



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, 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 B6UGJA2526

Director
Institute of Health Sciences
Bhubaneswar

MARKDARS
 DETAILED 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%	1,62,49,707.69				1,89,98,430.82	1,15,28,998.00	1,15,28,998.00
Buildings	4,37,37,029.00				4,37,37,029.00	10.00%	27,48,732.13				2,74,87,321.31	2,47,38,889.18	2,47,38,889.18
PLANT & MACHINERY (BLOCK-II)													
Plant	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	2,75,533.60
Air Conditioner	1,43,950.00				1,43,850.00	15.00%	73,812.51		10,505.62		84,318.13	70,037.49	59,531.87
Autoguard	43,235.00				43,235.00	15.00%	25,840.19		2,609.22		28,449.41	17,394.81	14,785.59
Bio Marts	32,66,512.00	13,736.00	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	1.00				1.00	0.00%	-		-		-	1.00	1.00
Clinical Equipments Basaid	1.00				1.00	0.00%	-		-		-	1.00	1.00
Clinical Equipments Rehab & 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 SBI-LIFE	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 Aquagenic	8,509.00		54,700.00		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				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	10,51,641.00				10,51,641.00	0.00%	6,84,762.05		55,031.84		7,39,793.89	3,66,878.96	3,11,847.11
Motor Car Glaz	32,800.00				32,800.00	15.00%	19,337.98		2,019.30		21,357.28	13,462.02	11,442.72
Freeze	4,79,469.00				4,79,469.00	15.00%	3,12,199.86		25,090.37		3,37,290.23	1,67,269.14	1,42,178.77
Motor Car Waggonor	1,93,413.00		22,800.00		2,16,213.00	15.00%	62,593.20		21,332.97		83,926.17	1,30,819.80	1,32,286.83
Telephone	1,44,550.00				1,44,550.00	15.00%	68,273.46		11,441.48		79,714.94	76,276.54	64,835.06
Projector	60,000.00				60,000.00	15.00%	37,776.61		4,083.51		43,947.29	27,223.39	25,052.71
Television	79,000.00				79,000.00	15.00%	37,761.51		6,181.77		43,947.29	25,839.31	21,963.41
Electrical Transformer	49,500.00				49,500.00	15.00%	23,660.69		3,875.90		27,536.59	2,42,277.72	2,05,936.06
Water Cooler	4,64,128.00				4,64,128.00	15.00%	2,21,850.28		36,341.66		2,58,191.94	7,277.46	7,947.54
Motor Car Waggonor-2	15,225.00				15,225.00	15.00%	5,874.95		1,407.51		7,277.46	9,350.05	7,947.54
Flour Mill	56,700.00				56,700.00	15.00%	18,806.69		5,683.00		24,490.68	37,893.31	32,209.32
Bio Gas plant	16,756.00				16,756.00	15.00%	4,649.79		1,815.93		6,465.72	12,106.21	10,290.28
Fire Extinguisher	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%										-29,388.31	6,83,615.27	29,388.31	1,00
Motor Vehicle Bus 2	6,83,615.27				6,83,615.27	30.00%	6,54,226.96		-		-	1,00	1,00
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
Tata Winger Capital Grant LIC	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		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
FURNITURE & FITTINGS (BLOCK-IV) 10%													
Furniture & Fixture	32,88,746.00		23,000.00		41,890.00	0.00%	-		-		27,523.81	47,751.32	42,976.19
Furniture Basaid	70,500.00				70,500.00	10.00%	22,748.68		4,775.13		-	1.00	1,00
Camera	1.00				1.00	0.00%	-		-		-	1.00	1,00
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	1.00				1.00	0.00%	-		-		-	1.00	1,00
Fixture-Autism Sc.	1.00				1.00	0.00%	-		-		-	1.00	1,00
COMPUTERS & PERIPHERALS (BLOCK-V)													
Computers	17,03,442.00		1,44,000.00		1,21,550.00	40.00%	15,83,061.94		1,30,062.03		17,13,133.96	1,20,380.06	2,55,863.04
Computers -Autism Sc	1.00				1.00	0.00%	-		-		-	1.00	1,00
Computers Basaid	1.00				1.00	0.00%	-		-		-	1.00	1,00
Computers SBI	23,52,491.74		54,144.00		2,47,018.00	40.00%	15,58,768.05		3,58,550.68		19,47,318.73	7,93,723.69	7,06,335.01
Library Books													



Director
 Institute of Health Sciences
 Shubaneswar

CC TV	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
Video Conf Camera	1,41,000.00	-	-	-	1,41,000.00	40.00%	1,29,167.27	4,733.00	-	1,33,900.36	11,832.73	7,099.64
Villas capital grant	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Printer	60,100.00	-	-	-	60,100.00	40.00%	46,281.52	5,539.39	-	51,790.91	13,848.48	8,309.09
Smart Board	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	4,368.43	-	85,074.55	17,473.93	13,105.45
	7,17,83,625.01	3,54,881.00	17,78,330.00	-	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



Signature

Director
Institute of Health Sciences
Bhubaneswar