

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 RAHABILITATION CENTRE , AAAAM8210H** [name and PAN of the trust or institution] as at **31/03/2015** and the Profit and loss 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 abovenamed **trust** 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** as at **31/03/2015** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2015**

The prescribed particulars are annexed hereto.

Place

NAHARKATIA

Date

20/08/2015

Name

Membership Number

FRN (Firm Registration Number)

Address

CA PRASENJIT ROY**054905****320044E****MAIN ROAD P.O. NAHARKA****TIA DIST. DIBRUGARH ASSA****M**

ANNEXURE

Statement of particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year (₹)	5798875
2.	Whether the trust 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 (₹)	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. (₹)	Not Applicable
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	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) (₹)	0
6.	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.	Not Applicable
7.	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 (₹)	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which	No

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

III. 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

MAIN ROAD P.O. NAHARKA
TIA DIST. DIBRUGARH ASSA
M

Form Filing Details	
Revision/Original	Original

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

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR FROM 01-04-2014 TO 31-03-2015

Receipts	Rs.	Payments	Rs.
To Opening Balances		By Printing & Stationery	47246.00
" Cash in hand(MRC)	1747.00	" Field Activity & Tour Exps.	21732.00
" Cash at Bank	65664.00	" Staff Honorarium	529471.00
" Special Donation	224301.00	" Audit Fees	15000.00
" Executive Member Fee	6000.00	" Postage Exps.	6815.00
" Transportation Charge	427900.00	" Campus Development Exps.	506338.00
" Monthly Charge	234100.00	" Annual Activity Exps.	104381.00
" Parents Contribution	88550.00	" Assets Purchase MRC)	85500.00
" Oil Scholarship Fund	280000.00	" Office Tea Exps.	2145.00
" Bank Interest	51880.00	" Vehicles Expenditure	325815.00
" Bank Interest (Fixed Deposit)	7812.00	" Boundary Wall Construction Exps.	3335.00
" Annual Activity Fund(D. Day)	85372.00	" Child Home Exps.	2062932.00
" Life Membership Fees	10000.00	" Scholarship Exp(Bitupon)	5000.00
" Child Home Fund	1073000.00	" Girls Hostel Const.Exps.	1217774.00
" Room Construction Fund	200000.00	" Phsiotherapy Room Const.Exps.	497898.00
" DRDA-Boubdary Wall Const.		" Bank Charges	552.00
Fund (2013-14)	247677.00	" Rajgarh Unit Exps.	27217.00
" Oil -Annual Grant(2013-14)	1300000.00		
" Oil -Girls Hostel Const. Fund	900000.00	" Sundry Creditor Payment	273942.00
" Mis. Income(Fihserly etc.)	25600.00	" Closing Balance	
" Sundry Creditor		Cash in Hand	558.00
Shree Ram Vastralaya	16000.00	Cash at Bank	129161.00
S.B Traders/Bora Hardware	88660.00		
Lakshmi Stores	432466.00		
Narayan Sutradhar(Carpentar)	66000.00		
Gupta Brothers	30083.00		
	5862812.00		5862812.00

PRESIDENT

(Signature)
PRESIDENT,
MRINAL JYOTI
REHABILITATION CENTRE
Duliajan - 786 602 Assam

SECRETARY

(Signature)

Secretary
Mrinaljyoti Rehabilitation Centre
Duliajan, Assam

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



(Signature)
(PRASENJIT ROY)
PROPRIETOR

PLACE : NAHARKATIA
DATE : 20-08-2015

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

RECEIPTS AND PAYMENTS ACCOUNT
A/C Child Home
FOR THE YEAR FROM 01-04-2014 TO 31-03-2015

Receipts	Rs.	Payments	Rs.
To Opening Balances		By Staff Honorarium(2013-14)	474000.00
Cash in hand	Nil	By Staff Honorarium(2014-15)	704400.00
		By Maintanance(2013-14)	66000.00
		By Maintanance(2014-15)	554065.00
		By Bedding (2013-14)	18060.00
" Child Home Fund Received For the Year 2013-14	1073000.00	By Bedding(2014-15)	16000.00
		By Contingency (2013-14)	18466.00
		By Contingency (2014-15)	80030.00
		By Water/Electricity(2014-15)	30034.00
Cash Remmitance from MRC	989932.00	By Mis./Schooling etc.(2014-15)	31956.00
		By T.A./ Home Visit etc.(2014-15)	24100.00
		By Special Equipment (2014-15)	6209.00
		By Utensil (2013-14)	24612.00
		By Television (2013-14)	15000.00
		By Closing Balance Cash in hand	Nil
	2062932.00		2062932.00

PRESIDENT

PRESIDENT.
MRINAL JYOTI
REHABILITATION CENTRE
Duliajan - 786 602 Assam

SECRETARY

Amiya Pathak
Secretary
Mrinaljyoti Rehabilitation Centre
Duliajan, Assam

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



(PRASENJIT ROY)
PROPRIETOR

PLACE : NAHARKATIA
DATE : 20-08-2015

MRINALJYOTI REHABILITATION CENTRE
(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 01-04-2014 TO 31-03-2015

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

PRESIDENT



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MRINAL JYOTI
REHABILITATION CENTRE
Duliajan - 786 602 Assam

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Secretary
Mrinaljyoti Rehabilitation Centre
Duliajan, Assam

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




(PRASENJIT ROY)
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PLACE : NAHARKATIA
DATE : 20-08-2015

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

RECEIPTS AND PAYMENTS ACCOUNT
A / C LIC
FOR THE YEAR FROM 01-04-2013 TO 31-03-2015

Receipts	Rs.	Payments	Rs.
To Opening Balances		By Premium paid a/c	310724.00
" Cash in hand	nil	" Commission paid	29000.00
" Cash at Bank	1705.00	" Bank Charges	0.50
" Premium received	310724.00		
" Commission received	28460.00	Closing Balance	
" Bank Interest	217.00	" Cash in hand	nil
		" Cash at Bank	1381.50
	341106.00		341106.00

PRESIDENT

(Signature)
**PRESIDENT,
MRINAL JYOTI
REHABILITATION CENTRE
Duliajan - 786 602, Assam**

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FOR PRASENJIT ROY & CO.
CHARTERED ACCOUNTANTS



(Signature)
(PRASENJIT ROY)
PROPRIETOR

SECRETARY

(Signature)
**Secretary
Mrinaljyoti Rehabilitation Centre
Duliajan, Assam**

PLACE : NAHARKATIA
DATE : 20-08-2015

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 01-04-2014 TO 31-03-2015

EXPENSES	Rs.	INCOME	Rs.
By Printing & Stationery	47246.00	By Special Donation	424301.00
" Field Activity & Tour Exps.	21732.00	" Executive Member Fee	6000.00
" Staff Honorarium	529471.00	" Transportation Charge	427900.00
" P. Roy Audit Fees	15000.00	" Monthly Charge	234100.00
" Postage Exps.	6815.00	" Parents Contribution	88550.00
" Campis Development Exps.	506338.00	" Oil Scholarship Fund	280000.00
" Annual Activity Exps.	104381.00	" Annual Activity Fund(D. Day)	85372.00
" Office Tea Exps	2145.00	" Oil -Annual Grant(2013-14)	1300000.00
" Vehicles Expenditure	325815.00	" Bank Interest	51880.00
" Child Home Exps.	2062932.00	" Bank Interest(Fixed Deposit)	7812.00
" Scholarship Exp(Bitupon)	5000.00	" Income from LIC A/C	339401.00
" Rajgarh Unit Exps.	27217.00	" Misc. Income	25600.00
		" Grant for Child Home	1073000.00
" Bank Charges	552.00	" Life Membership Fees	10000.00
" Expenses - LIC A/C	339724.50	" DRDA-Boubdary Wall Const. Fund	
" Depreciation	273328.56	(2013-14)	247677.00
" Surplus	333895.94		
	4601593.00		4601593.00

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REHABILITATION CENTRE
Duliajan - 786 602 Assam

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FOR PRASENJIT ROY & CO.
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(PRASENJIT ROY)
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PLACE : NAHARKATIA
DATE : 20-08-2015

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

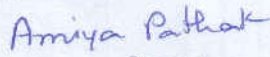
BALANCE - SHEET
AS ON 31-03-2015

LIABILITIES	Rs.	ASSETS	Rs.
Capital Fund		Fixed Assets	
Opening Balance	2554580.99	(As per Schedule - 1)	4289720.43
Add, Surplus	333895.94		
	2888476.93		
Add Oil -Girls Hostel Const. Fund	900000.00	" Closing Balances	
		Cash-in-hand (MRC)	558.00
		Cash-at Bank (MRC)	129161.00
Sundry Creditor		Cash-at Bank (LIC)	1381.50
Shree Ram Vastralaya	16000.00	Cash-at Bank (N/T)	865.00
S.B Traders/Bora Hardware	88660.00		
Lakshmi Stores	432466.00		
Narayan Sutradhar(Carpentar)	66000.00		
Gupta Brothers	30083.00		
	4421685.93		4421685.93

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Schedule - 1 : Schedule of FIXED ASSETS as on 31.03.2015

Particulars of Assets	WDV as on 01.04.2014	Addition	Total	Rate of Depreciation	Depreciation	WDV as on 01.04.2015
School Construction A/C	931115.60		931115.60	0.05	46555.78	884559.82
Temporary Construction	24728.62		24728.62	0.10	2472.86	22255.76
Physiotherapy Goods	22138.92		22138.92	0.15	3320.84	18818.08
School Van	282381.89		282381.89	0.15	42357.28	240024.61
DRDA Building Constuction	74456.92		74456.92	0.05	3722.85	70734.07
Construction of Production Centre	14542.49		14542.49	0.10	1454.25	13088.24
Furniture	12702.38	85500.00	98202.38	0.10	9820.24	88382.14
Microphone	1507.86		1507.86	0.15	226.18	1281.68
Boys Hostel Building Constuction	324747.47		324747.47	0.05	16237.37	308510.10
Camera	15653.37		15653.37	0.15	2348.01	13305.36
Sound Box	1566.02		1566.02	0.15	234.90	1331.12
Laptop(Computer)	59776.25		59776.25	0.15	8966.44	50809.81
Physiotherapy Unit	411660.89	497898.00	909558.89	0.05	45477.94	864080.95
Boundary Wall Construction	581563.31	3335.00	584898.31	0.05	29244.92	555653.39
Girls Hostel Building Constuction	0.00	1217774.00	1217774.00	0.05	60888.70	1156885.30
	2758541.99	1804507.00	4563048.99		273328.56	4289720.43



(Signature)

Secretary
Mrinaljyoti Rehabilitation Centre
Duliajan, Assam

(Signature)

PRESIDENT.
MRINAL JYOTI
REHABILITATION CENTRE
Duliajan - 786 802 Assam