

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 **31/03/2016** 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 **31/03/2016** and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2016**

The prescribed particulars are annexed hereto.

Place **NAHARKATIA**
Date **18/07/2016**

Name
Membership Number
FRN (Firm Registration Number)
Address

CA PRASENJIT ROY
054905
320044E
MAIN ROAD P.O. NAHARKA
TIA DT. DIBRUGARH ASSAM

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 (₹) | 6508359 |
| 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 (₹) | Not Applicable |
| 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 |

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

| | |
|---------------------|----------|
| Form Filing Details | |
| Revision/Original | Original |

Name of the Organisation : Mrinaljyoti Rehabilitation Centre

Title of the Activity : Grant in Aid for implementation of Children's Home under State Child
Protection Society, Assam, for the period from 1st April 2014 to 31st March 2015
Address : Kumud Nagar, PO- Duliajan, Dist- Dibrugarh, Assam , Pin- 786602

UTILIZATION CERTIFICATE

Certified that an amount of Rs. 24,01,200.00 has been received from SCPS, Assam, vide Cheque No- 0000754, dated 22.06.2015 for the period from 1st April, 2014 to 31st March, 2015.

The said amount of Rs. 24,01,200.00 has been utilized as per the sanction of SCPS component wise as follows :

| Sl.No. | Head of Account | Expenditure (Rs.) |
|--------|---|-------------------|
| 1 | Staff Honorarium | 1,182,000.00 |
| 2 | Maintanance Grant | 554,065.00 |
| 3 | Bedding | 16,000.00 |
| 4 | Water & Electricity charges | 30,034.00 |
| 5 | Transportation Cost, / Home visit exp. Etc. | 24,100.00 |
| 6 | Miscellaneous /Academic exp. Etc. | 31,956.00 |
| 7 | Specia Medical Assistance / Equipement etc. | 530,059.00 |
| 8 | Rent for hiring Building | 240,000.00 |
| 9 | Contingency exp. | 80,030.00 |
| | Total | 2,688,244.00 |

FOR PRASENJIT ROY & CO.
CHARTERED ACCOUNTANTS

(PRASENJIT ROY)
PROPRIETOR
FRN : 320044E
Membership No : 054905



PLACE : Naharkatia
DATE : 30-11-2016

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 31-03-2016

| Receipts | Rs. | Payments | Rs. |
|---------------------------------|------------|-----------------------------------|------------|
| To Opening Balances | | By Printing & Stationery | 27028.00 |
| " Cash in hand(MRC) | 558.00 | " Field Activity & Tour Exps. | 74251.00 |
| " Cash at Bank | 129161.00 | " Staff Honorarium(MRC) | 830868.00 |
| " Special Donation | 546701.00 | " Postage Exps. | 23445.00 |
| " Executive Member Fee | 5100.00 | " Campus Development Exps. | 180716.00 |
| " Transportation Charge | 155200.00 | " Annual Activity Exps. | 124755.00 |
| " Monthly Charge | 173000.00 | " Assets Purchase -Zenerator | 280000.00 |
| " Parents Contribution | 75400.00 | " Assets Purchase -Furniture | 23500.00 |
| " Oil Scholarship Fund | 300000.00 | " Office Tea Exps. | 5921.00 |
| " Bank Interest | 49122.00 | " Vehicles Expenditure | 247205.00 |
| " Bank Interest (Fixed Deposit) | 7812.00 | " Faculty Member Charges(FSTetc.) | 26500.00 |
| " Annual Activity Fund(D. Day) | 50400.00 | " Child Home Exps. | 2671428.00 |
| " FST Honorarium Fund | 16500.00 | " Scholarship Exp(Gargi) | 5000.00 |
| " Child Home Fund(2014-15) | 2401200.00 | " Academic Expenses | 32272.00 |
| " OIL Zenerator Fund | 460900.00 | " Vocational Unit Expenses | 52595.00 |
| " Oil -Annual Grant(2014-15) | 1300000.00 | " Zenerator Fund Expenses | 42882.00 |
| " Oil -Girls Hostel Const.Fund | 900000.00 | " Rajgarh Sub Centre Expenses | 87524.00 |
| " N/E- Parents Meets Fund | 150000.00 | " Digboi Sub Centre Expenses | 7676.00 |
| " Mis. Income | 43941.00 | " N/E- Parents Meet Expenses | 240349.00 |
| " Loan A/C(A.Pathak) | 543000.00 | " Girls Hostel Const.Exps. | 1176174.00 |
| " Sundry Creditor | | " Office Building Const.Exps. | 464362.00 |
| Shree Ram Vastralaya | 18170.00 | " Boys Hostel Extention Exps. | 241162.00 |
| S.B Traders/Bora Hardware | 40325.00 | " Bank Charges | 2202.00 |
| Lakshmi Stores | 306926.00 | " Sundry Creditor Payment | 633209.00 |
| Narayan Sutradhar(Carpentar) | 57200.00 | " Closing Balance | |
| Gupta Brothers | 5600.00 | Cash in Hand | 940.00 |
| Associates Printers | 7500.00 | Cash at Bank | 241752.00 |
| | 7743716.00 | | 7743716.00 |

PRESIDENT

PRESIDENT.
MRINAL JYOTI
REHABILITATION CENTRE
Duliajan - 786 602 Assam

SECRETARY

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 : 18-07-2016



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 01-04-2015 TO 31-03-2016

| Receipts | Rs. | Payments | Rs. |
|----------------------------|--------------|---------------------------------|--------------|
| To Opening Balances | | By Staff Honorarium(2014-15) | 477,600.00 |
| Cash in hand | Nil | By Staff Honorarium(2015-16) | 653,984.00 |
| | | By Maintenance(2015-16) | 568,173.00 |
| | | By Bedding (2015-16) | 28,930.00 |
| | | By Contingency (201-16) | 66,837.00 |
| " Child Home Fund Received | | By Water/Electricity(2015-16) | 62,568.00 |
| For the Year 2014-15 | 2,401,200.00 | By Mis./Schooling etc.(2015-16) | 20,991.00 |
| | | By Special Equipment (2014-15) | 523,850.00 |
| | | By Special Equipment (2015-16) | 28,495.00 |
| Cash Remittance from MRC | 270,228.00 | By House Rent (2014-15) | 240,000.00 |
| | | By Closing Balance | |
| | | Cash in hand | Nil |
| | 2,671,428.00 | | 2,671,428.00 |

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CHARTERED ACCOUNTANTS

(PRASENJIT ROY)
PROPRIETOR

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Secretary
Mrinaljyoti Rehabilitation Centre
Duliajan, Assam



PLACE : NAHARKATIA
DATE : 18-07-2016

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 01-04-2015 TO 31-03-2016

| 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 | 936.00 |
| " Bank Interest | 71.00 | | |
| | | | |
| | 936.00 | | 936.00 |

PRESIDENT

[Signature]
PRESIDENT.
MRINAL JYOTI
REHABILITATION CENTRE
Duliajan - 786 602 Assam

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

[Signature]

(PRASENJIT ROY)
PROPRIETOR

SECRETARY

[Signature]
Secretary
Mrinaljyoti Rehabilitation Centre
Duliajan, Assam



PLACE : NAHARKATIA
DATE : 18-07-2016

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 01-04-2015 TO 31-03-2016

| Receipts | Rs. | Payments | Rs. |
|-----------------------|-----------|------------------------|-----------|
| To Opening Balances | | By Premium paid a/c | 183542.00 |
| " Cash in hand | nil | " Commission paid | Nil |
| " Cash at Bank | 1381.50 | " Bank Charges | 1.50 |
| " Premium received | 183542.00 | | |
| " Commission received | 8991.00 | <u>Closing Balance</u> | |
| " Bank Interest | 305.00 | " Cash in hand | nil |
| " Tax Refund | 5240.00 | " Cash at Bank | 15916.00 |
| | 199459.50 | | 199459.50 |


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Duliajan - 786 602 Assam

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CHARTERED ACCOUNTANTS

SECRETARY


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Mrinaljyoti Rehabilitation Centre
Duliajan, Assam


(PRASENJIT ROY)
PROPRIETOR



PLACE : NAHARKATIA
DATE : 18-07-2016

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 01-04-2015 TO 31-03-2016

| EXPENSES | Rs. | INCOME | Rs. |
|-----------------------------------|--------------|----------------------------------|--------------|
| To Printing & Stationery | 27,028.00 | By Special Donation | 546,701.00 |
| " Field Activity & Tour Exps. | 74,251.00 | " Executive Member Fee | 5,100.00 |
| " Staff Honorarium(MRC) | 830,868.00 | " Transportation Charge | 155,200.00 |
| " Postage Exps. | 23,445.00 | " Monthly Charge | 173,000.00 |
| " Campus Development Exps. | 421,878.00 | " Parents Contribution | 75,400.00 |
| " Annual Activity Exps. | 124,755.00 | " Oil Scholarship Fund | 300,000.00 |
| " Office Tea Exps. | 5,921.00 | " Bank Interest | 49,122.00 |
| " Vehicles Expenditure | 247,205.00 | " Bank Interest (Fixed Deposit) | 7,812.00 |
| " Faculty Member Charges(FSTetc.) | 26,500.00 | " Annual Activity Fund(D. Day) | 50,400.00 |
| " Child Home Exps. | 2,671,428.00 | " FST Honorarium Fund | 16,500.00 |
| " Scholarship Exp(Gargi) | 5,000.00 | " Child Home Fund(2014-15) | 2,401,200.00 |
| " Academic Expenses | 32,272.00 | " Oil -Annual Grant(2014-15) | 1,300,000.00 |
| " Vocational Unit Expenses | 52,595.00 | " N/E- Parents Meets Fund | 150,000.00 |
| " Zenerator Fund Expenses | 42,882.00 | " Mis. Income | 43,941.00 |
| " Rajgarh Sub Centre Expenses | 87,524.00 | " Income from LIC A/C | 198,078.00 |
| " Digboi Sub Centre Expenses | 7,676.00 | " Bank Interest - National Trust | 71.00 |
| " N/E- Parents Meet Expenses | 240,349.00 | " Deficit | 403.69 |
| " Bank Charges | 2,202.00 | | |
| " Expenses - LIC A/C | 183,543.50 | | |
| " Depreciation | 365,606.14 | | |
| | 5,472,928.69 | | 5,472,928.69 |

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PLACE : NAHARKATIA
DATE : 18-07-2016

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

BALANCE - SHEET
AS ON 31-03-2016

| LIABILITIES | Rs. | ASSETS | Rs. |
|--------------------------------|--------------|------------------------|------------|
| Capital Fund | | Fixed Assets | |
| Opening Balance | 3,788,476.93 | (As per Schedule - 1) | 5868149.93 |
| Add, Girls' Hostel constn fund | 900,000.00 | | |
| Add, Oil Generator fund | 460,900.00 | | |
| | 5,149,376.93 | " Closing Balances | |
| Less, Deficit | 403.69 | Cash-in-hand (MRC) | 940.00 |
| | 5,148,973.24 | Cash-at Bank (MRC) | 241752.00 |
| | | Cash-at Bank (LIC) | 15916.00 |
| | | Cash-at Bank (N/T) | 936.00 |
| <u>Sundry Creditor</u> | | | |
| Associated Printers | 7,500.00 | | |
| Shree Ram Vastralaya | 18,170.00 | | |
| S.B Traders/Bora Hardware | 40,325.00 | | |
| Lakshmi Stores | 306,926.00 | | |
| Narayan Sutradhar(Carpentar) | 57,200.00 | | |
| Gupta Brothers | 5,600.00 | | |
| <u>Loans & Advances</u> | | | |
| Loan from A. Pathak | 543,000.00 | | |
| | 6,127,694.24 | | 6127693.93 |

PRESIDENT

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MRINAL JYOTI
REHABILITATION CENTRE
Duliajan - 786 802 Assam

SECRETARY

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 : 18-07-2016



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

Schedule - 1 : Schedule of FIXED ASSETS as on 31.03.2016

| Particulars of Assets | WDV as on 01.04.2015 | Addition | Total | Rate of Depreciation | Depreciation | WDV as on 01.04.2016 |
|-----------------------------------|-------------------------|------------|------------|-------------------------|--------------|-------------------------|
| | | | | | | |
| | | | | 0.05 | 67446.09 | 1281475.73 |
| | 884559.82 | 464362.00 | 1348921.82 | | | 20030.18 |
| School Construction A/C | 22255.76 | 0.00 | 22255.76 | 0.10 | 2225.58 | 15995.37 |
| Temporary Construction | 18818.08 | 0.00 | 18818.08 | 0.15 | 2822.71 | 204020.92 |
| Physiotherapy Goods | 240024.61 | 0.00 | 240024.61 | 0.15 | 36003.69 | 67197.37 |
| School Van | 70734.07 | 0.00 | 70734.07 | 0.05 | 3536.70 | 11779.42 |
| DRDA Building Constuction | 13088.24 | 0.00 | 13088.24 | 0.10 | 1308.82 | 100693.93 |
| Construction of Production Centre | 88382.14 | 23500.00 | 111882.14 | 0.10 | 11188.21 | 1089.43 |
| Furniture | 1281.68 | 0.00 | 1281.68 | 0.15 | 192.25 | 293084.60 |
| Microphone | 308510.10 | 0.00 | 308510.10 | 0.05 | 15425.51 | 11309.25 |
| Boys Hostel Building Constuction | 13305.36 | | 13305.00 | 0.15 | 1995.75 | 1131.45 |
| Camera | 1331.12 | 0.00 | 1331.12 | 0.15 | 199.67 | 43188.34 |
| Sound Box | 50809.81 | 0.00 | 50809.81 | 0.15 | 7621.47 | 820876.90 |
| Laptop(Computer) | 864080.95 | 0.00 | 864080.95 | 0.05 | 43204.05 | 527870.72 |
| Physiotherapy Unit | 555653.39 | 0.00 | 555653.39 | 0.05 | 27782.67 | 2216406.34 |
| Boundary Wall Constuction | 1156885.30 | 1176174.00 | 2333059.30 | 0.05 | 116652.97 | 252000.00 |
| Girls Hostel Building Constuction | 0.00 | 280000.00 | 280000.00 | 0.10 | 28000.00 | 5868149.93 |
| Zenerator | 4289720.43 | 1944036.00 | 6233756.07 | | 365606.14 | |



Secretary
Mrinaljyoti Rehabilitation Centre
Duliajan, Assam

[Signature]

PRESIDENT.
MRINAL JYOTI
REHABILITATION CENTRE