



AGASTI & ASSOCIATES

CHARTERED ACCOUNTANTS

GST NO. 21AAGFA9238C1ZW | PAN : AAGFA9238C

Head Office:

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 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



In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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: Bhubaneswar
Date: 01.10.2024



For AGASTI & ASSOCIATES
CHARTERED ACCOUNTANTS

Tripti Reliha Mohapatra
(CA. T. R. MOHAPATRA)
PARTNER

UDIN: 24300053BKCEHJ2236

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**CONSOLIDATED
MARGDARSI**
CORPORATE OFFICE: NH-11, IRC VILLAGE, NAYAPALLI, BHUBANESWAR-751015
CAMPUS: CHANDAKA VILLAGE, CHANDAKA, BHUBANESWAR-754025
BALANCE SHEET AS ON 31ST MARCH, 2024

LIABILITIES	AMOUNT (RS.)	AMOUNT (RS.)	ASSETS	AMOUNT (RS.)	AMOUNT (RS.)
Current Fund			Fixed Assets		
Opening Balance	453,335.00		Gross Block	75,421,150.81	
Add: Month Fees during the Year	14,005.00	467,335.00	Less: Accumulated Depreciation	35,390,595.85	40,030,555.11
Capital Account			Capital Work in Progress		27,102,984.00
Opening Balance	50,428,792.34				
Less: Excess of Expenditure over Income	(6,031,420.70)	44,397,371.64	Investments		
Capital Grant Account			F.D with Bank	1,750,000.00	
Capital Grant-(Rehab Care)	1.00		(Pledge with Utkal University & RCI)		
Capital Grant-(SBH-2)	2.00		F.D with Bank	759,109.00	
Capital Grant-Orissa	1.00		Interest Accrued on F.D	940,532.00	3,440,641.00
Capital Grant-Besaid	3.00		Current Assets and Advances		
Capital Grant-(TATA)	1.00		Cash & Bank Balances		
Capital Grant-(SBI)	1.00		Cash in Hand	181,833.24	
Capital Grant-(TATA-2)	1.00		PNB(Therapeutic Project)-(I.H.S)	12,831.44	
Capital Grant-SSEPD	1.00		PNB-Nis A/C-(I.H.S)	333.30	
Capital grant - SBI Life-2	1.00		Indian Bank, KOT Branch	3,761,374.31	
Capital grant - SBI Life-1	1.00		Punjab National Bank(Current)-(I.H.S)	210,287.41	
Capital grant - SBI Life	1.00		Punjab National Bank(Savings)-(I.H.S)	10,007.73	
Capital Grant from vikas setup cost	1.00		SNAC, Odisha(I.H.S)-PNB-(I.H.S)	6,758.94	
Capital Grant for Autism School	4.00		The Orissa State Cooperative Bank-(I.H.S)	110,771.60	
Capital grant-Ambulance- SAIL RSP	1.00		UCO-(I.H.S)	3,302.00	
Capital grant-Kandori Transport	2,776,123.00		SBI-NIS	-	
Capital grant Clinical Equipment from SAIL RSP	750,000.00		Bank(OCB)-MARGDARSI	9,181.00	
Capital grant for bus from LIC Golden Jubilee	1.00		Bank(PNB)- MARGDARSI	1,581,122.33	
Capital grant Bldg SNCA	250,000.00	3,726,144.00	Bank(SBI)-MARGDARSI	76,547.11	
Loan from Bank/Financial Institutions			Bank(UTI)-MARGDARSI	23,353.89	
Loan from Indian Bank	28,222,532.00		PNB(Current)-MARGDARSI	119,978.50	
Loan from Indian Bank-Take Over	9,746,260.00		Bank(SBI)-MARGDARSI-FCRA A/C	-	
Magma Finetrap Ltd	152,679.33	38,129,462.53	Indian Bank-(MARGDARSI)	-	
Current Liabilities & Provisions			PNB(Autism School A/c)-MCCWSN	65,344.24	
Office & Hostel Rent Payable	222,264.00		PNB(Therapeutic Project A/c)-MCCWSN	-	
CRE Programme Payable	99,690.00		PNB(Care & Spastic A/c)-MCCWSN	-	
Caution Money	789,750.00		Punjab National Bank-MCCWSN	285,180.20	8,942,707.34
Audit Fees Payable	54,000.00				
Admission Fees Payable	247,750.00		Other Current Assets		
TDS Payable	45,435.00		Security Deposit	819,314.00	
Professional Tax Payable	7,325.00		Admission Fees Receivable	2,375,250.00	
EPF Payable	83,397.00		(Re-admission Fees Receivable	6,910,924.72	
ESIC Payable	4,882.00		Therapeutic Support Receivable	2,100,000.00	
Salary & Wages Payable	4,142,000.00		Proposed Expenses	105,442.00	
Honorarium for visiting faculty payable	26,525.00		Hostel Rent Receivable	2,789,046.20	
Admission & Re-Admission fee Received in Advance	80,000.00		TDS & TCS Receivable	138,745.00	
Autism School Dress Exp payable	30,000.00		Autism School Maintenance Receivable	62,500.00	
Supplies Creditors	2,186,343.10		Sustenance Fund from Vikas Receivable	270,000.00	17,631,221.82
Other Payable	38,019.00				
Hostel Rent Advance	510,499.00				
Internship Stipend Payable	80,453.00				
Consultancy Charges Payable	18,900.00	8,845,194.10			
TOTAL :-		44,397,371.64	TOTAL :-		44,397,371.64



For AGASTI & ASSOCIATES
Chartered Accountants

Trupti Rekha Mohapatra
(CA. T. R. Mohapatra)
M. No.-300053
Partner

For Margdarsi

[Signature]
Secretary

[Signature]
Director
Institute of Health Sciences

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 31ST 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	90,634.85	By	Seminar	15,000.00
To	Campus Gardening & Plantation	25,082.00	By	Clinical Services from Physiotherapy & other Dept.	1,165,347.00
To	Cleaning & Maintenance Exp	801,356.00	By	Other Receipt	43,188.05
To	Computer Consumable	127,055.00	By	Hostel Rent Received	5,367,754.00
To	Consultancy Charges	188,030.00	By	Interest on Fixed Deposit	205,221.00
To	Contingency Expenses	62,967.00	By	ISAM-2024	355,500.00
To	Day Care & Diet Expenses	206,751.00	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	3,965,265.30	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	61,246.00	By	Therapeutic Support-2023-24	4,320,000.00
To	Electricity Charges	279,051.00	By	Travelling & Convenyance 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			

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For Margdarsi
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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	46,698.00			
To	National Day Celebration	6,400.00			
To	NSS Unit Exp	50,000.00			
To	Office & Clinic Rent	806,292.00			
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	564,160.00			
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			



Director
Institute of Health Sciences
Bhubaneswar

For Margdars
Secretary

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	Therapeutic Support -2023-24	8,407,124.00			
To	Traveling & 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

Tripti Reluha Mohapatra
(CA. T. R. Mohapatra)
M. No.-300053
Partner



For Margdarshi

[Signature]
Secretary

[Signature]

Director
Institute of Health Sciences

CONSOLIDATED
MARGDARSI
CORPORATE OFFICE-N/41, IRC VILLAGE, NAYAPALLI, BHUBANESWAR, ODISHA
CAMPUS - CHANDAKA VILLAGE, CHANDAKA, BHUBANESWAR-754005
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2024

RECEIPTS		AMOUNT IN Rs.	PAYMENTS		AMOUNT IN Rs.
To	Opening Balance		By	Administrative Expenses to E.P.F	32,606.00
	OSCB(I.H.S)	1,442,528.20	By	Admission & Counseling Expenses	436,260.20
	UCO(I.H.S)	3,302.00	By	Advertisement & Public Awareness	1,143,291.00
	PNB(S/B)(I.H.S)	693,500.33	By	Annual Function	172,759.00
	PNB(C/A)(I.H.S)	785,262.31	By	Bank Charges	99,034.85
	PNB (NSS)(I.H.S)	325.30	By	Campus Gardening & Plantation	25,082.00
	PNB(Project A/c)(I.H.S)	1,189,135.79	By	Cleaning & Maintenance Expenses	725,957.00
	PNB(SNAC ODIHSA)(I.H.S)	6,758.94	By	Audit Fees Paid	54,000.00
	Indian Bank, KIIT Branch(I.H.S)	10,028,082.00	By	Computer Consumable	17,470.00
	PNB(Autism School A/c)(MCCWSN)	61,546.28	By	Consultancy Charges	161,130.00
	PNB(Care & Spastic A/c)(MCCWSN)	-	By	Contingency Expenses	61,777.00
	PNB(Therapeutic Project A/c)(MCCSN)	31.00	By	Electrical & Maintenance Expenses	58,156.00
	PNB (MCCWSN)	5,562,555.19	By	Electricity Charges	279,051.00
	Bank (UTI)(MARG)	22,663.89	By	Donation of Hearing Aid	450,000.00
	Bank (OSCB)(MARG)	7,902.00	By	Employee Insurance-EPF	28,029.00
	Bank (SBI)(MARG)	74,024.11	By	Employer Contribution Towards E.P.F	724,284.00
	Bank(PNB)-SB(MARG)	263,524.44	By	Examination & Practical Expenses	459,968.00
	Bank(PNB)-C/A(MARG)	119,976.50	By	Festival Expenses	39,060.00
	Bank(SBI)-FCRA A/c(MARG)	-	By	Food and Beverage Expenses	339,440.00
	Cash in Hand	171,459.24	By	Fuel Expenses	2,250,160.00
			By	Hostel Rent Expenses	1,971,300.00
To	Loan from Indian Bank	18,000,000.00	By	Insurance Charges	110,774.00
To	Admission Fees Receivable for BASLP & BPT	1,727,599.00	By	Interest on TDS	11,292.00
To	Admission fees for BASLP & BPT	3,901,250.00	By	Internet Bill Expenses	270,526.00
To	Application Forms fees received	151,000.00	By	ISAM 2024 exps	685,566.00
To	Bank Interest	102,813.00	By	Loan Processing charges	34,000.00
To	Blood Donation Receipt	1,600.00	By	Loan Repayment(Interest & Principal)	6,757,346.00
To	Seminar	15,000.00	By	Lodging & Boarding Expenses	25,416.00
To	ISAM-24	362,500.00	By	Misc. Expenses	46,698.00
To	Clinical therapy Charges received for Physiotherapy & Other Dept	1,218,847.00	By	National Day Celebration	6,400.00
To	Course Coordinator Meet	92,972.00	By	NSS Unit Expenses	50,000.00
To	Other Receipts	42,913.05	By	Seminar Exp	260,692.00
To	Hostel Rent Receivable	3,233,797.28	By	Postage/Courier/Stamp Exp	3,594.00
To	Hostel Rent Received	3,441,255.00	By	Prepaid exp	105,252.00
To	Re-Admission Fees for BASLP & BPT	6,723,449.72	By	Professional Tax Paid	80,300.00
To	Re-Admission Fees Receivable - BASLP & BPT	6,840,850.00	By	Purchase of Telephone	39,200.00
To	Therapeutic Support-23-24	2,160,000.00	By	Purchase of Library Books	417,001.00
To	Travelling & Conveyance Income	211,400.00	By	Purchase of Clinical Equipments	14,000.00
To	Autism School Maintenance Grant-23-24	245,000.00	By	Purchase of Air Condition	211,400.00
To	Autism School Uniform Grant 2023-24	50,000.00	By	Purchase of Bus	2,564,100.00
To	Therapy Charges From Disability Rehabilitation	16,781,097.55	By	Purchase of Computer	151,173.00
To	Membership Fees	14,000.00	By	Purchase of Grinder	4,200.00
To	ISAM Receipt from SSEPD Dept	500,000.00	By	Purchase of Harmonium	12,500.00
To	NSS Unit	50,000.00	By	Purchase of CCTV	24,200.00
To	Donation Received-Kandoi Transport_H Aid	450,000.00	By	Purchase of Furniture & Fixture	6,844.00
To	Capital Grant Clinical Equipment from SAIL RSP	750,000.00	By	Purchase of Television	53,660.00
To	Capital Grant for Bus from LIC Golden Jubilee	2,142,020.00	By	Security Guard Remuneration	1,026,368.00
To	Capital Grant-Kandoi Transport	2,776,123.00	By	Purchase of Electrical Equipments	9,300.00
			By	Honorarium to Visiting Faculty	616,194.00
			By	Hostel Mess Expenses	3,067,636.00
			By	Office & Clinic Rent	721,331.00
			By	ERP & Tally Software exps	145,800.00
			By	Employee Contribution Towards E.P.F	724,284.00
			By	Employee Contribution Towards E.S.I	61,544.00



For Margdarshi
[Signature]
Controller

RECEIPTS	AMOUNT IN Rs.	PAYMENTS	AMOUNT IN Rs.
		By Registration Fees	4,720.00
		By Repair & Maintenance	271,790.00
		By Repair & Maintenance of Vehicle	564,160.00
		By Salary & Wages	18,262,103.00
		By Security Deposit	500,000.00
		By Sundry Creditor	1,502,187.60
		By TDS Paid	887,450.00
		By Telephone Bill Expenses	103,706.23
		By Therapy & Clinical Consumable	74,008.00
		By Travelling & Conveyance Expenses	468,413.00
		By University fees & exp	205,466.00
		By Website Expenses	123,568.00
		By Employer Contribution Towards E.S.I	265,414.00
		By Rates & Taxes	86,672.00
		By Sports Day Exp	9,594.00
		By Staff Welfare & Entertainment	8,050.00
		By Printing & Stationery Expenses	352,720.00
		By Therapeutic Support -2023-24	7,528,569.00
		By Autism School Uniform Exp-2023-24	50,000.00
		By Autism School Maintenance-2023-24	245,000.00
		By Day Care and Diet Expenses	194,751.00
		By Internship Stipend	980,111.00
		By Health Management	3,900.00
		By Tree Plantation	4,050.00
		By CWIP	24,715,251.00
		By Closing Balance	
		OSCB(I.H.S)	110,771.60
		UCO(I.H.S)	3,302.00
		PNB(S/B)(I.H.S)	13,007.73
		PNB(C/A)(I.H.S)	710,287.41
		PNB(NSS)(I.H.S)	333.30
		PNB(Project A/c)(I.H.S)	12,831.44
		PNB(SNAC ODIHSA)(I.H.S)	6,758.94
		Indian Bank, KITT Branch(I.H.S)	3,781,374.31
		PNB(Autism School A/c)(MCCWSN)	65,344.24
		PNB(Therapeutic Project A/c)(MCCSN)	-
		PNB(Care & Spastic Project A/c)(MCCSN)	-
		PNB (MCCWSN)	285,180.20
		Bank (UTI)(MARG)	23,353.89
		Bank (OSCB)(MARG)	9,181.00
		Bank (SBI)(MARG)	76,047.11
		Bank(PNB)-SB(MARG)	1,561,122.33
		Bank(PNB)-C/A(MARG)	119,978.50
		Bank(SBI)-FCRA A/c(MARG)	-
		Indian Bank(MARG)	-
		Cash in Hand	181,833.24
TOTAL ::	92,411,666.12	TOTAL ::	92,411,666.12

For AGASTI & ASSOCIATES
Chartered Accountants

Tanya Rishi Mohapatra
(CA. T. R. Mohapatra)
M. No.-300053
Partner

For Margdarsh

[Signature]
Secretary

[Signature]
Director
Institute of Health Sciences

MARGDAR
DETAILS OF FIXED ASSETS AS ON 31ST MARCH 2024

PARTICULARS	GROSS BLOCK AT COST				RATE	DEPRECIATION			NET BLOCK		
	AS ON 01.04.2023	ADDITION		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	11,528,998.00	-	-	11,528,998.00	0.00%	-	-	-	-	11,528,998.00	11,528,998.00
Buildings	43,737,659.00	-	-	43,737,659.00	10.00%	18,498,435.83	2,473,858.92	-	21,473,294.75	24,738,508.18	22,264,736.26
PLANT & MACHINERY (BLOCK-II)											
Air Conditioner	562,700.00	211,400.00	-	774,100.00	15.00%	287,164.40	73,040.34	-	360,204.74	278,835.60	413,895.28
Generator	-	4,200.00	-	4,200.00	15.00%	-	630.00	-	630.00	-	3,570.00
Hammermill	-	12,500.00	-	12,500.00	15.00%	-	1,875.00	-	1,875.00	-	10,625.00
Aspirator	143,850.00	-	-	143,850.00	15.00%	84,318.43	8,525.78	-	93,247.91	59,531.87	58,682.05
Bus Motor	43,235.00	-	-	43,235.00	15.00%	28,449.41	2,317.84	-	30,667.25	14,785.59	17,567.75
Clinical Equipments	3,711,350.00	14,000.00	-	3,725,350.00	15.00%	2,592,951.72	199,855.74	-	2,992,811.46	1,218,398.28	1,332,538.54
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 Refill & 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 - Equipments (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
Depositor Aquapure	8,500.00	-	-	8,500.00	15.00%	6,330.87	247.79	-	6,538.17	2,318.63	3,978.83
Electrical Equipments	555,515.00	9,300.00	-	564,825.00	15.00%	309,532.38	38,293.19	-	347,826.27	245,992.62	216,998.72
Generator	1.00	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Motor Car Cus	1,051,641.00	-	-	1,051,641.00	15.00%	735,703.89	46,777.67	-	786,578.96	311,847.11	265,070.64
Tractor	32,000.00	-	-	32,000.00	15.00%	21,387.28	1,716.41	-	23,073.69	11,442.72	8,726.33
Motor Car Wagon	479,469.00	-	-	479,469.00	15.00%	337,290.23	21,326.81	-	358,617.05	142,178.77	128,851.85
Tractor	216,213.00	-	25,200.00	241,413.00	15.00%	83,826.17	22,783.82	-	106,709.19	122,286.83	148,793.81
Generator	144,550.00	-	-	144,550.00	15.00%	79,714.84	9,775.26	-	89,440.28	64,835.06	55,189.80
Tractor	60,000.00	53,600.00	-	113,600.00	15.00%	36,866.12	11,515.58	-	48,381.70	25,072.71	29,784.81
Tractor	79,000.00	-	-	79,000.00	15.00%	43,947.79	5,257.91	-	49,205.70	18,601.98	18,601.98
Tractor	49,500.00	-	-	49,500.00	15.00%	27,526.59	3,294.31	-	30,831.10	21,963.41	17,545.66
Motor Car Wagon-2	404,128.00	-	-	404,128.00	15.00%	288,191.94	30,896.41	-	319,088.35	205,936.06	175,445.66
Plant Mill	15,215.00	-	-	15,215.00	15.00%	7,277.46	1,192.12	-	8,469.58	7,347.54	6,755.41
Auto Gas plant	56,700.00	-	-	56,700.00	15.00%	24,890.68	4,837.48	-	29,728.16	22,289.32	22,277.52
Fire Extinguisher	16,756.00	-	-	16,756.00	15.00%	6,465.72	1,543.54	-	8,009.26	10,290.28	8,746.74
Fire Safety Equipment	599,000.00	-	-	599,000.00	15.00%	44,256.00	81,862.50	-	126,112.50	545,790.00	463,817.50
PLANT & MACHINERY (BLOCK-III) 20%											
Motor Vehicle Bus 2	683,615.27	-	-	683,615.27	30.00%	683,615.27	-	-	483,615.27	-	-
Bus Capital Grant from LIC-Golden Jubilee	-	-	295,281.00	295,281.00	30.00%	-	99,242.15	-	99,242.15	-	328,538.85
Bus Capital Grant Tax	1.00	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Tractor Major Capital Grant SBI	1.00	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Bus - 2 Capital Grant Tax	1.00	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Bus - 2 Capital Grant SBI Ldr	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 & Fixture	3,353,636.00	2,776.00	3,668.00	3,359,080.00	10.00%	1,941,635.91	141,726.61	-	2,083,406.51	1,811,556.89	1,277,873.45
Furniture Board	1.00	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Camera	20,500.00	-	-	20,500.00	10.00%	27,521.81	4,297.62	-	31,821.43	41,576.19	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 & Fixture-Autism Sc	1.00	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
COMPUTERS & PERIPHERALS (BLOCK-V) 40%											
Computers	1,368,992.00	225,505.00	87,700.00	1,682,197.00	40.00%	1,713,723.96	210,291.82	-	1,923,416.78	255,868.04	355,314.22
Computers-Autism Sc	1.00	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Computers Board	1.00	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Computers SBI	1.00	-	-	1.00	0.00%	-	-	-	-	1.00	1.00

Margdar
Director
of Health Sciences
Bhubaneswar



For Margdar *Margdar*

Library Books	2,663,653.74	2,500.00	414,581.00	-	3,078,134.74	40.00%	1,647,338.72	295,454.21	-	3,313,792.93	786,339.61	756,989.81
CCTV	1,094,950.00	-	24,291.00	-	1,119,150.00	40.00%	686,155.84	46,357.79	-	974,513.32	218,794.46	144,436.68
Video Conf Centers	141,000.00	-	-	-	141,000.00	40.00%	133,900.36	2,659.85	-	136,740.22	7,099.64	4,289.78
Voice Mail Centers	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Voice Mail gear	60,100.00	-	-	-	60,100.00	40.00%	56,796.91	3,323.64	-	61,114.55	8,349.09	4,385.45
Printer	245,000.00	-	-	-	245,000.00	40.00%	125,000.00	45,200.00	-	189,200.00	108,000.00	64,600.00
Smart Board	-	-	-	-	-	-	-	-	-	-	-	-
INTANGIBLE ASSETS -25%	-	-	-	-	95,100.00	25.00%	85,074.55	3,276.36	-	88,350.92	13,095.45	9,829.68
COMPUTER SOFTWARE	73,814,815.01	437,325.00	967,890.00	-	75,219,930.01	-	31,425,331.50	3,945,265.29	-	35,310,946.85	42,691,493.42	48,891,653.12


 Director
 Institute of Health Sciences
 Bhubaneswar



For Margdarshi -

 Secretary

Significant Accounting Policies

(1) Convention:

The Financial Statements are prepared on mercantile basis under the Historical Cost Convention in accordance with applicable accounting standards. All income & expenses are recognized on accrual basis.

(2) Fixed Assets:

Fixed Assets are accounted at cost of acquisition. Fixed Assets received as free of cost are accounted at nominal value. In case of fixed assets purchased out of monetary grants, grant is shown as deduction from gross value of assets in arriving at its book value.

(3) Depreciation on Fixed Assets:

Depreciation on Fixed Assets is provided on written down method at rates stipulated in the Income Tax Act 1961.

(4) Investments:

Investments are valued at cost of acquisition.

(5) Income:

Income consists of Admission fees, Readmission fees, Hostel Rent & Mess Charges, Examination & Practical Fees, Donation & Sale of Forms, Different Govt. grants and clinical charges from disability rehabilitation.

(6) Corpus Fund:

Corpus Fund consists of collection from member and constitutes Corpus Fund of the Organization.



A handwritten signature in blue ink, likely of the Director, written over a faint circular stamp.

Notes to Account:

1. Fixed Deposit with Bank amounting to Rs. 17,50,000.00 has been pledged with Utkal University, Vani Vihar and RCI, New Delhi.
2. During the year the Institute of Health Sciences, MCCWSN "a unit of Margdarsi" has received Govt. grants from state and corporate as detailed-

SL.NO	DEPT	PURPOSE	AMOUNT (Rs.)
1	SSEPD	Therapeutic Support	43,20,000.00
2	SSEPD	Autism School Maintenance	2,45,000.00
3	SSEPD	Autism School Dress	50,000.00
4	SSEPD	ISAM	5,00,000.00
5	Kandoi Transport	Donation for Hearing Aid	4,50,000.00
		TOTAL	55,65,000.00

- During the year 2023-24, a Bus support was donated by LIC Golden Jubilee Foundation costing Rs.21,42,020/- , but the actual cost of the Bus was Rs.25,64,100/- for the purpose of accounting, a nominal value of Re. 1/- is shown in our books and rest amount of Rs. 3,98,280/- shown as Fixed Asset in the books.
- During the year 2023-24, an equipment support was donated by RSP SAIL of Rs.7,50,000/- .
- During the year 2023-24, an Infrastructure development support was donated by Kandoi Transport Ltd. of Rs. 27,76,123/- . As the Infrastructure work is not completed as on 31.03.2024, the above support is shown as CWIP in the books.


Director
Institute of Health Sciences
Bhubaneswar

