



INDEPENDENT AUDITOR'S REPORT

To the Management of MRINALJYOTI RAHABILITATION CENTRE, KUMUD NAGAR, DULIAJAN,
Dist. Dibrugarh, Assam

OPINION

We have audited the accompanying financial statements of MRINALJYOTI RAHABILITATION CENTRE, KUMUD NAGAR, DULIAJAN, Dist. Dibrugarh, Assam, which comprise of the Balance Sheet as on 31-03-2020 and the Income & Expenditure Account then ended and the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- 1. In so far it relates to the Balance Sheet, of the state of affairs of the Society as on 31st March, 2020; and*
- 2. In so far it relates to the Income and Expenditure account, of the Deficit being excess of expenditure over income of the Society for the year ended on 31-03-2020.*

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

EMPHASIS OF MATTER

We draw attention to the following facts :

- The Society has not obtained TAN no under income Tax Act, 1961 and has not deducted income tax for payment to contractors.
- A Cheque has been issued in the name of Coordinator for expenditure to the tune of Rs. 27,824/- in CBR Project.

Our opinion is not modified in respect of this matter.





MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society in accordance with accounting principles generally accepted in India; this includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

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.

Place of Signature : NAHARKATIA
Date : 09-08-2020



For PRASENJIT ROY & CO.
Chartered Accountants
(Firm's Registration 320044E)

(PRASENJIT ROY)
(PROPRIETOR)
Membership Number : 054905
UDIN : 20054905AAAACW7738

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

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR FROM 01-04-2019 TO 31-03-2020

Receipts	Rs.	Payments	Rs.
To Opening Balances		By Printing & Stationery	46,937.00
- Cash in hand	179.00	" Field Activity & Tour Exps.	117,927.00
- Cash at bank	533,950.50	" Staff Honorarium(MRC)	1,148,683.00
" Special Donation	896,120.00	" Postage Exps.	4,983.00
" Executive Member Fee	1,200.00	" Centre Development Exps.	234,504.00
" Transportation Charge	62,600.00	" Annual Activity Exps.	167,671.00
" Monthly Charge	124,400.00	" Electricity expenses	38,705.00
" Oil Scholarship Fund	450,000.00	" Office Tea Exps.	8,653.00
" Bank Interest (All bank)	55,463.00	" Vehicles Expenditure	242,808.00
" Bank Interest (Fixed Deposit)	11,079.00	" CDAC Staff Salary	15,600.00
" Annual Activity Fund(D. Day)	81,610.00	" Children Home Exps.	2,423,960.00
" Children Home Fund(2018-19)	2,045,977.00	" Disha Project Expenses Exps.	420,000.00
" NEZCC FUND	23,800.00	" Audit charges	8,260.00
" Zila Parishad Fund(Training)	96,100.00	" Vocational Unit Expenses	990.00
" Disha Project (N/T)	420,000.00	" Generator Expenses	13,537.00
" OIL FUND-Vocational unit	183,027.00	" Project Dev. Expenses	51,600.00
" Oil -Annual Grant(2018-19)	1,300,000.00	" Rajgarh Sub Centre Expenses	75,780.00
" Miscellaneous Income	194,579.80	" Digboi Sub Centre Expenses	160,000.00
" CDAC Salary	15,600.00	" Oil Field Dev. Expenses	346,186.00
" Loan A/c(A.Pathak)	89,203.00	" PPF Expenses(CBR)	10,200.00
" Zee Computer	3,700.00	" CBR Contribution Exp.	153,650.00
" Snahamayee Store	44,500.00	" Bank Charges	492.00
" S.B Traders/Bora Hardware	87,227.00	" Children home os payments(18/19)	476,675.00
" Lakshmi Stores	541,170.00	" Disha Project OS payments	105,203.00
" Ajim Store	3,190.00	" Sundry Creditor Payment(2018-19)	812,809.00
" Gupta Brothers	21,306.00	" Stage Construction Exp.	174,851.00
" Kayum Cotton Shop	8,400.00	" Parijat Sector Exp.	238,580.00
" M/s. T.K.Steel	13,600.00	(April to March,20)	
" P.Singh	47,475.00	" Griha Sector Sector Exp.	43,531.00
" Outstanding Salary- Children		(April to March,20)	
" Home	464,600.00	" CBR Bank account opening	1,000.00
" Outstanding Salary-Disha	33,000.00	" Closing Balance	
" Outstanding Student TA-Disha	70,000.00	- Cash in Hand	3,420.00
" Mitanjali Lahar(puspdalum)	31,317.00	- Cash at Bank	469,776.30
" A. Pathak Bank opening(Puspdalum)	1,000.00		
" Misc. Income(puspdalum)	60,177.00		
" Bank Interest(puspdalum)	1,421.00		
Total	8,016,971.30	Total	8,016,971.30

PRESIDENT

Prasenjit Roy
Executive President
Mrinaljyoti Rehabilitation Centre
Dulaijan, Assam

SECRETARY

Amiya Pathak
Secretary
Mrinaljyoti Rehabilitation Centre
Dulaijan, Assam

In terms of our report of even date
FOR PRASENJIT ROY & CO.
- CHARTERED ACCOUNTANTS
(Firm Registration No : 320044E)



Prasenjit Roy
(PRASENJIT ROY)
PROPRIETOR

Membership No : 054905
PLACE : NAHARKATIA
DATE : 09-08-2020
UDIN : 20054905AAAACW7738

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

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR FROM 01-04-2019 TO 31-03-2020

EXPENSES		Rs.	INCOME		Rs.
By Printing & Stationery		46,937.00	By Special Donation		896,120.00
" Field Activity & Tour Exps.		117,927.00	" Executive Member Fee		1,200.00
" Staff Honorarium(MRC)		1,148,683.00	" Transportation Charge		62,600.00
" Postage Expenditure		4,983.00	" Monthly Charge		124,400.00
" Centre Development Exps.		234,504.00	" Oil Scholarship Fund		450,000.00
" Annual Activity Exps.(net)		167,671.00	" Bank Interest		55,463.00
" Electricity expenses		38,705.00	" Bank Interest (Fixed Deposit)		11,079.00
" Office Tea Expenditure		8,653.00	" Annual Activity Fund		81,610.00
" Vehicle Expenditure		242,808.00	" Child Home Fund (2017-18)		2,045,977.00
" CDAC Staff Salary		15,600.00	" NEZCC FUND		23,800.00
" Child Home Exps.		2,423,960.00	" Zila Parisad Fund		96,100.00
" Disha Project Expenses		420,000.00	" Disha Project (N/T)		420,000.00
Audit charges		8,260.00	" OIL FUND-Vocational unit		183,027.00
" Vocational Unit Expenses		990.00	" Oil -Annual Grant(2017-18)		1,300,000.00
" Generator Expenses		13,537.00	" Miscellaneous income		194,579.80
" Rajgarh Sub Centre Expenses		75,780.00	" CDAC Salary		15,600.00
" Digboi Sub Centre Expenses		160,000.00	" National trust Income		36.00
" Oil Field Development Expenses		346,186.00	" Mis. Income		60,177.00
" Project Dev. Expenses		51,600.00	" Bank Interest		1,421.00
" PPF Expenses(CBR)		10,200.00	" FCRA receipts		1,808,018.00
" CBR Contribution Exp.		153,650.00	" Bank Interest (CBR)		4,077.00
" Bank Charges		492.00			
" Parijat Sector Exp.		238,580.00			
			" Deficit being excess of		
(April to March,20)			Expenditure Over income		412,540.16
" Griha Sector Sector Exp.		43,531.00			
(April to March,20)					
" FCRA expenditure		1,887,649.95			
" Depreciation		386,938.01			
Total		8,247,824.96	Total		8,247,824.96

PRESIDENT

Arniya Pallak
Executive President
Mrinaljyoti Rehabilitation Centre
Duliagan, Assam

SECRETARY

Arniya Pallak
Secretary
Mrinaljyoti Rehabilitation Centre
Duliagan, Assam

In terms of our report of even date
FOR PRASENJIT ROY & CO.
CHARTERED ACCOUNTANTS
(Firm Registration No : 300044E)



Prasenjit Roy
(PRASENJIT ROY)
PROPRIETOR
Membership No : 054905
PLACE : NAHARKATIA
DATE : 09-08-2020
UDIN : 20054905AAAACW7738

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

BALANCE - SHEET AS ON 31-03-2020

LIABILITIES	Rs.	ASSETS	Rs.
<u>Capital Fund</u>		<u>Fixed Assets</u>	
Opening Balance	6,058,890.95	(As per Schedule - 1)	6,623,058.73
Less, Deficit	412,540.16		
	5,646,350.79	<u>Closing Balances</u>	
<u>Loans & Advance</u>		<u>Cash-in-hand</u>	
As per Schedule-2	577,027.00	As per Schedule-4	4,652.00
<u>Current Liabilities</u>		<u>Cash-at-Bank</u>	
<u>Sundry Creditor</u>		As per Schedule-5	933,835.06
As per Schedule-3	1,338,168.00		
Total	7,561,545.79	Total	7,561,545.79

PRESIDENT

Prasenjit Roy
Executive President
Mrinaljyoti Rehabilitation Centre
Duliajan, Assam

In terms of our report of even date
FOR PRASENJIT ROY & CO.
CHARTERED ACCOUNTANTS
(Firm Registration No : 320044E)

SECRETARY

Amiya Pathek
Secretary
Mrinaljyoti Rehabilitation Centre
Duliajan, Assam



Prasenjit Roy
(PRASENJIT ROY)
PROPRIETOR

Membership No : 054905
PLACE : NAHARKATIA
DATE : 09-08-2020
UDIN : 20054905AAAAACW7738

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

Schedules to Balance Sheet as on 31-03-2020 :

Schedule-2

LOANS & ADVANCES

Loan from A. Pathak	354,710.00
Loan from JP Borpuhari	190,000.00
Mitanjali Lahlar	31,317.00
A. Pathak(Puspadalum)	1,000.00
	<u>577,027.00</u>

Schedule-3

SUNDRY CREDITORS

Zee Computer	3,700.00
Snahamayee Store	44,500.00
S.B Traders/Bora Hardware	87,227.00
Lakshmi Stores	541,170.00
Ajim Store	3,190.00
Gupta Brothers	21,306.00
Kayum Cotton Shop	8,400.00
M/s. T.K.Steel	13,600.00
P.Singh	47,475.00
Outstanding Salary- Children Home	464,600.00
Outstanding Salary-Disha	33,000.00
Outstanding Student TA-Disha	70,000.00
	<u>1,338,168.00</u>

Schedule-4

CASH IN HAND :

Cash in hand (MRC)	3,420.00
Cash in hand (CBR)	301.00
Cash in hand (RAISE-FCRA)	931.00
	<u>4,652.00</u>

Schedule-5

CASH AT BANK :

Cash at Bank (MRC)	469,776.30
Cash at Bank (LIC)	2,041.25
Cash at Bank (NATIONAL TRUST)	1,085.00
Cash at Bank (RAISE-FCRA)	456,156.51
Cash at Bank (CBR)	4,776.00
	<u>933,835.06</u>



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

Schedule - 1 : Schedule of FIXED ASSETS as on 31.03.2020

Particulars of Assets	WDV as on 01.04.2019	Addition	Total	Rate of Depreciation	Depreciation	WDV as on 31.03.2020
School Construction A/C	1853031.23	-	1,853,031.23	0.05	92,651.56	1,760,379.67
Temporary Construction	14601.99	-	14,601.99	0.10	1,460.20	13,141.79
Physiotherapy Goods	9823.15	-	9,823.15	0.15	1,473.47	8,349.68
School Van	125294.34	-	125,294.34	0.15	18,794.15	106,500.19
DRDA Building Construction	57613.34	-	57,613.34	0.05	2,880.67	54,732.67
Construction of Production Centre	8587.20	-	8,587.20	0.10	858.72	7,728.48
Furniture	82315.88	-	82,315.88	0.10	8,231.59	74,084.29
Microphone	669.05	-	669.05	0.15	100.36	568.69
Boys Hostel Building Construction	749756.96	-	749,756.96	0.05	37,487.85	712,269.11
Camera	56770.79	-	56,770.79	0.15	8,515.62	48,255.17
Sound Box	694.85	-	694.85	0.15	104.23	590.62
Laptop (Computer)	26523.04	-	26,523.04	0.15	3,978.46	22,544.58
Physiotherapy Unit Build Const.	957354.34	-	957,354.34	0.05	47,867.72	909,486.62
Boundary Wall Construction	452583.15	-	452,583.15	0.05	22,629.16	429,953.99
Girls Hostel Building Construction	1900291.38	-	1,900,291.38	0.05	95,014.57	1,805,276.81
Open Stage Construction	355527.05	174,851.00	530,378.05	0.05	26,518.90	503,859.15
Generator	183708.00	-	183,708.00	0.10	18,370.80	165,337.30
Total	6,835,145.74	-	7,009,996.74		386,938.01	6,623,058.73

