



# AGASTI & ASSOCIATES

## CHARTERED ACCOUNTANTS

GST NO. 21AAGFA9238C1ZW | PAN : AAGFA9238C

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97, Unit - 8, Bhoi Nagar,  
Bhubaneswar - 751 022, Odisha  
Mob. : 8249393858 / 8249307073  
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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 31<sup>st</sup> 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



**CONSOLIDATED  
MARGDARSI  
CORPORATE OFFICE-N2/41, IRC VILLAGE, NAYAPALLI, BHUBANESWAR, ODISHA  
CAMPUS - CHANDAKA VILLAGE, CHANDAKA, BHUBANESWAR-754005  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2024**

EXPENDITURE		AMOUNT (RS.)	INCOME		AMOUNT (RS.)
To	Administrative Expenses to E.P.F	32,605.00	By	Admission Fees for BASLP	3,637,500.00
To	Admission & Counseling Expenses	436,260.20	By	Admission Fees for BPT	2,955,500.00
To	Advertisement & Public Awareness	1,204,307.00	By	Application Form Charges	151,000.00
To	Annual Function 2023	174,224.00	By	Autism School Maintenance Grant	245,000.00
To	Audit Fees	59,000.00	By	Autism School Uniform Grant	50,000.00
To	Autism School Maintenance Exp	245,000.00	By	Bank Interest	102,813.00
To	Autism School Uniform Exp	50,000.00	By	Blood Donation Receipt	1,800.00
To	Bank Charges	90,834.85	By	Seminar	15,000.00
To	Campus Gardening & Plantation	25,082.00	By	Clinical Services from Physiotherapy & other Dept.	1,166,347.00
To	Cleaning & Maintenance Exp	801,356.00	By	Other Receipt	43,188.05
To	Computer Consumable	127,055.00	By	Hostel Rent Received	5,387,754.00
To	Consultancy Charges	188,030.00	By	Interest on Fixed Deposit	205,221.00
To	Contingency Expenses	82,967.00	By	ISAM-2024	355,500.00
To	Day Care & Diet Expenses	208,751.00	By	ISAM Receipt from SSEPD Dept.	500,000.00
To	Donation of Hearing Aid	450,000.00	By	Re-Admission Fees for BASLP	5,535,200.00
To	Depreciation	3,985,265.30	By	Re-Admission Fees for BPT	7,297,500.00
To	E.S.I.C Exp	265,414.00	By	Therapy Charges From Disability Rehabilitation	16,833,597.55
To	Electrical & Maintenance Expenses	81,246.00	By	Therapeutic Support-2023-24	4,320,000.00
To	Electricity Charges	279,051.00	By	Traveling & Conveyance Receipt	211,400.00
To	Employees Insurance-E.P.F	28,029.00	By	NSS Unit	50,000.00
To	Employer contribution towards E.P.F	724,284.00	By	Donation of Hearing Aid	450,000.00
To	ERP Software Expenses	147,000.00	By	Excess of Expenditure Over Income	6,034,430.70
To	Examination & Practical Expenses	461,413.00			

*[Signature]*

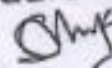


**Director  
Institute of Health Sciences  
Bhubaneswar**

**For Margdarshi**  
*[Signature]*  
**Secretary**

EXPENDITURE		AMOUNT (RS.)	INCOME		AMOUNT (RS.)
To	Festival Expenses	39,080.00			
To	Food & Beverage Expenses	354,881.00			
To	Fuel Expenses	2,441,713.00			
To	Honorarium to Visiting Faculty	1,115,385.00			
To	Hostel Mess Expenses	3,376,315.00			
To	Hostel Rent Expenses	2,185,008.00			
To	Health Management	3,900.00			
To	Insurance Expenses	217,205.00			
To	Interest Charges	1,262,631.93			
To	Interest on TDS	11,292.00			
To	Internet Bill Expenses	298,526.00			
To	Internship Stipend	1,001,015.00			
To	ISAM-2024 Exp	895,015.00			
To	Loan Processing Charges	34,000.00			
To	Lodging & Boarding Expenses	25,416.00			
To	Misc. Expenses	46,898.00			
To	National Day Celebration	6,400.00			
To	NSS Unit Exp	50,000.00			
To	Office & Clinic Rent	808,292.00			
To	Postage/Courier/Stamp Exp	3,594.00			
To	Printing & Stationery Expenses	356,641.00			
To	Rates & Taxes	86,672.00			
To	Registration Fees	4,720.00			
To	Repair & Maintenance Exp of Vehicle	584,160.00			
To	Repair & Maintenance Expenses	271,790.00			
To	Salary & Wages	19,192,272.00			
To	Seminar Expenses	262,042.00			
To	Security Guard Remuneration	1,138,517.00			



For Margdars'   
Secretary

  
Director  
Institute of Health Sciences  
Ruhar, Bihar



EXPENDITURE		AMOUNT (RS.)	INCOME		AMOUNT (RS.)
To	Sports Day Expenses	9,594.00			
To	Staff Wefair & Entertainment	8,050.00			
To	Telephone Bill Expenses	112,638.02			
To	Therapy & Clinical Consumable	74,008.00			
To	Thersapeutic Support -2023-24	8,407,124.00			
To	Travelling & Conveyance Expenses	445,135.00			
To	Tree Plantation	4,050.00			
To	University Fees & Expenses	205,466.00			
To	Website Expenses	124,551.00			
TOTAL ::		55,528,751.30	TOTAL ::		55,528,751.30

For AGASTI & ASSOCIATES  
Chartered Accountants

*Tripthi Relika Mohapatra*  
(CA. T. R. Mohapatra)  
M. No.-300053  
Partner



For Margdarsi-

*[Signature]*  
Secretary

*[Signature]*

Director  
Institute of Health Sciences  
Bhubaneswar