



INDEPENDENT AUDITOR'S REPORT

To the Management of MRINALJYOTI RAHABILITATION CENTRE, KUMUD NAGAR, DULIAJAN,
Dist. Dibrugarh, Assam

OPINION

We have audited the accompanying financial statements of MRINALJYOTI RAHABILITATION CENTRE, KUMUD NAGAR, DULIAJAN, Dist. Dibrugarh, Assam, which comprise of the Balance Sheet as on 31-03-2022 and the Income & Expenditure Account then ended and the 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 financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

1. *In so far it relates to the Balance Sheet, of the state of affairs of the Society as on 31st March, 2022; and*
2. *In so far it relates to the Income and Expenditure account, of the Deficit being excess of expenditure over income of the Society for the year ended on 31-03-2022.*

BASIS FOR OPINION

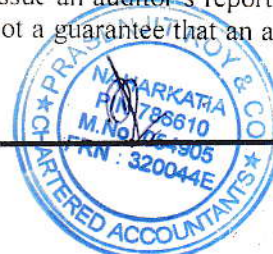
We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statements 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.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society in accordance with accounting principles generally accepted in India; this includes the design, implementation and maintenance of internal control 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.

AUDITOR'S RESPONSIBILITY

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.

For PRASENJIT ROY & CO.
Chartered Accountants
(Firm's Registration 320044E)

Place of Signature : NAHARKATIA
Date : 07-08-2022



(PRASENJIT ROY)
(PROPRIETOR)

Membership Number : 054905

UDIN : 22054905AOMKOL3903

MRINALJYOTI REHABILITATION CENTRE
(For Physically and Mentally Challenged Children)
Kumud Nagar, P.O. Duliajan, Dist. Dibrugarh, Assam

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR FROM 01-04-2021 TO 31-03-2022

Receipts		Rs.	Payments		Rs.
To	Opening Balances		By	Printing & Stationery	23,634.00
	- Cash in hand	22,959.00	"	Field Activity & Tour Exps.	36,930.00
	- Cash at bank	702671.73	"	Staff Honorarium(MRC)	1,229,327.00
"	Special Donation	435,393.00	"	Postage Exps.	698.00
"	Executive Member Fee	1,200.00	"	Centre Development Exps.	227,605.00
"	Anonymous Amount received	36,400.00	"	Annual Activity Exps.	79,529.00
"	Monthly Charge collection	67,101.00	"	Electricity expenses	70,255.00
"	Oil Scholarship Fund	508,000.00	"	Office Tea Exps.	10,455.00
"	Oil -Annual Grant(2020-21)	1,224,277.00	"	Vehicles Expenditure	72,457.00
"	Oil -VLCC Fund	2,279,200.00	"	CCTV Installation Expenses	43,000.00
"	Oil -Foundation S. Laid Fund	93,284.00	"	Audit charges	53,690.00
"	Internship Fees	4,000.00	"	Vocational Unit Expenses	2,600.00
"	Disha Project (N/T)	547,500.00	"	Generator Expenses	20,900.00
"	Children Home Fund	2,307,501.00	"	Rajgarh Sub Centre Expenses	42,720.00
"	Training & Workshop fund	10,100.00	"	Digboi Sub Centre Expenses	91,141.00
"	Travelling Allowance-Mobility I	31,860.00	"	Foundation Stone. Laid expenses	93,284.00
"	Bank Interest (All bank)	92,303.00	"	Amount remittance to IDCYD	
"	Bank Interest (Fixed Deposit)	10,449.00	"	IDCYD Contribution E. (March,22)	
"	Electricity charges	6,250.00	"	IDCYD Contribution E. upto Dec,21	24,310.00
"	Loan A/c		"	Miscellaneous Exp.	15,266.00
"	Snahamayee Store	21,890.00	"	Travelling Allowance-Mobility India	31,860.00
"	Lakshmi Stores	664,379.00	"	Building Construction-VLCC	1,431,966.00
"	Narayan Sutradhar	45,000.00	"	Building Construction- New	80,522.00
"	Deys Steel Farnico	47,935.00	"	Disha Project OS payments	11,000.00
"			"	Disha Project Expenses Exps.	533,452.00
"	Outstanding Pay - Child- Home	497,000.00	"	Disha Project Expenses (Asset)	14,048.00
"	Oil Fund- Puspadalum	601,194.00	"	Non Recuring Exp- Children home (Asset)	500,000.00
"	Gas Copany Fund - Puspadul	658,624.00	"	Children Home Exps.	2,551,569.00
"	Mis Income - Exhibition	69,386.00	"	Children home os payments(20-21)	79,500.00
"			"		386,600.00
"	Honorarium- written off - Puspadalum	1,430.00	"	Children home os payments(19-20)	
"	Fund received-IDCYD	561,754.44	"	Sundry Creditor Payment(2020-21)	18,813.00
"			"	Bank Charges	559.00
"			"	Bank Charges- Puspadalum	46.00
"			By	Parijat Sector Exp.	601,194.00
"				(April to March,22)	
"			By	Griha Sector Sector Exp.	7823.00
"			By	Dhakua- DSector Exp.	354419.00
"			By	Raise Expenses	132926.00
"			BY	IDCYD Expenses	575255.00
"			"	Closing Balance	
"				- Cash in hand	6759.00
"				- Cash at Bank	2092929.17
Total		11,549,041.17	Total		11,549,041.17

PRESIDENT

B. Adhyapak
Executive President
Mrinaljyoti Rehabilitation Centre
Duliajan, Assam

Amiya Pathak

Secretary

Mrinaljyoti Rehabilitation Centre
Duliajan, Assam

SECRETARY

In terms of our report of even date
FOR PRASENJIT ROY & CO.
CHARTERED ACCOUNTANTS
(Firm Registration No : 320044E)



P. Prasenjit Roy
(PRASENJIT ROY)
PROPRIETOR

Membership No : 054905

PLACE : NAHARKATIA

DATE : 07-08-2022

UDIN : 22054905AOMKOL3903

MRINALJYOTI REHABILITATION CENTRE
(For Physically and Mentally Challenged Children)
Kumud Nagar, P.O. Duliajan, Dist. Dibrugarh, Assam

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR FROM 01-04-2021 TO 31-03-2022

EXPENSES	Rs.	INCOME	Rs.
Printing & Stationery	23,634.00	Special Donation	435,393.00
Field Activity & Tour Exps.	36,930.00	Executive Member Fee	1,200.00
Staff Honorarium(MRC)	1,229,327.00	Anonymous Amount received	36,400.00
Postage Exps.	698.00	Monthly Charge collection	67,101.00
Centre Development Exps.	227,605.00	Oil Scholarship Fund	508,000.00
Annual Activity Exps.	79,529.00	Oil -Annual Grant(2020-21)	1,224,277.00
Electricity expenses	70,255.00	Disha Project (N/T)	547,500.00
Office Tea Exps.	10,455.00	Internship Fees	4,000.00
Vehicles Expenditure	72,457.00	Electricity charges received	6,250.00
CCTV Installation Expenses	43,000.00	Children Home Fund	2,307,501.00
Audit Fees	53,690.00	Oil -Foundation S. Laid Fund	93,284.00
Vocational Unit Expenses	2,600.00	Training & Workshop fund	10,100.00
Generator Expenses	20,900.00	Travelling Allowance-Mobility I	31,860.00
Rajgarh Sub Centre Expenses	42,720.00	Bank Interest	92,303.00
Digboi Sub Centre Expenses	91,141.00	Interest on FD	10,449.00
Foundation Stone Laid expenses	93,284.00	Pushpadalam Fund Receipts	1,259,818.00
IDCYD Contribution E. upto Dec,21	24,310.00	Honorarium written back	1,430.00
Miscellaneous Exp.	15,266.00	FCRA Receipts	561,754.44
Travelling Allowance-Mobility India	31,860.00	Misc. receipts- Puspadulum	69,386.00
Bank Charges	605.00	Deficit - being excess of	
Disha Project Expenses	533,452.00	expenditure over income	285,491.71
Children Home Exps.	2,551,569.00		
Pushpadalam Expenses	963,436.00		
FCRA Expenses	708,181.00		
Depreciation	626,594.15		
Total	7,553,498.15	Total	7,553,498.15

PRESIDENT

Adhyapak
Executive President
Mrinaljyoti Rehabilitation Centre
Duliajan, Assam

SECRETARY

Amiya Pathak
Secretary
Mrinaljyoti Rehabilitation Centre
Duliajan, Assam

In terms of our report of even date
FOR PRASENJIT ROY & CO.
CHARTERED ACCOUNTANTS
(Firm Registration No : 320044E)



Prasenjit Roy
(PRASENJIT ROY)
PROPRIETOR

Membership No : 054905
PLACE : NAHARKATIA
DATE : 07-08-2022
UDIN : 22054905AOMKOL3903

MRINALJYOTI REHABILITATION CENTRE
(For Physically and Mentally Challenged Children)
Kumud Nagar, P.O. Duliajan, Dist. Dibrugarh, Assam

BALANCE - SHEET AS ON 31-03-2022

LIABILITIES	Rs.	ASSETS	Rs.
<u>Capital Fund</u>		<u>Fixed Assets</u>	
Opening Balance	7,971,532.88	(As per Schedule - 6)	8,788,734.46
As per Schedule-1			
		<u>Closing Balances</u>	
<u>Loans & Advance</u>		<u>Cash-in-hand</u>	
As per Schedule-2	372,797.00	(As per Schedule-4)	6,759.00
<u>Current Liabilities</u>		<u>Cash-at-Bank</u>	
<u>Sundry Creditor</u>		(As per Schedule-5)	2,096,055.42
As per Schedule-3	2,547,219.00		
Total	10,891,548.88	Total	10,891,548.88

PRESIDENT

B. Adhyapak
Executive President
Mrinaljyoti Rehabilitation Centre
Duliajan, Assam

In terms of our report of even date
FOR PRASENJIT ROY & CO.
CHARTERED ACCOUNTANTS
(Firm Registration No : 320044E)

SECRETARY

Amiya Pathak
Secretary
Mrinaljyoti Rehabilitation Centre
Duliajan, Assam



Prasenjit Roy
(PRASENJIT ROY)
PROPRIETOR

Membership No : 054905
PLACE : NAHARKATIA
DATE : 07/08/2022
UDIN : 22054905AOMKOL3903

MRINALJYOTI REHABILITATION CENTRE
(For Physically and Mentally Challenged Children)
Kumud Nagar, P.O. Duliajan, Dist. Dibrugarh, Assam

Schedules to Balance Sheet as on 31-03-2022 :

Schedule-1

CAPITAL FUND

Opening Balance	5,977,824.59
Add, VLC Construction Fund from OIL, Djn	2,279,200.00
Less, Deficit - being excess of expenditure over income	(285,491.71)
	<u>7,971,532.88</u>

Schedule-2

LOANS & ADVANCES

Loan from A. Pathak	171,797.00
Loan from JP Borpuzari	190,000.00
Jyoti Sinha	10,000.00
A. Pathak(Puspadalum)	1,000.00
	<u>372,797.00</u>

Schedule-3

SUNDRY CREDITORS

Deys Steel Furnico	47,935.00
Snahamayee Store	64,990.00
Lakshmi Stores	1,330,636.00
Gupta Brothers	37,158.00
Narayan Sutradhar	45,000.00
Outstanding Salary- Children Home	1,021,500.00
	<u>2,547,219.00</u>

Schedule-4

CASH IN HAND :

Cash in hand (MRC)	6,669.00
Cash in hand (Pushpadalam)	90.00
Cash in hand (RAISE-FCRA)	-
	<u>6,759.00</u>

Schedule-5

CASH AT BANK :

Cash at Bank (MRC)	1,931,379.72
Cash at Bank (LIC)	2,041.25
Cash at Bank (NATIONAL TRUST)	1,085.00
Cash at Bank (FCRA)	161,549.45
	<u>2,096,055.42</u>



MRINALJYOTI REHABILITATION CENTRE

(For Physically and Mentally Challenged Children)

Kumud Nagar, P.O. Duliajan, Dist. Dibrugarh, Assam

Schedule - 6 : Schedule of FIXED ASSETS as on 31.03.2022

Particulars of Assets	WDV as on 01.04.2021	Addition	Total	Rate of Depreciation	Depreciation	WDV as on 31.03.2022
School Construction A/C	2,025,608.69		2,025,608.69	0.05	101,280.43	1,924,328.26
Temporary Construction	11,827.61	-	11,827.61	0.10	1,182.76	10,644.85
Physiotherapy Goods	7,097.23	-	7,097.23	0.15	1,064.58	6,032.65
School Van	90,525.16	-	90,525.16	0.15	13,578.77	76,946.39
DRDA Building Construction	51,996.04	-	51,996.04	0.05	2,599.80	49,396.24
Construction of Production Centre	6,955.63	-	6,955.63	0.10	695.56	6,260.07
Furniture	66,675.86	14048.00	80,723.86	0.10	8,072.39	72,651.47
Microphone	483.39	-	483.39	0.15	72.51	410.88
Boys Hostel Building Constuction	676,655.65		676,655.65	0.05	33,832.78	642,822.87
Camera	41,016.89	-	41,016.89	0.15	6,152.53	34,864.36
Sound Box	502.03	-	502.03	0.15	75.30	426.73
Laptop(Computer)	19,162.89	-	19,162.89	0.15	2,874.43	16,288.46
Physiotherapy Unit Build.Const.	864,012.29	-	864,012.29	0.05	43,200.61	820,811.68
Boundary Wall Construction	408,456.29	-	408,456.29	0.05	20,422.81	388,033.48
Girls Hostel Building Constuction	1,715,012.97	-	1,715,012.97	0.05	85,750.65	1,629,262.32
Open Stage Construction	478,666.19	-	478,666.19	0.05	23,933.31	454,732.88
Generator	148,803.50	-	148,803.50	0.10	14,880.35	133,923.15
Building Construction-VLCC		1,431,966.00	1,431,966.00	0.05	71,598.30	1,360,367.70
Building Constuction- New		80,522.00	80,522.00	0.05	4,026.10	76,495.90
Non Recuring Exp- Children home		500,000.00	500,000.00	0.15	75,000.00	425,000.00
Vehicle	775,334.30		775,334.30	0.15	116,300.35	659,034.16
Total	7,388,792.61	2,026,536.00	9,415,328.61		626,594.15	8,788,734.46

