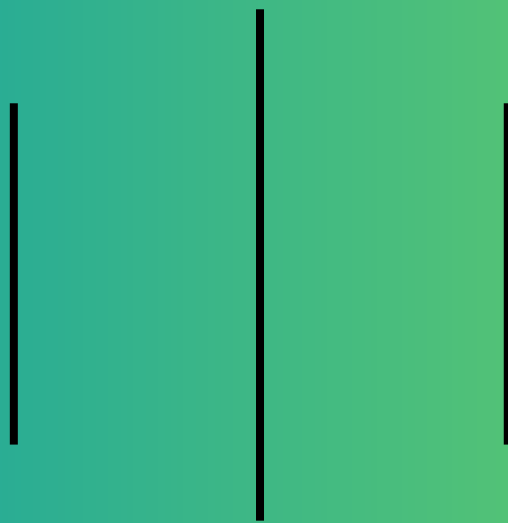


Accounting Project
on
Construction of New Mosque Expense
Recording for Financial Transparency



Submitted by:
Sakib Akatar Rain

Submitted to:
Raza Jama Masjid

2023

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- 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	Payment	1		5,000.00
	By General Expenses	Payment	2		400.00
17-11-2023	By General Expenses	Payment	3		400.00
18-11-2023	By General Expenses	Payment	4		400.00
	By General Expenses	Payment	5		800.00
	By General Expenses	Payment	6		1,600.00
	By General Expenses	Payment	7		496.00
19-11-2023	By Carriage In/Outward Expenses	Payment	8		1,000.00
	By Carriage In/Outward Expenses	Payment	9		1,000.00
	By Saroj Electronics	Payment	10		500.00
	By General Expenses	Payment	11		500.00
20-11-2023	By General Expenses	Payment	12		800.00
22-11-2023	By Santosh Mahato	Payment	13		20,000.00
23-11-2023	By General Expenses	Payment	14		5,000.00
24-11-2023	By Carriage In/Outward Expenses	Payment	15		3,400.00
	By General Expenses	Payment	16		850.00
25-11-2023	By Carriage In/Outward Expenses	Payment	17		6,075.00
	By Carriage In/Outward Expenses	Payment	18		2,600.00
	By Santosh Mahato	Payment	19		19,880.00
	By Carriage In/Outward Expenses	Payment	20		4,950.00
	By Tajo Shop	Payment	21		1,400.00
	By Carriage In/Outward Expenses	Payment	22		8,100.00
26-11-2023	By General Expenses	Payment	23		130.00
	By Dinesh Hardware	Payment	24		5,50,000.00
	By General Expenses	Payment	25		130.00
28-11-2023	By Dinesh Hardware	Payment	26		1,50,600.00
30-11-2023	By General Expenses	Payment	27		800.00
	By General Expenses	Payment	28		430.00
	By General Expenses	Payment	29		800.00
	By General Expenses	Payment	30		430.00
1-12-2023	By General Expenses	Payment	31		1,000.00
	By General Expenses	Payment	32		1,000.00
2-12-2023	By General Expenses	Payment	33		400.00
	By Wages Expenses	Payment	34		2,000.00
	By Dilbar Pan Pasal	Payment	35		800.00
5-12-2023	By Wages Expenses	Payment	36		1,000.00
6-12-2023	By General Expenses	Payment	37		460.00
7-12-2023	By Engineer	Payment	38		10,000.00
	By Saroj Electronics	Payment	39		10,400.00
	By Sahadat Nadaf	Payment	40		800.00
	By Momtaj Rain	Payment	41		23,000.00
8-12-2023	By General Expenses	Payment	42		960.00
	By General Expenses	Payment	43		200.00
	By Carriage In/Outward Expenses	Payment	44		500.00
	By General Expenses	Payment	45		2,500.00
	By Dinesh Hardware	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 2

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward				8,70,091.00
8-12-2023	By Engineer	Payment	47	1,700.00	
	By Wages Expenses	Payment	48	1,000.00	
9-12-2023	By Wages Expenses	Payment	49	2,000.00	
	By Wages Expenses	Payment	50	1,500.00	
	By Wages Expenses	Payment	51	10,000.00	
10-12-2023	By Carriage In/Outward Expenses	Payment	52	200.00	
	By General Expenses	Payment	53	250.00	
	By Carriage In/Outward Expenses	Payment	54	1,000.00	
	By Tajo Shop	Payment	55	585.00	
	By Carriage In/Outward Expenses	Payment	56	2,000.00	
	By Wages Expenses	Payment	57	6,900.00	
	By Wages Expenses	Payment	58	1,800.00	
	By Wages Expenses	Payment	59	7,500.00	
	By Wages Expenses	Payment	60	6,000.00	
	By Wages Expenses	Payment	61	9,000.00	
	By Wages Expenses	Payment	62	9,600.00	
	By Wages Expenses	Payment	63	3,400.00	
	By Wages Expenses	Payment	64	6,000.00	
	By Wages Expenses	Payment	65	1,800.00	
	By Wages Expenses	Payment	66	4,200.00	
	By Wages Expenses	Payment	67	3,300.00	
	By Wages Expenses	Payment	68	2,300.00	
	By Wages Expenses	Payment	69	2,700.00	
	By Wages Expenses	Payment	70	3,900.00	
	By Wages Expenses	Payment	71	5,700.00	
	By Wages Expenses	Payment	72	5,100.00	
	By Santosh Mahato	Payment	73	15,425.00	
	By Carriage In/Outward Expenses	Payment	74	3,825.00	
	By Carriage In/Outward Expenses	Payment	75	1,800.00	
	By Carriage In/Outward Expenses	Payment	76	4,950.00	
12-12-2023	By Sona Fix Itta Udhyog	Payment	77	21,000.00	
	By General Expenses	Payment	78	1,600.00	
	By General Expenses	Payment	79	290.00	
	By Binod Hardware	Payment	80	27,000.00	
13-12-2023	By General Expenses	Payment	81	200.00	
	By Dinesh Hardware	Payment	82	1,00,816.00	
19-12-2023	By Binod Hardware	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	Payment	8	1,000.00	
	To Cash	Payment	9	1,000.00	
24-11-2023	To Cash	Payment	15	3,400.00	
25-11-2023	To Cash	Payment	17	6,075.00	
	To Cash	Payment	18	2,600.00	
	To Cash	Payment	20	4,950.00	
	To Cash	Payment	22	8,100.00	
8-12-2023	To Cash	Payment	44	500.00	
10-12-2023	To Cash	Payment	52	200.00	
	To Cash	Payment	54	1,000.00	
	To Cash	Payment	56	2,000.00	
	To Cash	Payment	74	3,825.00	
	To Cash	Payment	75	1,800.00	
	To Cash	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	Payment	2	400.00	
	To Santosh Mahato	Journal	1	3,750.00	
17-11-2023	To Cash	Payment	3	400.00	
18-11-2023	To Cash	Payment	4	400.00	
	To Cash	Payment	5	800.00	
	To Cash	Payment	6	1,600.00	
	To Cash	Payment	7	496.00	
19-11-2023	To Cash	Payment	11	500.00	
20-11-2023	To Cash	Payment	12	800.00	
	To Santosh Mahato	Journal	2	8,750.00	
22-11-2023	To Santosh Mahato	Journal	3	17,000.00	
	To Santosh Mahato	Journal	4	9,500.00	
	To Santosh Mahato	Journal	5	749.00	
23-11-2023	To Cash	Payment	14	5,000.00	
24-11-2023	To Cash	Payment	16	850.00	
	To Santosh Mahato	Journal	6	12,250.00	
	To Tajo Shop	Journal	8	1,400.00	
26-11-2023	To Cash	Payment	23	130.00	
	To Cash	Payment	25	130.00	
30-11-2023	To Cash	Payment	27	800.00	
	To Cash	Payment	28	430.00	
	To Cash	Payment	29	800.00	
	To Cash	Payment	30	430.00	
1-12-2023	To Cash	Payment	31	1,000.00	
	To Cash	Payment	32	1,000.00	
2-12-2023	To Cash	Payment	33	400.00	
3-12-2023	To Santosh Mahato	Journal	11	15,180.00	
4-12-2023	To Dilbar Pan Pasal	Journal	12	800.00	
	To Engineer	Journal	13	11,700.00	
6-12-2023	To Cash	Payment	37	460.00	
7-12-2023	To Momtaji Rain	Journal	16	1,000.00	
	To Sahadat Nadaf	Journal	17	800.00	
8-12-2023	To Cash	Payment	42	960.00	
	To Cash	Payment	43	200.00	
	To Cash	Payment	45	2,500.00	
10-12-2023	To Cash	Payment	53	250.00	
	To Tajo Shop	Journal	21	585.00	
	To Santosh Mahato	Journal	22	245.00	
12-12-2023	To Cash	Payment	78	1,600.00	
	To Cash	Payment	79	290.00	
13-12-2023	To Cash	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	Journal	9	5,23,356.10	
28-11-2023	To Dinesh Hardware	Journal	10	2,26,362.15	
4-12-2023	To Sona Fix Itta Udhyog	Journal	14	6,000.00	
5-12-2023	To Sona Fix Itta Udhyog	Journal	15	6,000.00	
7-12-2023	To Momtaj Rain	Journal	19	22,000.00	
	To Sona Fix Itta Udhyog	Journal	20	9,000.00	
12-12-2023	To Saroj Electronics	Journal	23	11,520.00	
	To Binod Hardware	Journal	24	27,000.00	
13-12-2023	To Dinesh Hardware	Journal	26	79,800.00	
19-12-2023	To Binod Hardware	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-Nov-2023 to 31-Dec-2023

Page 1

Date	Particulars	Vch Type	Vch No.	Debit	Credit
2-12-2023	To Cash	Payment	34	2,000.00	
5-12-2023	To Cash	Payment	36	1,000.00	
8-12-2023	To Cash	Payment	48	1,000.00	
9-12-2023	To Cash	Payment	49	2,000.00	
	To Cash	Payment	50	1,500.00	
	To Cash	Payment	51	10,000.00	
10-12-2023	To Cash	Payment	57	6,900.00	
	To Cash	Payment	58	1,800.00	
	To Cash	Payment	59	7,500.00	
	To Cash	Payment	60	6,000.00	
	To Cash	Payment	61	9,000.00	
	To Cash	Payment	62	9,600.00	
	To Cash	Payment	63	3,400.00	
	To Cash	Payment	64	6,000.00	
	To Cash	Payment	65	1,800.00	
	To Cash	Payment	66	4,200.00	
	To Cash	Payment	67	3,300.00	
	To Cash	Payment	68	2,300.00	
	To Cash	Payment	69	2,700.00	
	To Cash	Payment	70	3,900.00	
	To Cash	Payment	71	5,700.00	
	To Cash	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		Value
	Quantity	Rate	
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

As of 31st 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

As of 31st 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 of 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