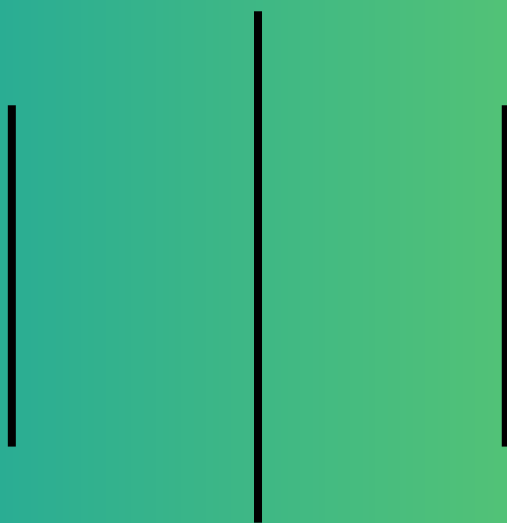


Accounting Project
on
Construction of New Mosque Expense
Recording for Financial Transparency



Submitted by:
Sakib Akatar Rain

Submitted to:
Raza Jama Masjid

2023

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- 1. Summary**
- 2. Financial Statements as per Tally EPR9**
- 3. Expense Ledgers Statements**
- 4. Cost Breakup of Ledgers**
- 5. Auditor's Financial Statements**

Summary

Construction of New Mosque: Expense Recording for Financial Transparency

Summary

Objective: Maintain detailed expenses records with accuracy and correctness using Tally ERP 9 software for the project "construction of a new mosque" at my hometown to ensure financial transparency and support decision-making by project stakeholders.

Methodology:

Configured the following settings in Tally ERP 9 under Accounting Features:

1. Integrated Accounts and Inventory: **No** - This was done because the organization is non-trading organization.
2. Selected Income/Expenses Statement instead of P & L: **Yes** – Due to the nature of organization
3. Enabled Maintain Cost Centers: **Yes** - By setting up cost centers, expenses were accurately attributed to specific aspects of the construction project, providing detailed insights into cost allocation and utilization.
4. Enabled More than ONE Payroll/Cost Category: **Yes** - This allowed for the classification of expenses into multiple categories, facilitating comprehensive expense tracking and analysis.

Notes:

- Inventory values are affected: **Yes** - This is only applicable for material expenses ledgers because they have to be recorded based on price and quantity.
- Cost centers are applicable: **No** – This is only applicable for material expenses
- All the expenses are grouped under indirect expenses while all the incomes are grouped under indirect incomes.

Additionally, ledgers were created for key expense types such as carriage in/outward expenses, general expenses, material expenses, and wages expenses. Cost centers and categories were established to further categorize expenses and ensure accurate allocation.

Results: Delivered crucial information regarding construction expenses to project stakeholders, showcasing clear financial transparency through the implementation of standard accounting systems.

Attachments

1. Financial Statements as per Tally ERP9
2. Expense Ledgers Statements
3. Cost Breakup of Ledgers
4. Auditor's Financial Statements

Personal Statement

In my capacity as an account assistant tasked with maintaining detailed expense records with accuracy and correctness, I utilized Tally ERP 9 in conjunction with physical registers and vouchers. This comprehensive approach enabled me to accurately track expenses and maintain records properly, ensuring financial transparency. I am dedicated to upholding high standards of accuracy and transparency in all my accounting activities.

Financial Statements as per Tally EPR9

RAZA JAMA MASJID
Mukhiyapatti Mushariya Rural Municipality,
Tulsiyahi Jabdi, Dhanusha,
Madhesh Province, Nepal

Cash Book

1-Nov-2023 to 31-Dec-2023

					Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit
16-11-2023	By Santosh Mahato <i>Cash is paid to Santosh Mahato for Dozer fare</i>	Payment	1		5,000.00
	By General Expenses <i>Cash is paid for petty expenses</i>	Payment	2		400.00
17-11-2023	By General Expenses <i>Cash is paid for petty expenses</i>	Payment	3		400.00
18-11-2023	By General Expenses <i>Cash is paid for petty expenses</i>	Payment	4		400.00
	By General Expenses <i>Cash is paid for Hilty fare</i>	Payment	5		800.00
	By General Expenses <i>Cash is paid for printing and stationary expenses</i>	Payment	6		1,600.00
	By General Expenses <i>Cash is paid for miscellaneous expenses</i>	Payment	7		496.00
19-11-2023	By Carriage In/Outward Expenses <i>Cash is paid for carriage out expenses: Jalawddin Nadaf</i>	Payment	8		1,000.00
	By Carriage In/Outward Expenses <i>Cash is paid for carriage out expenses: Jalawddin Nadaf</i>	Payment	9		1,000.00
	By Saroj Electronics <i>Hilty Machine is purchased from Saroj Electronics by paying partially</i>	Payment	10		500.00
	By General Expenses <i>Cash is paid for fuel purchasing</i>	Payment	11		500.00
20-11-2023	By General Expenses <i>Cash is paid for Hilty fare</i>	Payment	12		800.00
22-11-2023	By Santosh Mahato <i>Cash is paid to Santosh Mahato for Dozar fare</i>	Payment	13		20,000.00
23-11-2023	By General Expenses <i>Cash is paid to Sahadat Nadaf for his medical treatment</i>	Payment	14		5,000.00
24-11-2023	By Carriage In/Outward Expenses <i>Cash is paid for carriage out expenses: Jalawddin Nadaf</i>	Payment	15		3,400.00
	By General Expenses <i>Cash is paid for travelling expenses</i>	Payment	16		850.00
	Carried Over				42,146.00

continued ...

RAZA JAMA MASJID

Cash Book : 1-Nov-2023 to 31-Dec-2023

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Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward				42,146.00
25-11-2023	By Carriage In/Outward Expenses <i>Cash is paid for carriage out expenses: Sukesh Sada</i>	Payment	17	6,075.00	
	By Carriage In/Outward Expenses <i>Cash is paid for carriage out expenses: Jalawddin Nadaf</i>	Payment	18	2,600.00	
	By Santosh Mahato <i>Cash is paid for Dozar fare expenses</i>	Payment	19	19,880.00	
	By Carriage In/Outward Expenses <i>Cash is paid for carriage out expenses: Amit Yadav</i>	Payment	20	4,950.00	
	By Tajo Shop <i>Cash is paid for petty expenses</i>	Payment	21	1,400.00	
	By Carriage In/Outward Expenses <i>Cash is paid for carriage out expenses: Uday Yadav</i>	Payment	22	8,100.00	
26-11-2023	By General Expenses <i>Cash is paid for printing and stationery expenses</i>	Payment	23	130.00	
	By Dinesh Hardware <i>Cash is paid for purchasing material expenses</i>	Payment	24	5,50,000.00	
	By General Expenses <i>Cash is paid for printing & stationery expenses</i>	Payment	25	130.00	
28-11-2023	By Dinesh Hardware <i>Cash is paid to Dinesh Hardware for material purchasing</i>	Payment	26	1,50,600.00	
30-11-2023	By General Expenses <i>Cash is paid for miscellaneous expenses</i>	Payment	27	800.00	
	By General Expenses <i>Cash is paid for printing & stationery expenses</i>	Payment	28	430.00	
	By General Expenses <i>Cash is paid for miscellaneous expenses</i>	Payment	29	800.00	
	By General Expenses <i>Cash is paid for printing & stationery expenses</i>	Payment	30	430.00	
	Carried Over				7,88,471.00

continued ...

RAZA JAMA MASJID

Cash Book : 1-Nov-2023 to 31-Dec-2023

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Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward				7,88,471.00
1-12-2023	By General Expenses <i>Cash is paid for miscellaneous expenses</i>	Payment	31		1,000.00
	By General Expenses <i>Cash is paid for miscellaneous expenses</i>	Payment	32		1,000.00
2-12-2023	By General Expenses <i>Cash is paid for office expenses</i>	Payment	33		400.00
	By Wages Expenses <i>Cash is paid for labor expenses: Sakir Ansari</i>	Payment	34		2,000.00
	By Dilbar Pan Pasal <i>Cash is paid for petty expenses</i>	Payment	35		800.00
5-12-2023	By Wages Expenses <i>Cash is paid for labor expenses: Hakim Head Mistri</i>	Payment	36		1,000.00
6-12-2023	By General Expenses <i>Cash is paid for office expenses</i>	Payment	37		460.00
7-12-2023	By Engineer <i>Engineer fee is paid</i>	Payment	38		10,000.00
	By Saroj Electronics <i>Cash is paid to Saroj Electronics</i>	Payment	39		10,400.00
	By Sahadat Nadaf <i>Cash is paid for petty expenses</i>	Payment	40		800.00
	By Momtaj Rain <i>Cash is paid for material expenses</i>	Payment	41		23,000.00
8-12-2023	By General Expenses <i>Cash is paid for petty expenses</i>	Payment	42		960.00
	By General Expenses <i>Cash is paid for miscellaneous expenses</i>	Payment	43		200.00
	By Carriage In/Outward Expenses <i>Cash is paid for carriage out expenses: Third Party</i>	Payment	44		500.00
	By General Expenses <i>Cash is paid for printing & stationery expenses</i>	Payment	45		2,500.00
	By Dinesh Hardware <i>Cash is paid to Dinesh Hardware for material purposes</i>	Payment	46		26,600.00
	Carried Over				8,70,091.00

continued ...

RAZA JAMA MASJID

Cash Book : 1-Nov-2023 to 31-Dec-2023

Page 4

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward				8,70,091.00
8-12-2023	By Engineer <i>Cash is paid to Engineer for petty expenses</i>	Payment	47		1,700.00
	By Wages Expenses <i>Cash is paid for labor expenses: Bhola Ansari</i>	Payment	48		1,000.00
9-12-2023	By Wages Expenses <i>Cash is paid for labor expenses: Sahid Rain</i>	Payment	49		2,000.00
	By Wages Expenses <i>Cash is paid for labor expenses: Mostakim Rain (Bada)</i>	Payment	50		1,500.00
	By Wages Expenses <i>Cash is paid for labor expenses: Hakim Head Mistri</i>	Payment	51		10,000.00
10-12-2023	By Carriage In/Outward Expenses <i>Cash is paid for carriage out expenses: Jalawddin Nadaf</i>	Payment	52		200.00
	By General Expenses <i>Cash is paid for petty expenses</i>	Payment	53		250.00
	By Carriage In/Outward Expenses <i>Cash is paid for mixture fare: Third Party</i>	Payment	54		1,000.00
	By Tajo Shop <i>Cash is paid for petty expenses</i>	Payment	55		585.00
	By Carriage In/Outward Expenses <i>Cash is paid for carriage out expenses: Hari Yadav</i>	Payment	56		2,000.00
	By Wages Expenses <i>Cash is paid for labor expenses: Gafur Ansari</i>	Payment	57		6,900.00
	By Wages Expenses <i>Cash is paid for labor expenses: Aalamgir Nadaf</i>	Payment	58		1,800.00
	By Wages Expenses <i>Cash is paid for labor expenses: Sabir Ansari</i>	Payment	59		7,500.00
	By Wages Expenses <i>Cash is paid for labor expenses: Sakir Ansari</i>	Payment	60		6,000.00
	Carried Over				9,12,526.00

continued ...

RAZA JAMA MASJID

Cash Book : 1-Nov-2023 to 31-Dec-2023

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Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward				9,12,526.00
10-12-2023	By Wages Expenses <i>Cash is paid for labor expenses: Imamul Nadaf</i>	Payment	61		9,000.00
	By Wages Expenses <i>Cash is paid for labor expenses: Mostakim Rain</i>	Payment	62		9,600.00
	By Wages Expenses <i>Cash is paid for labor expenses: Sahid Rain</i>	Payment	63		3,400.00
	By Wages Expenses <i>Cash is paid for labor expenses: Sabir Rain (Bada)</i>	Payment	64		6,000.00
	By Wages Expenses <i>Cash is paid for labor expenses: Danish Nadaf</i>	Payment	65		1,800.00
	By Wages Expenses <i>Cash is paid for labor expenses: Mostakim Rain (Bada)</i>	Payment	66		4,200.00
	By Wages Expenses <i>Cash is paid for labor expenses: Bikau Ansari</i>	Payment	67		3,300.00
	By Wages Expenses <i>Cash is paid for labor expenses: Bhola Ansari</i>	Payment	68		2,300.00
	By Wages Expenses <i>Cash is paid for labor expenses: Tula Ansari</i>	Payment	69		2,700.00
	By Wages Expenses <i>Cash is paid for labor expenses: Sahadat Nadaf</i>	Payment	70		3,900.00
	By Wages Expenses <i>Cash is paid for labor expenses: Saffiullah Ansari</i>	Payment	71		5,700.00
	By Wages Expenses <i>Cash is paid for labor expenses: Hakim Rain</i>	Payment	72		5,100.00
	By Santosh Mahato <i>Cash is paid for Dozer fare</i>	Payment	73		15,425.00
	By Carriage In/Outward Expenses <i>Cash is paid for carriage out expenses: Uday Yadav</i>	Payment	74		3,825.00
	Carried Over				9,88,776.00

continued ...

Cash Book : 1-Nov-2023 to 31-Dec-2023

Page 6

Date		Particulars	Vch Type	Vch No.	Debit	Credit
		Brought Forward				9,88,776.00
10-12-2023	By	Carriage In/Outward Expenses <i>Cash is paid for carriage out expenses: Amit Yadav</i>	Payment	75		1,800.00
	By	Carriage In/Outward Expenses <i>Cash is paid for carriage out expenses: Ram Ekbal Yadav</i>	Payment	76		4,950.00
12-12-2023	By	Sona Fix Itta Udhyog <i>Cash is paid for Itta purchases</i>	Payment	77		21,000.00
	By	General Expenses <i>Cash is paid for digal purchases</i>	Payment	78		1,600.00
	By	General Expenses <i>Cash is paid for printing & stationery expenses</i>	Payment	79		290.00
	By	Binod Hardware <i>Cash is paid for Material Stone Purchased</i>	Payment	80		27,000.00
13-12-2023	By	General Expenses <i>Cash is paid for petty expenses</i>	Payment	81		200.00
	By	Dinesh Hardware <i>Cash is paid for material received</i>	Payment	82		1,00,816.00
19-12-2023	By	Binod Hardware <i>Cash is paid to Binod Hardware for material and assets purchased</i>	Payment	83		9,800.00
						11,56,232.00
	To	Closing Balance			11,56,232.00	
					11,56,232.00	11,56,232.00

RAZA JAMA MASJID
Mukhiyapatti Mushariya Rural Municipality,
Tulsiyahi Jabdi, Dhanusha,
Madhesh Province, Nepal

Income & Expenditure Statement
1-Nov-2023 to 31-Dec-2023

P a r t i c u l a r s		1-Nov-2023 to 31-Dec-2023	P a r t i c u l a r s		1-Nov-2023 to 31-Dec-2023
Indirect Expenses		11,65,703.25	Indirect Incomes		9,471.25
<i>Carriage In/Outward Expenses</i>	<i>41,400.00</i>		<i>Discount Received</i>	<u><i>9,471.25</i></u>	
<i>General Expenses</i>	<i>1,06,535.00</i>				
<i>Material Expenses</i>	<i>9,21,068.25</i>		Excess of Expenditure over Income		11,56,232.00
<i>Wages Expenses</i>	<u><i>96,700.00</i></u>				
Total		11,65,703.25	Total		11,65,703.25

RAZA JAMA MASJID
Mukhiyapatti Mushariya Rural Municipality,
Tulsiyahi Jabdi, Dhanusha,
Madhesh Province, Nepal

Balance Sheet
1-Nov-2023 to 31-Dec-2023

Liabilities		as at 31-Dec-2023	Assets		as at 31-Dec-2023
Capital Account			Profit & Loss A/c		
			11,56,232.00		
Loans (Liability)			<i>Opening Balance</i>		
			<i>Current Period</i>		<u>11,56,232.00</u>
Current Liabilities					
Current Assets			11,56,232.00		
Cash-in-hand		<u>11,56,232.00</u>			
Total		11,56,232.00	Total		11,56,232.00

Expenses Ledger Statements

RAZA JAMA MASJID
Mukhiyapatti Mushariya Rural Municipality,
Tulsiyahi Jabdi, Dhanusha,
Madhesh Province, Nepal

Carriage In/Outward Expenses
Ledger Account

1-Nov-2023 to 31-Dec-2023

Page 1

Date	Particulars	Vch Type	Vch No.	Debit	Credit
19-11-2023	To Cash <i>Cash is paid for carriage out expenses: Jalawddin Nadaf</i>	Payment	8	1,000.00	
	To Cash <i>Cash is paid for carriage out expenses: Jalawddin Nadaf</i>	Payment	9	1,000.00	
24-11-2023	To Cash <i>Cash is paid for carriage out expenses: Jalawddin Nadaf</i>	Payment	15	3,400.00	
25-11-2023	To Cash <i>Cash is paid for carriage out expenses: Sukesh Sada</i>	Payment	17	6,075.00	
	To Cash <i>Cash is paid for carriage out expenses: Jalawddin Nadaf</i>	Payment	18	2,600.00	
	To Cash <i>Cash is paid for carriage out expenses: Amit Yadav</i>	Payment	20	4,950.00	
	To Cash <i>Cash is paid for carriage out expenses: Uday Yadav</i>	Payment	22	8,100.00	
8-12-2023	To Cash <i>Cash is paid for carriage out expenses: Third Party</i>	Payment	44	500.00	
10-12-2023	To Cash <i>Cash is paid for carriage out expenses: Jalawddin Nadaf</i>	Payment	52	200.00	
	To Cash <i>Cash is paid for mixture fare: Third Party</i>	Payment	54	1,000.00	
	To Cash <i>Cash is paid for carriage out expenses: Hari Yadav</i>	Payment	56	2,000.00	
	To Cash <i>Cash is paid for carriage out expenses: Uday Yadav</i>	Payment	74	3,825.00	
	To Cash <i>Cash is paid for carriage out expenses: Amit Yadav</i>	Payment	75	1,800.00	
Carried Over				36,450.00	

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RAZA JAMA MASJID

Carriage In/Outward Expenses Ledger Account : 1-Nov-2023 to 31-Dec-2023

Page 2

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			36,450.00	
10-12-2023	To Cash <i>Cash is paid for carriage out expenses: Ram Ekbal Yadav</i>	Payment	76	4,950.00	
				41,400.00	
By	Closing Balance				41,400.00
				41,400.00	41,400.00

RAZA JAMA MASJID
Mukhiyapatti Mushariya Rural Municipality,
Tulsiyahi Jabdi, Dhanusha,
Madhesh Province, Nepal

General Expenses
Ledger Account

1-Nov-2023 to 31-Dec-2023

					Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit
16-11-2023	To Cash <i>Cash is paid for petty expenses</i>	Payment	2	400.00	
	To Santosh Mahato <i>Dozer fare expenses incurred (1:- 30 Hrs. @Rs.2500 each)</i>	Journal	1	3,750.00	
17-11-2023	To Cash <i>Cash is paid for petty expenses</i>	Payment	3	400.00	
18-11-2023	To Cash <i>Cash is paid for petty expenses</i>	Payment	4	400.00	
	To Cash <i>Cash is paid for Hilty fare</i>	Payment	5	800.00	
	To Cash <i>Cash is paid for printing and stationary expenses</i>	Payment	6	1,600.00	
	To Cash <i>Cash is paid for miscellaneous expenses</i>	Payment	7	496.00	
19-11-2023	To Cash <i>Cash is paid for fuel purchasing</i>	Payment	11	500.00	
20-11-2023	To Cash <i>Cash is paid for Hilty fare</i>	Payment	12	800.00	
	To Santosh Mahato <i>Dozer fare expenses incurred (3:- 30 Hrs. @Rs.2500 each): Unit- 9409.40 to 9406.10</i>	Journal	2	8,750.00	
22-11-2023	To Santosh Mahato <i>Dozer fare expenses incurred (6:- 80 Hrs. @Rs.2500 each): Unit- 9424.8 to 9418.0</i>	Journal	3	17,000.00	
	To Santosh Mahato <i>Dozer fare expenses incurred (3:- 80 Hrs. @Rs.2500 each): Unit- 9424.9 to 9421.1</i>	Journal	4	9,500.00	
	To Santosh Mahato <i>Dozer fare expenses incurred (0. 18 @ Rs.2500 each) at Idgaah</i>	Journal	5	749.00	
23-11-2023	To Cash <i>Cash is paid to Sahadat Nadaf for his medical treatment</i>	Payment	14	5,000.00	
24-11-2023	To Cash <i>Cash is paid for travelling expenses</i>	Payment	16	850.00	
	Carried Over			50,995.00	

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RAZA JAMA MASJID

General Expenses Ledger Account : 1-Nov-2023 to 31-Dec-2023

Page 2

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			50,995.00	
24-11-2023	To Santosh Mahato <i>Dozer fare expenses incurred (4:- 50 Hrs. @Rs.2500 each): Note: 4. 5 Hrs + 0.4 Hrs. and Units: 9433.3 to 9437.8 and 9437.8 to 9438.2</i>	Journal	6	12,250.00	
	To Tajo Shop <i>Petty expenses are incurred for Tajo Shop</i>	Journal	8	1,400.00	
26-11-2023	To Cash <i>Cash is paid for printing and stationery expenses</i>	Payment	23	130.00	
	To Cash <i>Cash is paid for printing & stationery expenses</i>	Payment	25	130.00	
30-11-2023	To Cash <i>Cash is paid for miscellaneous expenses</i>	Payment	27	800.00	
	To Cash <i>Cash is paid for printing & stationery expenses</i>	Payment	28	430.00	
	To Cash <i>Cash is paid for miscellaneous expenses</i>	Payment	29	800.00	
	To Cash <i>Cash is paid for printing & stationery expenses</i>	Payment	30	430.00	
1-12-2023	To Cash <i>Cash is paid for miscellaneous expenses</i>	Payment	31	1,000.00	
	To Cash <i>Cash is paid for miscellaneous expenses</i>	Payment	32	1,000.00	
2-12-2023	To Cash <i>Cash is paid for office expenses</i>	Payment	33	400.00	
3-12-2023	To Santosh Mahato <i>Dozer fare expenses incurred (6:- 90 Hrs. @Rs.2200 each): Unit- 9451.3 to 9458.2</i>	Journal	11	15,180.00	
4-12-2023	To Dilbar Pan Pasa <i>Raj Nibas purchased (200+200 +200+200)</i>	Journal	12	800.00	
	Carried Over			85,745.00	

continued ...

RAZA JAMA MASJID

General Expenses Ledger Account : 1-Nov-2023 to 31-Dec-2023

Page 3

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			85,745.00	
4-12-2023	To Engineer <i>Miscellaneous expenses are incurred by an Engineer</i>	Journal	13	11,700.00	
6-12-2023	To Cash <i>Cash is paid for office expenses</i>	Payment	37	460.00	
7-12-2023	To Momtaj Rain <i>Cash is paid for transportation expenses</i>	Journal	16	1,000.00	
	To Sahadat Nadaf <i>Raj Nibas and Other Petty Expenses are incurred by Sahadat Nadaf</i>	Journal	17	800.00	
8-12-2023	To Cash <i>Cash is paid for petty expenses</i>	Payment	42	960.00	
	To Cash <i>Cash is paid for miscellaneous expenses</i>	Payment	43	200.00	
	To Cash <i>Cash is paid for printing & stationery expenses</i>	Payment	45	2,500.00	
10-12-2023	To Cash <i>Cash is paid for petty expenses</i>	Payment	53	250.00	
	To Tajo Shop <i>Petty expenses are incurred for Tajo Shop</i>	Journal	21	585.00	
	To Santosh Mahato <i>Discount paid</i>	Journal	22	245.00	
12-12-2023	To Cash <i>Cash is paid for digal purchases</i>	Payment	78	1,600.00	
	To Cash <i>Cash is paid for printing & stationery expenses</i>	Payment	79	290.00	
13-12-2023	To Cash <i>Cash is paid for petty expenses</i>	Payment	81	200.00	
				1,06,535.00	
By	Closing Balance				1,06,535.00
				1,06,535.00	1,06,535.00

RAZA JAMA MASJID
Mukhiyapatti Mushariya Rural Municipality,
Tulsiyahi Jabdi, Dhanusha,
Madhesh Province, Nepal

Material Expenses
Ledger Account

1-Nov-2023 to 31-Dec-2023

Page 1

Date	Particulars	Vch Type	Vch No.	Debit	Credit
26-11-2023	To Dinesh Hardware <i>Invoice received from Dinesh Hardware</i>	Journal	9	5,23,356.10	
28-11-2023	To Dinesh Hardware <i>Invoice is received from Dinesh Hardware</i>	Journal	10	2,26,362.15	
4-12-2023	To Sona Fix Itta Udhyog <i>Invoice has been received from Sona Fix Udhyog</i>	Journal	14	6,000.00	
5-12-2023	To Sona Fix Itta Udhyog <i>Invoice has been received from Sona Fix Udhyog</i>	Journal	15	6,000.00	
7-12-2023	To Momtaj Rain <i>Invoice is received from Momtaj Rain / C.P. & H.</i>	Journal	19	22,000.00	
	To Sona Fix Itta Udhyog <i>Invoice has been received from Sona Fix Udhyog</i>	Journal	20	9,000.00	
12-12-2023	To Saroj Electronics <i>Invoice has been received from Saroj Electronics</i>	Journal	23	11,520.00	
	To Binod Hardware <i>Invoice has been received from Binod Hardware</i>	Journal	24	27,000.00	
13-12-2023	To Dinesh Hardware <i>Invoice has been received from Dinesh Hardware</i>	Journal	26	79,800.00	
19-12-2023	To Binod Hardware <i>Invoice has been received from Binod Hardware</i>	Journal	27	10,030.00	
				9,21,068.25	
By	Closing Balance				9,21,068.25
				9,21,068.25	9,21,068.25

RAZA JAMA MASJID
Mukhiyapatti Mushariya Rural Municipality,
Tulsiyahi Jabdi, Dhanusha,
Madhesh Province, Nepal

Wages Expenses
Ledger Account

1-Dec-2023 to 19-Dec-2023

				Page 1	
Date	Particulars	Vch Type	Vch No.	Debit	Credit
2-12-2023	To Cash <i>Cash is paid for labor expenses: Sakir Ansari</i>	Payment	34	2,000.00	
5-12-2023	To Cash <i>Cash is paid for labor expenses: Hakim Head Mistri</i>	Payment	36	1,000.00	
8-12-2023	To Cash <i>Cash is paid for labor expenses: Bhola Ansari</i>	Payment	48	1,000.00	
9-12-2023	To Cash <i>Cash is paid for labor expenses: Sahid Rain</i>	Payment	49	2,000.00	
	To Cash <i>Cash is paid for labor expenses: Mostakim Rain (Bada)</i>	Payment	50	1,500.00	
	To Cash <i>Cash is paid for labor expenses: Hakim Head Mistri</i>	Payment	51	10,000.00	
10-12-2023	To Cash <i>Cash is paid for labor expenses: Gafur Ansari</i>	Payment	57	6,900.00	
	To Cash <i>Cash is paid for labor expenses: Aalamgir Nadaf</i>	Payment	58	1,800.00	
	To Cash <i>Cash is paid for labor expenses: Sabir Ansari</i>	Payment	59	7,500.00	
	To Cash <i>Cash is paid for labor expenses: Sakir Ansari</i>	Payment	60	6,000.00	
	To Cash <i>Cash is paid for labor expenses: Imamul Nadaf</i>	Payment	61	9,000.00	
	To Cash <i>Cash is paid for labor expenses: Mostakim Rain</i>	Payment	62	9,600.00	
	To Cash <i>Cash is paid for labor expenses: Sahid Rain</i>	Payment	63	3,400.00	
	To Cash <i>Cash is paid for labor expenses: Sabir Rain (Bada)</i>	Payment	64	6,000.00	
	Carried Over			67,700.00	

continued ...

RAZA JAMA MASJID

Wages Expenses Ledger Account : 1-Dec-2023 to 19-Dec-2023

Page 2

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			67,700.00	
10-12-2023	To Cash <i>Cash is paid for labor expenses: Danish Nadaf</i>	Payment	65	1,800.00	
	To Cash <i>Cash is paid for labor expenses: Mostakim Rain (Bada)</i>	Payment	66	4,200.00	
	To Cash <i>Cash is paid for labor expenses: Bikau Ansari</i>	Payment	67	3,300.00	
	To Cash <i>Cash is paid for labor expenses: Bhola Ansari</i>	Payment	68	2,300.00	
	To Cash <i>Cash is paid for labor expenses: Tula Ansari</i>	Payment	69	2,700.00	
	To Cash <i>Cash is paid for labor expenses: Sahadat Nadaf</i>	Payment	70	3,900.00	
	To Cash <i>Cash is paid for labor expenses: Saffiullah Ansari</i>	Payment	71	5,700.00	
	To Cash <i>Cash is paid for labor expenses: Hakim Rain</i>	Payment	72	5,100.00	
				96,700.00	
By	Closing Balance				96,700.00
				96,700.00	96,700.00

Cost Breakup of Ledgers

RAZA JAMA MASJID
Mukhiyapatti Mushariya Rural Municipality,
Tulsiyahi Jabdi, Dhanusha,
Madhesh Province, Nepal

Stock Summary
1-Nov-2023 to 31-Dec-2023

Page 1

Particulars	Closing Balance		
	Quantity	Rate	Value
Bricks			21,000.00
Bricks	3.50 Tr	6,000.00	21,000.00
Cement			66,500.00
Ciment Shivam	100 Br	665.00	66,500.00
Steel			7,44,508.25
12 MM Steel	22.2780 Qt	11,450.00	2,55,083.10
16 MM Steel	16.7890 Qt	11,616.29	1,95,025.85
20 MM Steel	7.2750 Qt	11,850.00	86,208.75
8 MM Steel	17.3250 Qt	12,016.77	2,08,190.55
Stone			27,000.00
Stone	1 Tp	27,000.00	27,000.00
T_Others			62,060.00
4 No. Dish Bled	75 Psc	30.00	2,250.00
5 No. Dish Bled	1 Psc	60.00	60.00
Belcha	2 Psc	500.00	1,000.00
Chemical	1.0000 Kg	2,500.00	2,500.00
Chineses Kanti	1.0000 Kg	350.00	350.00
Chuna	3.5000 Kg	28.57	100.00
Dhaga	2 Psc	150.00	300.00
Gitti Pipe	1 Psc	5,500.00	5,500.00
Hilty Machine	1 Psc	11,520.00	11,520.00
Jhaj	1 Psc	100.00	100.00
Kaati	0.5000 Kg	160.00	80.00
Katta Taar	2 Bdl	3,750.00	7,500.00
Kedali	2 Psc	500.00	1,000.00
Other Materials	1 Psc	22,000.00	22,000.00
Rashi	5.0000 Kg	150.00	750.00
Taar	25.0000 Kg	150.00	3,750.00
Tagari	15 Psc	220.00	3,300.00
Grand Total			9,21,068.25

RAZA JAMA MASJID
Mukhiyapatti Mushariya Rural Municipality,
Tulsiyahi Jabdi, Dhanusha,
Madhesh Province, Nepal

Cost Breakup of Group

1-Nov-2023 to 31-Dec-2023

Page 1

	<i>Group: Indirect Expenses</i>	
	Transactions	
	Debit	Credit
		Closing Balance
Carriage In/Outward Expenses	41,400.00	41,400.00 Dr
<i>Amit Yadav</i>	6,750.00	6,750.00 Dr
<i>Hari Yadav</i>	2,000.00	2,000.00 Dr
<i>Jalawddin Nadaf</i>	8,200.00	8,200.00 Dr
<i>Ram Ekbal Yadav</i>	4,950.00	4,950.00 Dr
<i>Sukesh Sada</i>	6,075.00	6,075.00 Dr
<i>Third Party</i>	1,500.00	1,500.00 Dr
<i>Uday Yadav</i>	11,925.00	11,925.00 Dr
General Expenses	1,06,535.00	1,06,535.00 Dr
<i>Dozer Fare</i>	67,179.00	67,179.00 Dr
<i>Fuel Expenses</i>	2,100.00	2,100.00 Dr
<i>Hilty Fare</i>	1,600.00	1,600.00 Dr
<i>Medical Expenses</i>	5,000.00	5,000.00 Dr
<i>Miscellaneous Expenses</i>	15,996.00	15,996.00 Dr
<i>Office Expenses</i>	860.00	860.00 Dr
<i>Other Expenses</i>	245.00	245.00 Dr
<i>Petty Expenses</i>	6,195.00	6,195.00 Dr
<i>Printing & Stationery Expenses</i>	5,510.00	5,510.00 Dr
<i>Transportation Expenses</i>	1,000.00	1,000.00 Dr
<i>Travelling Expenses</i>	850.00	850.00 Dr
Labor Expenses	96,700.00	96,700.00 Dr
<i>Alamgir Nadaf</i>	1,800.00	1,800.00 Dr
<i>Bhola Ansari</i>	3,300.00	3,300.00 Dr
<i>Bikau Ansari</i>	3,300.00	3,300.00 Dr
<i>Danish Nadaf</i>	1,800.00	1,800.00 Dr
<i>Gafur Ansari</i>	6,900.00	6,900.00 Dr
<i>Hakim Head Mistri</i>	11,000.00	11,000.00 Dr
<i>Hakim Rain</i>	5,100.00	5,100.00 Dr
<i>Imamul Nadaf</i>	9,000.00	9,000.00 Dr
<i>Mostakim Rain</i>	9,600.00	9,600.00 Dr
<i>Mostakim Rain (Bada)</i>	5,700.00	5,700.00 Dr
<i>Sabir Ansari</i>	7,500.00	7,500.00 Dr
<i>Sabir Rain (Bada)</i>	6,000.00	6,000.00 Dr
<i>Safiullah Ansari</i>	5,700.00	5,700.00 Dr
<i>Sahadat Nadaf</i>	3,900.00	3,900.00 Dr
<i>Sahid Rain</i>	5,400.00	5,400.00 Dr
<i>Sakir Ansari</i>	8,000.00	8,000.00 Dr
<i>Tula Ansari</i>	2,700.00	2,700.00 Dr

RAZA JAMA MASJID
Mukhiyapatti Mushariya Rural Municipality,
Tulsiyahi Jabdi, Dhanusha,
Madhesh Province, Nepal

Cost Breakup of Group
1-Nov-2023 to 31-Dec-2023

Page 1

	<i>Group: Indirect Incomes</i>		
	Transactions		Closing Balance
	Debit	Credit	
General Expenses		<i>7,119.00</i>	7,119.00 Cr
<i>Dozer Fare</i>		<i>7,119.00</i>	<i>7,119.00 Cr</i>
Material Expenses		<i>2,352.25</i>	2,352.25 Cr
<i>Material Expenses</i>		<i>2,352.25</i>	<i>2,352.25 Cr</i>

Auditor's Financial Statements

RAZA JAMA MASJID

For the period ended 1-Nov-2023 to 31-Dec-2023

RECEIPT & PAYMENT ACCOUNT

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Balance C/d	1,156,232.00	Santosh Mahato	60,305.00
		General Expenses	22,826.00
		Carriage In/Outward Expenses	41,400.00
		Saroj Electronics	10,900.00
		Tajo Shop	1,985.00
		Dinesh Hardware	828,016.00
		Wages Expenses	96,700.00
		Dilbar Pan Pasal	800.00
		Engineer	11,700.00
		Sahadat Nadaf	800.00
		Momtaj Rain	23,000.00
		Sona Fix Itta Udhyog	21,000.00
		Binod Hardware	36,800.00
TOTAL	1,156,232.00		1,156,232.00

RAZA JAMA MASJID

For the period ended 1-Nov-2023 to 31-Dec-2023

INCOME AND EXPENDITURE ACCOUNT

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Carriage In/Outward Expenses	41,400.00	Discount Received	9,471.25
General Expenses	106,535.00		
Material Expenses	921,068.25		
Wages Expenses	96,700.00		
	-	Deficit	1,156,232.00
TOTAL	1,165,703.25		1,165,703.25

RAZA JAMA MASJID

As at 31st Dec 2023

BALANCE SHEET

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Capital Fund		Fixed Assets	
Donation			
Add: Surplus/(Deficit)	(1,156,232.00)	Loan & Advances	
Net Capital Fund	(1,156,232.00)		
Current Liabilities		Current Assets	
		Cash-in-Hand	(1,156,232.00)
TOTAL	(1,156,232.00)		(1,156,232.00)

Thank You