

**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 2024**

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, 2024, 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, 2024, 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, 2024 ;

(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 Tllp;he Societies Registration Act 1860.

For Dutt & Khan  
Chartered Accountants



(C.A. Anuj K. Ganguly )

Partner

Membership no. 401981

FRN no. 000565C OF 1972

Date : 26.08.2024

Place : Patna

UDIN : 24401981BKEEIA4437



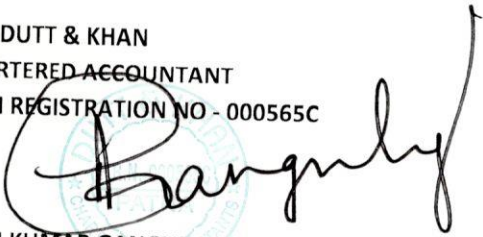
MASHAL  
PATNA

BALANCE SHEET AS ON 31 MARCH 2024

<u>EQUITY &amp; LIABILITIES</u>	<u>SCHEDULE</u>		<u>AMOUNT(Rs)</u>
CAPITAL & OTHER FUNDS	"A"		78,43,293.42
DESIGNATED FUNDS	"B"		2,30,52,817.68
GENERAL RESERVE	"C"		5,92,36,600.13
		<b>Total Rs.</b>	<b>9,01,32,711.23</b>
<b>ASSETS</b>			
<b>FIXED ASSETS</b>			
Gross Block	"D"	2,31,25,064.26	
Less : Accumulated depreciation		<u>1,52,81,771.84</u>	78,43,293.42
<b>INVESTMENTS</b>			
Fixed Deposit with Bank	"E"		6,80,39,304.20
<b>CURRENT ASSETS , LOAN &amp; ADVANCES</b>			
LESS:- CURRENT LIABILITIES & PROVISIONS	"F"	1,45,30,206.85	
	"G"	<u>2,80,093.24</u>	1,42,50,113.61
		<b>Total Rs.</b>	<b>9,01,32,711.23</b>
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS	"R"		

Annexure to our report of even date

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



ANUJ KUMAR GANGULY  
PARTNER  
M.NO - 401981

DATE : 26.08.2024  
PLACE : PATNA

UDIN : 24401981BKEEIA4437

*Anuj*  
President  
MASHAL

*Chinnamma*  
Secretary  
Mashal

*Shrinesh*  
Treasurer  
Mashal

MASHAL  
PATNA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2024

<u>INCOME</u>	<u>SCHEDULE</u>	<u>AMOUNT(Rs)</u>
DISPENSARY INCOME	"H"	1,33,12,323.00
SALE OF MEDICINE	"I"	4,46,65,077.64
INTEREST INCOME	"J"	32,77,235.00
RECEIPT FROM ACTIVITIES	"K"	7,93,352.00
OTHER INCOME	"L"	15,91,073.39
	<b>Total</b>	<b>6,36,39,061.03</b>
<u>EXPENDITURE</u>		
DISPENSARY SUPPLIES	"M"	14,07,399.00
COST OF MEDICINES	"N"	3,57,27,031.30
PROGRAMME EXPENSES	"O"	3,13,901.00
ESTABLISHMENT EXPENSES	"P"	1,47,37,766.04
ADMINISTRATIVE EXPENSES	"Q"	58,43,710.17
DEPRECIATION	"D"	14,31,542.00
	<b>Total</b>	<b>5,94,61,349.51</b>
Excess of Income Over Expenditure		41,77,711.52
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 : 26.08.2024  
PLACE : PATNA

UDIN : 24401981BKEEIA4437

*Anilika*  
President  
MASHAL

*Chinnamma*  
Secretary  
Mashal

*Shrinidhi*  
Treasurer  
Mashal



**SCHEDULE 'A' TO 'R' FORMING PART OF ACCOUNTS AS AT MARCH 31, 2024**

**SCHEDULE A OF CAPITAL & OTHER FUNDS**

**CAPITAL FUND**

As per last Balance sheet

**Add :- Transfer to General Reserve (Purchase of Fixed Assets)**

Less : transfer from Income & Expenditure

(To the extent of depreciation charged on fixed assets)

88,66,197.07

4,08,638.00

14,31,541.65

**78,43,293.42**

**SCHEDULE B OF DESIGNATED FUNDS**

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

As Per Last Balance Sheet

Add : Grants and Contributions

Less : Utilised during the year

Program Activities Expenses

7,33,623.60

4,87,345.00

2,46,278.60

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

As Per Last Balance Sheet

Add : Grants and Contributions

Add: Local Contributions

(Less : Utilised during the year)

4,27,611.23

67,10,175.00

4,82,549.00

52,58,005.24

23,62,329.99

**EMPOWERING ADOLESCENTS IN BIHAR : A HOLISTIC APPROACH TO FLEXIBLE LEARNING , GENDER SENSITIZATION, LIFE SKILLS EDUCATION, AND DIGITAL LITERACY IN MARGINALIZED COMMUNITIES (Project No A-13/2024) (DONOR :- SISTER OF NOTRE DAME, USA)**

As per Last Balance Sheet

Add : Received during the year

Add : Intrest allocated from Income & Expenditure A/c

(Less : Utilised during the year)

14,86,800.00

2,88,450.00

11,98,350.00

**EMPOWERMENT OF WOMEN FUND:**

As Per last Balance Sheet

Add : Received During the Year

Less: Utilised During the Year

11,13,328.50

5,08,076.00

6,05,252.50

**ENHANCING SKILLS OF GRASS ROOT LEVEL STAFF OF MASHAL (Project No A-16/2024)**

**(DONOR :- SISTER OF NOTRE DAME, USA)**

As per Last Balance Sheet

Add : Received during the year

Add : Intrest allocated from Income & Expenditure A/c

(Less : Utilised during the year)

9,31,723.00

1,65,209.00

7,66,514.00

**EDUCATION OF CHILDREN FROM POOR FAMILIES STUDYING IN NOTRE DAME SCHOOL, SUBUCK, DARJEELING DT WEST BENGAL, INDIA**

**(DONOR :- VEREIN SCHULKINDER, SWITZERLAND)**

As Per Last Balance Sheet

Add : Grants and Contributions

Less : Utilised during the year

Program Activities Expenses

88,101.00

22,59,602.00

22,84,418.00

63,285.00



<b>FUND FOR EDUCATION OF POOR CHILDREN</b>		
As Per Last Balance Sheet	2,00,000.00	
Add : Grants and Contributions	2,71,305.00	
Less : Utilised during the year		
Program Activities Expenses	<u>93,475.00</u>	3,77,830.00
<b>INTEGRATED COMMUNITY EMPOWERMENT PROGRAMME (DONOR :- KFB, AUSTRIA)</b>		
As per Last Balance Sheet		
Add : Received during the year	22,28,416.00	
Add : Intrest allocated from Income & Expenditure A/c	-	
(Less : Utilised during the year)	<u>10,60,461.00</u>	11,67,955.00
<b>PROMOTION OF ORGANIC FARMING AMONG 1500 MARGINAL WOMEN FARMERS OF ROHTAS AND SHEIKHPURA DISTRICT BIHAR INDIA (DONOR :- SISTER OF NOTRE DAME, USA)</b>		
As per Last Balance Sheet	20,42,476.00	
Add : Received during the year	-	
(Less : Utilised during the year)	<u>20,42,476.00</u>	
<b>PROMOTING SUSTAINABLE SCIENTIFIC AGRICULTURAL SYSTEMS AMONG SMALL AND MARGINAL WOMEN FARMERS IN BHOJPUR DISTRICT OF BIHAR (DONOR :- GERMAN DOCTOR'S e.V, GERMANY)</b>		
As per Last Balance Sheet	-	
Add : Received during the year	2,18,285.00	
(Less : Utilised during the year)	<u>2,18,285.00</u>	
<b>PROMOTING SUSTAINABLE SCIENTIFIC AGRICULTURAL SYSTEMS AMONG SMALL AND MARGINAL WOMEN FARMERS IN BHOJPUR DISTRICT OF BIHAR (DONOR :- GERMAN DOCTOR'S e.V, GERMANY)</b>		
As per Last Balance Sheet		
Add : Received during the year	13,96,073.00	
(Less : Utilised during the year)	<u>13,38,615.00</u>	57,458.00
<b>PROMOTE INTEGRATED LIVING OF "PERSONS WITH DISABILITIES" IN FIVE BLOCKS OF EAST CHAMPARAN DT, WEST CHAMPARAN DT, OF BIHAR AND DARJEELING DISTRICT OF WEST BENGAL , INDIA (DONOR:- AKTION ARME WELT STIFTUNG)</b>		
As per Last Balance Sheet		
Add : Received during the year	44,17,188.00	
Add : Intrest allocated from Income & Expenditure A/c	-	
(Less : Utilised during the year)	<u>4,29,765.00</u>	39,87,423.00
<b>PROMOTION OF BASIC EDUCATION OF GIRL CHILDREN OF DEPRIVED COMMUNITIES (DONOR :- ITALIAN BISHOP CONFERENCE, ITALY)</b>		
As per Last Balance Sheet	8,90,510.00	
Add:- Credit Adjustment	8,510.00	
(Less : Utilised during the year)	<u>8,99,020.00</u>	





**PROMOTING BASIC LEARNING AMONG THE CHILDREN OF  
MARGINALISED COMMUNITIES OF 15 VILLAGES IN MUNGER DISTRICT  
BIHAR INDIA**

**( DONOR:- KINDERMISSION DIE SRENSINGER, GERMANY )**

As per Last Balance Sheet		
Add : Received during the year	18,74,355.00	
Add : Intrest allocated from Income & Expenditure A/c	-	
(Less : Utilised during the year)		
	<b><u>17,90,089.88</u></b>	84,265.12

**PROMOTION OF SUSTAINABLE AGRICULTURAL PRACTICES  
AMONG TRIBAL FARMERS OF 10 VILLAGES OF MUNGER  
DISTRICT BIHAR INDIA (A-16/2023)**

**(DONOR :- SISTER OF NOTRE DAME, USA)**

As per Last Balance Sheet		
Add : Received during the year	16,70,504.00	
Add : Intrest allocated from Income & Expenditure A/c	-	
(Less : Utilised during the year)		
	<b><u>6,34,420.00</u></b>	10,36,084.00

**PERSON WITH DISABILITIES FUND**

As Per Last Balance Sheet		
Add : Grants and Contributions	-	
Add : Interest	2,25,000.00	
Less : Utilised during the year	-	
Program Activities Expenses	24,323.00	
	<b><u>-</u></b>	2,00,677.00

**SOLAR ENERGY INTEGRATION PROJECT AT SHEIKHPURA  
(DONOR:- CONRAD N. HILTON FUND FOR SISTERS)**

As per Last Balance Sheet		
Add : Received during the year	-	
Add : Intrest allocated from Income & Expenditure A/c	19,60,550.00	
(Less : Utilised during the year)	-	
	<b><u>2,343.00</u></b>	19,58,207.00

**TRANSFORMING LIVES IN BIHAR: A COMPREHENSIVE  
INITIATIVE FOR EMPOWERING ADOLSCENTS OF  
MARGINALIZED COMMUNITIES THROUGH FLEXIBLE LEARNING,  
GENDER EQUALITY , LIFE SKILLS, AND DIGITAL LTERACY (Project  
No A-15/2024)**

**(DONOR :- SISTER OF NOTRE DAME, USA)**

As per Last Balance Sheet		
Add : Received during the year	14,85,000.00	
Add : Intrest allocated from Income & Expenditure A/c	-	
(Less : Utilised during the year)		
	<b><u>2,69,360.00</u></b>	12,15,640.00

**NABARD SALARY (TDF I)**

As Per Last Balance Sheet		
Add : Grants and Contributions	-	
Add:- Adjustment during the year	2,44,000.00	
Add : Interest	2,804.00	
Less : Utilised during the year	889.00	
Program Activities Expenses	2,45,549.44	
	<b><u>-</u></b>	2,143.56

**NABARD SALARY ( TDF II)**

As Per Last Balance Sheet		
Add : Grants and Contributions	2,67,500.00	
Add : Interest	2,65,500.00	
Less : Utilised during the year	4,058.00	
Program Activities Expenses	4,86,916.14	
	<b><u>-</u></b>	50,141.86



**RAMANKABAD TRIBAL DEVELOPMENT FUND (TDF II)**

As Per Last Balance Sheet		
Add : Grants and Contributions	30,05,976.00	
Add : Interest	26,76,100.00	
Less : Utilised during the year	84,129.00	
Program Activities Expenses		
	<u>35,76,787.00</u>	21,89,418.00

**GOBADDA TRIBAL DEVELOPMENT COMMITTEE (TDF I)**

As Per Last Balance Sheet		
Add : Grants and Contributions	16,09,060.05	
Add : Interest	6,08,000.00	
Less : Utilised during the year	35,123.00	
	<u>17,52,430.00</u>	
		4,99,753.05

**UNICEF**

As Per Last Balance Sheet		
Add : Grants and Contributions	30,000.00	
Add : Interest	<u>99,09,800.00</u>	
Less : Utilised during the year	-	
Program Activities Expenses		
	<u>66,11,800.00</u>	33,28,000.00

**WELFARE / EMPOWERMENT OF WOMEN GENERAL**

As Per Last Balance Sheet		
Add : Grants and Contributions	13,87,017.00	
Less : Utilised during the year	<u>8,29,715.00</u>	
Program Activities Expenses		
	<u>5,60,920.00</u>	16,55,812.00

<b>Total</b>	<u><u>2,30,52,817.68</u></u>
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**SCHEDULE C OF GENERAL RESERVE**

As per last Balance Sheet		
Add :- Written off	5,43,13,501.72	
Less:- Receivables from RNTCP	37,321.93	
Less :- Written off	5,57,455.00	
Less :- Transfer to Capital Reserve	41,168.70	
Add :- Transfer to Capital Fund	2,48,638.00	
Add:- Surplus for the year	15,55,326.66	
	41,77,711.52	5,92,36,600.13
		<u><u>5,92,36,600.13</u></u>







MASHAL

Schedule "E" of FIXED DEPOSIT WITH BANK Forming Part of Balance sheet as at 31st March, 2024

S.No.	Name of Bank	Account No.	Date of Deposit	Amount Deposited	Maturity Amount	Rate of Interest	Date of Maturity	As on 31.03.2023	Interest Earned	TDS on Interest	As on 31.03.2024
1	DAKSHIN BIHAR GRAMIN BANK	322310002344	31-03-2021	13,00,000.00	15,24,704.00	5.35%	31-03-2024	14,29,459.00	77,713.00	7,772.00	14,89,400.00
2	DAKSHIN BIHAR GRAMIN BANK	3223100003448	31-03-2023	11,56,040.00	12,29,371.00	5.00%	31-03-2023	11,50,340.00	78,880.00	7,883.00	12,21,287.00
3	CENTRAL BANK	5362109635	03-03-2023	12,00,000.00	13,10,933.00	7.35%	20-05-2024	12,06,765.00	88,697.00	8,669.00	12,86,594.00
4	CANARA BANK	2315401004194/1	19-03-2023	5,88,740.00	6,29,497.00	6.75%	19-03-2024	5,90,100.81	39,336.00	3,834.00	6,25,787.81
5	CENTRAL BANK	3607925247	19-03-2024	6,25,502.81	6,69,425.00	6.85%	19-03-2025	6,32,058.00	1,428.00	143.00	6,25,787.81
6	CANARA BANK	2315401004549/1	30-09-2022	5,60,832.00	6,32,058.00	6.75%	19-03-2024	5,91,417.00	36,046.00	3,605.00	6,25,519.00
7	CENTRAL BANK	3899408719	01-04-2023	2,04,448.00	2,13,859.00	4.65%	31-03-2023	2,13,858.84	184.00	-	2,13,858.84
8	Canara Bank	130035016865/1	30-03-2024	2,13,859.00	2,32,377.00	6.15%	01-10-2024	2,16,240.00	13,104.00	1,311.00	2,25,651.84
9	Canara Bank	130035016967/1	30-03-2024	2,25,902.00	2,32,730.00	5.00%	30-09-2024	2,16,240.00	10,771.00	1,077.00	2,25,651.84
10	Canara Bank	14013624286/1	30-03-2024	3,00,000.00	3,03,884.00	5.25%	02-07-2024	-	74.00	7.00	3,00,000.00
11	Canara Bank	14009958082/1	06-03-2024	3,00,000.00	3,09,999.00	6.15%	30-09-2024	-	-	-	3,00,000.00
12	Canara Bank	14004678615/1	28-04-2023	10,00,000.00	10,70,280.00	6.85%	06-03-2025	-	4,757.00	476.00	10,04,281.00
13	Canara Bank	495040100190/12	02-04-2022	7,30,000.00	7,50,300.00	7.00%	28-04-2024	-	46,319.00	4,632.00	7,41,687.00
14	Canara Bank	2474401001931/18	04-05-2023	8,00,000.00	8,41,587.00	5.10%	04-05-2023	8,18,465.00	387.00	3,870.00	8,86,301.00
15	Canara Bank	2474401002550/1	04-05-2024	8,00,000.00	8,41,587.00	5.10%	04-05-2023	8,15,408.00	54,384.00	5,439.00	8,67,680.00
16	Canara Bank	13003478193/1	25-03-2024	1,79,850.00	1,92,300.00	6.75%	25-03-2024	1,80,052.00	118.00	5,799.00	1,91,284.00
17	Canara Bank	13003478137/1	26-09-2023	1,91,062.00	1,92,300.00	6.75%	25-03-2024	1,80,052.00	57,949.00	5,799.00	1,62,306.00
18	Canara Bank	2474401001480	28-03-2024	1,50,211.00	1,62,196.00	5.15%	28-03-2024	1,58,211.00	123.00	25.00	1,62,306.00
19	Canara Bank	140099827845/1	28-03-2024	1,62,196.00	1,79,723.00	6.90%	26-03-2025	1,58,211.00	4,426.00	442.00	1,62,306.00
20	Canara Bank	140120744879/1	28-03-2024	1,00,000.00	1,01,371.00	5.50%	27-06-2024	-	133.00	12.00	1,00,960.00
21	Canara Bank	130029285731/1	10-09-2020	1,70,000.00	1,72,331.00	5.50%	28-03-2024	-	60.00	-	1,70,102.00
22	Canara Bank	140099827845/1	28-03-2023	2,49,278.00	2,90,630.00	5.50%	10-09-2023	2,79,532.00	102.00	852.00	1,70,102.00
23	Canara Bank	140120744879/1	28-03-2023	8,00,000.00	9,70,726.00	6.50%	28-03-2026	8,00,000.00	8,523.00	852.00	1,00,054.00
24	Canara Bank	13003471939	09-11-2023	3,00,000.00	3,09,996.00	6.15%	09-05-2024	-	21,675.00	2,576.00	3,04,657.00
25	Canara Bank	140120744996/1	28-03-2024	2,00,000.00	2,02,742.00	5.50%	09-03-2024	-	4,869.00	487.00	1,00,054.00
26	DAKSHIN BIHAR	322203100019309	09-11-2023	3,00,000.00	3,21,241.00	6.90%	27-06-2024	-	2,742.00	274.00	1,00,054.00
27	DAKSHIN BIHAR	322203100028415	28-03-2024	1,50,000.00	1,52,057.00	5.50%	27-06-2024	-	60.00	6.00	3,04,657.00
28	Central Bank	552985435	02-06-2023	4,71,194.00	4,94,710.00	4.90%	02-06-2023	4,89,617.68	90.00	9.00	1,50,081.00
29	DAKSHIN BIHAR	322203100028415	06-03-2023	4,92,294.00	5,26,116.00	6.70%	02-06-2024	4,89,617.68	2,974.00	297.00	1,50,081.00
30	DAKSHIN BIHAR	322203100028415	06-03-2024	1,40,371.00	1,34,229.00	6.70%	06-03-2024	1,41,222.34	28,077.00	2,807.00	5,17,564.00
31	DAKSHIN BIHAR	322203100028415	02-08-2021	1,49,028.00	1,59,423.00	6.80%	06-03-2025	1,41,222.34	8,673.00	867.00	5,17,564.00
32	Central Bank	552985435	02-08-2023	2,00,000.00	2,21,771.00	5.20%	02-08-2023	2,15,819.22	738.00	74.00	1,49,692.00
33	Central Bank	552985435	08-01-2024	2,20,255.00	2,45,682.00	5.50%	02-08-2025	2,15,819.22	4,918.00	492.00	1,49,692.00
34	Central Bank	552985435	08-01-2024	5,00,000.00	5,44,596.00	7.10%	27-03-2025	-	8,939.00	894.00	2,35,490.00
35	Central Bank	552985435	08-01-2024	5,00,000.00	5,44,596.00	7.10%	27-03-2025	-	8,939.00	894.00	5,08,045.00





29	Central Bank	5481720320	24.07.2023	8,00,000.00	8,71,353.00	7.10%	10.10.2024	40,337.00	4,034.00	8,36,303.00
30	Central Bank	5490696196	17.10.2023	6,00,000.00	6,53,515.00	7.10%	03.01.2025	20,008.00	2,000.80	6,18,007.20
31	Central Bank	5480597995	17.10.2023	4,00,000.00	4,35,677.00	7.10%	03.01.2025	13,339.00	1,334.00	4,12,005.00
32	Central Bank	5490600625	17.10.2023	5,00,000.00	5,44,596.00	7.10%	03.01.2025	16,673.00	1,667.00	5,15,006.00
33	Central Bank	5515321842	28.03.2024	10,00,000.00	11,05,619.00	6.75%	28.09.2025	952.00	95.00	10,00,857.00
34	Central Bank	5515448719	28.03.2024	33,25,200.00	34,24,619.00	6.00%	24.09.2024	1,093.00	109.00	33,77,184.00
35	Central Bank	3529442903	30.03.2022	14,18,777.00	14,83,827.00	5.10%	30.03.2023	14,83,827.00	-	-
36	Central Bank	3668298143	04.04.2023	14,83,827.00	16,20,998.00	7.35%	04.04.2023	1,11,155.00	11,116.00	15,83,866.00
37	Central Bank	3671141538	13.03.2022	14,91,263.00	15,65,115.00	5.00%	13.03.2024	15,65,115.00	-	-
38	Central Bank	3671141538	04.04.2023	15,65,115.00	17,14,904.00	7.60%	04.04.2023	1,21,891.00	12,180.00	16,74,816.00
39	Central Bank	3719757871	28.03.2022	7,45,989.00	7,83,994.00	5.00%	28.03.2023	7,80,707.00	-	-
40	Central Bank	3719757871	20.12.2022	7,80,707.00	8,52,879.00	7.35%	21.06.2024	58,741.00	5,875.00	8,33,573.00
41	Central Bank	3742413966	04.04.2023	19,31,649.00	19,19,708.00	5.00%	20.12.2023	19,31,649.00	-	-
42	Central Bank	3742413966	29.03.2022	28,12,731.00	21,16,517.00	7.60%	21.06.2024	1,50,468.00	15,047.00	20,67,071.00
43	Central Bank	3742413966	04.04.2023	29,29,844.00	32,23,224.00	7.60%	28.03.2023	29,41,691.00	-	-
44	Central Bank	3742413966	04.04.2023	30,69,028.00	30,79,106.00	5.00%	19.03.2023	30,69,028.00	-	-
45	Central Bank	3742413966	04.04.2023	4,68,787.00	4,92,670.00	7.60%	21.06.2024	2,39,014.00	23,902.00	32,84,140.00
46	Central Bank	5218250493	23.03.2022	1,00,000.00	5,35,604.00	7.35%	21.06.2024	36,727.00	3,673.00	5,23,334.00
47	Central Bank	5218250493	09.03.2022	1,00,000.00	12,55,490.00	5.00%	23.04.2023	85,611.00	8,562.00	13,32,130.00
48	Central Bank	5144459794	21.09.2021	10,00,000.00	17,00,000.00	5.00%	09.04.2023	1,13,468.00	11,347.00	16,02,121.00
49	Central Bank	537604864	28.03.2023	8,00,000.00	10,00,000.00	5.00%	21.09.2023	23,375.00	2,538.00	-
50	Central Bank	536732000	16.03.2023	20,00,000.00	8,73,955.00	7.35%	14.06.2024	60,647.00	6,065.00	8,55,157.00
51	Central Bank	5304988613	27.10.2022	25,00,000.00	20,00,000.00	7.35%	02.06.2024	1,46,109.00	13,511.00	29,00,000.00
52	Central Bank	5250424982	15.06.2022	25,00,000.00	33,10,407.00	5.60%	27.10.2027	1,46,598.00	14,660.00	29,86,151.00
53	State Bank of India	42818414151	22.03.2024	7,00,000.00	7,53,152.00	6.80%	15.06.2027	1,49,131.00	14,914.00	21,36,115.00
54	State Bank of India	42838676449	30.03.2024	4,50,000.00	4,63,030.00	5.75%	22.04.2025	1,194.00	130.00	7,01,164.00
55	CENTRAL BANK OF INDIA	319171326	02.01.2023	90,779.00	90,779.00	6.15%	30.09.2024	141.00	15.00	4,50,136.00
56	CENTRAL BANK OF INDIA	516995621	04.04.2023	15,00,000.00	15,00,000.00	6.15%	02.01.2024	90,779.00	1,281.00	-
57	CENTRAL BANK OF INDIA	552985466	03.01.2024	5,50,000.00	5,99,055.00	7.10%	29.12.2023	15,00,000.00	6,195.00	-
58	CENTRAL BANK OF INDIA	552986159	03.01.2024	6,50,000.00	7,07,975.00	7.10%	22.03.2025	3,345.00	335.00	-
59	CENTRAL BANK OF INDIA	5529866881	03.01.2024	4,50,000.00	4,90,136.00	7.10%	22.03.2025	3,955.00	396.00	-
60	STATE BANK OF INDIA	4269086606	09.02.2024	5,00,000.00	5,35,500.00	7.10%	22.03.2025	-	-	-
61	STATE BANK OF INDIA	41311553051	25.09.2022	20,00,000.00	20,00,000.00	6.15%	09.02.2025	1,337.00	-	-
62	STATE BANK OF INDIA	41557979132	03.01.2023	20,00,000.00	20,00,000.00	6.15%	25.09.2023	38,255.00	29,810.00	-
63	STATE BANK OF INDIA	42042175572	01.07.2023	10,00,000.00	10,69,754.00	6.80%	03.01.2024	70,475.00	29,193.00	-
64	STATE BANK OF INDIA	42042105984	01.07.2023	9,00,000.00	9,62,778.00	6.80%	01.07.2024	52,316.00	5,237.00	10,47,084.00
65	STATE BANK OF INDIA							47,084.00	4,708.00	9,42,376.00





S.N.	Name Fund	Folio No.	Opening	Matured/Redeemed	Loss in Mutual Fund	Gain in Mutual Fund	As on 31.03.2024 In Hand	01.07.2024	01.07.2024	01.07.2024	01.07.2024	01.07.2024	01.07.2024
61	STATE BANK OF INDIA	42042233820	01.07.2023	8,00,000.00	8,55,803.00	6.80%	41,852.00	8,55,803.00	6.80%	41,852.00	8,37,667.00	4,185.00	8,37,667.00
62	STATE BANK OF INDIA	42042236322	01.07.2023	10,00,000.00	10,69,754.00	6.80%	52,316.00	10,69,754.00	6.80%	52,316.00	10,47,084.00	5,232.00	10,47,084.00
63	STATE BANK OF INDIA	42072708085	11.07.2023	10,00,000.00	10,69,754.00	6.80%	52,316.00	10,69,754.00	6.80%	52,316.00	10,47,084.00	5,232.00	10,47,084.00
64	STATE BANK OF INDIA	42072732256	11.07.2023	8,00,000.00	8,54,400.00	6.80%	4,419.00	8,54,400.00	6.80%	4,419.00	8,37,667.00	4,185.00	8,37,667.00
65	STATE BANK OF INDIA	42454859921	05.12.2023	25,00,000.00	25,66,056.00	5.25%	42,936.00	25,66,056.00	5.25%	42,936.00	25,38,642.00	4,294.00	25,38,642.00
66	STATE BANK OF INDIA	42690541858	09.02.2024	15,00,000.00	16,04,631.00	6.80%	14,906.00	16,04,631.00	6.80%	14,906.00	15,13,416.00	1,490.00	15,13,416.00
67	STATE BANK OF INDIA	42690635952	09.02.2024	10,00,000.00	10,71,000.00	7.10%	2,761.00	10,71,000.00	7.10%	2,761.00	10,47,084.00	2,298.00	10,47,084.00
68	STATE BANK OF INDIA	42818367538	22.03.2024	12,00,000.00	12,83,704.00	6.80%	2,793.00	12,83,704.00	6.80%	2,793.00	12,02,064.00	229.00	12,02,064.00
69	STATE BANK OF INDIA	4282356539	25.03.2024	19,58,207.00	19,63,840.00	3.50%	1,127.00	19,63,840.00	3.50%	1,127.00	19,59,221.00	113.00	19,59,221.00
70	STATE BANK OF INDIA	42810333374	27.03.2024	1,64,275.00	1,76,749.00	6.80%	157.00	1,76,749.00	6.80%	157.00	1,64,416.00	16.00	1,64,416.00
71	STATE BANK OF INDIA	42839678209	30.03.2024	7,00,000.00	7,20,270.00	5.75%	225.00	7,20,270.00	5.75%	225.00	7,00,203.00	22.00	7,00,203.00
TOTAL				8,44,81,993.81	8,90,86,879.00		3,38,617.80	8,90,86,879.00		3,38,617.80	8,37,667.00	3,38,617.80	8,37,667.00

Investment in Mutual Fund

S.N.	Name Fund	Folio No.	Opening	Matured/Redeemed	Loss in Mutual Fund	Gain in Mutual Fund	As on 31.03.2024 In Hand
1	HDFC Short Term Debt Fund - Reg Growth	4812143/81	17,00,797.66				17,00,797.66
2	ICICI Credit Risk (Regular Savings) Fund - Reg Growth	4098418/54	28,16,207.84				28,16,207.84
3	ICICI Short Term Fund - Reg Growth	4098418/54	48,77,868.04				48,77,868.04
4	ICICI Credit Risk (Regular Savings) Fund - Reg Growth	4098418/54	8,58,598.87				8,58,598.87
Total			1,02,53,472.41				1,02,53,472.41



**SCHEDULE F OF CURRENT ASSETS , LOANS & ADVANCES**

**CASH & BANK BALANCES**

	Amount (Rs.)	
Cash in Hand		
Bank Balances	3,88,297.00	
In Saving Accounts with		
Canara Bank 2315101005509		
BGB32220110014757	10,16,393.60	
BANK OF INDIA 456510210000022	14,026.52	
UNION BANK OF INDIA 71230201001374	9,578.60	
CANARA BANK 247410102570	15,585.00	
Central Bank S.B.A/c -2134784646	8,996.00	
Central Bank S.B.A/c -3898217759	9,71,228.57	
Central Bank of India - 3669644285(Asha Kiran)	2,143.56	
State Bank of India 40106180519	23,42,834.99	
State Bank of India 40218646507	23,246.94	
Mashal TDF Project 5369775542 CBI	4,46,693.64	
Uco Bank 24370110069813	50,141.86	
Uco Bank 24370110067048	21,87,134.00	
State Bank of India CA 38744652948	4,72,188.06	
Central Bank of India 2134784283	5,25,039.05	
Canara Bank 2474101020456	9,56,626.93	
Canara Bank 1433101030984	14,610.00	
Dakshin Bihar Gramin Bank32220110069024	1,73,991.67	
Central Bank of India 1523272655	6,98,726.62	
	1,61,955.47	1,00,91,141.08
Stock of Medicine & Supplies (As per inventory taken, valued and certified by the Management)		1,04,79,438.08
Advance Salary		22,71,544.71
Advance for KFB Project		1,35,000.00
Advance for SND Project		19,586.00
Security Deposit(Electricity)		18,460.00
TDS Receivables		11,500.00
Earnest Money Deposit		15,89,678.06
		5,000.00
		<u><u>1,45,30,206.85</u></u>

**SCHEDULE G OF CURRENT LIABILITIES**

GST Payables		
EPF Payables		
Esic Payables		2,18,532.24
Salary Payables		10,800.00
Staff Security Fund		9,101.00
Sundry Creditors		300.00
Gurunanak Enterprises		27,750.00
Kesar Vaccine Distributors		9,308.00
		4,302.00
		<u><u>2,80,093.24</u></u>

**SCHEDULE H OF DISPENSARY INCOME**

Neb Income		
Alternative Treatment		11,155.00
BMD Income		3,48,385.00
PT Income		8,600.00
Integrated Income		96,180.00
PRO		10,510.00
USG		501.00
SPM Income		20,63,857.00
Dental Income		36,531.00
Lab & Vaccination Income		2,200.00
Medical Treatment Income		39,94,535.00
		9,78,542.00



X ray Income		2,87,725.00
Registration Fee Income		54,73,602.00
		<b><u>1,33,12,323.00</u></b>
<b>SCHEDULE I OF SALES</b>		
Sale of Medicine @ 0%		
Sale of Medicine @ 5%	2,08,095.16	
Sale of Medicine @ 12%	16,21,339.17	
Sale of Medicine @ 18%	3,69,44,384.13	
	58,91,259.18	<b><u>4,46,65,077.64</u></b>
<b>SCHEDULE J OF INTEREST INCOME</b>		
On Saving Account	2,43,973.00	
On Fixed Deposits	30,33,262.00	<b><u>32,77,235.00</u></b>
<b>SCHEDULE K OF RECEIPTS FROM ACTIVITIES</b>		
Contribution		5,13,352.00
Donation		2,80,000.00
<b>SCHEDULE L OF OTHER INCOMES</b>		
Sale of Scrape		
Misc Income	17,622.00	
Receipt from Training	87,778.20	
Income Tax Refund	47,750.00	
Rental Income	37,170.00	
Round off	4,05,000.00	
Service Donation	2.19	
Donation Box Income	9,41,450.00	
	54,301.00	<b><u>15,91,073.39</u></b>
<b>SCHEDULE M OF DISPENSARY SUPPLIES</b>		
Store , Surgical Supplies		
	14,07,399.00	<b><u>14,07,399.00</u></b>
<b>SCHEDULE N OF COST OF MEDICINES</b>		
Opening Stock		
Add : Purchase of Medicines (inclusive of Discount)	45,79,789.62	
less :- Closing Stock	3,34,18,786.39	
	22,71,544.71	<b><u>3,57,27,031.30</u></b>
<b>SCHEDULE O OF PROGRAMME EXPENSES</b>		
Food Expenses		3,13,401.00
Training Activity for Women		500.00
<b>SCHEDULE P OF ESTABLISHMENT EXPENSES</b>		
Basic Pay		
Dearness Allowances		57,68,952.00
EPF- Employer's Contribution		6,83,742.00
ESIC		7,54,174.24
Gratuity		48,637.00
House Rent Allowances		9,77,543.00
Honorarium to Sisters		6,47,221.00
Medical Allowances		45,56,363.00
PF Admin Charges		4,37,972.00
Staff welfare		32,670.80
Staff Refreshment		85,881.00
Stipend to Apprentice		55,222.00
Transport Allowances		2,63,219.00
Travelling Allowances		96,900.00
		3,29,269.00
<b>Total</b>		<b><u>3,13,901.00</u></b>
		<b><u>1,47,37,766.04</u></b>





### SCHEDULE Q OF ADMISTRATION EXPENSES

Activity Expenses	10,889.00
Audit Fee	10,89,711.00
Bank Charges	35,773.35
Communication Expenses	78,456.00
Computer Expenses	2,24,231.00
Concession to Patient	8,19,681.94
Donation	1,50,000.00
Electricity ,Fuel Expenses	5,66,645.00
Food Expenses	19,305.00
Farm	3,386.00
Generator Running and Maintainance	69,256.00
Gift & Charity	1,43,677.00
Gratuity Paid	49,966.00
Household Items	12,025.00
Interest on TDS	465.00
Misc Expenses	3,435.00
News paper & Periodicals	12,466.00
Office Expenses	68,949.00
Patent & License	600.00
Professional Tax	7,500.00
Printing & Stationary	2,34,108.00
Rates & Taxes	77,669.00
Round off	-3.12
Repair & Maintainance	12,48,952.00
Staff Welfare Expenses	1,06,690.00
Seminar Expenses	5,700.00
Software Charges	16,992.00
School Fees	14,800.00
Transportation Charges	16,935.00
Training Expenses	23,966.00
Travel & Conveyance	1,22,230.00
Vechile running and Maintaince	6,09,254.00

**58,43,710.17**



**MASHAL  
PATNA**

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2024**

<b>Opening Balance</b>		
<b>Bank Accounts</b>		
Dakshin Bihar Grameen Bank - 32220110069024	4,92,963.20	
Central Bank of India (A/c No. 1523272655)	2,70,294.22	
Canara Bank 2474101020456	2,53,720.00	
Canara Bank 2315101005509	4,78,776.60	
Central Bank of India A/c No 2134784283	3,26,684.61	
Canara Bank 1433101030984	14,06,361.67	
Central Bank of India - 3669644285 (Asha Kiran)	4,03,509.23	
central Bank of India 3898217759	2,143.56	
Central Bank of India - 301232219 Boring Road	8,04,892.30	
State Bank of India 40106180519	11,728.08	
State Bank of India -40218646507	9,24,158.64	
Central Bank of India S/B - 2134784646	7,66,958.75	
Central Bank of India TDF Project - 5396775542	2,67,500.00	
State Bank of India C/A - 38744652948	6,27,395.35	
UCO Bank - 24370110067048	15,29,677.79	
UCO Bank - 24370110069813	30,05,976.00	
Canara Bank - 2474101012570	1,45,375.00	
Bank of India 1374	12,590.00	
Bank of India 022	1,23,203.10	
Bihar Gramin Bank 14757	1,11,720.20	
<b>Cash-in-hand</b>		
Cash	4,78,041.96	1,24,43,670.26
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<b>RECEIPTS</b>		
<b>Current Liabilities</b>		
Duties & Taxes		
Advance From Mashal for UNICEF	57,23,268.21	
Cook	86,322.00	
Santosh Kumar Ray	49,200.00	
Travel Allowance for Girls	49,000.00	
Sundry Creditors	29,600.00	
	2,02,036.00	61,39,426.21
<b>Current Assets</b>		
Loan against Salary		
TDS Receivables	70,000.00	
Receipt From Patients(For QR Code)	1,111.00	
	1,53,089.00	2,24,200.00
<b>Capital Account</b>		
<b>Designated Fund</b>		
Asha Kiran Home For Girls (NFC)		
Ramankabad Tribal Development Fund	4,05,000.00	
Tribal Development Fund (NABARD)	2,284.00	
NFC Project	2,143.56	
	1,00,87,490.00	1,04,96,917.56
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<b>Current Liabilities</b>		
Grant Receivable		
Duties & Taxes	1,51,000.00	
	<u>84,424.00</u>	2,35,424.00
<b>* Investments</b>		
FIXED DEPOSIT		1,05,40,962.00
<b>Current Assets</b>		
Advance Salary		42,500.00
<b>Branch / Divisions</b>		
Inter Unit Transactions		
Navjeevan Health Centre, Sasaram	8,92,697.70	
Notre Dame Health Centre, Jamalpur	3,53,153.58	
Sheetal Swashtya Kendra, Shiekhpora	5,13,583.00	
	<u>17,630.00</u>	17,77,064.28
<b>Direct Expenses</b>		
Professional Tax	12000.00	
Establishment Expenses	<u>85.00</u>	12,085.00
<b>Receipt for Project Funds</b>		
CF Congragational Fund, Shiekhpora & Sasaram	9,100.00	
CF Congregational Fund, Jamalpur 2	28,500.00	
Con - Solar Energy Integration Project at Shiekhpur	19,60,550.00	
Edu. Of Children From Poor Families- Sumbuk, Darjee	22,59,602.00	
GD - Promoting Sus. Sci. Agri. Sys.- Yr 1	2,18,285.00	
GD - Promoting Sus. Sci. Agri. Sys.- Yr 2	13,96,073.00	
Integrated Community Empowerment Project	22,48,002.00	
Kindermissionwerks	18,74,355.00	
PWD - Integrated Living of Persons with Disabilitie	44,17,188.00	
SND - Congregation Fund 2024	<u>39,03,523.00</u>	1,83,15,178.00
<b>Indirect Incomes</b>		
Donation Recived	11,75,020.00	
Income From Training	37,750.00	
Income Tax Refund	37,170.00	
Interest Earned on FD	2,11,792.00	
Interest on Saving Account	77,270.00	
Inter Unit Contri. - Navjeevan Health Centre	5,00,000.00	
Inter Unit Contri. - Notre Dame Health Centre	59,11,746.00	
Inter Unit Contri. - SCHC Gahiri	3,25,394.00	
Inter Unit Contri. - Sheetal Swasthya Kendra	73,421.00	
Misc Receipts	50,240.00	
Rounding Off	2.70	
Interest on Fixed Deposits received	<u>2,56,352.00</u>	84,15,303.70
<b>Sales Accounts</b>		
Sale of Medicines @ 0%	2,08,032.98	
Sale of Medicines @ 12%	3,68,13,452.36	
Sale of Medicines @ 18%	58,85,975.92	
Sale of Medicines @ 5%	<u>16,21,197.19</u>	4,45,28,658.45
<b>Indirect Incomes</b>		





Donation Box Income	54,301.00	
Donation	87,000.00	
Rounding off	3.50	
Service Donation	12,37,150.00	
Other Receipt	20,400.00	
Contribution From Sister	1,43,852.00	
Interest on FD	33,982.00	
Interest on SB A/c	12,135.00	
UNICEF - Hon. of Resource Person	18,000.00	
UNICEF-Salary for Coordinator	50,000.00	
Interest From Bank	1,54,568.00	18,11,391.50

#### Income

Lab Income	39,94,535.00	
Alternative Treatment	3,48,385.00	
Medical Treatment	9,78,542.00	
Registration Fee	54,73,602.00	
Integrated Income	10,510.00	
Dental Income	2,200.00	
Miscellaneous Income	1.00	
Physio Therapy Income	96,180.00	
PRO	500.00	
X-Ray Income	2,87,725.00	
Other Medical Aids	56,286.00	
USG (Ultra Sound)	20,63,857.00	1,33,12,323.00
Inter Unit Contribution		2,00,000.00

#### Investments

Fixed Deposit		
CANARA BANK 140090827845/1	8,00,000.00	
CANARA BANK 247440100490	2,79,532.00	
FDR No. 130029265731/1	2,00,000.00	
FDR No. 140120744879/1	3,00,000.00	15,79,532.00

#### Nett Receipts

**13,00,74,635.96**

#### PAYMENTS

##### Current Liabilities

Professional Tax	12,000.00
Santosh Kumar Ray	49,000.00
Electricity Bill Payables	1,902.00
EPF (Employee Contributions)	8,55,537.00
EPF (Employer's Contribution)	6,94,495.00
ESIC- Employees Contribution	10,617.00
ESIC-Employers Contribution	45,747.00
GST Payables	10,74,766.00
Newspaper Bill Payables	140.00
PF Admin Charges Payable	36,502.70
TDS	4,41,889.00
Salary	9,90,077.00
Telephone Bill Payables	1,152.00



Duties & Taxes	5,42,410.00	
Travel Allowances for Girls	52,100.00	
Salary	63,94,244.00	
Sundry Creditors	3,82,90,949.00	
TDS	3,857.00	
Inter Unit Payable - Head Office	20,68,086.00	5,15,65,470.70
<b>Investments</b>		
Fixed Deposits		2,93,79,421.00
<b>Current Assets</b>		
Advance to ITDP, Jamalpur Project	22,100.00	
Advance Salary	1,77,200.00	
TDS Receivables	59,003.00	
Kone Elevator India Pvt Ltd.	1,15,148.00	
Loan against Salary	55,000.00	4,28,451.00
<b>Designated Fund</b>		
Asha Kiran Home For Girls (NFC)	24,102.00	
NABARD Salary II	2,17,358.14	
Ramankabad Tribal Development Fund	8,17,842.00	
Tribal Development Fund (NABARD)	10,80,579.73	
Welfare / Empowerment of Women General	3,46,000.00	
Fund For Education of Poor Children	93,475.00	
NABARD TDF II	21,040.00	
NABARD TDF I	1,56,504.00	
Asha Kiran - (Maintenance and Care of Girls)	4,42,760.00	
CF Congragational Fund, Shiekhpora & Sasaram	20,03,215.00	
CF Congregational Fund, Jamalpur 2	6,31,665.00	
Edu. Of Children From Poor Families- Sumbuk, Darjee	22,41,839.00	
GD - Promoting Sus. Sci. Agri. Sys.- Yr 1	2,02,900.00	
GD - Promoting Sus. Sci. Agri. Sys.- Yr 2	12,63,656.00	
IBC - Promotion of Basic Education of Girl Children	8,99,020.00	
KFB Austria	10,17,756.00	
Kindermissionwerks	16,59,601.00	
PWD - Integrated Living of Persons with Disabilitie	4,08,720.00	
SND - Congregation Fund 2024	6,56,003.00	
Unicef Project	65,73,528.00	2,07,57,563.87
<b>Indirect Incomes</b>		
Rounding Off	6.34	6.34
<b>Dispensary Supplies</b>		
Store, Surgical Supplies	9,45,646.00	9,45,646.00
<b>Direct Expenses</b>		
Professional Tax	19,500.00	
Establishment Expenses	24,754.00	44,254.00
<b>Indirect Incomes</b>		
Rounding Off		7.00
<b>Expenditure</b>		



<b>Administrative Expenses</b>		
Activity Expenses		
Audit Fee	10,889.00	
Bank Charges	10,36,800.00	
Communication Expenses	56,045.11	
Computer Expenses	78,456.00	
Concession to Patients	2,24,231.00	
Donatin	8,06,329.94	
Electricity, Fuel Expenses	3,50,000.00	
Food Expenses	5,66,645.00	
Generator Running & Maintenance	4,12,949.00	
Gifts and Charity	80,864.00	
House hold Items	1,32,069.00	
Interest on TDS	12,025.00	
Inter Unit Contributions - Mashal Head Office	332.00	
Misc. Expenses	57,40,000.00	
Nabard Training Programme	3,474.00	
News Paper & Periodicals	500.00	
Office Expenses	12,466.00	
Printing & Stationary	67,819.00	
Patents & Licences	64,508.00	
Rates & Taxes	600.00	
Repair & Maintenance	1,46,679.00	
Seminar Expenses	9,18,578.56	
Staff Welfare	5,700.00	
School Fees	1,06,690.00	
Training Expenses	14,800.00	
Transportation Charges	13,966.00	
Travel & Conveyance	16,935.00	
Wages	6,40,807.00	
Vehicle Running and Maintenance	13,199.00	
	6,03,074.00	1,21,37,430.61
<b>Establishment Expenses</b>		
Gratuity		
Honorarium to Sisters	7,79,481.00	
Honorarium to Staffs	40,27,500.00	
Staff Refreshment	7,07,923.00	
Stipend to Apprentice	31,495.00	
Work Incentive	2,63,219.00	
Staffs Welfare	24,680.00	
	1,09,608.00	59,43,906.00
<b>Fixed Assets</b>		
Air Conditioners		
Computer & Software	1,45,464.00	
Vehicle	16,000.00	
Plant & Machinery	25,350.00	
Refregerator	16,992.00	
Stabilizer	42,000.00	
	19,824.00	2,65,630.00
<b>Closing Balance</b>		
<b>Bank Accounts</b>		
Dakshin Bihar Grameen Bank - 32220110069024	6,98,726.62	
Canara Bank 1433101030984	1,73,991.67	





Canara Bank - 2474101012570	8,996.00	
Bank of Inida 022	9,578.60	
Central Bank of India - 3669644285 (Asha Kiran)	4,03,509.23	
central Bank of India 3898217759	2,143.56	
State Bank of India 40218646507	4,46,693.64	
State Bank of India 4010680519	23,246.94	
Central Bank of India S/B - 2134784646	9,71,228.57	
Central Bank of India TDF Project - 5396775542	50,141.86	
State Bank of India C/A - 38744652948	5,25,039.05	
UCO Bank - 24370110067048	4,72,188.06	
UCO Bank - 24370110069813	21,87,134.00	
Bank of India 1374	15,585.00	
Bihar Gramin Bank 14757	14,026.52	
Canara Bank 2474101020456	14,610.00	
Central Bank of India (A/c No. 1523272655)	1,61,955.47	
Canara Bank 2315101005509	10,16,393.60	
Central Bank of India A/c 2134784283	9,56,626.93	81,51,815.32
<b>Cash-in-hand</b>		
Cash	4,55,034.12	4,55,034.12

**13,00,74,635.96**

Annexure to our report of even date

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

*Anuj Kumar Sanguly*

ANUJ KUMAR SANGULY  
PARTNER  
M.NO - 401981

DATE :- 26.08.2024  
PLACE :- PATNA

UDIN:- 24401981BKEEIA4437

*Alice*  
President  
MASHAL

*shrinamma*  
Secretary  
Mashal

*Shrinidhi*  
Treasurer  
Mashal

## **MASHAL**

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

#### **Schedule R: 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	:- 1,33,12,323.00
• SALE OF MEDICINE	:- 4,46,65,077.64
• INTEREST INCOME	:- 32,77,235.00
• OTHER INCOME	:- 15,91,073.39
• RECEIPT FROM ACTIVITY	:- 7,93,352.00

## 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 31.03.2024 is INR 5,92,36,600.13

## 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 31.03.2024 is INR 2,30,52,817.68

## 5. EXPENDITURE:-

Operating Expenditure Comprises the following :-

• DISPENSARY SUPPLIES	:- 14,07,399.00
• COST OF MEDICINE SOLD	:- 3,57,27,031.30
• PROGRAMME EXPENSES	:- 3,13,901.00
• ESTABLISHMENT EXPENSES	:- 1,47,37,766.04
• ADMINISTRATIVE EXPENSES	:- 58,43,710.17

Non Operating Expenditure Comprises the following :-

- Depreciation to Fixed Assets :- 14,31,542.00



## 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 :-	:-	6,98,726.62
CENTRAL BANK OF INDIA 1523272655	:-	1,61,955.47
CENTRAL BANK OF INDIA 2474101020456 :-		14,610.00
CANARA BANK 2315101005509	:-	10,16,393.60
CENTRAL BANK OF INDIA 2134784283	:-	9,56,626.93
CANARA BANK 1433101030984	:-	1,73,991.67
CENTRAL BANK OF INDIA 3669644285	:-	23,42,834.99
CENTRAL BANK OF INDIA 3898217759	:-	2,143.56
STATE BANK OF INDIA 40106180519	:-	23,246.94
STATE BANK OF INDIA 40218646507	:-	4,46,693.64
CENTRAL BANK OF INDIA 2134784646	:-	9,71,228.57
CENTRAL BANK OF INDIA TDF 5396775542:		50,141.86
STATE BANK OF INDIA 38744652948	:-	5,25,039.05
UCO BANK 24370110067048	:-	4,72,188.06
UCO BANK 24370110069813	:-	21,87,134.00
CANARA BANK 2474101012570	:-	8,996.00
BANK OF INDIA 71230201001374	:-	15,585.00
BANK OF INDIA 456510210000022	:-	9,578.60
BIHAR GRAMIN BANK 14757	:-	14,026.52

## 7. OPENING BALANCE:-

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

## 8. EMPLOYEE BENEFIT SCHEME :-

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

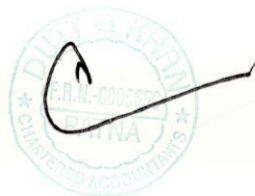




## 9. PROJECTS RUNNIG BY MASHAL :-

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 :-

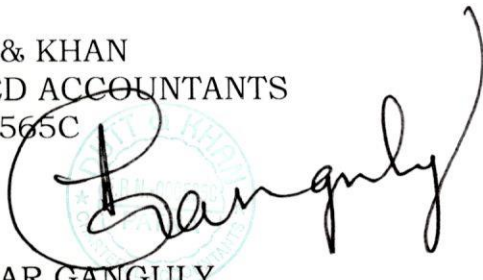
- ASHA KITAN HOME FOR GIRLS
- EMPOWERING ADOLESCENTS IN BIHAR : A HOLISTIC APPROACH TO FLEXIBLE LEARNING , GENDER SENSITIZATION, LIFE SKILLS EDUCATION, AND DIGITAL LITERACY IN MARGINALIZED COMMUNITIES
- EMPOWERMENT OF WOMEN FUND:
- ENHANCING SKILLS OF GRASS ROOT LEVEL STAFF OF MASHAL
- EDUCATION OF CHILDREN FROM POOR FAMILIES STUDYING IN NOTRE DAME SCHOOL, SUBUCK, DARJEELING DT WEST BENGAL, INDIA
- FUND FOR EDUCATION OF POOR CHILDREN
- INTEGRATED COMMUNITY EMPOWERMENT PROGRAMME
- PROMOTION OF ORGANIC FARMING AMONG 1500 MARGINAL WOMEN FARMERS OF ROHTAS AND SHEIKHPURA DISTRICT BIHAR INDIA
- PROMOTING SUSTAINABLE SCIENTIFIC AGRICULTURAL SYSTEMS AMONG SMALL AND MARGINAL WOMEN FARMERS IN BHOJPUR DISTRICT OF BIHAR
- PROMOTING SUSTAINABLE SCIENTIFIC AGRICULTURAL SYSTEMS AMONG SMALL AND MARGINAL WOMEN FARMERS IN BHOJPUR DISTRICT OF BIHAR
- PROMOTE INTEGRATED LIVING OF "PERSONS WITH DISABILITIES" IN FIVE BLOCKS OF EAST CHAMPARAN DT, WEST CHAMPARAN DT, OF BIHAR AND DARJEELING DISTRICT OF WEST BENGAL , INDIA
- PROMOTION OF BASIC EDUCATION OF GIRL CHILDREN OF DEPRIVED COMMUNITIES
- PROMOTING BASIC LEARNING AMONG THE CHILDREN OF MARGINALISED COMMUNITIES OF 15 VILLAGES IN MUNGER DISTRICT BIHAR INDIA
- PROMOTION OF SUSTAINABLE AGRICULTURAL PRACTICES AMONG TRIBAL FARMERS OF 10 VILLAGES OF MUNGER DISTRICT BIHAR INDIA.





- PERSON WITH DISABILITIES FUND
- SOLAR ENERGY INTEGRATION PROJECT AT SHEIKHPURA
- TRANSFORMING LIVES IN BIHAR: A COMPREHENSIVE INITIATIVE FOR EMPOWERING ADOLSCENTS OF MARGINALIZED COMMUNITIES THROUGH FLEXIBLE LEARNING, GENDER EQUALITY , LIFE SKILLS, AND DIGITAL LTERACY
- RAMANKABAD TRIBAL DEVELOPMENT FUND
- GOBADDA TRIBAL DEVELOPMENT COMMITTEE
- WELFARE / EMPOWERMENT OF WOMEN GENERAL

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



ANUJ KUMAR GANGULY  
PARTNER  
M.NO : 401981

DATE : 26.08.2024  
PLACE : PATNA

UDIN : 24401981BKEEIA4437

*Adhik*  
President  
**MASHAL**

*sheinamma*  
Secretary  
Mashal

*Shripal*  
Treasurer  
Mashal