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# DE SUBIR KUMAR & CO

*Chartered Accountant*

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

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## INDIPENDENT AUDITOR'S REPORT FOR 2016 - 2017

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, 2017 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 Core Support (FCRA), Nayadaur (FCRA), Ascent (FCRA), Sampoorna (FCRA), Sambandhan (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](mailto:subir_de@ymail.com); [subir1958.sd@gmail.com](mailto:subir1958.sd@gmail.com)



# DE SUBIR KUMAR & CO

Chartered Accountant

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

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, 2017 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, 02 - 08 - 2017



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Mobile: 9433116166; 8017917427; 9903813661; Land - (033) - 24131506  
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**ISWAR SANKALPA.**  
**138 Shyamaprasad Mukherjee Road, Kolkata 700026**  
**CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2017**  
**(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>
<b>GENERAL FUND</b>				<b>FIXED ASSETS</b>	<b>J</b>		4183286.63
As per last A/c		227852.74					
Add: Excess of Income over Expenditure		<u>596352.09</u>	824204.83	<b>Advance for Land</b>			8274.00
				- Advance against Civil Work( Kashipur)			
				- At Netra, Jibontala	<u>310000.00</u>		310000.00
<b>FIXED ASSETS RESERVE</b>	<b>N</b>		4168496.95	<b>CASH AND BANK BALANCES</b>			
- Annexure - B							
				Synd. Bank A/C 95032010048521	17678907.4		
<b>Unutilized Grant in Aid</b>	<b>N</b>		17175321.94	Synd. Bank A/C 95032010054251	30100.47	17709007.89	
- Annexure - B				Cash in hand			6740.20
Profession Tax Payable	K		1610.00				
Tax Deducted at source	L		6058.00				
Employees cont. to PF Payable	M		19692.00				
Employers cont. to PF Payable	M		21925.00				
<b>Total.</b>			<u><b>22217308.72</b></u>	<b>Total.</b>			<u><b>22217308.72</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

CA. S. K. DE

MRN 053022

Proprietor

Kolkata, 02-08-2017



Secretary

Treasurer

**For ISWAR SANKALPA**

*[Signature]*  
President

**For ISWAR SANKALPA**

*[Signature]*  
Secretary

**For ISWAR SANKALPA**

*[Signature]*  
Treasurer

**ISWAR SANKALPA.**

138 Shyamaprasad Mukherjee Road, Kolkata 700026

**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2017  
(FOREIGN PORTION)**

<u>EXPENDITURE</u>	<u>Sch.</u>	<u>AMOUNT.</u> <u>RS.</u>	<u>AMOUNT.</u> <u>RS.</u>	<u>INCOME</u>	<u>Sch.</u>	<u>AMOUNT.</u> <u>RS.</u>	<u>AMOUNT.</u> <u>RS.</u>
To Direct Expenses	A		85029.00	By Donation Received			
				- Foreign Donation			560508.70
To Program Cost	B		1346704.00				
To Direct Programme Cost	C		1743468.00	By Grant in Aid Utilized			
				- As per ANNEXURE B	N		7857127.00
To Prog. Support Cost	D		106221.00	By Fixed assets Reserve			
				written off	N		117668.23
To Other Direct Cost	E		357173.00				
To Staff Salaries & Personnel	F		3682443.00	By Bank Interest			
				Syndicate Bank			38041.71
To Indirect Overhead Exps	G		436538.00				
To Travel and Conference	H		9271.00				
To Independent living programme cost at kashipur			7657.00				
To Consultant & other Services	I		90280.00				
To Bank Charges			130.99				
To Depreciation	J		112078.56				
To Excess of Income over expenditure			596352.09				
<b>Total.</b>			<b>8573345.64</b>	<b>Total.</b>			<b>8573345.64</b>

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, 02-08-2017



Secretary

Treasurer

**For ISWAR SANKALPA**  
President**For ISWAR SANKALPA**  
Secretary**For ISWAR SANKALPA**  
Treasurer



**ISWAR SANKALPA.**

138 Shyamaprasad Mukherjee Road, Kolkata 700026

**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2017  
(FOREIGN PORTION)**

RECEIPTS.	SCH AMOUNT	AMOUNT	PAYMENTS.	SCH AMOUNT	AMOUNT
To Balance B/d			By Direct Expenses	A	85029.00
Cash in hand		4381.20			
Synd.Bank A/C 95032010048521	12041274.74		By Program Cost	B	1346704.00
Synd.Bank A/C 95032010054251	<u>31699.58</u>	12077355.52	By Direct programme cost	C	1743468.00
<b>To Donation Received</b>			By Prog. Support Cost	D	106221.00
- Foreign Donation		560508.70	By Other Direct Cost	E	357173.00
<b>To Grant in Aid Received</b>			By Staff Salaries & Personnel	F	3682443.00
- Project Nayadaur (THF)	1841787.00		By Indirect Overhead Exps	G	436538.00
- Project Sambandhan (TIDES)	7157241.36				
- Project Ascent - The Collinson trust	488294.00		By Travel and Conference	H	9271.00
- Project Sampoorana(PHF)	<u>2997675.00</u>	12484997.36	By Consultant & other Services	I	90280.00
<b>To Bank Interest</b>			By Bank Charges		4164.00
Syndicate Bank		556116.51	By P.Tax paid	K	27200.00
<b>To P.Tax received</b>	K	26590.00	By T.D.S. paid	L	70979.00
<b>To T.D.S. Deducted or Received</b>	L	72450.00	By Employee's Cont. to PF	M	232574.00
<b>To Employee Contribution to PF</b>	M	232399.00	By Employer's Cont. to PF	M	258944.00
<b>To Employer's Contribution to PF</b>	M	258750.00	By By Fixed Assets	J	126500.00
<b>To Advance Received for Netra land</b>		40000.00	By Independent living programme cost at kashipur		7657.00
			By By Civil work Expenses for Kashipur		8274.00
			By Closing Balance C/d		
			Cash in hand		6740.20
			Synd.Bank A/C 95032010048521	17678907.4	
			Synd.Bank A/C 95032010054251	30100.47	17715748.09
<b>Total.</b>		<u><b>26309167.09</b></u>	<b>Total.</b>		<u><b>26309167.09</b></u>

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. S. K. DEB

MRN 053022

Proprietor

Kolkata, 02-08-2017



Secretary

Treasurer

**For ISWAR SANKALPA**

President

**For ISWAR SANKALPA**

Treasurer

**For ISWAR SANKALPA**

Secretary

**ISWAR SANKALPA**  
**SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED**  
**BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2016-17**

**SCHEDULE -A**

**Direct Expenses**

**ASCENT**

**Direct Cost**

- Honorarium to project Coordinator	60000.00	
- Ambulance fuel	1000.00	
- Refreshment of Trainee	<u>24029.00</u>	85029.00

**SCHEDULE -B**

**PROGRAMME COST**

**PROJECT SAMPOORNA**

- Excursion	35,428.00	
- Food for DIC	58,698.00	
- Food for Shelter	4,37,950.00	
- Fuel for Ambulance	60,000.00	
- Fuel for Cooking	19,050.00	
- Hygiene for DIC	2,884.00	
- Hygiene for Shelter	10,684.00	
- Medicine for DIC	21,810.00	
- Medicine for Shelter	89,869.00	
- Medicine for UMHP	2,21,801.00	
- OD Assessment for staff	1,46,515.00	
- Independent Group Home Rent	50,000.00	
- Independent Home Setup Cost	15,025.00	
- Emergency Hospitalisation	78,069.00	
- Awareness & Advocacy	9,834.00	
- Restoration & Prerestoration	23,358.00	
- Team Building Session	16,011.00	
- Staff Travel	27,266.00	
- Token Incentive for DIC	3,824.00	
- Travel cost for Shelter residents	<u>18,628.00</u>	1346704.00

For ISWAR SANKALPA

*[Signature]*  
President

**SCHEDULE -C**

**DIRECT PROGRAMME COST**

**PROJECT NAYADAUR**

- Advocacy Meeting	13600.00	
- Awareness Campaigning	14873.00	
- Clothes	7580.00	
- Food ( DIC)	119870.00	
- Honorarium to Psychiatrist	237600.00	
- Hygiene Expenses	11654.00	
- Inhouse Treatment	182910.00	
- Salary to staff	<u>1155381.00</u>	1743468.00

**SCHEDULE - D**

**PROGRAMME SUPPORT COST**

**PROJECT NAYADAUR**

- Ambulance Fuel	18969.00	
- Communication	22848.00	
- Documentation	5443.00	
- Local Conveyance	47951.00	
- Audit Fee	4000.00	
- Printing & Stationary	<u>7010.00</u>	106221.00



For ISWAR SANKALPA

*[Signature]*  
Secretary

For ISWAR SANKALPA

*[Signature]*  
Treasurer

**SCHEDULE -E****OTHER DIRECT COST****Core Support (OAK)**

- Annual Report Publication	19240.00		
- Car Insurance (Bollero)	15761.00		
- Communication Exp.	23204.00		
- Documentation	1373.00		
- Excursion	14658.00		
- Fuel for Vehicle	82500.00		
- Fund Rising event	25034.00		
- Printing & Stationary	18385.00		
- Shelter Maintenance Exp.	33760.00		
- Token Incentive for clients	92945.00		
- Vehicle maintenance	<u>30313.00</u>		
		357173.00	

**SCHEDULE -F****STAFF SALARIES & PERSONNEL COST****Core Support (OAK)**

- Staff salaries and Others	2283027.00		
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**SAMPOORNA****Personnel Cost**

- Admin Staff	2,45,857.00		
- Programme Staff	<u>11,53,559.00</u>	<u>1399416.00</u>	<u>3682443.00</u>

**SCHEDULE -G****Indirect Overhead****Core Support (OAK)**

- Electricity / Communication Exp.	22673.00		
- Garage Rent	27500.00		
- Office Rent	<u>66000.00</u>	116173.00	

**SAMPOORNA****Overhead Cost**

- Ambulance Maintenance Cost	24,173.00		
- Center maintenance	13,817.00		
- Audit FEE	6,000.00		
- Documentation	7,888.00		
- Internet & Communication	36,266.00		
- Printing and Stationary	31,250.00		
- Maintenance of Shelter	<u>38,022.00</u>	157416.00	

**SAMPOORNA**

- Annual Report	66,000.00		
- Annual Event	7560.00		
- Head Office Rent	<u>30195.00</u>	103755.00	

**Indirect Cost**

- Car Maintaince	47,194.00		
- Rent for livelihood training	<u>12,000.00</u>	59194.00	<u>436538.00</u>

**SCHEDULE - H****Core Support (OAK)****Travel & Conference**

- Travel Exp.	9271.00		9271.00
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For ISWAR SANKALPA



Secretary



For ISWAR SANKALPA


  
President

For ISWAR SANKALPA


  
Treasurer

**SCHEDULE -I****Core Support (OAK)**

Consultant and Other Contract Services

- Audit fee

5000

- Staff Training &amp; Capacity Building

85280

90280.00**SCHEDULE -J****FIXED ASSETS**

Separate sheet annexed

vide Annexure A

**SCHEDULE -K****PROFESSION TAX PAYABLE**

Balance brought forward from 2015-16

2220.00

Add Deduction from salary during 16-17

26590.00

28810.00

Less Paid during 16-17

27200.001610.00**SCHEDULE - L****INCOME TAX DEDUCTED AT SOURCE**

Balance brought forward from 2015-16

4587.00

Add Deduction from salary during 16-17

72450.00

77037.00

Less Paid during 16-17

70979.006058.00**SCHEDULE - M****PROVIDENT FUND**Brought forward  
from previous  
yearDeducted from  
salary of  
current yearDeposited  
during the yearCarried forward  
to next year

Employee PF Contribution Received

- Core Support (OAK)

9419.00

111248.00

110656.00

10011.00

- Sampoorna

5558

60916.00

61410.00

5064.00

- Nayadaur

4890.0060235.0060508.004617.0019867.00232399.00232574.0019692.00

Employer's Contribution to PF

- Core Support (OAK)

10487.00

123865.00

123205.00

11147.00

- Sampoorna

6189.00

67818.00

68370.00

5637.00

- Nayadaur

5443.0067067.00673695141.0022119.00258750.00258944.0021925.00**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

Secretary

Treasurer

CA. S. K. DE

MRN 053022

Proprietor

Kolkata, 02-08-2017

**For ISWAR SANKALPA**
  
President
**For ISWAR SANKALPA**
  
Secretary
**For ISWAR SANKALPA**
  
Treasurer



# ISWAR SANKALPA.

138 Shyamaprasad Mukherjee Road, Kolkata 700026  
(FOREIGN PORTION)

## DETAILS OF FIXED ASSETS AS AT 31.3.2017

Annexure -A

	BALANCE ON 31.3.2016	ADDITION FOR THE YEAR	TOTAL	RATE OF DEP.	DEPRECIATION	BALANCE ON 31.3.2017
<b>ISWAR SANKALPA G. F.(FC)</b>						
Furniture		9200.00	9200.00	10%	77.00	9123.00
<b>ASCENT</b>						
Computer(Ascent)	7000.20		7000.20	60%	4200.12	2800.08
Sewing Machine		9821.00	9821.00	10%	736.57	9084.43
Furniture		12553.00	12553.00	10%	836.87	11716.13
<b>NAYADAUR</b>						
Ambulance	87500.00		87500.00	15%	13125.00	74375.00
<b>Core Support - Oak</b>						
Weight Machine	2268.00	0.00	2268.00	15%	340.20	1927.80
Gardening Equipment	1734.00		1734.00	15%	260.10	1473.90
Land Cost	3406773.00		3406773.00	0%		3406773.00
Civil cost at Kashipur		71726.00	71726.00	0%		71726.00
Vehicle 7 Star	420425.93		420425.93	15%	63063.89	357362.04
Councilling Cuble	70468.79		70468.79	10%	7046.88	63421.91
Furniture	170570.47		170570.47	10%	17057.05	153513.42
Computer & Laptop	2124.80	23200.00	25324.80	60%	5334.88	19989.92
<b>Total:</b>	<b>4168865.19</b>	<b>126500.00</b>	<b>4295365.19</b>		<b>112078.56</b>	<b>4183286.63</b>

For De Subir Kumar & Co

Chartered Accountants

FRN 317010E

CA. S. K. DE

MRN 053022

Proprietor

Kolkata, 02-08-2017

Secretary

Treasurer

For ISWAR SANKALPA

President

For ISWAR SANKALPA

Secretary

For ISWAR SANKALPA

Treasurer

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2017**

**DETAILS OF UNUTILIZED GRANT AS AT 31.3.2017**

DESCRIPTION OF GRANTS / NAME OF FUNDS	ASCENT - The Collisson Trust	SAMPOORN A - PHF	NAYADAUR - THE HOPE FOUNDATION	Sambandhan- Tides Foundation	Annexure -B	
					CORE SUPPORT- OAK	GRAND TOTAL
UNUTILIZED GRANT IN AID						
As per Last A/C	254660.86	7,79,552.77	22096.17		11094399.98	12150709.78
Add Received grant for the year	488294.00	2997675.00	1841787.00	7157241.36		12484997.36
	742954.86	3777227.77	1863883.17	7157241.36	11094399.98	24635707.14
Add Net of Bank Interest						
reduced by Bank Charges	-	28938.78	4472.89	111486.64	369143.49	514041.80
	742954.86	3806166.55	1868356.06	7268728.00	11463543.47	25149748.94
Less Utilized this year						
- Refund by way of transfer to other fund						0.00
- Purchase of Assets	22374.00				94926.00	117300.00
- Revenue Expenses	144223.00	3007291.00	1849689.00		2855924.00	7857127.00
<b>Closing Balance</b>	576357.86	798875.55	18687.06	7268728.00	8512693.47	17175321.94

**DETAILS OF FIXED ASSETS RESERVE AS AT MARCH 31, 2017**

Opening balance	7000.20	0	87500		4074364.98	4168865.18
Add Fixed Assets acquired						
out of Grant received this year	22,374.00					
	29374.20	0.00	87,500.00		94926.00	117300.00
Less Transfer to Income and Expenditure Account for Depreciation	5773.56		13125.00		4169290.98	4286165.18
<b>Closing Balance</b>	23600.64	0.00	74,375.00		98769.67	117668.23
					4070521.31	4168496.95

For ISWAR SANKALPA

*Pure*  
President

For ISWAR SANKALPA

*Sarban*  
Secretary

For ISWAR SANKALPA

*Shingla*  
Treasurer



**ISWAR SANKALPA**  
**SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED**  
**BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2016-17**

**ANNEXTURE 'C'**

Significant Accounting policies and Notes on Accounts forming Part of the Statement of Accounts for the Year ended 31st March, 2017

Significant accounting policies:-

1. Books are maintained on Cash Basis of Accounting System.
2. Depreciation has been provided on WDV where is applicable .
3. The Grant in Aid received is primarily recognized as liability.
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. The Grant in Aid received and utilized for acquisition of Fixed assets in the current year is transferred to Fixed Assets Reserve Fund.
6. Income and expenditure have been recognised when they are actually realised or spent.

Notes on Accounts:-

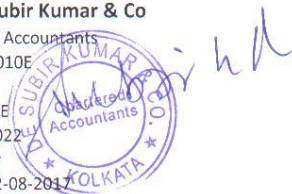
7. During the year Fixed Assets of Rs 126500 was acquired out of Grant -in - Aid amount received.
8. During the year General foreign donations has been received for Rs 560508.70
9. During the year Rs.12484997.36 received as Grant In Aid
10. Donations received as "Donation in Kind" (DOK) in the form of medicines, food, clothing and stationary items are not recognised as income in the accounts as these have no cost to the organization. Similarly the consumption of those donated items are not recognised as expenses in the accounts
11. During the year Iswar Sankalpa has spent in aggregate Rs 1570689 for administration expenses out of foreign contribution as follows:-

Nayadaur	103981.00
Ascent	59194.00
Sampurna	506028.00
Core Support	901486.00
	<b>1,570,689.00</b>

**For De Subir Kumar & Co**

Chartered Accountants  
FRN 317010E

CA. S. K. DE  
MRN 053022  
Proprietor  
Kolkata, 02-08-2017



Secretary

Treasurer

**For ISWAR SANKALPA**

*[Signature]*  
Treasurer

**For ISWAR SANKALPA**

*[Signature]*  
President

**For ISWAR SANKALPA**

*[Signature]*  
Secretary