



AGASTI & ASSOCIATES

CHARTERED ACCOUNTANTS

GST NO. 21AAGFA9238C1ZW | PAN : AAGFA9238C

Head Office :

97, Unit - 9, Bhoi Nagar,
Bhubaneswar - 751 022, Odisha
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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 which comprises the Balance Sheet as on 31st March, 2022, 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, 2022, 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

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: 20.09.2022



For AGASTI & ASSOCIATES
CHARTERED ACCOUNTANTS

Tampti Rekha Mohapatra

(CA. T. R. MOHAPATRA)
PARTNER

UDIN:22300053AWNXZB2025

Director
Institute of Health Sciences
Bhubaneswar

A handwritten signature in blue ink, appearing to be "S. K. S.", written over the text "Director".

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	89,975.00
3	SSEPD	Autism School Dress	50,000.00
4	SSEPD	Autism School Sweater	8,500.00
		TOTAL	44,68,475.00




Director
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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, 2022

EXPENDITURE	AMOUNT (RS.)	INCOME	AMOUNT (RS.)
To Administrative Expenses to E.P.F	29,122.00	By Admission Fees for BASLP	1,959,501.00
To Admission & Counseling Expenses	333,366.00	By Admission Fees for BPT	2,625,000.00
To Advertisement & Public Awareness	176,480.00	By Application Form Charges	72,000.00
To Audit Fees	53,100.00	By Autism School Maintenance & Other Grant	148,475.00
To Autism School Maintenance Exp-2021-22	148,475.00	By Bank Interest	26,632.00
To Bank Charges	81,103.33	By Clinical Services From Physiotherapy & other Dept	265,880.00
To BPT Inspection Fees-DMET Dept.	20,000.00	By Donation	21,000.00
To Campus Gardening & Plantation	72,175.00	By Hostel Rent Received	5,942,500.00
To Cleaning & Maintenance Exp	712,820.00	By Interest on Fixed Deposit	280,216.00
To Computer Consumable	71,775.00	By Insurance Claim	14,000.00
To Consultancy Charges	312,780.00	By ISAM-2022	160,729.00
To Contingency Expenses	53,096.00	By Other Receipt	39,658.92
To CRE Webinar Expenses	117,553.00	By Re-Admission Fees for BPT	8,625,000.00
To Day Care & Diet Expenses	203,036.00	By Re-Admission Fees for BASLP	20,175,000.00
To Depreciation	4,448,347.01	By Therapeutic Support-2021-22	4,320,000.00
To E.S.I.C Exp	314,195.00	By Therapy Charges From Disability Rehabilitation	14,531,604.00
To Electrical & Maintenance Expenses	29,183.00	By Traveling & Convenyance Receipt	172,500.00



Director
Institute of Health Sciences
Bhubaneswar

For Margdarshi

Secretary