

DE SUBIR KUMAR & CO

Chartered Accountant

12/2K, P.G.H. Shah Road; Kolkata 700 032; India

INDEPENDENT AUDITOR'S REPORT FOR 2015 - 2016

To

The Members

ISWAR SANKALPA

138 S. P. MUKHERJEE ROAD

KOLKATA 700026

1. We have audited the accompanying CONSOLIDATED financial statements of ISWAR SANKALPA for Foreign Contribution purposes which comprise the Consolidated Balance Sheet as at March 31, 2016 and the Consolidated Income and Expenditure Account and the Consolidated Receipts and Payments Account for the year ended with the Notes on Accounts stating the significant accounting policies and other explanatory information. The Consolidated Financial Statements have been prepared incorporating the Iswar Sankalpa General Fund (F.C Part), and Projects like Sarbari (FCRA), Nayadaur (FCRA), Ascent (FCRA), Sampoorna (FCRA).
2. The Management is responsible for the preparation of these financial statements in accordance with the Accounting Standards generally accepted and followed in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.
3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Mobile: 9433116166; 8017917427; 9903813661; Land – (033) - 24131506

Email: subir_de@ymail.com; subir1958.sd@gmail.com

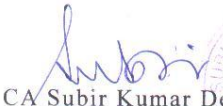



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4. An audit involves performing procedures to obtain audit evidence, about the amounts and disclosures in the financial statements. The procedures selected depend on auditor's judgment, including the assessment of the risks of material mis-statement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
6. In our opinion and to the best of our information and according to explanations given to us, the Financial Statements for foreign contribution of "ISWAR SANKALPA" for the year ended March 31, 2016 are prepared, in all material respects, in accordance with the Accounting Standards generally accepted and followed in India,


CA Subir Kumar De
M No. 053022
Proprietor

DE SUBIR KUMAR & CO
Chartered Accountants
FRN No 317010E
Kolkata, 14 - 07 - 2016

Mobile: 9433116166; 8017917427; 9903813661; Land - (033) - 24131506
Email: subir_de@ymail.com; subir1958.sd@gmail.com

ISWAR SANKALPA.
138 Shyamaprasad Mukherjee Road, Kolkata 700026
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2016 (FOREIGN PORTION)

<u>LIABILITIES.</u>	<u>Sch</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>ASSETS.</u>	<u>Sch</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
FCRA FUND				FIXED ASSETS	J		4168865.18
As per last A/c		171531.89					
Add: Excess of Income over Expenditure		<u>56320.85</u>	227852.74	Advance for Land			
				- At Netra, Jibontala		<u>350000.00</u>	350000.00
FIXED ASSETS RESERVE	N		4168865.18	CASH AND BANK BALANCES			
- Annexure - B				Cash at Bank			
CURRENT LIABILITIES				Synd.Bank A/C 95032010048521		12041274.7	
				Synd.Bank A/C 95032010054251		<u>31699.58</u>	12072974.32
				Cash in hand			4381.2
Unutilized Grant in Aid	N		12150709.78				
- Annexure - B							
Profession Tax Payable	K		2220.00				
Tax Deducted at source	L		4587.00				
Employees cont. to PF Payable	M		19867.00				
Employers cont. to PF Payable	M		22119.00				
Total.			<u>16596220.70</u>	Total.			<u>16596220.70</u>

otes on Accounts - Annexure C

his is the Consolidated Balance Sheet signed in terms of our Report of even date.

Dr De Subir Kumar & Co

Chartered Accountants

RM 317010E

A. S. K. DE

IRN 053022

Proprietor

Kolkata, 14-07-2016

Secretary

Treasurer

For ISWAR SANKALPA

[Signature]
President

For ISWAR SANKALPA

[Signature]
Treasurer

For ISWAR SANKALPA

[Signature]
Secretary

ISWAR SANKALPA.

138 Shyamaprasad Mukherjee Road, Kolkata 700026

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2016

(FOREIGN PORTION)							
EXPENDITURE	Sch.	AMOUNT. RS.	AMOUNT. RS.	INCOME	Sch.	AMOUNT. RS.	AMOUNT. RS.
To Direct Expenses	A		565746.00	By Donation Received			
				- Foreign Donation			31198.00
To Program Cost	B		963199.00				
To Direct Programme Cost	C		566265.00	By Grant in Aid Utilized			
				- As per ANNEXURE B	N		8063372.00
To Prog. Support Cost	D		109449.00	By Amount Transferred from			
To Other Direct Cost	E		368319.00	Fixed Assets Reserve	N		127081.29
To Staff Salaries & Personnel	F		4956568.00	By Bank Interest			
To Indirect Overhead Exps	G		418494.00	Syndicate Bank			26137.22
To Transfer to Actionaid for Unutilised grant			65262.00				
To Travel and Conference	H		41567.00				
To Kashipur land cost			2265.00				
To Consultant & other Services	I		7000.00				
To Bank Charges			252.37				
To Depreciation	J		127081.29				
To Excess of Income over expenditure			56320.85				
			<u>8247788.51</u>				<u>8247788.51</u>

This is the Consolidated Income and Expenditure Account signed in terms of our Report of even date.

For De Subir Kumar & Co

Chartered Accountants

FRN 317010E

CA. S. K. DE

MRN 053022

Proprietor

Kolkata, 14-07-2016



Secretary

Treasurer

For ISWAR SANKALPA

Treasurer

For ISWAR SANKALPA

President

For ISWAR SANKALPA

Secretary

ISWAR SANKALPA.
138 Shyamaprasad Mukherjee Road, Kolkata 700026

**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2016
(FOREIGN PORTION)**

RECEIPTS.	SCH AMOUNT	AMOUNT	PAYMENTS.	SCH AMOUNT	AMOUNT
To Balance B/d			By Direct Expenses	A	565746.00
Cash in hand	80741.20				
Synd. Bank A/C 95032010048521	1781533.61		By Program Cost	B	963199.00
Synd. Bank A/C 95032010054251	<u>2695.76</u>	1864970.57	By Direct programme cost	C	566265.00
To Donation Received			By Prog. Support Cost	D	109449.00
- Foreign Donation		31198.00	By Other Direct Cost	E	368319.00
To Grant in Aid Received			By Staff Salaries & Personnel	F	4956568.00
- Actonaid	299000.00		By Indirect Overhead Exps	G	418494.00
- Project Nayadaur (THF)	1878158.00		By Travel and Conference	H	41567.00
- Project Sarbari (Oak)	13023719.00		By Consultant & other Services	I	7000.00
- Project Sampurna(PHF)	<u>3000000.00</u>	18200877.00	By By Fixed Assets	J	144475.00
To Bank Interest			By Bank Charges		1512.00
Syndicate Bank		128207.95	By P. Tax paid	K	23360.00
To P. Tax received	K	23950.00	By T.D.S. paid	L	57852.00
To T.D.S. Deducted or Received	L	57305.00	By Employee's Cont. to PF	M	221504.00
To Employee Contribution to PF	M	226346.00	By Employer's Cont. to PF	M	247307.00
To Employer's Contribution to PF	M	252380.00	By Transfer to Actionaid for Unutilised grant		65262.00
To Advance Received for Netra land		50000.00	By Closing Balance C/d		
			Cash in hand		4381.20
			Synd. Bank A/C 95032010054251)		31699.58
			Synd. Bank A/C 95032010048521	12041274.74	12077355.52
Total.		<u>20835234.52</u>	Total.		<u>20835234.52</u>

Notes on Accounts - Annexure - C

This is the Receipts & Payments A/c signed in terms of our Report of even date.

For De Subir Kumar & Co

Chartered Accountants

FRN 317010E

CA. S. K. DE

MRN 053022

Proprietor

Kolkata, 14-07-2016

Secretary

Treasurer

For ISWAR SANKALPA

Prady
President

For ISWAR SANKALPA

Sarbari Kumar Roy
Secretary

For ISWAR SANKALPA

Illyaz
Treasurer

ISWAR SANKALPA
SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED
BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2015-16

SCHEDULE -A

ISWAR SANKALPA -GENERAL & FC

Direct Expenses

- Fc Renewal	Rs 550.00	Rs 550.00
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ASCENT

Direct Cost

- Honorarium to Teacher	60000.00	
- Vocational Trainer	60000.00	120000.00

SARBARI - OAK

- Diagnostics Charge	1520.00	
- Excursion	29863.00	
- Food Expenses	166968.00	
- Hygiene cost	9902.00	
- Medicine Cost	15332.00	223585.00

Direct Expenses - Actionaid

COMMUNITY MENTAL HEALTH	18493.00	
Draft Charge	212.00	
Identification of Key Member in the	8170.00	
IEC Material	46737.00	
NETWORKING WITH KMC OFFICIAL	4975.00	
Salary to Staff	82001.00	
SERIES OF TRAINING &	23707.00	
Staff Travel	1438.00	
Visibility Building	35878.00	221611.00
		565746.00

SCHEDULE -B

PROGRAMME COST

PROJECT SAMPOORNA


- Awareness & Advocacy	8929.00	
- Emergency Hospitalisation cost	69,589.00	
- Excursion	28,864.00	
- Food for DIC	42,593.00	
- Food for Shelter	3,84,593.00	
- Fuel for Ambulance	58,706.00	
- Fuel for Cooking	15,878.00	
- Hignite for DIC	2,234.00	
- Hignite for Shelter	8,503.00	
- Medicine for DIC	17,733.00	
- Medicine for Shelter	82,621.00	
- Medicine for UMHP	88,291.00	
- OD Assessment & Dev Session	80,092.00	
- Restoration & Prerestoration cost	248.00	
- Staff Travel	21,632.00	
- Team Building Session	23,476.00	
- Token Incentive for DIC	4,211.00	
- Token Incentive for Shelter	25,006.00	963199.00
		963199.00

SCHEDULE -C

DIRECT PROGRAMME COST

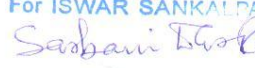
PROJECT NAYADAUR

-Advocacy Meeting	6610.00	
-Awareness Campaigning	12533.00	
-Clothes	11116.00	
-Food (DIC)	127072.00	
-Honorarium to Psychiatrist	216000.00	
- Hygiene Expenses	16776.00	
- Inhouse Treatment	176158.00	566265.00

For ISWAR SANKALPA

Treasurer

For ISWAR SANKALPA

Treasurer

For ISWAR SANKALPA

Secretary



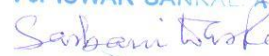
SCHEDULE - D			
<u>PROGRAMME SUPPORT COST</u>			
<u>PROJECT NAYADAUR</u>			
- Ambulance Fuel	16226.00		
- Communication	22200.00		
- Documentation	6694.00		
- Local Conveyance	54006.00		
- Audit Fee	4000.00		
- Printing & Stationary	6323.00	109449.00	109449.00
<u>SCHEDULE -E</u>			
<u>OTHER DIRECT COST</u>			
<u>SARBARI (OAK)</u>			
- Car Insurance (Bollero)	16966.00		
- Centre Hygine Exp.	6692.00		
- Centre Maintainace Exp.	65129.00		
- Communication Exp.	35164.00		
- Documentation	35010.00		
- Fuel for Cooking	34439.00		
- Fuel for Vehichle	64510.00		
- Fund Rising event	31710.00		
- Printing & Stationary	23535.00		
- Start up for Food Production(Utensils)	2905.00		
- Vehicle Maintenance	52259.00	368319.00	368319.00
<u>SCHEDULE -F</u>			
<u>STAFF SALARIES & PERSONNEL COST</u>			
<u>PROJECT - NAYADAUR</u>			
- Salary	1089089.00	1089089.00	
<u>PROJECT - SARBARI (OAK)</u>			
- Staff salaries and Others		2540699.00	
<u>SAMPOORNA</u>			
<u>Personnel Cost</u>			
- Admin Staff	237360.00		
- Programme Staff	1089420.00	1326780.00	4956568.00
<u>SCHEDULE -G</u>			
<u>Indirect Overhead</u>			
<u>PROJECT - SARBARI (OAK)</u>			
- Electricity / Communication Exp.	23908.00		
- Office Rent	82500.00	106408.00	
<u>Indirect Expenses - Actionaid</u>			
- Audit fee	2000.00		
- Internet & Comunication	820.00		
- Printing & stationery	9519.00	12339.00	
<u>SAMPOORNA</u>			
- Annual Report	8820		
- Annual Event	28739		
- Head Office Rent	44000		
- Website Hostings	697	82256.00	
<u>SAMPOORNA</u>			
<u>Overhead Cost</u>			
- Ambulance Maintenance Cost	23,601.00		
- Audit Fee	5,000.00		
- Center maintenance	12,913.00		
- Documentation	7,823.00		
- Internet & Communication	32,326.00		
- Printing and Stationary	34,607.00		
- Maintenance of Shelter	24,379.00	140649.00	
<u>ASCENT</u>			
<u>Indirect Cost</u>			
- Car Maintaince	22,842.00		
- Rent for livlihood training	54,000.00	76842.00	418494.00

For ISWAR SANKALTA

 President

For ISWAR SANKALTA

 Treasurer

For ISWAR SANKALTA

 Secretary



SCHEDULE - H

SARBARi

Travel & Conference

- Awareness & Advocacy
- Travel Exp.

24643.00		
16924.00	41567.00	41567.00

SCHEDULE - I

SARBARi

Consultant and Other Contract Services

7000.00

SCHEDULE - J

FIXED ASSETS

Separate sheet annexed

vide Annexure A

SCHEDULE - K

PROFESSION TAX PAYABLE

Balance brought forward from 2014-15	1630.00	
Add Deduction from salary during 15-16	23950.00	
	25580.00	
Less Paid during 15-16	23360.00	2220.00

SCHEDULE - L

INCOME TAX DEDUCTED AT SOURCE

Balance brought forward from 2014-15	5134.00	
Add Deduction from salary during 15-16	57305.00	
	62439.00	
Less Paid during 15-16	57852.00	4587.00

SCHEDULE - M

PROVIDENT FUND	Brought forward from previous year	Deducted from salary of current year	Deposited during the year	Carried forward to next year
Employee PF Contribution Received				
- Sarbari (OAK)	9248.00	104004.00	103833.00	9419.00
- Actionaid	0.00	1464.00	1464.00	0.00
- Sampoorina (PHF)	1488	61697.00	57627.00	5558.00
- Nayadaur (THF)	4289.00	59181.00	58580.00	4890.00
	15025.00	226346.00	221504.00	19867.00
Employer's Contribution to PF				
- Sarbari (OAK)	10490.00	115977.00	115980.00	10487.00
- Actionaid	0.00	1630.00	1630.00	0.00
- Sampoorina (PHF)	1688.00	68790.00	64289.00	6189.00
- Nayadaur (THF)	4868.00	65983.00	65408	5443.00
	17046.00	252380.00	247307.00	22119.00

SCHEDULE - N

Unutilized grant in Aid

As per Annexure B

Fixed Assets Reserve

As per Annexure B

For De Subir Kumar & Co

Chartered Accountants

FRN 317010E

CA. S. K. DE

MRN 053022

Proprietor

Kolkata, 14-07-2016

Secretary

Treasurer

For ISWAR SANKALPA

For ISWAR SANKALPA

For ISWAR SANKALPA

President

Treasurer

Secretary

ISWAR SANKALPA.

138 Shyamaprasad Mukherjee Road, Kolkata 700026

DETAILS OF FIXED ASSETS AS AT 31.3.2016

(FOREIGN PORTION)

ANNEXURE -A

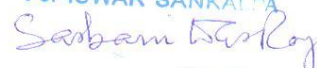
DESCRIPTION	BALANCE ON 31.3.2015	ADDITION FOR THE YEAR	TOTAL	RATE OF DEP.	DEPRECIATION	BALANCE ON 31.3.2016
ASCENT						
Computer(Ascent)	17500.50		17500.50	60%	10500.30	7000.20
NAYADAUR						
Ambulance		100000.00	100000.00	15%	12500.00	87500.00
SARBARI - oak						
Weight Machine	2520.00	0.00	2520.00	10%	252.00	2268.00
Gardening Equipment	2040.00		2040.00	15%	306.00	1734.00
Land Cost		3406773.00	3406773.00	0%	0.00	3406773.00
Vehicle 7 Star	494618.74		494618.74	15%	74192.81	420425.93
Councilling Cuble	78298.65		78298.65	10%	7829.87	70468.79
Furniture	159408.58	29475.00	188883.58	10%	18313.11	170570.47
Computer & Laptop	5312.00		5312.00	60%	3187.20	2124.80
Total:	759698.47	3536248.00	4295946.47		127081.29	4168865.18



For ISWAR SANKALPA


Treasurer

For ISWAR SANKALPA


Secretary

For ISWAR SANKALPA


President

ANNEXURE - B

SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2016

DETAILS OF UNUTILIZED GRANT AS AT 31.3.2016

DESCRIPTION OF GRANTS / NAME OF FUNDS	ASCENT	SAMPOORN A	Actionaid	NAYADAUR	SARBARI - OAK	GRAND TOTAL
UNUTILIZED GRANT IN AID						
As per Last A/C	451502.86	2,35,492.15		5770.35	4755876.32	5448641.68
Add Received grant for the year	0.00	3000000	299000	1878158.00	13023719.00	18200877.00
	451502.86	3235492.15	299000.00	1883928.35	17779595.32	23649518.68
Add Net of Bank Interest reduced by Bank Charges	-	56944.62		2970.82	40895.66	100811.10
	451502.86	3292436.77	299000.00	1886899.17	17820490.98	23750329.78
Less Utilized this year						0.00
- Refund by way of transfer to other fund						0.00
- Purchase of Assets	-			100000	3436248.00	3536248.00
- Revenue Expenses	196842.00	2512884	299000	1764803	3289843	8063372.00
Closing Balance	254660.86	779552.77	0.00	22096.17	11094399.98	12150709.78

DETAILS OF FIXED ASSETS RESERVE AS AT MARCH 31, 2016

Fund created for fixed assets acquired out of grant during earlier years by transfer FROM General Fund	17500.50				742197.97	759698.47
Add Fixed Assets acquired out of Grant received this year	-			100000.00	3436248.00	3536248.00
	17500.50	0.00		1,00,000.00	4178445.97	4295946.47
Less Transfer to Income and Expenditure Account for Depreciation	10500.30			12500.00	104080.99	127081.29
Closing Balance	7000.20	0.00		87,500.00	4074364.98	4168865.18



For ISWAR SANKALPA

[Signature]
Treasurer

For ISWAR SANKALPA

[Signature]
Secretary

For ISWAR SANKALPA

[Signature]
President

ISWAR SANKALPA
SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED
BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2015-16

ANNEXTURE 'C'

NOTES TO THE ACCOUNTS ANNEXED TO THE STATEMENT OF ACCOUNTS

1. Books of Accounts have been maintained on Cash Basis of Accounting.
2. Income and expenditure have been recognised when they are actually realised or spent.
3. Depreciation has been provided on WDV.
4. Grant in Aid has been accounted for in concurrence with AS 12. The amount of Grant received is recognised as income to the extent of amount actually spent under Revenue Concept during the year. An equivalent amount of current year depreciation on wdv of assets acquired out of grant fund has been written back to Revenue account in accordance with the AS and Guidelines issued by ICAI.
5. During the year General foreign donations has been received for Rs 31198
6. As per terms of the Funding Agencies as in case of Nayadaur, Sarbari(OAK), Sampurna the amount of Interest and bank charges have been included in the aggregate amount of Grant In Aid. During the year the bank interest amounting to Rs 102070.73 and bank charges amounting to Rs 1259.63 have been so included in the aggregate Grant received.
7. During the year Iswar Sankalpa has spent in aggregate Rs 1253258 for administration expenses out of foreign contribution as follows:-

Nayadaur	98017.00
Ascent	76842.00
Sampurna	330905.00
Sarbari	727155.00
ActionAid	20339.00
	<u>1253258.00</u>

For De Subir Kumar & Co

Chartered Accountants

FRN 317010E

CA. S. K. DE

MRN 053022

Proprietor

Kolkata, 14-07-2016



Secretary

Treasurer

For ISWAR SANKALPA

[Signature]
Treasurer

For ISWAR SANKALPA

[Signature]
Secretary

[Signature]
Treasurer