



AGASTI & ASSOCIATES

CHARTERED ACCOUNTANTS

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AUDITORS' REPORT

Opinion

We have audited the accompanying financial statements of **MARGDARSI WHICH CONSISTS OF INSTITUTE OF HEALTH SCIENCES(I.H.S), MODEL CENTRE FOR CHILDREN WITH SPECIAL NEEDS(M.C.C.W.S.N)**, at Plot No. N2/41, IRC Village, Nayapalli, Bhubaneswar-751015, Campus Address: Chandaka, Bhubaneswar, which comprises the Balance Sheet as on 31st March, 2024, the Income & Expenditure Account and the Receipts & Payments Account for the year ended on that date annexed thereto along with a summary of significant accounting policies and notes to accounts.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2024, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

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 entity in accordance with the 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



Director
Institute of Health Sciences

MARGDAH
DETAILS OF FIXED ASSETS AS ON 31ST MARCH 2024

PARTICULARS	GROSS BLOCK AT COST				RATE	DEPRECIATION				NET BLOCK		
	AS ON 01.04.2023	ADDITION		SALE		AS ON 31.03.24	AS ON 01.04.23	FOR THE YEAR	AD. FOR SALE	TOTAL	AS ON 31.03.23	AS ON 31.03.24
		More than 180 Days	Less than 180 Days									
LAND & BUILDINGS (BLOCK-I)												
Land	11,828,998.00	-	-	-	0.00%	-	-	-	-	-	11,828,998.00	11,828,998.00
Buildings	43,737,019.00	-	-	-	10.00%	18,998,619.82	2,473,551.92	-	-	21,472,171.74	14,738,589.18	23,554,730.26
PLANT & MACHINERY (BLOCK-II)												
Air Conditioner	562,780.00	211,490.00	-	-	15.00%	287,144.40	72,010.34	-	-	368,204.71	275,535.60	413,895.26
Ceiling Fan	-	4,700.00	-	-	15.00%	-	630.00	-	-	630.00	-	1,470.00
Generator	-	12,500.00	-	-	15.00%	-	1,675.00	-	-	1,675.00	-	16,625.00
Handmill	-	-	-	-	15.00%	-	-	-	-	-	-	-
Agro pump	143,850.00	-	-	-	15.00%	84,318.13	8,929.78	-	-	93,247.91	50,531.87	56,602.09
Bus Matrix	43,235.00	-	-	-	15.00%	28,449.41	2,117.84	-	-	30,667.25	14,785.59	12,567.75
Clinical Equipment	3,711,350.00	14,000.00	-	-	15.00%	2,392,851.72	199,855.74	-	-	2,592,707.46	1,318,398.28	1,333,536.54
Clinical Equipment	1.00	-	-	-	0.00%	-	-	-	-	-	1.00	1.00
Clinical Equipment Board	1.00	-	-	-	0.00%	-	-	-	-	-	1.00	1.00
Clinical Equipment Rehab & Care	1.00	-	-	-	0.00%	-	-	-	-	-	1.00	1.00
Clinical Equipment SBI	1.00	-	-	-	0.00%	-	-	-	-	-	1.00	1.00
Clinical Equipment - Typewriter (SBI)	1.00	-	-	-	0.00%	-	-	-	-	-	1.00	1.00
Clinical Equipment SBI-LIFE	1.00	-	-	-	0.00%	-	-	-	-	-	1.00	1.00
Dispenser Aspartame	8,809.00	-	-	-	15.00%	6,198.37	247.79	-	-	6,538.17	2,318.63	1,970.83
Electrical Equipment	555,825.00	8,300.00	-	-	15.00%	309,531.30	10,291.89	-	-	347,826.27	245,992.62	216,998.73
Generator	1.00	-	-	-	0.00%	-	-	-	-	-	1.00	1.00
Motor Car C-10	1,851,641.00	-	-	-	15.00%	1,051,641.00	336,793.89	-	-	786,579.96	311,847.11	265,806.81
Freezer	32,800.00	-	-	-	15.00%	21,251.78	1,714.41	-	-	23,072.69	11,442.72	9,726.31
Motor Car Waggon	475,400.00	-	-	-	15.00%	237,210.23	21,251.81	-	-	258,617.05	142,178.77	126,811.95
Telephone	216,213.00	-	29,200.00	-	15.00%	83,926.17	22,783.02	-	-	106,709.19	132,386.83	148,763.81
Projector	144,550.00	-	-	-	15.00%	79,714.84	5,725.76	-	-	85,440.10	64,835.05	55,109.80
Television	60,000.00	53,600.00	-	-	15.00%	36,866.12	11,515.98	-	-	48,388.10	23,125.88	45,179.96
Acoustic Transducer	79,000.00	-	-	-	15.00%	43,947.29	5,387.91	-	-	49,295.19	35,052.71	29,794.81
Water Cooler	49,500.00	-	-	-	15.00%	27,536.59	2,394.51	-	-	30,634.19	21,763.41	18,668.90
Motor Car Waggon-2	464,128.00	-	-	-	15.00%	238,191.94	10,396.41	-	-	289,082.35	208,336.86	178,045.65
Flour Mill	15,225.00	-	-	-	15.00%	7,771.66	1,192.12	-	-	8,969.80	7,987.54	6,755.41
Bus Gas plant	56,700.00	-	-	-	15.00%	24,490.68	4,831.40	-	-	25,321.08	22,289.32	22,277.92
Bus Gas plant	16,775.00	-	-	-	15.00%	8,405.72	1,843.54	-	-	8,809.76	18,295.76	8,746.74
Eye Safety Equipment	598,000.00	-	-	-	15.00%	44,258.00	82,812.30	-	-	126,112.50	545,788.00	463,887.50
PLANT & MACHINERY (BLOCK-III) 20%												
Motor Vehicle Bus 2	683,615.27	-	-	-	30.00%	683,615.27	-	-	-	683,615.27	-	-
Bus Capital Grant from LIC-Golden Jubilee	-	-	798,281.00	-	20.00%	238,281.00	59,242.15	-	-	89,242.15	-	328,528.85
Bus Capital Grant Tata	1.00	-	-	-	0.00%	1.00	-	-	-	-	1.00	1.00
Two Magic Capital Grant SBI	1.00	-	-	-	0.00%	1.00	-	-	-	-	1.00	1.00
Bus -2 Capital Grant Tata	1.00	-	-	-	0.00%	1.00	-	-	-	-	1.00	1.00
Bus -1 Capital Grant SBI Life	1.00	-	-	-	0.00%	1.00	-	-	-	-	1.00	1.00
Capital grant from SAIL-ESP	1.00	-	-	-	0.00%	1.00	-	-	-	-	1.00	1.00
FURNITURE & FITTINGS (BLOCK-IV) 10%												
Furniture & Fittings	3,353,636.00	3,376.00	2,868.00	-	10.00%	3,260,480.00	1,841,676.91	-	-	2,083,496.56	1,411,896.09	1,277,872.49
Furniture Board	1.00	-	-	-	0.00%	1.00	-	-	-	-	1.00	1.00
Camera	78,500.00	-	-	-	10.00%	78,500.00	27,523.81	-	-	4,291.62	41,976.19	26,678.57
Therapy Material-Artion Se	1.00	-	-	-	0.00%	1.00	-	-	-	-	1.00	1.00
Sports Equipment-Artion Se	1.00	-	-	-	0.00%	1.00	-	-	-	-	1.00	1.00
Furniture & Fittings-Artion Se	1.00	-	-	-	0.00%	1.00	-	-	-	-	1.00	1.00
COMPUTERS & PERIPHERALS (BLOCK-V) 40%												
Computers	1,068,992.00	225,909.00	87,750.00	-	40.00%	2,282,731.00	1,742,123.96	-	-	1,923,419.78	215,868.84	289,314.21
Computers-Artion Se	1.00	-	-	-	0.00%	1.00	-	-	-	-	1.00	1.00
Computers Board	1.00	-	-	-	0.00%	1.00	-	-	-	-	1.00	1.00
Computers SBI	1.00	-	-	-	0.00%	1.00	-	-	-	-	1.00	1.00

For Margdar

Director

Director
of Health Sciences



Library Books	2,653,653.74	2,500.00	414,581.89	-	2,676,634.74	40.00%	1,847,218.73	366,414.73	-	2,313,752.83	786,335.61	756,991.81
CCTV	1,094,956.00	-	24,290.00	-	1,219,156.00	40.00%	896,155.84	88,357.79	-	974,513.31	218,754.40	1,41,626.68
Video Conf Camera	141,000.00	-	-	-	141,000.00	40.00%	113,900.16	7,025.89	-	128,740.11	7,099.44	4,291.78
VHS capital asset	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Printer	60,190.00	-	-	-	60,190.00	40.00%	51,790.91	3,211.64	-	55,116.55	8,809.40	6,895.43
Smart Board	245,000.00	-	-	-	245,000.00	40.00%	177,000.00	43,200.00	-	188,200.00	108,000.00	64,000.00
INTANGIBLE ASSETS -25%												
COMPUTER SOFTWARE	98,180.00	-	-	-	98,180.00	25.00%	85,974.55	3,216.36	-	89,358.92	15,185.45	9,879.08
	13,516,415.81	137,325.00	967,080.00	-	15,421,170.81		11,425,324.59	3,965,215.21	-	15,390,546.86	42,491,493.42	48,831,553.13

Director
Institute of Health Sciences
Bhubaneswar



For Margdarshi
Secretary