



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, Nayapailli, 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
Bhubaneswar

MARGDARSI
DETAILS OF FIXED ASSETS AS ON 31ST MARCH 2024

PARTICULARS	GROSS BLOCK AT COST				DEPRECIATION				NET BLOCK			
	AS ON 01.04.2023	More than 180 Days	Less than 180 Days	SALE	AS ON 31.03.24	RATE	AS ON 01.04.23	FOR THE YEAR	AD. FOR SALE	TOTAL	AS ON 31.03.23	AS ON 31.03.24
LAND & BUILDINGS (BLOCK-I)												
Land	11,528,998.00	-	-	-	11,528,998.00	0.00%	-	-	-	-	11,528,998.00	11,528,998.00
Buildings	45,737,079.00	-	-	-	45,737,079.00	10.00%	15,498,439.82	2,473,898.92	-	31,472,798.74	24,738,580.18	22,364,730.26
PLANT & MACHINERY (BLOCK-II)												
Air Conditioner	562,700.00	211,400.00	-	-	774,100.00	15.00%	287,166.40	73,040.34	-	360,204.74	278,595.66	413,895.26
Cordless	-	4,200.00	-	-	4,200.00	15.00%	-	630.00	-	630.00	-	3,570.00
Hamman	-	12,500.00	-	-	12,500.00	15.00%	-	1,875.00	-	1,875.00	-	10,625.00
Aggregat	143,850.00	-	-	-	143,850.00	15.00%	84,318.13	8,929.78	-	93,247.91	55,531.87	58,002.09
Hot Mats	43,235.00	-	-	-	43,235.00	15.00%	28,449.41	2,217.84	-	36,007.29	14,785.59	12,367.75
Clinical Equipments	3,711,350.00	14,000.00	-	-	3,725,350.00	15.00%	2,392,951.72	199,859.74	-	2,912,811.46	1,218,398.28	1,132,538.54
Clinical Equipments	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Clinical Equipments Board	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Clinical Equipments Bed & Care	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Clinical Equipments SBI	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Clinical Equipments Typewriter(SBI)	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Clinical Equipments SBI LIFE	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Dispenser Aquagene	8,500.00	-	-	-	8,500.00	15.00%	6,198.37	347.79	-	8,500.17	2,358.63	3,970.83
Electrical Equipments	556,525.00	9,300.00	-	-	564,825.00	15.00%	309,532.38	38,292.89	-	347,828.27	2,05,992.62	216,998.72
Generator	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Motor Car Car	1,051,641.00	-	-	-	1,051,641.00	15.00%	729,781.89	46,775.87	-	786,570.96	311,847.11	265,070.64
Tractor	32,000.00	-	-	-	32,000.00	15.00%	21,397.28	1,716.41	-	23,021.69	11,442.72	9,758.81
Motor Car Wagon	475,400.00	-	-	-	475,400.00	15.00%	317,796.23	21,226.41	-	358,617.49	1,02,178.77	129,855.95
Telephone	216,113.00	-	25,200.00	-	255,413.00	15.00%	82,928.17	21,783.82	-	106,709.19	132,286.83	148,703.81
Projector	144,550.00	-	-	-	144,550.00	15.00%	79,714.84	9,775.26	-	85,440.26	64,805.06	55,189.80
Television	46,000.00	53,600.00	-	-	113,600.00	15.00%	36,668.12	11,519.59	-	48,380.19	12,139.89	65,279.90
Electrical Transformer	79,000.00	-	-	-	79,000.00	15.00%	43,947.29	5,257.91	-	49,205.19	18,082.79	29,784.81
Water Cooler	49,500.00	-	-	-	49,500.00	15.00%	27,534.59	3,294.51	-	34,831.19	21,963.41	18,668.90
Motor Car Wagon-2	464,128.00	-	-	-	464,128.00	15.00%	258,193.44	30,896.41	-	219,087.35	205,936.06	175,045.65
Flour Mill	15,225.00	-	-	-	15,225.00	15.00%	7,277.46	1,192.12	-	8,469.58	7,947.54	6,755.41
Flour plant	56,700.00	-	-	-	56,700.00	15.00%	24,470.68	4,801.40	-	29,322.08	22,200.32	27,577.82
Fire Extinguisher	16,750.00	-	-	-	16,750.00	15.00%	8,465.72	1,543.54	-	8,099.26	10,280.28	8,746.74
Fire Safety Equipment	590,000.00	-	-	-	590,000.00	15.00%	44,250.00	81,862.50	-	126,112.50	545,750.00	463,887.50
PLANT & MACHINERY (BLOCK-III) 30%												
Motor Vehicle Bus 2	683,615.27	-	-	-	683,615.27	30.00%	463,615.27	-	-	463,615.27	-	-
Bus Capital Grant from LIC-Golden Jubilee	-	-	298,281.00	-	298,281.00	30.00%	-	81,742.15	-	81,742.15	-	238,538.85
Bus Capital Grant Tata	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Tata Magic Capital Grant SBI	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Bus -2 Capital Grant Tata	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Bus -3 Capital Grant SBI Life	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Capital grant from SAIL, RSP	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
FURNITURE & FITTINGS (BLOCK-IV) 10%												
Furniture & Fixtures	3,263,476.00	3,776.00	3,868.00	-	3,269,480.00	10.00%	1,941,678.91	141,726.41	-	2,083,405.31	1,411,856.99	1,277,673.45
Furniture Board	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Cases	70,500.00	-	-	-	70,500.00	10.00%	27,513.81	4,297.62	-	31,821.43	42,976.19	28,678.57
Therapy Material-Autism Sc	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Sports Equipment-Autism Sc	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Furniture & Fixtures-Autism Sc	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
COMPUTERS & PERIPHERALS (BLOCK-V) 40%												
Computers	1,268,972.00	228,999.00	87,788.00	-	2,785,759.00	40.00%	1,713,123.96	218,292.82	-	1,931,416.78	258,888.04	269,314.22
Computers -Autism Sc	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Computer Board	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Computers SBI	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00

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Director
Institute of Health Sciences
Bhubaneswar



For Margdar

Library Books	2,683,653.74	2,500.00	414,591.00	-	3,078,654.74	40.00%	1,547,218.73	366,434.21	-	2,313,752.93	706,335.81	756,901.81
CCTV	1,094,950.00	-	24,200.00	-	1,119,150.00	40.00%	671,150.00	88,167.78	-	974,513.32	218,794.46	144,836.68
Video Conf Camera	141,000.00	-	-	-	141,000.00	40.00%	84,600.00	7,837.85	-	136,740.22	7,095.64	4,289.78
Video capital grant	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Printer	80,100.00	-	-	-	80,100.00	40.00%	48,060.00	3,323.64	-	85,114.55	8,309.10	8,985.45
Smart Board	245,000.00	-	-	-	245,000.00	40.00%	147,000.00	43,290.18	-	198,000.00	109,000.00	64,800.00
INTANGIBLE ASSETS - 25%												
COMPUTER SOFTWARE	98,180.00	-	-	-	98,180.00	25.00%	24,545.00	3,276.36	-	88,150.92	13,088.45	9,829.88
	33,916,425.01	827,325.00	967,890.00	-	35,711,640.01		21,425,311.59	3,965,215.29	-	25,795,590.88	47,491,893.47	48,850,453.13

Director
Institute of Health Sciences
Bhubaneswar



For Margdarshi
Secretary