



AGASTI & ASSOCIATES

CHARTERED ACCOUNTANTS

GST NO. 21AAGFA9238C1ZW | PAN : AAGFA9238C

Head Office :

97, Unit - 9, Bhoi Nagar,
Bhubaneswar - 751 022, Odisha
Mob. : 8249393858 / 8249307073
E-mail : agasti_associates@yahoo.com

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 which comprises the Balance Sheet as on 31st March, 2023, 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, 2023, 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.

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.

Director
Institute of Health Sciences
Bhubaneswar





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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: 30.10.2023



For AGASTI & ASSOCIATES
CHARTERED ACCOUNTANTS


Toupti Rekha Mohapatra
(CA. T. R. MOHAPATRA)
PARTNER

UDIN: 23300053 B G U G J A 2 5 2

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 31ST MARCH, 2023**

EXPENDITURE		AMOUNT (RS.)	INCOME		AMOUNT (RS.)
To	Administrative Expenses to E.P.F	30,978.00	By	Admission Fees for BASLP	47,95,000.00
To	Admission & Counseling Expenses	2,37,950.00	By	Admission Fees for BPT	20,92,500.00
To	Advertisement & Public Awareness	5,28,906.00	By	Application Form Charges	2,65,481.80
To	Annual Function 2022	1,46,677.00	By	Autism School Maintenance Grant	1,85,000.00
To	Audit Fees	59,000.00	By	Autism School Maintenance Uniform Grant	50,000.00
To	Autism School Maintenance Exp-2022-23	1,85,993.00	By	Autism School Maintenance Sweater Grant	8,250.00
To	Autism School Maintenance Uniform Exp	50,000.00	By	Bank Interest	79,298.00
To	Autism School Maintenance Sweater Exp	8,250.00	By	Blood Donation Receipt	2,460.00
To	Bank Charges	95,777.43	By	BPT Seminar	58,700.00
To	Blood Donation Camp Exp	2,518.00	By	Clinical Services from Physiotherapy & other Dept.	3,30,998.00
To	BPT Inspection Fees- H & FM Dept.	20,000.00	By	Course Coordinator Meet Receipt	6,41,772.00
To	Camp Exp	5,485.00	By	CRE Webinar Receipt	1,14,400.00
To	Campus Gardening & Plantation	35,387.00	By	Other Receipt	36,480.00
To	Cleaning & Maintenance Exp	6,45,560.00	By	Hostel Rent Received	58,74,754.00
To	Computer Consumable	1,44,677.00	By	Insurance Claim	14,250.00
To	Consultancy Charges	5,05,320.00	By	Interest on Fixed Deposit	1,85,243.00
To	Contingency Expenses	1,12,397.00	By	Interest on IT Refund	3,073.00
To	Course Coordinator Meet Exp	6,41,772.00	By	ISAM-2023	8,03,000.00
To	CRE Webinar Expenses	1,17,393.00	By	Journal Sponsorship	40,820.00
To	Discount on Admission & Re-Admission Fees	2,70,000.00	By	Operational Cost of Physiotherapy Clinic	1,52,500.00
To	Day Care & Diet Expenses	2,07,275.00	By	Re-Admission Fees for BASLP	87,85,000.00
To	Donation	25,000.00	By	Re-Admission Fees for BPT	80,27,500.00


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EXPENDITURE		AMOUNT (RS.)	INCOME		AMOUNT (RS.)
To	Depreciation	41,04,315.04	By	Short Term Course LD Receipt	15,000.00
To	E.S.I.C Exp	2,47,485.00	By	SPSS Workshop Receipt	7,600.00
To	Electrical & Maintenance Expenses	1,12,238.00	By	Therapy Charges From Disability Rehabilitation	1,95,36,291.00
To	Electricity Charges	3,29,537.00	By	Therapeutic Support-2022-23	43,20,000.00
To	Employees Insurance-E.P.F	26,573.00	By	Traveling & Conveyance Receipt	1,48,755.56
To	Employer contribution towards E.P.F	6,92,727.00	By	Zone Charges receipt from U.U	47,462.00
To	ESIC Interest & Penalty	61,253.00	By	Profit on Sale of Asset	1,00,610.70
To	Examination & Practical Expenses	6,50,979.00			
To	Festival Expenses	71,201.00			
To	Financial Support to staff	6,000.00			
To	Fire Safety License Charges	4,178.00			
To	Food & Beverage Expenses	4,60,675.00			
To	Fuel Expenses	22,50,587.00			
To	Honorarium to Visiting Faculty	7,22,790.00			
To	Hostel Mess Expenses	37,55,755.00			
To	Hostel Rent Expenses	24,97,661.00			
To	Health Management	4,200.00			
To	Insurance Expenses	2,75,616.00			
To	Interest Charges	33,16,730.11			
To	Interest on TDS	1,043.00			
To	Internet Bill Expenses	3,36,544.92			
To	Internship Stipend	9,14,227.00			
To	ISAM-2023 Exp	7,79,950.00			
To	Loan Processing Charges	3,06,918.00			
To	Lodging & Boarding Expenses	29,607.00			
To	Misc. Expenses	1,37,601.40			
To	National Day Celebration	8,150.00			


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EXPENDITURE		AMOUNT (RS.)	INCOME	AMOUNT (RS.)
To	NSS Unit Exp	769.00		
To	Office & Clinic Rent	7,50,038.00		
To	Operational Cost of Physiotherapy Clinic Exp	1,52,500.00		
To	Physiotherapy Seminar Exp	56,738.00		
To	Postage/Courier/Stamp Exp	8,047.00		
To	Printing & Stationery Expenses	3,38,940.00		
To	Rates & Taxes	1,70,450.00		
To	Registration Fees	4,720.00		
To	Repair & Maintenance Exp of Vehicle	7,01,568.99		
To	Repair & Maintenance Expenses	6,60,818.00		
To	Salary & Wages	1,70,96,118.00		
To	Seminar Expenses	1,42,947.00		
To	Security Guard Remuneration	11,58,346.00		
To	Short Term Course Exp	12,500.00		
To	SPSS Workshop Exp	3,866.00		
To	Staff Wefair & Entertainment	29,815.00		
To	Telephone Bill Expenses	1,23,979.65		
To	Therapy & Clinical Consumable	2,72,188.00		
To	Therapeutic Support -2022-23	75,62,471.00		
To	Travelling & Conveyance Expenses	3,33,989.40		
To	Tree Plantation	4,100.00		
To	Utkal University Fees & Expenses	1,03,842.00		
To	Website Expenses	85,258.80		
To	Zone Charges Expenses	13,500.00		
To	Excess of Income over Exp	7,53,832.32		
TOTAL ::		5,67,22,199.06	TOTAL ::	5,67,22,199.06


 Director
 Institute of Health Sciences
 Bhubaneswar



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DETAILS OF FIXED ASSETS AS ON 31ST MARCH 2023

PARTICULARS	AS ON 01.04.2022	GROSS BLOCK AT COST		SALE	AS ON 31.03.23	RATE	AS ON 01.04.22	DEPRECIATION		AD. FOR SALE	TOTAL	NET BLOCK	
		More than 180 Days	Less than 180 Days					FOR THE YEAR	AS ON 31.03.22			AS ON 31.03.23	
LAND & BUILDINGS (BLOCK-I)													
Land	1,15,28,998.00	-	-	-	1,15,28,998.00	0.00%	-	-	-	-	1,15,28,998.00	1,15,28,998.00	-
Buildings	4,37,27,029.00	-	-	-	4,37,27,029.00	10.00%	1,62,49,707.69	27,48,732.13	-	-	1,89,98,439.82	2,74,87,321.31	2,47,38,589.18
PLANT & MACHINERY (BLOCK-III)													
Air Conditioner	-	-	-	-	-	-	-	-	-	-	-	-	-
Assignment	4,49,900.00	-	1,12,800.00	-	5,62,700.00	15.00%	2,48,493.41	38,670.99	-	-	2,87,164.40	2,01,406.59	2,75,535.60
Bio Mattres	1,43,850.00	-	-	-	1,43,850.00	15.00%	73,812.51	10,505.62	-	-	84,318.13	70,637.49	59,531.87
Clinical Equipments	43,235.00	-	-	-	43,235.00	15.00%	25,384.09	2,609.22	-	-	28,449.41	17,394.81	14,785.59
Clinical Equipments	33,66,512.00	13,73,600.00	4,31,102.00	-	37,11,350.00	15.00%	21,98,331.61	1,94,620.11	-	-	23,92,951.72	10,68,180.39	13,18,398.28
Clinical Equipments Basaid	1.00	-	-	-	1.00	0.00%	-	-	-	-	-	-	-
Clinical Equipments Rehab & Care	1.00	-	-	-	1.00	0.00%	-	-	-	-	-	-	-
Clinical Equipments SBI	1.00	-	-	-	1.00	0.00%	-	-	-	-	-	-	-
Clinical Equipments - Tympnameter(SBI)	1.00	-	-	-	1.00	0.00%	-	-	-	-	-	-	-
Dispenser SBI-LIFE	1.00	-	-	-	1.00	0.00%	-	-	-	-	-	-	-
Dispenser Aquagenic	8,509.00	-	-	-	8,509.00	15.00%	5,781.21	409.17	-	-	6,190.37	2,727.79	2,318.63
Electrical Equipments	5,00,825.00	-	54,700.00	-	5,55,525.00	15.00%	2,70,948.39	38,583.99	-	-	3,09,532.38	2,29,876.61	2,45,992.62
Generator	1.00	-	-	-	1.00	0.00%	-	-	-	-	-	-	-
Motor Car Carz	10,51,641.00	-	-	-	10,51,641.00	15.00%	6,84,762.05	55,031.84	-	-	7,39,793.89	3,66,878.96	3,11,847.11
Freeze	32,800.00	-	-	-	32,800.00	15.00%	19,337.98	2,019.30	-	-	21,357.28	13,462.02	11,442.72
Motor Car Waganor	4,79,469.00	-	-	-	4,79,469.00	15.00%	3,12,199.86	25,090.37	-	-	3,37,290.23	1,672,691.14	1,42,178.77
Telephone	1,93,413.00	-	-	-	1,93,413.00	15.00%	62,593.20	21,333.97	-	-	83,926.17	1,30,819.80	1,32,286.83
Projector	1,44,550.00	-	22,800.00	-	1,67,350.00	15.00%	68,273.46	11,441.48	-	-	79,714.94	76,276.54	64,835.06
Television	60,000.00	-	-	-	60,000.00	15.00%	32,776.61	4,083.51	-	-	36,860.12	27,223.39	23,139.88
Electrical Transformer	79,000.00	-	-	-	79,000.00	15.00%	37,761.51	6,185.77	-	-	43,947.29	35,052.71	35,052.71
Water Cooler	49,500.00	-	-	-	49,500.00	15.00%	23,660.69	3,785.90	-	-	27,446.59	24,839.31	21,963.41
Motor Car Waganor-2	4,64,128.00	-	-	-	4,64,128.00	15.00%	2,21,850.28	3,6341.66	-	-	2,58,191.94	2,42,277.72	2,05,936.06
Flour Mill	15,225.00	-	-	-	15,225.00	15.00%	5,874.95	1,402.51	-	-	7,277.46	9,560.05	7,947.54
Bio Gas plant	56,700.00	-	-	-	56,700.00	15.00%	18,806.69	5,684.00	-	-	24,490.68	37,893.31	32,209.32
Fire Gas plant	15,756.00	-	-	-	15,756.00	15.00%	4,649.79	1,815.93	-	-	6,465.72	12,106.21	10,290.28
Fire Extinguisher	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Safety Equipment	-	-	5,90,000.00	-	5,90,000.00	15.00%	-	44,250.00	-	-	44,250.00	-	5,45,750.00
PLANT & MACHINERY (BLOCK-III) 30%													
Motor Vehicle Bus 2	6,83,615.27	-	-	-	6,83,615.27	30.00%	6,54,226.96	-	-	-29,388.31	6,83,615.27	29,388.31	1,00
Bus Capital Grant Tara	1.00	-	-	-	1.00	0.00%	-	-	-	-	-	-	-
Tara Magic Capital Grant SBI	1.00	-	-	-	1.00	0.00%	-	-	-	-	-	-	-
Tara Winger Capital Grant LIC	1.00	-	-	-	1.00	0.00%	-	-	-	-	-	-	-
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%	-	-	-	-	-	-	-
Capital Grant from SAIL RSP	1.00	-	-	-	1.00	0.00%	-	-	-	-	-	-	-
FURNITURE & FITTINGS (BLOCK-IV) 10%													
Furniture & Fixture	33,88,746.00	23,000.00	41,890.00	-	33,53,636.00	10.00%	17,87,123.12	1,54,556.79	-	-	19,41,679.91	15,01,622.88	14,11,956.09
Camera	1.00	-	-	-	1.00	0.00%	-	-	-	-	-	-	-
Therapy Material-Autism Sc.	70,500.00	-	-	-	70,500.00	10.00%	22,748.68	4,775.13	-	-	27,523.81	47,751.32	42,976.19
Sports Equipment-Autism Sc.	1.00	-	-	-	1.00	0.00%	-	-	-	-	-	-	-
Furniture & Fixture-Autism Sc.	1.00	-	-	-	1.00	0.00%	-	-	-	-	-	-	-
COMPUTERS & PERIPHERALS (BLOCK-V)													
Computers	17,03,442.00	1,44,000.00	1,21,550.00	-	19,68,992.00	40.00%	15,83,061.94	1,30,062.03	-	-	17,13,123.96	1,20,380.06	2,55,868.04
Computers Autism Sc	1.00	-	-	-	1.00	0.00%	-	-	-	-	-	-	-
Computers Basaid	1.00	-	-	-	1.00	0.00%	-	-	-	-	-	-	-
Computers SBI	1.00	-	-	-	1.00	0.00%	-	-	-	-	-	-	-
Library Books	23,52,491.74	54,144.00	2,47,018.00	-	26,53,653.74	40.00%	15,58,768.05	3,88,550.68	-	-	19,47,318.73	7,93,723.69	7,06,335.01



Account Name	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Vide Conf Camera	9,38,490.00	-	1,56,460.00	-	10,94,950.00	40.00%	7,99,112.56	87,042.98	8,86,155.54	1,39,377.44	2,08,794.46	-	-	-
Vikas capital print	1,41,000.00	-	-	-	1,41,000.00	40.00%	1,29,167.27	4,733.09	1,33,900.36	11,832.73	7,099.64	-	-	-
Printer	1.00	-	-	-	1.00	0.00%	-	-	-	1.00	1.00	-	-	-
Smart Board	60,100.00	-	-	-	60,100.00	40.00%	46,251.52	5,539.39	51,790.91	13,848.48	8,309.09	-	-	-
COMPUTER SOFTWARE	1,25,000.00	-	-	-	2,45,000.00	40.00%	65,000.00	72,000.00	1,37,000.00	60,000.00	1,08,000.00	-	-	-
INTANGIBLE ASSETS -25%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COMPUTER SOFTWARE	98,180.00	-	-	-	98,180.00	25.00%	80,706.07	4,368.48	85,074.55	17,473.93	13,105.45	-	-	-
	7,17,83,625.01	3,54,981.00	17,78,320.00	-	7,39,16,826.01	-	2,72,91,628.24	41,04,315.04	-29,389.31	3,14,25,332.59	4,44,91,996.77	4,24,91,493.42	-	-




 Director
 Institute of Health Sciences
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