

Independent Auditor's Report

**THE MEMBERS,
MASHAL (FOREIGN CONTRIBUTION ACCOUNT)
20C, PATLIPUTRA COLONY
PATNA 800014
BIHAR**

**Independent Auditor's Statement to the Foreign Contributions received for the
Financial Year ending on March 31, 2024.**

Opinion

We have audited the financial statement of the **MASHAL** ("the Society") having its registered office at the above mentioned address in accordance with **Foreign Contribution (Regulation) Act, 2010** ("the Act") which comprise the Balance Sheet as at 31st 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, the financial statement for the year ended March 31, 2024 give a true and fair view of the financial position of the Society, its consolidated results of operations and its consolidated cash flows in accordance with the International Financial Reporting Standards (IFRS).

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.

A handwritten signature in black ink is written over a circular stamp. The stamp is partially visible and contains some text, but it is mostly obscured by the signature. The signature starts with a large, stylized 'A' and ends with a long horizontal line that curves upwards at the end.

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

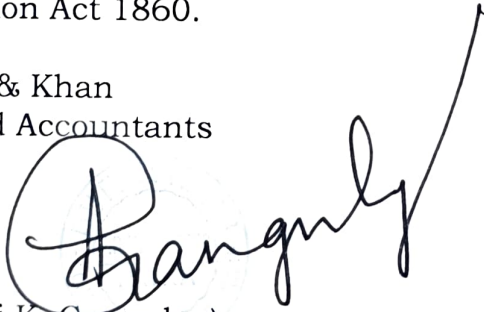
In our opinion and to the best of our information and according to the explanations given to us, the financial statements, read with note on accounts given in Schedule N , give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Society as at 31st 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 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 : **23401981BKEEHM9730**

MASHAL
PATNA

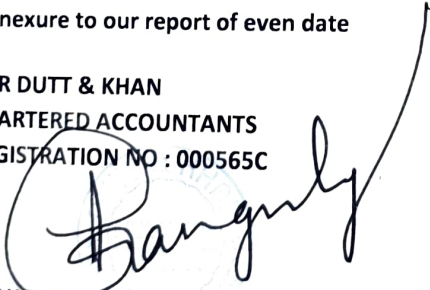
FOREIGN CONTRIBUTIONS ACCOUNTS

BALANCE SHEET AS AT 31ST MARCH , 2024

<u>SOURCE OF FUNDS</u>	<u>SCHEDULE</u>	<u>AMOUNT(Rs)</u>
CAPITAL FUND	"A"	15,47,723.00
DESIGNATED FUND	"B"	1,23,86,712.22
GENERAL RESERVE	"C"	16,27,696.48
	Total	1,55,62,131.70
ASSETS		
FIXED ASSETS		
Gross Block	"D"	44,64,822.00
Less : Acumlated depreciation		<u>29,17,099.00</u>
		15,47,723.00
INVESTMENTS	"E"	1,29,99,257.00
CURRENT ASSETS , LOAN & ADVANCES	"F"	10,15,151.70
	Total	1,55,62,131.70
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS	"I"	

Annexure to our report of even date

FOR DUTT & KHAN
CHARTERED ACCOUNTANTS
REGISTRATION NO : 000565C


ANUJ KUMAR GANGULY
PARTNER
M.NO : 401981.

DATE : 18.06.2024
PLACE : PATNA

UDIN : 24401981BKEEHM9730


President
MASHAL


Secretary
Mashal

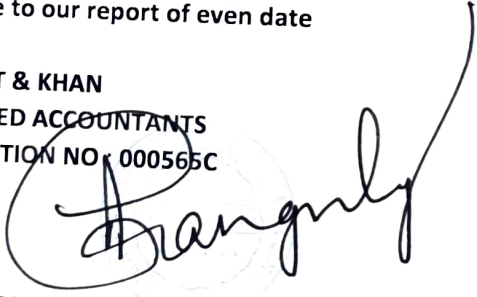

Treasurer
Mashal

MASHAL
PATNA
FOREIGN CONTRIBUTION ACCOUNTS
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2024

<u>INCOME</u>	<u>SCHEDULE</u>	<u>AMOUNT(Rs)</u>
INTEREST & OTHER INCOME	"G"	5,48,382.12
<u>EXPENDITURE</u>		
	Total	<u>5,48,382.12</u>
OTHER EXPENSES	"H"	1,68,892.68
DEPRECIATION	"D"	2,93,524.00
	Total	<u>4,62,416.68</u>
EXCESS OF EXPENDITURE OVER INCOME		85,965.44
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS	"I"	

Annexure to our report of even date

FOR DUTT & KHAN
CHARTERED ACCOUNTANTS
REGISTRATION NO. 000565C



ANUJ KUMAR GANGULY
PARTNER
M.NO : 401981.

DATE : 18.06.2024
PLACE : PATNA

UDIN : 24401981BKKEHM9730

Abhishek
President
MASHAL

Chinnam
Secretary
Mashal

Shripad
Treasurer
Mashal

SCHEDULE 'A' TO '1' FORMING PART OF ACCOUNTS AS AT MARCH 31,2024

SCHEDULE A OF CAPITAL FUND

CAPITAL FUND
As per last Balance Sheet
Add : Fixed Assets Purchased during the year
Assets Building Fund
Less: Transfer to capital Fund (Depreciation)

16,39,897.00
2,01,350.00
2,93,524.00

15,47,723.00

SCHEDULE B OF DESIGNATED FUNDS

ASHA KRAN - (MAINTAINANCE AND CARE OF GIRLS)

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

7,33,623.00

4,87,345.00

2,46,278.60

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 : Interest 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 : Interest allocated from Income & Expenditure A/c
(Less : Utilised during the year)

9,31,723.00

1,65,209.00

7,66,514.00

INTEGRATED COMMUNITY EMPOWERMENT PROGRAMME

(DONOR :- KFB, AUSTRIA)
As per Last Balance Sheet
Add : Received during the year
Add : Interest allocated from Income & Expenditure A/c
(Less : Utilised during the year)

22,28,416.00

10,60,461.00

11,67,955.00

PROMOTION OF ORGANIC FARMING AMONG 1500 MARGINAL WOMEN FARMERS OF ROHTAS AND SHEIKHPURA DISTRICT BIHAR INDIA
(DONOR :- SISTER OF NOTRE DAME, USA)

As per Last Balance Sheet
Add : Received during the year
(Less : Utilised during the year)

20,42,476.00

20,42,476.00

PROMOTING SUSTAINABLE SCIENTIFIC AGRICULTURAL SYSTEMS AMONG SMALL AND MARGINAL WOMEN FARMERS IN BHOJPUR DISTRICT OF BIHAR (DONOR :- GERMAN DOCTOR'S e.V, GERMANY)

As per Last Balance Sheet
 Add : Received during the year 2,18,285.00
 (Less : Utilised during the year) 2,18,285.00

PROMOTING SUSTAINABLE SCIENTIFIC AGRICULTURAL SYSTEMS AMONG SMALL AND MARGINAL WOMEN FARMERS IN BHOJPUR DISTRICT OF BIHAR (DONOR :- GERMAN DOCTOR'S e.V, GERMANY)

As per Last Balance Sheet
 Add : Received during the year 13,96,073.00
 (Less : Utilised during the year) 13,38,615.00 57,458.00

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)

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) 4,29,765.00 39,87,423.00

PROMOTION OF BASIC EDUCATION OF GIRL CHILDREN OF DEPRIVED COMMUNITIES (DONOR :- ITALIAN BISHOP CONFERENCE, ITALY)

As per Last Balance Sheet
 Add:- Credit Adjustment 8,90,510.00
 (Less : Utilised during the year) 8,510.00
8,99,020.00

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) 17,90,089.88 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) 6,34,420.00 10,36,084.00

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) 2,343.00 19,58,207.00



**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	88,101.00	
Add : Grants and Contributions	22,59,602.00	
Less : Utilised during the year		
Program Activities Expenses	<u>22,84,418.00</u>	63,285.00

**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)	<u>2,69,360.00</u>	12,15,640.00

1,23,86,712.22

SCHEDULE C OF GENERAL RESERVE

GENERAL RESERVE

As per last Balance Sheet	12,79,638.04	
Add:- Depreciation on Fixed Assets	2,93,524.00	
Add:- Adjustment made during the year	9,919.00	
Less : Fixed Assets Purchased (Trfd from Capital Fund)	41,350.00	
Add :- Excess of Expenditure over Income	85,965.44	16,27,696.48
		<u><u>16,27,696.48</u></u>



MASHAL
PATNA

FOREIGN CONTRIBUTION ACCOUNTS

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

SCHEDULE 'D' OF FIXED ASSETS

NAME OF ASSETS	DEP. RATE	AS ON		COST		AS ON 31.03.2024	DEPRECIATION FOR THE YEAR	AS ON 31.03.2024	NET BLOCK	
		01.04.2023	31.03.2024	More Than 180 Days	Less Than 180 Days				AS ON 31.03.2024	AS ON 31.03.2023
* FURNITURE & FIXTURES										
- Furniture	10%	74,485.00	74,485.00	-	-	74,485.00	3,206.00	45,628.00	28,857.00	32,063.00
* PLANT & MACHINERY										
- Audio Visual Equipments	15%	1,11,116.00	1,11,116.00	-	-	1,11,116.00	3,242.00	92,746.00	18,370.00	21,612.00
- Vehicle	15%	-	1,05,350.00	25,350.00	80,000.00	1,05,350.00	9,803.00	9,803.00	95,547.00	-
-- Bicycle	15%	15,800.00	15,800.00	-	-	15,800.00	466.00	13,158.00	2,642.00	3,108.00
-- Scooty	15%	1,31,331.00	1,31,331.00	-	-	1,31,331.00	3,983.00	1,08,764.00	22,567.00	26,550.00
-- Jeep	15%	6,76,413.00	6,76,413.00	-	-	6,76,413.00	19,701.00	5,64,772.00	1,11,641.00	1,31,342.00
-- Bolero	15%	11,97,085.00	11,97,085.00	-	-	11,97,085.00	1,41,181.00	3,97,058.00	8,00,027.00	9,41,208.00
- Health Centre Lab Equipments	15%	14,80,487.00	14,80,487.00	-	-	14,80,487.00	64,916.00	11,12,653.00	3,67,854.00	4,32,770.00
- Generator	15%	28,800.00	28,800.00	-	-	28,800.00	1,773.00	18,753.00	10,047.00	11,820.00
- CCTV	15%	79,970.00	79,970.00	-	-	79,970.00	5,350.00	49,654.00	30,316.00	35,666.00
- Computers & Software	40%	4,67,985.00	5,63,985.00	96,000.00	-	5,63,985.00	39,903.00	5,04,130.00	59,855.00	3,758.00
TOTAL Rs.		42,63,472.00	44,64,822.00	1,21,350.00	80,000.00	44,64,822.00	2,93,524.00	29,17,099.00	15,47,723.00	16,39,897.00

MASHAL FOREIGN CONTRIBUTION ACCOUNT

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	CENTRAL BANK OF INDIA	3791713236	02.01.2023	90,779.00	90,779.00	6.15%	02.01.2024	90,779.00	12,812.00	1,281.00	
2	CENTRAL BANK OF INDIA	5169956321	04.04.2023	15,00,000.00	15,00,000.00	6.15%	29.12.2023	15,00,000.00	61,948.00	6,195.00	
3	CENTRAL BANK OF INDIA	5529859466	03.01.2024	5,50,000.00	5,99,055.00	7.10%	22.03.2025	-	3,349.00	335.00	
4	CENTRAL BANK OF INDIA	5529861599	03.01.2024	6,50,000.00	7,07,975.00	7.10%	22.03.2025	-	3,959.00	396.00	
5	CENTRAL BANK OF INDIA	55298662881	03.01.2024	4,50,000.00	4,90,136.00	7.10%	22.03.2025	-	-	-	
6	STATE BANK OF INDIA	42690586606	09.02.2024	5,00,000.00	5,35,500.00	7.10%	09.02.2025	-	1,337.00	-	
7	STATE BANK OF INDIA	41311553061	25.09.2022	20,00,000.00	20,00,000.00	6.15%	25.09.2023	20,00,000.00	38,255.00	29,810.00	
8	STATE BANK OF INDIA	41557979132	03.01.2023	20,00,000.00	20,00,000.00	6.15%	03.01.2024	20,00,000.00	70,475.00	29,193.00	
9	STATE BANK OF INDIA	42042175572	01.07.2023	10,00,000.00	10,69,754.00	6.80%	01.07.2024	-	52,316.00	5,232.00	10,47,084.00
10	STATE BANK OF INDIA	42042205984	01.07.2023	9,00,000.00	9,62,778.00	6.80%	01.07.2024	-	47,084.00	4,708.00	9,42,376.00
11	STATE BANK OF INDIA	42042233820	01.07.2023	8,00,000.00	8,55,803.00	6.80%	01.07.2024	-	41,852.00	4,185.00	8,37,667.00
12	STATE BANK OF INDIA	42042236322	01.07.2023	10,00,000.00	10,69,754.00	6.80%	01.07.2024	-	52,316.00	5,232.00	10,47,084.00
13	STATE BANK OF INDIA	42072708085	11.07.2023	10,00,000.00	10,69,754.00	6.80%	11.07.2024	-	52,316.00	5,232.00	10,47,084.00
14	STATE BANK OF INDIA	42072732256	11.07.2023	8,00,000.00	8,54,400.00	6.80%	11.07.2024	-	4,419.00	-	
15	STATE BANK OF INDIA	42494859921	05.12.2023	25,00,000.00	25,66,056.00	5.25%	05.06.2024	-	42,936.00	4,294.00	25,38,642.00
16	STATE BANK OF INDIA	42690541858	09.02.2024	15,00,000.00	16,04,631.00	6.80%	09.02.2025	-	14,906.00	1,490.00	15,13,416.00
17	STATE BANK OF INDIA	42690635952	09.02.2024	10,00,000.00	10,71,000.00	7.10%	09.02.2025	-	2,761.00	-	
18	STATE BANK OF INDIA	42818367538	22.03.2024	12,00,000.00	12,83,704.00	6.80%	22.03.2025	-	2,293.00	229.00	12,02,064.00
19	STATE BANK OF INDIA	42824356539	25.03.2024	19,58,207.00	19,63,840.00	3.50%	24.04.2024	-	1,127.00	113.00	19,59,221.00
20	STATE BANK OF INDIA	42830333374	27.03.2024	1,64,275.00	1,76,749.00	6.80%	27.04.2025	-	157.00	16.00	1,64,416.00
21	STATE BANK OF INDIA	42839678209	30.03.2024	7,00,000.00	7,20,270.00	5.75%	30.09.2024	-	225.00	22.00	7,00,203.00
TOTAL				2,22,63,261.00	2,31,91,938.00			55,90,779.00	5,06,843.00	97,963.00	1,29,99,257.00



SCHEDULE A TO L FORMING PART OF ACCOUNTS AS AT MARCH 31, 2024

SCHEDULE F OF CURRENT ASSETS , LOANS & ADVANCES

STATE BANK OF INDIA 40106180519	23,246.94	
STATE BANK OF INDIA 40218646507	4,46,693.64	
Advance For KFB Project	19,586.00	
Advance for SND Project	18,460.00	
TDS Receivables	5,07,165.12	
		<u>10,15,151.70</u>

SCHEDULE G OF INTEREST INCOME

Interest on Saving Accounts	41,539.00	
Interest on Fixed Deposit	5,06,843.00	
Round off	0.12	
	Total (Rs)	<u>5,48,382.12</u>

SCHEDULE H OF INDIRECT EXPENSES

Audit Fees	1,45,711.00	
Bank Charges	3,945.68	
Interest on TDS	133.00	
Vehicle Running & Maintainance	19,103.00	
	Total (Rs)	<u>1,68,892.68</u>



MASHAL
PATNA
FOREIGN CONTRIBUTION ACCOUNTS
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2024

To	RECEIPTS	AMOUNT(Rs)
To	OPENING BALANCES	
"	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
"	Cash-in-Hand	69,214.00
		18,09,993.02
To	Interest on Saving Bank Accounts	41,539.00
To	Interest on Fixed Deposits	1,99,315.00
To	Receipt for Project Funds	
"	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	39,03,523.00
"	General Reserve	1,83,15,178.00
		379.00
"	Fixed Deposits	95,40,779.00
	Total Receipts	2,99,07,183.02
By	PAYMENTS	
"	Specified Grants Fund	
"	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
		1,14,27,135.00
"	Fixed Assets	
"	Computers & Software	16,000.00
"	Vehicle	25,350.00
"	Fixed Deposits	41,350.00
		1,66,72,482.00



"	Indirect Expenses		
	Audit Fees	1,62,000.00	
	Bank Charges	24,217.44	
	Repair & Maintenance	43,941.00	
	TDS on Contracts U/s 194C	10,163.00	
	TDS on Professional Services	4,31,726.00	
	Travelling Expenses	5,08,076.00	
	Vehicle Running & Maintenance	19,103.00	11,99,226.44
"	TDS Receivables		59,003.00
	CLOSING BALANCE		
	Cash with State Bank of India 40218646507		4,46,693.64
	Cash with State Bank of India 4010680519		23,246.94
	Cash in Hand		38,046.00

Total 2,99,07,183.02

Annexure to our report of even date

FOR DUTT & KHAN
CHARTERED ACCOUNTANTS
REGISTRATION NO : 000563C

CA ANUJ KUMAR GANGULY
PARTNER
M.NO : 401981.

DATE : 18.06.2024
PLACE : PATNA

UDIN : 24401981BKKEHM9730

Abhishek
President
MASHAL

Chinnamma
Secretary
Mashal

Shripa
Treasurer
Mashal

MASHAL FOREIGN CONTRIBUTION
(UNIT OF MASHAL)
Schedule I: NOTES ON ACCOUNTS

1. ACTIVITIES AND BASIS OF ACCOUNTING

1.1 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 :

- The foreign Contribution / Grant ,net of Bank Charges , as and when actually credited by the designated bank , are accounted for as Foreign Contribution received.
- 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.
- 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 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. RESERVES:-

The Mashal FC 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 65,38,543.10

3. CASH AND BANK BALANCE :-

- Cash Balance is as per cashbook maintained by the Mashal FC which is duly certified by the management of the Mashal.
- Mashal FC is currently maintaining three Bank accounts. Details of Saving Bank account maintained by Mashal FC with their respective Balance are as follows :-

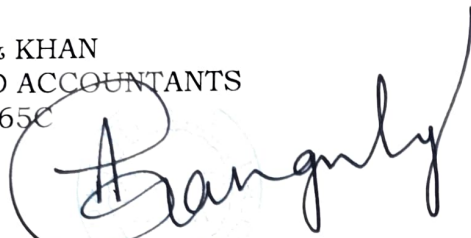
State Bank of India 40218646507	:- 4,46,693.64
State Bank of India 4010680519	:- 23,246.94



4. OPENING BALANCE:-

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

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



CA ANUJ KUMAR GANGULY
PARTNER
M.NO : 401981

DATE : 16.08.2023
PLACE : PATNA

UDIN : 23401981BKKEEHM9730

Shilpa
President
MASHAL

Chinnamma
Secretary
Mashal

Shrinivas
Treasurer
Mashal