



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 31-03-2021 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, 2021; 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 31-03-2021.*

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.

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 : : 24-10-2021

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



(PRASENJIT ROY)
(PROPRIETOR)

Membership Number : 054905

UDIN : 21054905AAAADB1083

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 01-04-2020 TO 31-03-2021

Receipts	Rs.	Payments	Rs.
To Opening Balances		By Printing & Stationery	16,462.00
- Cash in hand	3,420.00	" Field Activity & Tour Exps.	37,940.00
- Cash at bank	469,776.30	" Staff Honorarium(MRC)	998,730.00
" Special Donation	949,165.00	" Postage Exps.	528.00
" Executive Member Fee	2,400.00	" Centre Development Exps.	70,649.00
" Miscellaneous Income	73,319.87	" Annual Activity Exps.	59,152.00
" Monthly Charge collection	39,250.00	" Electricity expenses	3,163.00
" Oil Scholarship Fund	440,000.00	" Office Tea Exps.	756.00
" Oil -Annual Grant(2019-20)	1,200,000.00	" Vehicles Expenditure	178,768.00
" GIA (Social Welfare Dept)	60,000.00	" Food Kit distribution (55000+24700)	79,700.00
" Disha Project (N/T)	667,100.00	" Audit charges	14,570.00
" Children Home Fund(2019-20)	1,363,765.00	" Vocational Unit Expenses	9,525.00
" Children Home Fund(Utensil)	500,000.00	" Generator Expenses	16,700.00
" JVS Ration kit fund	55,000.00	" Bolero (Asset) . Expenses	228,866.00
" Bank Interest (All bank)	30,262.00	" Rajgarh Sub Centre Expenses	31,960.00
" Donation (Interest)	10,945.00	" Digboi Sub Centre Expenses	39,000.00
Loan A/c		" Poultry Firm construction	45,825.00
" Snahamayee Store	43,100.00	" Oil Field Dev. Expenses	99,900.00
" Lakshmi Stores	666,257.00	" PPF Expenses(CBR)	17,000.00
" Gupta Brothers	37,158.00	" CBR Contribution Exp.	46,568.00
" Deys Steel Farnico	18,813.00	" Miscellaneous Exp.	2,389.00
"		" Training Exp(JVS)	13,625.00
"		" Grant in AID Expenses(SWD)	60,000.00
" Outstanding Salary - Child- Home	604,000.00	" Building Constrction	371,840.00
" Outstanding Salary -Disha	11,000.00	" Disha Project OS payments	105,203.00
To Vehicle Exp	7,684.00	" Disha Project Expenses Exps.	562,100.00
Cheque issue in FY19-20 return		" Children Home Exps.	2,697,254.00
" Pushpadalam Oil Fund	306,586.00	" Children home os payments(19-20)	78,000.00
" Honorarium	9,500.00	" Sundry Creditor Payment(2019-20)	770,568.00
Loan From Jyoti Sinha		" Loan return (A, Pathak) part	180,710.00
" (Pushpadalam)	10,000.00	" Bank Charges	262.45
"		By Parijat Sector Exp.	
"		(April to March,21)	269,336.00
"		By Loan Repaid (Pushpadalam)	31,317.00
"		"	
"		" Closing Balance	
"		- Cash in Hand	12,989.00
"		- Cash at Bank	427,145.72
Total	7,578,501.17	Total	7,578,501.17

PRESIDENT

B. Adhyapak
Executive President
Mrinaljyoti Rehabilitation Centre
Duliajan, Assam

SECRETARY

Amiya Pathak
Secretary
Mrinaljyoti Rehabilitation Centre
Duliajan, Assam

In terms of our report of even date
FOR PRASENJIT ROY & CO.
CHARTERED ACCOUNTANTS
(Firm Registration No : 320014E)



(Signature)
(PRASENJIT ROY)
PROPRIETOR
Membership No : 054905
PLACE : NAHARKATIA
DATE : 24-10-2021

UDIN : 21054905AAAADB1083

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 01-04-2020 TO 31-03-2021**

EXPENSES	Rs.	INCOME	Rs.
Printing & Stationery	16,462.00	Special Donation	949,165.00
Field Activity & Tour Exps.	37,940.00	Executive Member Fee	2,400.00
Staff Honorarium(MRC)	998,730.00	Miscellaneous Income	47,319.87
Postage Exps.	528.00	Monthly Charge collection	39,250.00
Centre Development Exps.	70,649.00	Oil Scholarship Fund	440,000.00
Annual Activity Exps.	59,152.00	Oil -Annual Grant(2019-20)	1,200,000.00
Electricity expenses	3,163.00	GIA (Social Welfare Dept)	60,000.00
Office Tea Exps.	756.00	Disha Project (N/T)	667,100.00
Vehicles Expenditure	178,768.00	Children Home Fund(2019-20)	1,363,765.00
Food Kit distribution	79,700.00	Children Home Fund(Utensil)	500,000.00
Audit Fees	14,570.00	JVS Ration kit fund	55,000.00
Vocational Unit Expenses	9,525.00	Bank Interest (All bank)	44,672.00
Generator Expenses	16,700.00	Donation (Interest)	10,945.00
Rajgarh Sub Centre Expenses	31,960.00	To Vehicle Exp written back	7,684.00
Digboi Sub Centre Expenses	39,000.00	Pushpadalam Oil Fund	306,586.00
Poultry Farm construction (temp)	45,825.00	Honorarium written back	9,500.00
Oil Field Dev. Expenses	99,900.00	FCRA Receipts	530,000.00
PPF Expenses(CBR)	17,000.00	Misc. receipts	26,000.00
CBR Contribution Exp.	46,568.00	CBR Receipts	370,563.00
Miscellaneous Exp.	2,389.00		
Training Exp(JVS)	13,625.00	Deficit - being excess of	
Expenses for SWD	60,000.00	expenditure over income	351,818.20
Bank Charges etc.	262.45		
Disha Project Expenses	562,100.00		
Children Home Exps.	2,697,254.00		
Parijat Sector Exp. (April to March,21)	269,336.00		
FCRA Expenses	715,473.50		
Depreciation	518,264.12		
CBR EXP	376,168.00		
Total	6,981,768.07	Total	6,981,768.07

PRESIDENT

Madhyapak
Executive President
 Mrinaljyoti Rehabilitation Centre
 Duliajan, Assam

SECRETARY

Amiya Pathak
Secretary
 Mrinaljyoti Rehabilitation Centre
 Duliajan, 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 : 24-10-2021

UDIN : 21054905AAAADB1083

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

BALANCE - SHEET AS ON 31-03-2021

LIABILITIES	Rs.	ASSETS	Rs.
<u>Capital Fund</u>		<u>Fixed Assets</u>	
Opening Balance	5,646,350.79	(As per Schedule - 1)	7,388,792.61
Add, Receipt for Car	683,292.00		
Less, Deficit	351,818.20	<u>Closing Balances</u>	
	5,977,824.59	<u>Cash-in-hand</u>	
<u>Loans & Advance</u>		As per Schedule-4	22,959.00
As per Schedule-2	372,797.00	<u>Cash-at-Bank</u>	
<u>Current Liabilities</u>		As per Schedule-5	705,797.98
<u>Sundry Creditor</u>			
As per Schedule-3	1,766,928.00		
Total	8,117,549.59	Total	8,117,549.59

PRESIDENT

BAdhyapak
Executive President
Mrinaljyoti Rehabilitation Centre
Duliajan, Assam

SECRETARY

Amiya Pathak
Secretary
Mrinaljyoti Rehabilitation Centre
Duliajan, 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 : 24-10-2021

UDIN : 21054905AAAADB1083

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

Schedules to Balance Sheet as on 31-03-2021 :

Schedule-2

LOANS & ADVANCES

Loan from A. Pathak	171,797.00
Loan from JP Borpuzari	190,000.00
Jyoti Sinha	10,000.00
A. Pathak(Puspadalum)	1,000.00

372,797.00

Schedule-3

SUNDRY CREDITORS

Deys Steel Furnico	18,813.00
Snahamayee Store	43,100.00
Lakshmi Stores	666,257.00
Gupta Brothers	37,158.00
Outstanding Salary- Children Home	990,600.00
Outstanding Salary-Disha	11,000.00

1,766,928.00

Schedule-4

CASH IN HAND :

Cash in hand (MRC)	9,640.00
Cash in hand (Pushpadalam)	3,349.00
Cash in hand (RAISE-FCRA)	9,970.00
	<u>22,959.00</u>

Schedule-5

CASH AT BANK :

Cash at Bank (MRC)	427,145.72
Cash at Bank (LIC)	2,041.25
Cash at Bank (NATIONAL TRUST)	1,085.00
Cash at Bank (RAISE-FCRA)	273,994.01
Cash at Bank (CBR)	1,532.00
	<u>705,797.98</u>



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

Schedule - I : Schedule of FIXED ASSETS as on 31.03.2021

Particulars of Assets	WDV as on 01.04.2020	Addition	Total	Rate of Depreciation	Depreciation	WDV as on 31.03.2021
School Construction A/C	1,760,379.67	371,840.00	2,132,219.67	0.05	106,610.98	2,025,608.69
Temporary Construction	13,141.79	-	13,141.79	0.10	1,314.18	11,827.61
Physiotherapy Goods	8,349.68	-	8,349.68	0.15	1,252.45	7,097.23
School Van	106,500.19	-	106,500.19	0.15	15,975.03	90,525.16
DRDA Building Construction	54,732.67	-	54,732.67	0.05	2,736.63	51,996.04
Construction of Production Centre	7,728.48	-	7,728.48	0.10	772.85	6,955.63
Furniture	74,084.29	-	74,084.29	0.10	7,408.43	66,675.86
Microphone	568.69	-	568.69	0.15	85.30	483.39
Boys Hostel Building Construction	712,269.11	-	712,269.11	0.05	35,613.46	676,655.65
Camera	48,255.17	-	48,255.17	0.15	7,238.28	41,016.89
Sound Box	590.62	-	590.62	0.15	88.59	502.03
Laptop(Computer)	22,544.58	-	22,544.58	0.15	3,381.69	19,162.89
Physiotherapy Unit Build.Const.	909,486.62	-	909,486.62	0.05	45,474.33	864,012.29
Boundary Wall Construction	429,953.99	-	429,953.99	0.05	21,497.70	408,456.29
Girls Hostel Building Construction	1,805,276.81	-	1,805,276.81	0.05	90,263.84	1,715,012.97
Open Stage Construction	503,859.15	-	503,859.15	0.05	25,192.96	478,666.19
Generator	165,337.22	-	165,337.22	0.10	16,533.72	148,803.50
Vehicle	-	912,158.00	912,158.00	0.15	136,823.70	775,334.30
Total	6,623,058.73	1,283,998.00	7,907,056.73		518,264.12	7,388,792.61

