

## 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 **31/03/2017** 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 **31/03/2017** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2017**

The prescribed particulars are annexed hereto.

Place **NAHARKATIA**

Date **14/06/2017**

Name

Membership Number

FRN (Firm Registration Number)

Address



**CA PRASENJIT ROY**

**054905**

**320044E**

**MAIN ROAD P.O. NAHARKATIA DIST. 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 ( ₹ )   | 4178906        |
| 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             |



|   |    |
|---|----|
| immediately following the expiry thereof. If so, the details thereof  |    |
| <b>II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)</b> |    |
| If the income or property of the trust was lent, or continues to be lent,                                   | No |

|   |    |
|---|----|
| immediately following the expiry of the term of the trust, or the details thereof                           |    |
| <b>II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)</b> |    |
| If the income or property of the trust was lent, or continues to be lent,                                   | No |

| III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS<br>IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST |                      |                 |             |
|--|----------------------|-----------------|-------------|
|  | Nominal value of the | Income from the | Whether the |

Place \_\_\_\_\_  
Date \_\_\_\_\_

NAHARKATIA  
14/06/2017

Name  
Membership Number  
FRN (Firm Registration Number)  
Address



CA PRASENJIT ROY  
054905

320044E

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 01-04-2016 TO 31-03-2017

| Receipts                        | Rs.        | Payments                        | Rs.        |
|---------------------------------|------------|---------------------------------|------------|
| To Opening Balances             |            | By Printing & Stationery        | 30738.00   |
| " Cash in hand(MRC)             | 940.00     | " Field Activity & Tour Exps.   | 47492.00   |
| " Cash at Bank                  | 241752.00  | " Staff Honorarium(MRC)         | 959750.00  |
| " Special Donation              | 233657.00  | " Postage Exps.                 | 13230.00   |
| " Executive Member Fee          | 3900.00    | " Campus Development Exps.      | 192283.00  |
| " Transportation Charge         | 72380.00   | " Annual Activity Exps.         | 129615.00  |
| " Monthly Charge                | 183000.00  | " Training Expenses             | 69033.00   |
| " Parents Contribution          | 68600.00   | " Electricity expenses          | 74439.00   |
| " Oil Scholarship Fund          | 400000.00  | " Office Tea Exps.              | 16182.00   |
| " Bank Interest                 | 21206.00   | " Vehicles Expenditure          | 304949.00  |
| " Bank Interest (Fixed Deposit) | 7812.00    | " Audit Fess & Consultancy Fees | 16500.00   |
| " Annual Activity Fund(D. Day)  | 51549.00   | " Child Home Exps.              | 1646853.00 |
| " Workshop Funds                | 90323.50   | Workshop Expenses               | 91049.00   |
| " Child Home Fund(2015-16)      | 1216944.00 | " Academic Expenses             | 7646.00    |
| " Oil -Annual Grant(2015-16)    | 1300000.00 | " Vocational Unit Expenses      | 1820.00    |
| " Life Memberhip                | 6591.00    | " Zenerator Expenses            | 38431.00   |
| " N/E- Parents Meets Fund       | 85000.00   | " Rajgarh Sub Centre Expenses   | 96917.00   |
| " Mis. Income                   | 106979.00  | " Digboi Sub Centre Expenses    | 74765.00   |
| " Loan A/C(A.Pathak)            | 289000.00  | " Office Building Const.Exps.   | 242695.00  |
| " Loan A/C(J.Borpuzari)         | 315000.00  | " Laon A/c Payment              | 543000.00  |
| " Sundry Creditor               |            | " Bank Charges                  | 10570.00   |
| Shree Ram Vastralaya            | 59410.00   | " Sundry Creditor Payment       | 395396.00  |
| S.B Traders/Bora Hardware       | 45020.00   |                                 |            |
| Lakshmi Stores                  | 415442.00  | " Closing Balance               |            |
| Narayan Sutradhar(Carpenter)    | 5100.00    | Cash in Hand                    | 911.00     |
| Gupta Brothers                  | 7420.00    | Cash at Bank                    | 222761.50  |
|                                 | 5227025.50 |                                 | 5227025.50 |

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 : 14-06-2017



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

RECEIPTS AND PAYMENTS ACCOUNT  
A/C Children Home  
FOR THE YEAR FROM 01-04-2016 TO 31-03-2017

| Receipts   | Rs.        | Payments                           | Rs.        |
|--|------------|------------------------------------|------------|
| To Opening Balances                                |            | By Staff Honorarium (2016-17)      | 716600.00  |
| Cash in hand                                       | Nil        | By Maintenance (2016-17)           | 681402.00  |
|  |            | By Bedding (2016-17)               | 5600.00    |
|  |            | By Contingency (2016-17)           | 128772.00  |
|  |            | By Water/Electricity (2016-17)     | 50177.00   |
| " Child Home Fund Received<br>For the Year 2015-16 | 1216944.00 | By Mis./Schooling etc. (2016-17)   | 25240.00   |
|  |            | By Special Equipment (2016-17)     | 39062.00   |
| Cash Remittance from MRC                           | 429909.00  |                                    |            |
|  |            | By Closing Balance<br>Cash in hand | Nil        |
|  | 1646853.00 |                                    | 1646853.00 |

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*  
**(PRASENJIT ROY)**  
**PROPRIETOR**

PLACE : NAHARKATIA  
DATE : 14-06-2017

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 01-04-2016 TO 31-03-2017

| Receipts            | Rs.    | Payments           | Rs.    |
|---------------------|--------|--------------------|--------|
| To Opening Balances | nil    | By Closing Balance | nil    |
| Cash in hand        | 936.00 | Cash in hand       | 975.00 |
| Cash at Bank        |        | Cash at Bank       |        |
| " Bank Interest     | 39.00  |                    |        |
|                     |        |                    |        |
|                     | 975.00 |                    | 975.00 |

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



*Pra*

(PRASENJIT ROY)  
PROPRIETOR

PLACE : NAHARKATIA  
DATE : 14-06-2017



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 01-04-2016 TO 31-03-2017

| Receipts              | Rs.       | Payments               | Rs.       |
|-----------------------|-----------|------------------------|-----------|
| To Opening Balances   |           | By Premium paid a/c    | 87947.00  |
| " Cash in hand        | nil       | " Commission paid      | 26000.00  |
| Cash at Bank          | 15916.00  | " Bank Charges         | 1.50      |
| " Premium received    | 87947.00  |                        |           |
| " Commission received | 10361.00  | <u>Closing Balance</u> |           |
| " Bank Interest       | 1030.00   | " Cash in hand         | nil       |
|                       |           | Cash at Bank           | 1305.50   |
|                       | 115254.00 |                        | 115254.00 |

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



*(Signature)*  
(PRASENJIT ROY)  
PROPRIETOR

PLACE : NAHARKATIA  
DATE : 14-06-2017

**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 01-04-2016 TO 31-03-2017**

| EXPENSES                        | Rs.        | INCOME                           | Rs.        |
|---------------------------------|------------|----------------------------------|------------|
| By Printing & Stationery        | 30738.00   | By Special Donation              | 233657.00  |
| " Field Activity & Tour Exps.   | 47492.00   | " Executive Member Fee           | 3900.00    |
| " Staff Honorarium(MRC)         | 959750.00  | " Transportation Charge          | 72380.00   |
| " Postage Exps.                 | 13230.00   | " Monthly Charge                 | 183000.00  |
| " Campis Development Exps.      | 192283.00  | " Parents Contribution           | 68600.00   |
| " Annual Activity Exps.         | 129615.00  | " Oil Scholarship Fund           | 400000.00  |
| " Office Tea Exps               | 16182.00   | " Bank Interest                  | 21206.00   |
| " Vehicles Expenditure          | 304949.00  | " Bank Interest (Fixed Deposit)  | 7812.00    |
| " Academic Expenses             | 7646.00    | " Annual Activity Fund(D. Day)   | 51549.00   |
| " Vocational Unit Expenses      | 1820.00    | " Workshop Fund                  | 90323.50   |
| " Zenetar Expenses              | 38431.00   | " Child Home Fund (2015-16)      | 1216944.00 |
| " Rajgarh Centre Expenses       | 96917.00   | " Oil -Annual Grant (2015-16)    | 1300000.00 |
| " Digboi Centre Expenses        | 74765.00   | " N/E- Parents Meets Fund        | 85000.00   |
| " Audit Fees & Consultancy Fees | 16500.00   | " Misc. Income                   | 106979.00  |
| " Training Expenses             | 69033.00   | " Life Member ship Fees          | 6591.00    |
| " Workshop Expenses             | 91049.00   | " Income from LIC A/C            | 99338.00   |
| " Children Home Exps.           | 1646853.00 | " Bank Interest - National Trust | 39.00      |
| " Electricity Expenses          | 74439.00   |                                  |            |
| " Bank Charges                  | 10570.00   |                                  |            |
| " Expenses - LIC A/C            | 113948.50  | " Deficit                        | 341332.95  |
| " Depreciation                  | 352440.95  |                                  |            |
|                                 | 4288651.45 |                                  | 4288651.45 |

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



*(Signature)*  
(PRASENJIT ROY)  
PROPRIETOR

PLACE : NAHARKATIA  
DATE : 14-06-2017



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

**BALANCE - SHEET**  
**AS ON 31-03-2017**

| LIABILITIES                  | Rs.        | ASSETS                 | Rs.        |
|------------------------------|------------|------------------------|------------|
| Capital Fund                 |            | Fixed Assets           |            |
| Opening Balance              | 5148973.24 | ( As per Schedule - 1) | 5758404.29 |
| Less, Deficit                | 341332.95  | " Closing Balances     |            |
|                              | 4807640.29 | Cash-in-hand (MRC)     | 911.00     |
|                              |            | Cash-at Bank (MRC)     | 222761.50  |
| Sundry Creditor              |            | Cash-at Bank (LIC)     | 1305.50    |
| Shree Ram Vastralaya         | 59410.00   | Cash-at Bank (N/T)     | 975.00     |
| S.B Traders/Bora Hardware    | 85345.00   |                        |            |
| Lakshmi Stores               | 415442.00  |                        |            |
| Narayan Sutradhar(Carpentar) | 5100.00    |                        |            |
| Gupta Brothers               | 7420.00    |                        |            |
| <u>Loans &amp; Advance</u>   |            |                        |            |
| Loan from A. Pathak          | 289000.00  |                        |            |
| Loan from JP Borpuzari       | 315000.00  |                        |            |
|                              | 5984357.29 |                        | 5984357.29 |

PRESIDENT

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

SECRETARY

*Amiya Pathak*  
**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 : 14-06-2017



**MRINALYOTI REHABILITATION CENTRE**  
(For Physically and Mentally Challenged Children)  
Kumud Nagar, P.O. Dulaijan, Dist. Dibrugarh, Assam

Schedule - 1 : Schedule of FIXED ASSETS as on 31.03.2017

| Particulars of Assets              | WDV as on<br>01.04.2016 | Addition  | Total      | Rate of<br>Depreciation | Depreciation | WDV as on<br>01.04.2017 |
|------------------------------------|-------------------------|-----------|------------|-------------------------|--------------|-------------------------|
| School Construction A/C            | 1281475.73              | 242695.00 | 1524170.73 | 0.05                    | 76208.54     | 1447962.19              |
| Temporary Construction             | 20030.17                | 0.00      | 20030.17   | 0.10                    | 2003.02      | 18027.15                |
| Physiotherapy Goods                | 15995.37                | 0.00      | 15995.37   | 0.15                    | 2399.31      | 13596.06                |
| School Van                         | 204020.92               | 0.00      | 204020.92  | 0.15                    | 30603.14     | 173417.78               |
| DRDA Building Construction         | 67197.36                | 0.00      | 67197.36   | 0.05                    | 3359.87      | 63837.49                |
| Construction of Production Centre  | 11779.42                | 0.00      | 11779.42   | 0.10                    | 1177.94      | 10601.48                |
| Furniture                          | 100693.93               | 0.00      | 100693.93  | 0.10                    | 10069.39     | 90624.54                |
| Microphone                         | 1089.43                 | 0.00      | 1089.43    | 0.15                    | 163.41       | 926.02                  |
| Boys Hostel Building Construction  | 293084.60               | 0.00      | 293084.60  | 0.05                    | 14654.23     | 278430.37               |
| Camera                             | 11309.56                | 0.00      | 11309.56   | 0.15                    | 1696.43      | 9613.13                 |
| Sound Box                          | 1131.45                 | 0.00      | 1131.45    | 0.15                    | 169.72       | 961.73                  |
| Laptop( Computer)                  | 43188.34                | 0.00      | 43188.34   | 0.15                    | 6478.25      | 36710.09                |
| Physiotherapy Unit Build Const.    | 820876.90               | 0.00      | 820876.90  | 0.05                    | 41043.85     | 779833.06               |
| Boundary Wall Construction         | 527870.72               | 0.00      | 527870.72  | 0.05                    | 26393.54     | 501477.18               |
| Girls Hostel Building Construction | 2216406.34              | 0.00      | 2216406.34 | 0.05                    | 110820.32    | 2105586.02              |
| Generator                          | 252000.00               | 0.00      | 252000.00  | 0.10                    | 25200.00     | 226800.00               |
|                                    | 5868150.24              | 242695.00 | 6110845.24 |                         | 352440.95    | 5758404.29              |

