



## MRINALJYOTI Rehabilitation Centre



### PRASENJIT ROY & CO.

Chartered Accountants  
Sushila Stores & Agency Complex  
P.O. Naharkatia 786 610, Assam  
Tel : (0374) 2336653 (R)  
Mobile : 99549 30328, 95772 11050  
e-mail : prasenjit\_roy78661@yahoo.com  
: pr64@in.com

FORM NO. 10B  
[See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of MRINALJYOTI REHABILITATION CENTRE, Kamad Nagar, P.O. Duliagan, Dist. Dibrugarh, Assam as at 31<sup>st</sup> March, 2014 and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust/institution visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named trust/institution as at 31<sup>st</sup> March, 2014; and
- (ii) in the case of the income and expenditure account, of the DEFICIT of its accounting year ending on 31-03-2014.

The prescribed particulars are annexed hereto.

Firm Registration No : 320044E  
Address : Main Road, P.O. Naharkatia  
Dist. Dibrugarh (Assam)

Place : NAHARKATIA  
Date : 30-07-2014



FOR PRASENJIT ROY & CO.  
CHARTERED ACCOUNTANTS

*Prasenjit Roy*  
(PRASENJIT ROY)  
PROPRIETOR

MEMBERSHIP NO : 054905



**ANNEXURE**

**STATEMENT OF PARTICULARS**

**- APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES**

- Amount of income of the previous year applied to charitable or religious purposes in India during that year : Rs. 22,95,108.00
- Whether the trust/institution \* has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year : Nil
- Amount of income accumulated or set apart\* /finally set apart for application to charitable or religious purposes, to the extent it does not exceed 25 per cent of the income derived from property held under trust wholly \* /in part only for such purposes. : Nil
- Amount of income eligible for exemption under section 11(1)(c) (Give details) : Nil
- Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) : Nil
- Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof : Nil
- Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof : Nil
- Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-
  - has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or : Nil
  - has ceased to remain invested in any security referred to in section : Nil







11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or

• has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry

: Nil

**APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED**

**TO IN SECTION 13(3)**

- Whether any part of the income or property of the \* trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any : No
- Whether any land, building or other property of the \* trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any : No
- Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details : No
- Whether the services of the \* trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any : No
- Whether any share, security or other property was purchased by or on behalf of the \* trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid : No
- Whether any share, security or other property was sold by or on behalf of the \* trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received : No
- Whether any income or property of the \* trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted : No
- Whether the income or property of the \* trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details : No.

\*Strike out whichever is not applicable.





**INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST**

Sl. No.	Name and address of the Concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year- <i>app.</i> Yes/No
1	2	3	4	5	6
		N	I	L	
Total					







## MRINALJYOTI Rehabilitation Centre

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

### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2013 TO 31-03-2014

Receipts	Rs.	Payments	Rs.
To Opening Balances		By Printing & Stationery	27719.00
" Cash in hand(MRC)	4178.00	" Travelling Exps.	15680.00
" Cash at Bank	497381.00	" Staff Honorarium	602550.00
		" Audit Fees	7000.00
" Special Donation	189670.00	" Postage Exps.	6456.00
" Executive Member Fee	4800.00	" Campus Development Exps.	114359.00
" Transportation Charge	200800.00	" Annual Activity Exps.	69775.00
" Monthly Charge	107250.00	" Assets Purchase (Child Home)	42700.00
" Hostel Charges Collected	187850.00	" Office Tea Exps.	6102.00
" Oil Scholarship Fund	250000.00	" Vehicles Expenditure	247615.00
" Bank Interest	19229.00	" Boundary Wall Construction Exps.	250467.00
" Bank Interest (Fixed Deposit)	4569.00	" Child Home Exps.	720891.00
" Annual Activity Fund(D. Day)	97990.00	" Welfare Exps.(Sharmila Gogoi)	19100.00
" Welfare Fund	19100.00	" Nursery Fund Exps.	41944.00
" Child Home Fund	368500.00	" Vocational Stream Exps.	21350.00
" Vocational Stream Fund	21350.00	" Bank Charges	490.00
" P.M. Skill Dev. Fund	80756.00	" P.M. Skill Dev. Fund	110756.00
" Security Money Refund (OIL)	5000.00	" Closing Balance	
" DRDA(Nursery Fund)	40000.00	" Cash in Hand	1747.00
" Sundry Creditor		" Cash at Bank	65664.00
" Zee Computer	31000.00		
" Bora Hardware Stores	188037.00		
" Lakshmi Stores	54905.00		
	2372365.00		2372365.00

PRESIDENT

SECRETARY

**PRESIDENT,**  
**MRINAL JYOTI**  
**REHABILITATION CENTRE**  
Duliagan - 786 602 Assam

**Secretary**  
**Mrinaljyoti Rehabilitation Centre**  
**Duliagan, Assam**

In terms of our report of even date  
FOR PRASENJIT ROY & CO.  
CHARTERED ACCOUNTANTS



(PRASENJIT ROY)

PROPRIETOR

PLACE : NAHARKATIA

DATE : 30-07-2014



## MRINALJYOTI Rehabilitation Centre

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

RECEIPTS AND PAYMENTS ACCOUNT  
NATIONAL TRUST A/C  
FOR THE YEAR FROM 01-04-2013 TO 31-03-2014

Receipts	Rs.	Payments	Rs.
To Opening Balances	nil	By Closing Balance	nil
Cash in hand	831.00	Cash in hand	865.00
Cash at Bank		Cash at Bank	
* Bank Interest	34.00		
	865.00		865.00

PRESIDENT

SECRETARY

**PRESIDENT,**  
**MRINAL JYOTI**  
**REHABILITATION CENTRE**  
Duliajan - 786 662 Assam

**Secretary**

**Mrinaljyoti Rehabilitation Centre**  
Duliajan, Assam

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

RECEIPTS AND PAYMENTS ACCOUNT  
A / C LIC  
FOR THE YEAR FROM 01-04-2013 TO 31-03-2014

Receipts	Rs.	Payments	Rs.
To Opening Balances		By Premium paid a/c	655689.00
" Cash in hand	nil	" Commission paid	44000.00
" Cash at Bank	3184.00	" Bank Charges	Nil
" Premium received	655689.00		
" Commission received	42069.00	Closing Balance	
" Bank Interest	452.00	" Cash in hand	nil
		" Cash at Bank	1705.00
	701394.00		701394.00

PRESIDENT

*C. S.*  
**PRESIDENT**  
MRINAL JYOTI  
REHABILITATION CENTRE  
Duliajan - 786 002, Assam

SECRETARY

*A*  
**Secretary**  
Mrinaljyoti Rehabilitation Centre  
Duliajan, Assam

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

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR FROM 01-04-2013 TO 31-03-2014

EXPENSES	Rs.	INCOME	Rs.
By Printing & Stationery	27719.00	By Special Donation	189670.00
Travelling Exps.	15680.00	" Executive Member Fee	4800.00
Staff Honorarium	602550.00	" Transportation Charge	200800.00
P. Roy Audit Fees	7000.00	" Monthly Charge	107250.00
Postage Exps.	6456.00	" Hostel Chrges Collected	187850.00
Campis Development Exps.	114359.00	" Oil Scholarship Fund	250000.00
Annual Activity Exps.	69775.00	" Vocational Stream Fund	21350.00
Office Tea Exps.(Mid Day Meal)	6102.00	" Annual Activity Fund(D. Day)	97990.00
Vehicles Expenditure	247615.00	" P.M. Skill Dev. Fund	80756.00
Child Home Exps.	720891.00	" Bank Interest	19715.00
Welfare Exps. (Sharmila Gogoi)	19100.00	" Bank Interest(Fixed Deposit)	4569.00
Nursery Fund Exps.	41944.00	" Income from LIC A/C	697758
P.M. Skill Dev. Fund	110756.00	" Welfare Fund	19100.00
Vocational Stream Exps.	21350.00	" Security Money Refun(OIL)	5000.00
Bank Charges	490.00	" DRDA(Nursery Fund)	40000.00
Expenses - LIC A/C	699689	" Grant for Child Home	368500.00
Depreciation	195659.16	" Deficit, being excess of expenses over Income	612027.16
	2907135.16		2907135.16

PRESIDENT

SECRETARY

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**REHABILITATION CENTRE**  
Duliajan - 786 602 Assam

Secretary

Mrinaljyoti Rehabilitation Centre  
Duliajan, Assam

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### BALANCE - SHEET AS ON 31-03-2014

LIABILITIES	Rs.	ASSETS	Rs.
Capital Fund		Fixed Assets	
Opening Balance	3166608.15	(As per Schedule - 1)	2758541.99
Less, Deficit	612027.16	" Closing Balances	
	2554580.99	Cash-in-hand (MRC)	1747.00
Sundry Creditor		Cash-at Bank (MRC)	65664.00
Zee Computer	31000.00	Cash-at Bank (LIC)	1705.00
Bora Hardware Stores	188037.00	Cash-at Bank (N/T)	865.00
Lakshmi Stores	54905.00		
	2828522.99		2828522.99

PRESIDENT

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**REHABILITATION CENTRE**  
Dullajan - 786 662 Assam

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**MRINALJYOTI Rehabilitation Centre**

Schedule - 1 : Schedule of FIXED ASSETS as on 31.03.2014

Particulars of Assets	WDV as on 01.04.2013	Addition	Total	Rate of Depreciation	Depreciation	WDV as on 01.04.2014
School Construction A/C	980121.69		980121.69	0.05	49006.08	931115.61
Temporary Construction	27476.24		27476.24	0.10	2747.62	24728.62
Physiotherapy Goods	26045.79		26045.79	0.15	3906.87	22138.92
School Van	332213.99		332213.99	0.15	49832.10	282381.89
DRDA Building Constuction	78375.71		78375.71	0.05	3918.79	74456.92
Construction of Production Centre	16158.32		16158.32	0.10	1615.83	14542.49
Furniture	14113.76		14113.76	0.10	1411.38	12702.38
Microphone	1773.95		1773.95	0.15	266.09	1507.86
Hostel Building Constuction	341839.44		341839.44	0.05	17091.97	324747.47
Camera	18415.73		18415.73	0.15	2762.36	15653.37
Sound Box	1842.38		1842.38	0.15	276.36	1566.02
Laptop( Computer)	27625.00	42700.00	70325.00	0.15	10548.75	59776.25
Physiotherapy Unit	433327.25		433327.25	0.05	21666.36	411660.89
Boundary Wall Constuction	361704.90	250467.00	612171.90	0.05	30608.60	581563.31
	2661034.15	293167.00	2954201.15		195659.16	2758541.99

