

# DE SUBIR KUMAR & CO

*Chartered Accountant*

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

## INDEPENDENT AUDITOR'S REPORT

To  
The Members  
Iswar Sankalpa  
138 S. P. Mukherjee Road,  
Kolkata 700026

### **Report on the Financial Statements – Foreign Contribution Part only.**

We have audited the Consolidated Financial Statements (Foreign Contribution part) of ISWAR SANKALPA, a Society registered under the Societies Registration Act 1961 which comprise the consolidated Balance sheet as at March 31, 2019, and the Consolidated Income and Expenditure Account and the Consolidated Receipts and Payments Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

The consolidated financial statements have been compiled and prepared incorporating the independently prepared financial statements audited by us as at 31<sup>st</sup> March, 2019 of the General Fund – FC, Project ASCENT, SAMPOORNA, NAYADAUR, SAMBANDHAN – TIDES FOUNDATION, and CORE SUPPORT.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management of the Society is responsible for the preparation of the financial statements and give a true and fair view of the financial position and financial performance in accordance with the Accounting Standards generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and compilation of the financial statements that give a true and fair view and free from material misstatement, whether due to fraud or error.

### **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 the Standard on Auditing 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.

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Email: [subir1958.sd@gmail.com](mailto:subir1958.sd@gmail.com); [subir\\_de@ymail.com](mailto:subir_de@ymail.com)

# DE SUBIR KUMAR & CO

Chartered Accountant

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

## Emphasis on matters

We have emphasized on the facts that the items of accounts relating to foreign contribution for the General Fund and individual Projects of the Society carried out by it are recorded as independent set of separate units of Accounts and the consolidated statements of accounts are prepared incorporating them accordingly.

Further the Grants in Aid received for each project are considered as new or added liability in the each project.

Further, where the terms and conditions of the funding agencies so provide, the interest earned and the bank charges deducted are apportioned to the integral part of grants funded and otherwise the rest of interest and bank charges are apportioned to the Income and Expenditure Account as part of revenue items.

## Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). 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 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.

## Opinion

In our opinion, the accompanying consolidated financial statements of the entity are prepared, in all material respects, in accordance with the Laws of the country applicable to the Non-Government Organizations or Institutions and give a true and fair view

1. of the consolidated financial position (foreign contribution part) of the entity as at March 31, 2019,  
and
2. of its consolidated financial performance (foreign contribution part) for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

For De Subir Kumar & Co

Chartered Accountants

Firm's Registration No. 317010E

CA Subir Kumar De

Proprietor

Membership No. 053022

Kolkata: Date: 19 - 12 - 2019

Mobile: 8017917427; 9433116166; 7604008344;

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**ISWAR SANKALPA.**

138 Shyamaprasad Mukherjee Road, Kolkata 700026

**CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2019 (FOREIGN CONTRIBUTION)**

<u>LIABILITIES.</u>	<u>Sch</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>ASSETS.</u>	<u>Sch</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<b>GENERAL FUND</b>				<b>FIXED ASSETS</b>	<b>H</b>		10224260
As per last A/c		1033213					
Less : Excess of expenditure over Income		<u>53238</u>	979975	<b>Advance for Land</b>			
				- Advance against Construction(Kaship		8274	
				- At Netra, Jibontala		<u>200000</u>	208274
<b>CORPUS FUND</b>				<b>CASH AND BANK BALANCES</b>			
As per Last A/C			29034				
<b>FIXED ASSETS RESERVE</b>	J		10055620	Synd.Bank A/C 95032010048521		12060981	
- Annexure - B				Synd.Bank A/C 95032010054251		29850	12090831
<b>CURRENT LIABILITIES</b>				Cash in hand			43085
Unutilized Grant in Aid	J		11381678				
- Annexure - B							
Profession Tax Payable	F		5560				
Tax Deducted at source	G		24799				
Employees cont. to PF Payabl	I		44891				
Employers cont. to PF Payabl	I		44893				
<b>Total.</b>			<u><b>22566450</b></u>	<b>Total.</b>			<u><b>22566450</b></u>

**Notes on Accounts - Annexure C**

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

**For De Subir Kumar & Co**

Chartered Accountants

FRN 317010E

Secretary

Treasurer

CA SUBIR KUMAR DE

Proprietor

MRN 053022

Kolkata, 19-12-2019

For ISWAR SANKALPA

For ISWAR SANKALPA

*Prabir Paul*  
President

*Sarbari Dasgupta*  
Secretary

For ISWAR SANKALPA

*Prabir Paul*  
Treasurer

# ISWAR SANKALPA.

138 Shyamaprasad Mukherjee Road, Kolkata 700026

## CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019 (FOREIGN CONTRIBUTION)

EXPENDITURE	Sch	AMOUNT. RS.	AMOUNT. RS.	INCOME	Sch	AMOUNT. RS.	AMOUNT. RS.
To Direct programme cost	A		3460098	By Donation Received			
				- Foreign Donation			157634
To Programme Related cost	B		929860				
				By Grant in Aid Utilized			
To Programme Support cost	C		410256	- As per ANNEXURE B	J		17257957
				By Amount Transferred from			
To Staff Salary & Others	D		12191837	Fixed Assets Reserve	J		948489
				By Bank Interest			
To Overhead Cost	E		542491	Syndicate Bank			68026
To Bank Charges			1678				
To Depreciation	H		949124	By Excess of expenditure over income			53238
			<u>18485344</u>				<u>18485344</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 SUBIR KUMAR DE

Proprietor

MRN 053022

Kolkata, 19-12-2019

Secretary

Treasurer

For ISWAR SANKALPA

*Prabir Paul*  
President

For ISWAR SANKALPA

*Sarbani Das Ray*  
Secretary

For ISWAR SANKALPA

*[Signature]*  
Treasurer

**ISWAR SANKALPA.****138 Shyamaprasad Mukherjee Road, Kolkata 700026****CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019 (FOREIGN CONTRIBUTION)**

RECEIPTS.	SCH AMOUNT	AMOUNT	PAYMENTS.	SCH AMOUNT	AMOUNT
To Balance B/d			By Direct programme cost	A	3460098
Cash in hand	19844				
Synd. Bank A/C 95032010048521	19170894		By Programme Related cost	B	929860
Synd. Bank A/C 95032010054251	<u>14088</u>	19204826	By Programme Support cost	C	410256
To Donation Received					
- Foreign Donation		157634	By Staff Salary & Others	D	12191837
To Grant in Aid Received			By Overhead Cost	E	542491
- Project Nayadaur (THF)	2182338				
- Core Support - oak	6584266		By Bank Charges		5278
- HUBEJE	474713				
- Project Sampoorana(PHF)	<u>2081653</u>	11322970	By P.Tax paid	F	67980
To Bank Interest			By T.D.S. paid	G	305421
Syndicate Bank		719600	By Employee's Cont. to PF	I	522075
To P.Tax received	M	69140			
To T.D.S. Deducted or Received	N	330220	By Employer's Cont. to PF	I	521963
To Employee Contribution to PF	O	531299			
To Employer's Contribution to PF	O	531189	By By Fixed Assets	H	1775703
			By Closing Balance C/d		
			Cash in hand		43085
			Synd. Bank A/C 95032010048521		12060981
			Synd. Bank A/C 95032010054251		<u>29850</u>
					12133916
<b>Total.</b>		<b><u>32866878</u></b>	<b>Total.</b>		<b><u>32866878</u></b>

Notes on Accounts - Annexure - C

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

**For De Subir Kumar & Co**

Chartered Accountants

FRN 317010E

CA SUBIR KUMAR DE

Proprietor

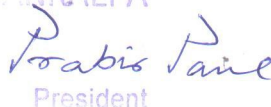
MRN 053022

Kolkata, 19-12-2019

Secretary

Treasurer

For ISWAR SANKALPA

  
 Prabir Pande  
 President

For ISWAR SANKALPA

  
 Sarbani Dasgupta  
 Secretary

For ISWAR SANKALPA

  
 Treasurer



**ISWAR SANKALPA**  
**SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED**  
**BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2018-19**

**SCHEDULE -A**

**Direct Programme Cost**

**ISWAR SANKALPA -GENERAL (FC)**

**Nayagram Project Cost**

- Travel cost	1800	
- Utensils cost	<u>3400</u>	5200

**ASCENT**

- Refreshment of Trainee		81301
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**SAMBANDHAN- Tides**

**Urban Mental Health Programme**

- Awareness and	257075	
- Advocacy	13575	
- Ambulance fuel cost	67000	
- Diagnostics cost	42459	
- Emergency hospitalisation cost	42570	
- Rehabilitation	<u>80417</u>	503096

**- Reintegration of HPMI**

- Reintegration cost	1011	
- Incentive support for resettlement	11708	
- Outreach work, shg, meeting	19500	
- Medicine for followup	243	
- Follow-up of reintegration cost	<u>6978</u>	39440

**PROJECT SAMPOORNA -PHF**

- Food for DIC	47360	
- Food for Shelter	396662	
- Fuel for Ambulance	79500	
- Fuel for Cooking	32738	
- Agriculture Rehabilitation cost	186346	
- Hygiene for DIC	3808	
- Hygiene for Shelter	16799	
- Medicine for DIC	15749	
- Medicine for Shelter	92167	
- Emergency Hospitalisation	68945	
- Awareness & Advocacy	14063	
- Restoration & Prerestoration	20117	
- Staff Travel	27262	
- Token Incentive for DIC	4470	
- Token Incentive paid for kashipur	211200	
- Travel cost for Shelter residents	<u>27050</u>	1244236

**Core Support - Oak**

- Emergency Hospitalisation	13688	
- Fuel for Vehicle	129500	
- Fund Rising event	32650	
- Training material cost	109966	
- Travel Exp.	72592	
- Awareness & Advocacy	58712	
- Token incentive for café girls	64100	
- Token Incentive for clients	<u>101670</u>	582878

**SAMBANDHAN -TIDES**

**Community care**

- Food for H.M.I.	77110	
- Medicine Expenses	126307	
- Caregiver Incentive	9000	
- Dic	14000	
- Cloth & hygiene Expenses	<u>34277</u>	260694

For ISWAR SANKALPA

*Roabir Paul*  
President



For ISWAR SANKALPA

*Sarbani Dasgupta*  
Secretary

For ISWAR SANKALPA

*Shreyas*  
Treasurer

**PROJECT NAYADAUR -THF**

- Business Campaigning	17191		
- Caregivers Meeting	39602		
- Clothes	12320		
- Food ( DIC)	120490		
- Honorarium to Psychiatrist	288000		
- Hygiene Expenses	12606		
- Local Conveyance	55406		
- Ambulance Fuel	21000		
- Inhouse Treatment	176638	743253	3460098

**SCHEDULE -B****Programme Related Cost****ISWAR SANKALPA -GENERAL & FC**

- Annual Report	10000		
- Improvement of Living Space	20600	30600	

**Nayagram Project Cost**

- Documentation	34043		
- Setting up cost	18458		
- Lease of Land (1/4 )	53750	106251	

**SAMBANDHAN - TIDES**

- Independent group home setup cost	6073		
- UMHP setting up cost	1830	7903	
- Research & Development			
- Standarization & capacity building	11070		
- Fund Raising event cost	19100		
- Annual Publication	11340		
- Audio & Visual development	17800	59310	

**PROJECT SAMPOORNA -PHF**

- Annual Event	34000		
- Annual Report	10080		
- Center maintenance	10940		
- Maintenance of Shelter	40060		
- Excursion	36185		
- Independent Home Setup Cost	30889		
- Team Building Session	5437		
- Upgrade the Kitchen	90390	257981	

**Core Support - Oak**

- Annual Report Publication	18900		
- Café Maintaince cost	113798		
- Café promotion cost	9453		
- Excursion	21165		
- Shelter Maintainance Exp.	80989		
- Audio Visual development	53757		
- Consultant cost for OD	114757		
- Staff Training & Capasity Building	54996	467815	929860

**SCHEDULE -C****Programme Support Cost****ISWAR SANKALPA -GENERAL & FC**

- Internet Cost (Kashipur)	7500	7500	
Café Unit - Side by Side			
- Internet Cost	2500		
- Printing & Stationery	55305	57805	

**PROJECT NAYADAUR - THF**

- Communication	21348		
- Documentation	7013		
- Printing & Stationary	6981	35342	

For ISWAR SANKALPA

*Robin Paul*  
President



For ISWAR SANKALPA

*Sarbani Dasgupta*  
Secretary

For ISWAR SANKALPA

*[Signature]*  
Treasurer

**BANDHAN -TIDES**

- Communication	34659		
- Documentation	5117		
- Printing & Stationary	<u>48986</u>	88762	

**Core Support(OAK)**

- Communication Exp.	39404		
- Documentation	37521		
- Printing & Stationary	<u>48495</u>	125420	

**SAMPOORNA - PHF**

- Documentation	13014		
- Internet & Communication	42747		
- Printing and Stationary	<u>39666</u>	95427	<u>410256</u>

**SCHEDULE -D****STAFF SALARIES & PERSONNEL COST****SAMBANDHAN -TIDES**

5218076

**CORE SUPPORT (OAK)**

- Staff Salaries & others	3637192		
- Social security for staff(esi)	<u>63000</u>	3700192	

**General(FC)**

- Vocation Trainer salary	41800		
- Project Coordinator salary(Nayagram)	<u>55000</u>	96800	

**PROJECT - Nayadaur (THF)**

1356510

**SAMPOORNA - PHF**

- Admin Staff	379820		
- Programme Staff	<u>1440439</u>	<u>1820259</u>	<u>12191837</u>

**SCHEDULE -E****Overhead Cost****CORE SUPPORT (OAK)**

-Office Electricity / Communication Exp.	28921		
- Vehicle maintainance	82541		
- Audit fees	6000		
- Garage Rent	27500		
- Office Rent	<u>72600</u>	217562	

**SAMPOORNA - PHF**

- Head Office Rent	71500		
- Ambulance Maintenance Cost	25281		
- Audit FEE	<u>5500</u>	102281	

**ASCENT**

- Car Maintaince		25304	
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**GENERAL FUND FC & Local**

- Certification fees for fc return	3500		
- Computer Maintaince cost	33750		
- Vehicle Maintaince	16984		
- Audit fees (SIDE BY SIDE)	<u>4000</u>	58234	

**PROJECT NAYADAUR - THF**

- Audit Fee		4500	
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**SAMBANDHAN -TIDES**

- Financial Consultant cost	117660		
- Audit Fee	6600		
- Laptop & Desktop maintaince	<u>10350</u>	134610	<u>542491</u>

For ISWAR SANKALPA

Sankar Paul  
President

For ISWAR SANKALPA

Sarbanu Bisray  
Secretary

For ISWAR SANKALPA

Sankar Paul  
Treasurer



**SCHEDULE -H**  
**FIXED ASSETS**

Separate sheet annexed

vide Annexure A

**SCHEDULE -F**  
**PROFESSION TAX PAYABLE**

Balance brought forward from 2017-18	4400	
Add Deduction from salary during 18-19	69140	
	73540	
Less Paid during 18-19	67980	5560

**SCHEDULE - G**  
**INCOME TAX DEDUCTED AT SOURCE**

Balance brought forward from 2017-18	0	
Add Deduction during the year 18-19	330220	
	330220	
Less Paid during 18-19	305421	24799

**SCHEDULE - I**

<u>PROVIDENT FUND</u>	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)	10028	175412	169887	15553
- Sambandhan	11422	166523	164136	13809
- General (fc)	0	5028	5028	0
- The Collinsson Trust	528		528	0
- Sampoorina	8202	116273	115088	9387
- Nayadaur	5487	68063	67408	6142
	35667	531299	0	522075
				44891
Employer's Contribution to PF				
- Sarbari (OAK)	10028	175413	169888	15553
- Sambandhan	11422	166392	164005	13809
- General (fc)	0	5028	5028	0
- The Collinsson Trust	528		528	0
- Sampoorina	8202	116269	115084	9387
- Nayadaur	5487	68087	67430	6144
	35667	531189	0	521963
				44893

**SCHEDULE - J**

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 SUBIR KUMAR DE

Proprietor

MRN 053022

Kolkata, 19-12-2019

Secretary

Treasurer

For ISWAR SANKALPA

*[Signature]*  
Treasurer

For ISWAR SANKALPA

For ISWAR SANKALPA

*[Signature]*

President

Secretary

# ISWAR SANKALPA.

138 Shyamaprasad Mukherjee Road, Kolkata 700026

## DETAILS OF FIXED ASSETS AS AT 31.3.2019

## ANNEXURE - A

DESCRIPTION	BALANCE ON 31.3.2018	ADDITION FOR THE YEAR	TOTAL	RATE OF DEP.	DEPRECIATION	BALANCE ON 31.3.2019
<b>ISWAR SANKALPA G. F.(FC)</b>			0			
Furniture -Nayagram	8211	22000	30211	10%	1738	28473
Bedding - Nayagram		54280	54280	10%	2262	52018
Lease of land (3/4)		161250	161250			161250
Electrification cost - Nayagram		65400	65400	15%	4496	60904
Furniture for Café	20854		20854	10%	2085	18769
Printer for Café	9763		9763	15%	1464	8299
Electrical Equipment	49553		49553	15%	7433	42120
Laptop		60000	60000			60000
Paperplate Machine		136618	136618	15%	11954	124664
Kitchen Equipment for Cafeta	141562		141562	15%	21234	120328
<b>ASCENT</b>			0			
Computer(Ascent)	1120		1120	60%	672	448
Sewing Machine	8176		8176	10%	818	7358
Kitchen Equipment for Cafeta	115875		115875	15%	17381	98494
Furniture	10544		10544	10%	1054	9490
<b>NAYADAUR</b>			0			
Ambulance	63219		63219	15%	9483	53736
Camera		36500	36500			36500
<b>SAMBANDHAN - Tides</b>			0			
Laptop(Sambandhan)	72870		72870	60%	43722	29148
Electric Equipment		19600	19600	15%	2450	17150
<b>SARBARI - oak</b>			0			
Land cost (Kashipur)	3406773		3406773	0%		3406773
Weight machine	1639		1639	15%	246	1393
Café cost (Chetla)	4300114		4300114	15%	645017	3655097
Civil Construction Process in Kashipur	655267	1199655	1854922	10%	92746	1762176
Electrification cost(Kashipur)	5691		5691	15%	854	4837
Gardening Equipment	1253		1253	15%	188	1065
Vehicle 7 Star	303758		303758	15%	45564	258194
Counselling Cubicle	57080		57080	10%	5708	51372
Furniture	138162	20400	158562	10%	14837	143725
Computer & Laptop	26196		26196	60%	15718	10478
<b>Total:</b>	<b>9397681</b>	<b>1775703</b>	<b>11173384</b>		<b>949124</b>	<b>10224260</b>

For ISWAR SANKALPA

*Sarbanu*  
President

For ISWAR SANKALPA

*Sarbanu*  
Secretary

For ISWAR SANKALPA

*Sarbanu*  
Treasurer



**SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2019**

**DETAILS OF UNUTILIZED GRANT AS AT 31.3.2019**

DESCRIPTION OF GRANTS / NAME OF FUNDS	ASCENT - The Collison Trust	SAMPOORNA - PHF	NAYADAUR	Sambandha n- Tides Foundation	Café Unit - Side by side	Men Shelter- Wereld Missie Hulp	Core Support - OAK	GRAND TOTAL
<b>UNUTILIZED GRANT IN AID</b>								
As per Last A/C	227920	1456155	3266	9339998	166947	354262	6734596	18283144
Add Received grant for the year		2081653	2182338		474713		6584266	11322970
	227920	3537808	2185604	9339998	641660	354262	13318862	29606114
Add Net of Bank Interest reduced by Bank Charges	0	60480	4682	269815			312996	647974
	227920	3598289	2190287	9609813	641660	354262	13631858	30254088
Less Utilized this year								0
- Refund by way of transfer to other fund								
- Purchase of Assets			36500	19600	141680	196618	1220055	1614453
- Revenue Expenses	106605	3520184	2139605	6311891	65205	20600	5093867	17257957
- Transfer to General Fund								0
<b>Closing Balance</b>	<b>121315</b>	<b>78105</b>	<b>14182</b>	<b>3278322</b>	<b>434775</b>	<b>137044</b>	<b>7317936</b>	<b>11381678</b>

**DETAILS OF FIXED ASSETS RESERVE AS AT MARCH 31, 2019**

Opening balance	135716		63219	72870	221919	0	8895932	9389656
Add Fixed Assets acquired out of Grant received this year	0							
	135716							
Less Transfer to Income and Expenditure Account for Depreciation	19925		9483	46172	40078	11954	820877	948489
<b>Closing Balance</b>	<b>115791</b>		<b>90236</b>	<b>46298</b>	<b>323521</b>	<b>184664</b>	<b>9295110</b>	<b>10055620</b>

For ISWAR SANKALPA

*Prabir Pame*

President

For ISWAR SANKALPA

*Sasbani Dasgupta*

Secretary

For ISWAR SANKALPA

Treasurer





**ISWAR SANKALPA**  
**SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED**  
**BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2018-19**  
**ANNEXURE 'C'**

Significant accounting policies:-

1. Books are maintained on Cash Basis of Accounting System.
2. Income & Expenditure Account have been recognised when they are actually realized or spent.
3. Depreciation has been provided on WDV where is applicable.
4. Grant in Aid has been accounted for in concurrence with the guidelines forward in case of Government grant. The amount of Grant received recognised as income to the extent of amount actually spent under Revenue Concept during the year.
5. Separate Balance Sheets have been prepared for all Programmes as Independent unit and they are consolidated at the end of the financial year.
6. The Grant in Aid received and utilized for Recurring expenses is recognised as Income to the extent utilized in the current year and transferred to Income and Expenditure A/C.
7. The Grant in Aid received and utilized for acquisition of Fixed assets in the current year is transferred to Fixed Assets Reserve Fund.

Notes on Accounts:-

8. During the year grant in aid of Rs. 1,72,57,957 is utilized on Revenue account and is recognised as income.
9. The grant utilized to the extent of Capital Expenditure of Rs 17,75,703 for acquisition of Fixed Assets out of Grant in Aid received has been transferred to Fixed Assets Reserve.
10. An amount of Rs.9,48,489 current year depreciation on wdv of assets acquired out of grant fund has been written back to Revenue Account in accordance Guidelines issued by ICAI.
11. During the year General donation has been received of Rs.157634.
12. During the year total Grant In aid has been received of Rs.11322970.
13. As per terms of the Funding Agencies as in case of Sambandhan, Nayadaur, core support and Sampoorana the amount of bank interest and Bank Charges have been included in the aggregate amount of Grant In Aid. During the year the interest amounting to Rs.651574 and Bank charges amounting to Rs 3600 have been so included in the aggregate Grant received.
19. During the year Iswar Sankalpa has spent in aggregate Rs 5456872 for administrative expenses contribution as follows :-

Nayadaur	118142
The Collinsson Trust	25304
Sampoorana - PHF	638608
Sambandhan - Tides	2289297
General - Fo	186040
Core Support	2199481

**For De Subir Kumar & Co**

Chartered Accountants

FRN 317010E

CA SUBIR KUMAR DE

Proprietor

MRN 053022

Kolkata, 19-12-2019

Secretary

Treasurer

**For ISWAR SANKALPA**

*[Signature]*  
Treasurer

**For ISWAR SANKALPA**

*[Signature]*  
President

**For ISWAR SANKALPA**

*[Signature]*  
Secretary