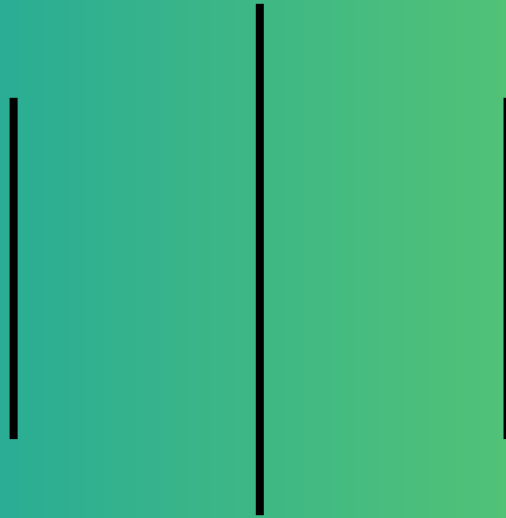


# **Accounting Project** **on** **Expenses Analysis**



**Submitted to:**  
**Raza Jama Masjid**

**Submitted by:**  
**Sakib Akatar Rain**

**2023**

# Index

1. **Snapshot**
2. **Groups/Ledgers**
3. **Cost Breakup of Groups/Ledgers**

# Snapshot

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

**Profit & Loss A/c**  
16-Nov-2023 to 19-Dec-2023

Particulars	16-Nov-2023 to 19-Dec-2023	Particulars	16-Nov-2023 to 19-Dec-2023
Opening Stock		Closing Stock	<b>9,21,068.25</b>
Bricks		Bricks	21,000.00
Cement		Cement	66,500.00
Steel		Steel	7,44,508.25
Stone		Stone	27,000.00
T_Others		T_Others	62,060.00
<b>Purchase Accounts</b>	<b>9,21,068.25</b>		
Purchase	9,21,068.25		
Purchase Bills to Come			
Gross Profit c/o			
	<b>9,21,068.25</b>		<b>9,21,068.25</b>
<b>Indirect Expenses</b>	<b>2,44,635.00</b>	Gross Profit b/f	
Carriage In/Outward Expenses	41,400.00	<b>Indirect Incomes</b>	<b>9,471.25</b>
General Expenses	1,06,535.00	Discount Received	9,471.25
Wages Expenses	96,700.00		
		Nett Loss	<b>2,35,163.75</b>
<b>Total</b>	<b>2,44,635.00</b>	<b>Total</b>	<b>2,44,635.00</b>

# Groups/Ledgers

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

**Group: Purchase Accounts**  
Ledger: Purchase

16-Nov-2023 to 19-Dec-2023

Page 1

Date	Particulars	Vch Type	Vch No.	Debit	Credit
26-11-2023	To <b>Dinesh Hardware</b> <i>Invoice received from Dinesh Hardware</i>	Purchase	1	5,23,356.10	
28-11-2023	To <b>Dinesh Hardware</b> <i>Invoice is received from Dinesh Hardware</i>	Purchase	2	2,26,362.15	
4-12-2023	To <b>Sona Fix Itta Udhyog</b> <i>Invoice has been received from Sona Fix Udhyog</i>	Purchase	3	6,000.00	
5-12-2023	To <b>Sona Fix Itta Udhyog</b> <i>Invoice has been received from Sona Fix Udhyog</i>	Purchase	4	6,000.00	
7-12-2023	To <b>Sona Fix Itta Udhyog</b> <i>Invoice has been received from Sona Fix Udhyog</i>	Purchase	5	9,000.00	
	To <b>Momtaj Rain</b> <i>Invoice is received from Momtaj Rain / C.P. &amp; H.</i>	Purchase	6	22,000.00	
12-12-2023	To <b>Binod Hardware</b> <i>Invoice has been received from Binod Hardware</i>	Purchase	7	27,000.00	
13-12-2023	To <b>Dinesh Hardware</b> <i>Invoice has been received from Dinesh Hardware</i>	Purchase	8	79,800.00	
19-12-2023	To <b>Binod Hardware</b> <i>Invoice has been received from Binod Hardware</i>	Purchase	9	10,030.00	
	To <b>Saroj Electronics</b> <i>Invoice has been received</i>	Purchase	10	11,520.00	
				9,21,068.25	
By	<b>Closing Balance</b>				9,21,068.25
				<b>9,21,068.25</b>	<b>9,21,068.25</b>

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

**Group: Indirect Expenses**  
Ledger: Carriage In/Outward Expenses

16-Nov-2023 to 19-Dec-2023

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

continued ...

**RAZA JAMA MASJID**

Group: Indirect Expenses Ledger: Carriage In/Outward Expenses : 16-Nov-2023 to 19-Dec-2023

Page 2

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



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

**Group: Indirect Expenses**  
Ledger: General Expenses

16-Nov-2023 to 19-Dec-2023

Page 3

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

continued ...

**RAZA JAMA MASJID**

Group: Indirect Expenses Ledger: General Expenses : 16-Nov-2023 to 19-Dec-2023

Page 4

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			50,995.00	
24-11-2023	To <b>Santosh Mahato</b> <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 <b>Tajo Shop</b> <i>Petty expenses are incurred for Tajo Shop</i>	Journal	8	1,400.00	
26-11-2023	To <b>Cash</b> <i>Cash is paid for printing and stationery expenses</i>	Payment	23	130.00	
	To <b>Cash</b> <i>Cash is paid for printing &amp; stationery expenses</i>	Payment	25	130.00	
30-11-2023	To <b>Cash</b> <i>Cash is paid for miscellaneous expenses</i>	Payment	27	800.00	
	To <b>Cash</b> <i>Cash is paid for printing &amp; stationery expenses</i>	Payment	28	430.00	
	To <b>Cash</b> <i>Cash is paid for miscellaneous expenses</i>	Payment	29	800.00	
	To <b>Cash</b> <i>Cash is paid for printing &amp; stationery expenses</i>	Payment	30	430.00	
1-12-2023	To <b>Cash</b> <i>Cash is paid for miscellaneous expenses</i>	Payment	31	1,000.00	
	To <b>Cash</b> <i>Cash is paid for miscellaneous expenses</i>	Payment	32	1,000.00	
2-12-2023	To <b>Cash</b> <i>Cash is paid for office expenses</i>	Payment	33	400.00	
3-12-2023	To <b>Santosh Mahato</b> <i>Dozer fare expenses incurred (6:- 90 Hrs. @Rs.2200 each): Unit- 9451.3 to 9458.2</i>	Journal	9	15,180.00	
4-12-2023	To <b>Dilbar Pan Pasa</b> <i>Raj Nibas purchased (200+200 +200+200)</i>	Journal	10	800.00	
	Carried Over			85,745.00	

continued ...

**RAZA JAMA MASJID**

Group: Indirect Expenses Ledger: General Expenses : 16-Nov-2023 to 19-Dec-2023

Page 5

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			85,745.00	
4-12-2023	To <b>Engineer</b> <i>Miscellaneous expenses are incurred by an Engineer</i>	Journal	11	11,700.00	
6-12-2023	To <b>Cash</b> <i>Cash is paid for office expenses</i>	Payment	37	460.00	
7-12-2023	To <b>Momtaj Rain</b> <i>Cash is paid for transportation expenses</i>	Journal	12	1,000.00	
	To <b>Sahadat Nadaf</b> <i>Raj Nibas and Other Petty Expenses are incurred by Sahadat Nadaf</i>	Journal	13	800.00	
8-12-2023	To <b>Cash</b> <i>Cash is paid for petty expenses</i>	Payment	42	960.00	
	To <b>Cash</b> <i>Cash is paid for miscellaneous expenses</i>	Payment	43	200.00	
	To <b>Cash</b> <i>Cash is paid for printing &amp; stationery expenses</i>	Payment	45	2,500.00	
10-12-2023	To <b>Cash</b> <i>Cash is paid for petty expenses</i>	Payment	53	250.00	
	To <b>Tajo Shop</b> <i>Petty expenses are incurred for Tajo Shop</i>	Journal	15	585.00	
	To <b>Santosh Mahato</b> <i>Discount paid</i>	Journal	16	245.00	
12-12-2023	To <b>Cash</b> <i>Cash is paid for digal purchases</i>	Payment	78	1,600.00	
	To <b>Cash</b> <i>Cash is paid for printing &amp; stationery expenses</i>	Payment	79	290.00	
13-12-2023	To <b>Cash</b> <i>Cash is paid for petty expenses</i>	Payment	81	200.00	
				1,06,535.00	
By	<b>Closing Balance</b>				1,06,535.00
				<b>1,06,535.00</b>	<b>1,06,535.00</b>

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

**Group: Indirect Expenses**  
Ledger: Wages Expenses

16-Nov-2023 to 19-Dec-2023

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

Group: Indirect Expenses Ledger: Wages Expenses : 16-Nov-2023 to 19-Dec-2023

Page 7

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

# **Cost Breakup of Groups/Ledgers**

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

**Stock Summary**  
16-Nov-2023 to 19-Dec-2023

Page 1

Particulars	Closing Balance		Value
	Quantity	Rate	
<b>Bricks</b>			<b>21,000.00</b>
Bricks	3.50 Tr	6,000.00	21,000.00
<b>Cement</b>			<b>66,500.00</b>
Ciment Shivam	100 Br	665.00	66,500.00
<b>Steel</b>			<b>7,44,508.25</b>
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
<b>Stone</b>			<b>27,000.00</b>
Stone	1 Tp	27,000.00	27,000.00
<b>T_Others</b>			<b>62,060.00</b>
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
<b>Grand Total</b>			<b>9,21,068.25</b>

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

**Cost Breakup of Group**  
16-Nov-2023 to 19-Dec-2023

Page 1

Page 1

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



**Thank You**