

INDEPENDENT AUDITOR'S REPORT

To The Management of
Mrinaljyoti Rehabilitation Centre,
Kumud Nagar,
Duliajan 786602

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of Mrinaljyoti Rehabilitation Centre, which comprise the Balance Sheet as at March 31st, 2024, the Income and Expenditure Account for the year ended on that date and a summary of the significant accounting policies and other explanatory information.

Basis for Qualified Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the audit of Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the financial statements.

During our audit, we observed that out of the total grant received for uniforms for an amount of Rs. 2,67,601/-, uniforms worth Rs. 66,595/- remain to be disbursed to the ultimate beneficiaries. Further, during October, 2023 it is observed that an expenditure of Rs. 1,03,005.90/- was made towards FCRA fines and penalties out of the grants received for its charitable purposes. However, post the balance-sheet date, these funds are infused back by the management committee and are available for its utilization for charitable purposes. Also, there is insufficiency in maintenance of Fixed Assets Register. The FAR maintained fails to properly mention the unique serial number, location of the assets, grant or donation through which the asset has been acquired and



other details of the Fixed Assets recognized in the financial statements. The auditee through one of its projects Pushpadulum conducts manufacturing and trading activities which is not included as ancillary objectives in Memorandum of Association.

It is because of the observations mentioned above, our opinion on the Financial Statements is Qualified.

Management's Responsibility for the Financial Statements

The management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance total comprehensive income in accordance with the Accounting Standards and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the entity and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are responsible 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 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, management is responsible for assessing the entity'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 management either intends to liquidate the entity to cease operations, or has to realistic alternative but to do so. The management is responsible for overseeing the entity's financial reporting process.

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 judgement 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. We are also responsible for expressing our opinion on whether the entity has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by managements.
- 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 entity 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 auditors' report. However, future events or conditions may cause the entity to create 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 event in a manner that achieves fair presentations.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of financial statements of the current period and therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosures about the matter



or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communications.

Report on Other Legal and Regulatory Requirements

Based on our audit and other than the facts stated in Basis of Qualified Opinion paragraph, we report that:

- a) We have sought and obtained all the information and explanations, except where deficiency is being pointed out in the qualified opinion paragraph, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of accounts as required by law, except where insufficiency is pointed out in the qualified opinion paragraph, have been kept by the entity so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Income and Expenditure including Other Comprehensive Income dealt with by this Report are in agreement with the relevant books of accounts, except for the matters directly pointed out in our qualified opinion paragraph.

For M Borthakur Agrawal & Co
Chartered Accountants
FRN: 329506E



Manash J. Borthakur, FCA
Proprietor
M. No: 310080

Duliajan

UDIN : 24310080BKFIKV8526

July 02, 2024

MRINALJYOTI REHABILITATION CENTRE

Kumud Nagar, P.O.Duliajan, Distt : Dibrugarh, Assam - 786602

Income & Expenditure Account for the year ended 31st March 2024

INCOME		Note No	Y.E. 31.03.2024 Rs. Ps.	Y.E. 31.03.2023 Rs. Ps.
I	Direct Income			
a	Children Home Project Fund		34,48,447.00	18,14,110.00
b	Disha Project Fund		6,49,000.00	5,85,000.00
c	Pushpdalum Project Fund		9,55,744.00	27,61,393.00
d	IDCYD Fund		0.00	4,50,000.00
e	Fund from Donor-Non-Corpus		0.00	31,23,594.00
f	Special School Fund		0.00	5,00,000.00
g	IOCL Fund		7,24,554.80	0.00
h	Oil Grant Fund (Annual + VCC)		38,78,651.00	0.00
i	Oil Grant Fund (Uniform)		2,67,601.00	0.00
II	Indirect Income			
a	Interest receipts		82,172.00	59,779.00
b	Silverjubilee Fund		8,72,615.00	0.00
c	Other Income	13	4,58,270.00	5,43,981.00
d	Special Donations		8,84,503.00	0.00
Total Income (I + II)			1,22,21,557.80	98,37,857.00
EXPENDITURE		Note No	Y.E. 31.03.2024 Rs. Ps.	Y.E. 31.03.2023 Rs. Ps.
III	Direct Expenses			
a	Children Home Project Expenses		33,57,539.00	27,69,750.82
b	Disha Project Expenses		6,49,000.00	6,40,000.00
c	IDCYD Project Expenses		0.00	4,50,000.00
d	Special School Expenses		0.00	4,76,969.00
e	IOCL Project Expenses		3,59,100.00	0.00
f	Oil Grant (Uniform) Expenses		2,72,121.00	0.00
g	Oil Grant (MRC) Expenses		19,97,128.00	0.00
h	Oil Grant (VCC) Expenses		17,09,865.00	0.00
i	Pushpdalum Project Expenses		7,73,037.00	20,34,878.00
IV	Indirect Expenses			
a	Finance Costs	14	4,157.00	0.00
b	Mrinaljyoti Main Expenses		5,80,192.68	23,04,421.50
c	Silver Jubilee Expenses		15,38,379.62	1,05,534.00
d	Depreciation and Amortisation Expense	7	10,25,543.54	10,21,910.29
Total Expenses (III + IV)			1,22,66,062.84	98,03,463.61
V	Excess of Income over Expenditure / (Excess of Expenditure over Income)		(44,505.04)	34,393.39

The Accompanying Notes form an integral part of the Financial Statements.

Subject to our report of even date

For M Borthakur Agrawal & Co.

Chartered Accountants

Firm Regn. No. : 329506E

Manash J. Borthakur, Proprietor

Membership No. : 310080

Place : Duliajan

Date : 02-07-2024



For Mrinaljyoti Rehabilitation Centre

Bulbul Adhyapak

Executive President

Mrinaljyoti Rehabilitation Centre
Duliajan, Assam

Amiya Pathak

Secretary

Mrinaljyoti Rehabilitation Centre
Duliajan, Assam

MRINALJYOTI REHABILITATION CENTRE

Kumud Nagar, P.O.Duliajan, Distt : Dibrugarh, Assam - 786602

Balance Sheet as at 31st March 2024

PARTICULARS	Note No	As at 31/03/2024	As at 31/03/2023
		Rs. Ps.	Rs. Ps.
I Equity and Liabilities			
1 Capital Fund			
a Capital Fund	3	76,98,357.12	82,40,709.06
Total (1)		<u>76,98,357.12</u>	<u>82,40,709.06</u>
2 Current Liabilities			
a Short Term Borrowings	4	3,72,797.00	3,72,797.00
b Trade Payables	5	20,99,990.00	19,02,731.00
c Short Term Provisions	6	13,50,244.00	8,57,500.00
d Advance Receipts		27,15,055.70	0.00
Total (2)		<u>65,38,086.70</u>	<u>31,33,028.00</u>
TOTAL (I)		<u>1,42,36,443.82</u>	<u>1,13,73,737.06</u>
II Assets			
1 Non-Current Assets			
a Property, Plant and Equipment	7	94,69,024.49	94,08,557.21
b Capital Work in Progress	8	3,73,869.00	0.00
Total (1)		<u>98,42,893.49</u>	<u>94,08,557.21</u>
2 Current Assets			
a Trade Receivables	9	57,445.00	0.00
b Cash and Cash equivalents	10	42,92,458.01	19,60,179.85
c Short Term Loans and Advances	11	5,000.00	5,000.00
d Other Current Assets	12	38,647.32	0.00
Total (2)		<u>43,93,550.33</u>	<u>19,65,179.85</u>
TOTAL (II)		<u>1,42,36,443.82</u>	<u>1,13,73,737.06</u>

The Accompanying Notes form an integral part of the Financial Statements.

Subject to our report of even date

For M Borthakur Agrawal & Co.

Chartered Accountants

Firm Regn. No. :329506E

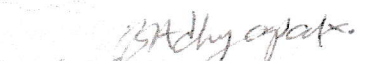



Manash J. Borthakur, Proprietor

Membership No. : 310080



For Mrinaljyoti Rehabilitation Centre


Executive President
Mrinaljyoti Rehabilitation Centre
Duliajan, AssamBulbul Adhyapak
Executive President
Secretary
Mrinaljyoti Rehabilitation Centre
Duliajan, AssamAmiya Pathak
Secretary

Place : Duliajan

Date : 02-07-2024

UDIN: 24310080BKFIKV8526

MRINALJYOTI REHABILITATION CENTRE

Kumud Nagar, P.O.Duliajan, Distt : Dibrugarh, Assam - 786602

Notes to Financial statements for the year ended 31st March 2024

PARTICULARS

As at 31/03/2024 As at 31/03/2023

Rs. Ps.

Rs. Ps.

Note No : 1 Background

a. Basis of Preparation

The Financial Statements of the entity have been prepared and presented in accordance with the Generally Accepted Accounting Principles (GAAP). The accounting policies have been framed, keeping in view the fundamental accounting assumptions of Going Concern, Consistency and Accrual, as also basic considerations of Prudence, Substance over form, and Materiality. These have been applied consistently, except where a newly issued accounting standard is initially adopted or a revision in the existing accounting standards require a revision in the accounting policy so far in use. The need for such a revision is evaluated on an ongoing basis.

The Financial Statements have been prepared on a going concern basis, inasmuch as the management neither intends to liquidate the entity nor to cease operations. Accordingly, assets, liabilities, income and expenses are recorded on a Going Concern basis.

Based on the nature of products and services, and the time between the acquisition of assets and realisation in cash or cash equivalents, the entity has ascertained its operating cycle as 12 months for the purposes of current and non-current classification of assets and liabilities.

The figures for the corresponding previous year have been regrouped/ reclassified, wherever considered necessary, to make them comparable with current years classification.

The entity reports its transactions in Indian Rupees.

b. Basis of Measurement

The Financial Statements have been prepared on historical cost convention, on accrual basis of accounting, except for certain Assets or Liabilities that have been measured either on fair value, or on net realisable value or on recoverable amount basis, as per examples shown below:

- Certain items of Property, Plant and Equipment to which, after initial recognition, fair value model of accounting has been adopted
- Where applicable, Defined Benefit Plan Asset is recognised as a net total of value plan assets, adjusted for any unrecognised service costs or actuarial gains, and present value of defined plan obligations.
- Where applicable, in the capacity of lessees, Finance Leases are recognised as an asset at an amount equal to its fair value, excepting where if the fair value were to exceed the present value of minimum lease payments, it is recognised at fair value, computed by applying either the rate implied in the lease, or incremental borrowing rate.

c. Use of Estimates

The preparation of financial statements requires the management to make certain estimates and assumptions that affect the amounts reported in the financial statements and notes thereto. The management believes that these estimates and assumptions are reasonable and prudent. However, actual results could differ from these estimates. Estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in future periods if these are affected. Application of accounting policies that require critical accounting estimates and assumptions that may have a significant effect on the amounts recognized in the financial statements include, wherever applicable, the following :

- Net Realisable Value of items of Inventories
- Useful life and Residual Value of Property, Plant and Equipment
- Useful life of Intangible Assets
- Recoverable amount of Cash Generating Units
- Provisions for trade receivables
- Defined benefit obligations
- Tax expenses and payable
- Provisions and contingencies



MRINALJYOTI REHABILITATION CENTRE

Kumud Nagar, P.O.Duliajan, Distt : Dibrugarh, Assam - 786602

Notes to Financial statements for the year ended 31st March 2024

PARTICULARS

As at 31/03/2024 As at 31/03/2023

Rs. Ps.

Rs. Ps.

Note No : 2 Significant Accounting Policies

a. Property Plant and Equipment

An item of property, plant and equipment that qualifies to be recognized as an asset, on initial recognition, is measured at cost. Cost includes purchase price, taxes and duties and other costs directly attributable to bringing the asset to the working condition for its intended use. Where applicable, borrowing cost incurred up to the date the asset is ready for use and the initial estimate of the present value of decommissioning, restoration and similar liabilities are included. However, cost excludes duties and taxes wherever credit of such duties and taxes is availed of. The item is thereafter carried at its cost less accumulated depreciation and accumulated impairment losses, if any.

Items such as spare parts, stand-by equipment and servicing equipment that meet the definition of property, plant and equipment are capitalized at cost and depreciated over their estimated useful life.

The cost of self-constructed assets, if any, includes cost of materials, direct labour and other costs attributable to make it ready for use, as also costs of dismantling and removing the items and restoring the site on which they are located.

Purchased software that is integral to the functionality of the related equipment is capitalized as part of that equipment. When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Gains and losses on disposal of assets are determined by comparing the sale proceeds with the carrying amount. These are included, on a net basis, in the Statement of Profit or Loss, under the head Profit/Loss on sale of assets in statement of income.

Assets retired from active use, if any, are carried at lower of carrying amount and net realisable value.

Subsequent costs are included in the assets carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. The carrying amount of replaced part is de-recognised. If subsequent costs are in the nature of repairs and maintenance expenses, they are charged to Profit and Loss.

b. Depreciation

Depreciation of PPE (other than freehold land) is provided on written down value method at the rates specified under Income Tax Act 1961

c. Capital Work in Progress

Properties under construction are stated at cost less accumulated impairment losses if any, until construction or development is completed, at which time they are reclassified to be accounted for as an item of Property Plant and Equipment. Cost capitalised include cost of land and other directly related development expenditure, including borrowing costs incurred in developing the asset.

Cost of assets under development and not ready for intended use, as on the reporting date, is shown as capital work in progress. Advances given towards acquisition of an item of PPE outstanding at each reporting date are disclosed under the head Advance for Capital Assets.

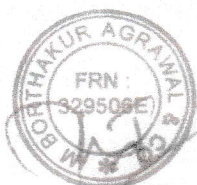


MRINALJYOTI REHABILITATION CENTRE

Kumud Nagar, P.O.Duliajan, Distt : Dibrugarh, Assam - 786602

Notes to Financial statements for the year ended 31st March 2024

PARTICULARS	As at 31/03/2024	As at 31/03/2023
	Rs. Ps.	Rs. Ps.
d. Investments		
<p>Investments, that are by their nature are readily realizable and which the management intends not to hold these for more than twelve months (from date of purchase), are classified as current investments. All other investments, both equity and non-equity investments, even if these are freely marketable, are classified as non-current.</p> <p>Current investments are carried at lower of their cost and fair value as determined by each category of investment. Long term investments are carried at cost. If however, there were to be a decline, which is other than temporary, a provision is made to reflect the decline in value.</p> <p>Gain or loss arising on sale of investments, computed as the difference between the carrying amount and proceeds from sales net of any expenses is recognised in Profit and Loss.</p> <p>Where a long-term investment is reclassified as a current investment, the transfer is made at lower of cost and carrying amount at the date of such transfer. Where an investment is reclassified from current investment to long-term investment, the transfer is made at the lower of its cost and the fair value of such investment at the date of such transfer.</p>		
e. Trade and Other Receivables		
<p>Trade and other receivables are generally measured at invoice value. An allowance for any shortfall in recovery is established if the collection of a receivable becomes doubtful. The amount of the allowance is the difference between the assets carrying amount and the estimated future cash flows. The loss allowance as also any subsequent recoveries made is recognized in the Profit and Loss. Bad debts are written off when identified.</p> <p>Aggregate amount of Trade Receivables outstanding for a period exceeding six months from the date they are due for payment are separately disclosed.</p>		
f. Cash and Cash Equivalents		
<p>Cash and cash equivalents include all cash balances and short-term highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value. Foreign Currency cash if any, and cash equivalents are measured at fair value.</p>		
g. Revenues and Other Income		
<p>In respect of transactions involving rendering of services, performance is measured either under the completed service contract method or under the proportionate completion method, whichever relates the revenue to the work accomplished. Such performance is regarded as being achieved when no significant uncertainty exists regarding the amount of the consideration that will be derived from rendering the service.</p> <p>The amount representing unserviced portion of billed contracts, is held as deferred income.</p> <p>Export benefits, if any, are accounted for as other income on accrual basis, based on reasonable certainty that amounts are collectible.</p> <p>Interest income is recognized on accrual basis, adopting a time proportion method, taking into account the amount outstanding and the rate applicable.</p> <p>Dividends from investments in shares if any are recognised as other income only when a right to receive payment is established.</p>		



MRINALJYOTI REHABILITATION CENTRE

Kumud Nagar, P.O.Duliajan, Distt : Dibrugarh, Assam - 786602

Notes to Financial statements for the year ended 31st March 2024

PARTICULARS**As at 31/03/2024** **As at 31/03/2023****Rs. Ps.****Rs. Ps.****h. Provisions and Contingencies**

Provisions are recognized if, as a result of a past event, the entity has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. The amount recognised as a provision is determined as the best estimate of the expenditure required to settle the present obligation at the balance sheet date. This amount is not discounted to its present value except in case of decommissioning liabilities etc., that are recognised as cost of Property, Plant and Equipment. The provision is measured before tax. If however the possibility of outflow of economic benefits is remote, the amount is reckoned as contingent liability and is only disclosed. A contingent asset is neither recognised nor disclosed.

A provision for onerous contracts is recognized when the expected benefits to be derived by the entity from a contract are lower than the unavoidable cost of meeting its obligations under the contract. Before a provision is established, the entity recognizes any impairment loss on the assets associated with that contract.

Note No: 3 Capital Fund**a. Capital Fund****76,98,357.12** **82,40,709.06****76,98,357.12** **82,40,709.06****Note No: 4 Short Term Borrowings****a. Unsecured Loans****3,72,797.00** **3,72,797.00****3,72,797.00** **3,72,797.00****Note No: 5 Trade Payables****a. Sundry Creditors****20,99,990.00** **19,02,731.00****20,99,990.00** **19,02,731.00****Note No: 6 Short Term Provisions****a. Outstanding Liabilities****13,50,244.00** **8,57,500.00****13,50,244.00** **8,57,500.00****Note No: 7 Property, Plant & Equipment****Attached Separately****Note No: 8 Capital Work in Progress****a. Capital Work-in-progress****3,73,869.00** **0.00****3,73,869.00** **0.00****Note No: 9 Trade Receivables****a. Sundry Debtors - Due for less than 180 days****57,445.00** **0.00****57,445.00** **0.00**

MRINALJYOTI REHABILITATION CENTRE

Kumud Nagar, P.O.Duliajan, Distt : Dibrugarh, Assam - 786602

Notes to Financial statements for the year ended 31st March 2024

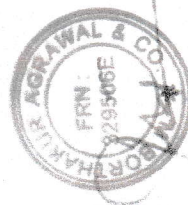
PARTICULARS	As at 31/03/2024	As at 31/03/2023
	Rs. Ps.	Rs. Ps.
Note No: 10 Cash and Cash equivalents		
a. Cash on Hand	48,766.20	789.00
b. Balance with Banks	42,43,691.81	19,59,390.85
	<u>42,92,458.01</u>	<u>19,60,179.85</u>
Note No: 11 Short Term Loans and Advances		
a. Other Loans and Advances	5,000.00	5,000.00
	<u>5,000.00</u>	<u>5,000.00</u>
Note No: 12 Other Current Assets		
a. Prepaid Expenses	38,647.32	0.00
	<u>38,647.32</u>	<u>0.00</u>
Note No: 13 Other Income		
a. Internship Fee	27,000.00	6,000.00
b. Administrative Cost - FCRA	22,500.00	0.00
c. Membership Fee	8,400.00	4,72,000.00
d. Anonymous Donations	0.00	46,301.00
e. Income tax refund 2020-21	0.00	19,680.00
f. Parent's Contribution	4,00,370.00	0.00
	<u>4,58,270.00</u>	<u>5,43,981.00</u>
Note No: 14 Finance Costs		
a. Bank Charges	4,157.00	0.00
	<u>4,157.00</u>	<u>0.00</u>



Note No: 7 Property Plant & Equipment

MRINALJYOTI REHABILITATION CENTRE
Kumud Nagar, P.O.Duliajan, Distt : Dibrugarh, Assam - 786602
Property, Plant and Equipment

Particulars	Gross Block			Depreciation / Amortization		Net Block	
	WDV 01.04.2023	Cost of Additions	Cost of Deletions	WDV 31.03.2024	As on 01.04.2023	For the Year	As on 31.03.2024
	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.
Building - Block @ 10%	81,71,272.55	0.00	0.00	81,71,272.55	0.00	8,17,127.25	8,17,127.25
Plant and Machinery - Block @ 15%	10,36,153.09	7,14,470.81	0.00	17,50,623.90	0.00	1,75,930.98	1,75,930.98
Furniture and Fixtures - Block @ 10%	2,01,131.57	3,71,540.01	0.00	5,72,671.58	0.00	32,485.31	32,485.31
Total	94,08,557.21	10,86,010.82	0.00	1,04,94,568.03	0.00	10,25,543.54	10,25,543.54
Previous Year Figures	87,88,734.50	16,72,149.00	30,416.00	1,04,30,467.50	82,086.65	9,39,823.64	10,21,910.29
						0.00	0.00
							73,54,145.30
							15,74,692.92
							5,40,186.27
							94,69,024.49
							94,08,557.21



MRINALJYOTI REHABILITATION CENTRE

Kumud Nagar, P.O.Duliajan, Distt : Dibrugarh, Assam - 786602

Details to Financial statements for the year ended 31st March 2024

Note	PARTICULARS	As at 31/03/2024	As at 31/03/2023
		Rs. Ps.	Rs. Ps.
4 (a)	Unsecured Loans		
	Jyoti Singha	10,000.00	10,000.00
	Amiya Pathak	1,72,797.00	1,72,797.00
	J P Borpujari	1,90,000.00	1,90,000.00
		<u>3,72,797.00</u>	<u>3,72,797.00</u>
6 (a)	Outstanding Liabilities		
	Outstanding TA Beneficiaries	1,20,000.00	93,500.00
	Outstanding Salary/Honorarium	12,30,244.00	7,64,000.00
		<u>13,50,244.00</u>	<u>8,57,500.00</u>
8 (a)	Capital Work-in-progress		
	Construction of Building	3,25,869.00	0.00
	Construction of Stage	48,000.00	0.00
		<u>3,73,869.00</u>	<u>0.00</u>
9 (a)	Sundry Debtors - Due for less than 180 days		
	Oil Cooperative Society	58,410.00	0.00
	Zaloni Ladies Club	(965.00)	0.00
		<u>57,445.00</u>	<u>0.00</u>
10 (a)	Cash on Hand		
	Cash	48,766.20	789.00
		<u>48,766.20</u>	<u>789.00</u>
10 (b)	Balance with Banks		
	Indian Bank 4391	2,265.44	2,205.44
	Indian Bank 7210	34,01,564.95	5,31,565.49
	Indian Bank 9282	1,87,106.40	9,84,961.00
	Indian Bank 9769	2,43,700.00	93,194.00
	SBI 2336	1,64,227.92	1,59,858.92
	SBI 4231	2,44,827.10	1,87,606.00
		<u>42,43,691.81</u>	<u>19,59,390.85</u>
11 (a)	Other Loans and Advances		
	Advance to Rumi Borah	5,000.00	5,000.00
		<u>5,000.00</u>	<u>5,000.00</u>
12 (a)	Prepaid Expenses		
	Credibility Alliance Fees	28,614.40	0.00
	Prepaid Insurance	10,032.92	0.00
		<u>38,647.32</u>	<u>0.00</u>

