

BISWAJIT DUTTA & ASSOCIATES

Chartered Accountants

20, Nakuleswar Bhattachaya Lane; Kolkata 700 032; India
Tel: +91 - 9831931002; Email -biswajit07@yahoo.co.in

Audit Report for 2012 - 2013

To The Members

Iswar Sankalpa

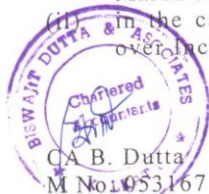
138 Shyamaprasad Mukherjee Road, Kolkata 700 026

We have audited the attached **Consolidated Balance Sheet** of **ISWAR SANKALPA**, 138, Shyamaprasad Mukherjee Road, Kolkata 700026, as at March 31, 2013, the **Consolidated Income and Expenditure Account** and the **Consolidated Receipts and Payments Account** annexed thereto and the **Balance Sheet, Income and Expenditure Account** and the **Receipts and Payments Account** relating to the **Projects Ascent, Nayadaur, Night Shelter, Sambandhan, Sarbari (Oak), Arogya and Shelter for Urban Homeless** also annexed thereto for the year ended on that date. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these statements based on our audit.

We conducted the audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts appearing in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion towards the members of the above only.

We report that

1. We have obtained all the information and explanations to the extent it is available, which to the best of our knowledge and belief were necessary for the purposes of the audit.
2. In our opinion, the Society has kept reasonably proper books of account so far, as appears from our examination of the books.
3. The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account.
4. In our opinion and to the best of our information, and according to explanations, to the extent they are given to us and subject to the notes on accounts, the said accounts give a true and fair view -
 - (i) in the case of the Balance Sheet, of the state of affairs of the above, as at March 31, 2013, and
 - (ii) in the case of Income and Expenditure Account of the Excess of Expenditure over Income of its accounting year ending on the above date.



CA B. Dutta
M No. 1053167

Partner

Biswajit Dutta & Associates

Chartered Accountants

FRN No 322853E

Kolkata, 16-07-2013

ISWAR SANKALPA.
 138 Shyamaprasad Mukherjee Road, Kolkata 700026
 CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2013

LIABILITIES.	Sch	AMOUNT	AMOUNT	ASSETS.	SCH	AMOUNT	AMOUNT
GENERAL FUND				FIXED ASSETS	0		1308690.16
As per last A/c		9228829.79					
Add: Corpus Fund received		110034.30					
Less: Excess of Expenditure over Income		<u>3522621.01</u>	5816243.08	CASH AND BANK BALANCES			
				SBI, A/c No 30169297950			703029.91
CURRENT LIABILITIES				Axis Bank A/C 910010048707207			128261.00
Profession Tax Payable	P		2840.00	Synd. Bank A/c No 95032010048521			3240319.33
Tax Deducted at source	Q		8594.00	Synd. Bank A/C 95032010054251			7589.70
Employees cont. to PF Payable			8580.00	Synd. Bank A/C 95032010054140			383134.43
Employers cont. to PF Payable			16894.00	Cash in hand			82126.55
Total.			5853151.08	Total.			5853151.08

Notes on Accounts - Annexed to this.

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

For BISWANT DUTTA & ASSOCIATES

Chartered Accountants

FRN 322853E

CA. B. DUTTA (MRN 053167)

PARTNER

Kolkata, 16-07-2013

Secretary

Treasurer

For ISWAR SANKALPA

Ray
President

For ISWAR SANKALPA

Sarbani DasRay
Secretary

For ISWAR SANKALPA

Shyama
Treasurer

ISWAR SANKALPA.

138 Shyamaprasad Mukherjee Road, Kolkata 700026

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2013

EXPENDITURE	Sch.	AMOUNT.		INCOME	Sch.	AMOUNT.	
		RS.	RS.			RS.	RS.
To Direct Expenses	A			By Donation Received			
- Iswar Sankalpa		534470.00		- For Spl. Donation		102050.00	
- Prject Ascent		40524.00		- General Donation		537808.00	639858.00
- Prject Sarbari		<u>1262387.00</u>	1837381.00	By Grant in Aid			
To Emergency Case Management	B		512735.00	- Project Nayadour		1465313.00	
-Project Nayadur				- Project Ascent		423099.16	
To Programme Support Cost	C			- Project Night Shelter		132000.00	
-Project Nayadour		139365.00		- Project Sambandhan		3200000.00	
-Project Sambandhan		42306.00		- Centre for Urban Homeless		420000.00	
-Project Arogya		<u>10399.00</u>	192070.00	- Project Arogya		<u>200000.00</u>	5840412.16
To Direct Programme Cost	D			By Bank Interest			
-Project Nayadour		777920.00		Syndicate Bank		272544.50	
-Project Night Shelter		<u>54.00</u>	777974.00	SBI		21449.00	
To Programme Running Cost	E			AXIS Bank		<u>13887.00</u>	307880.50
-Project Shelter for Urban Homeless		398994.00		By Sale of Vocational Material			45100.00
- Project Arogya		<u>171388.00</u>	570382.00				
To Indirect Overhead	F						
-Project Sarbari (FC)		112011.00					
- Project Ascent		<u>33921.00</u>	145932.00				
To Other Direct Cost	G		427339.80				
-Project Sarbari (FC)							
To Staff Salaries & Others	H						
-Project Sarbari (FC))		2542485.00					
-Project Sambandhan		<u>1529833.00</u>	4072318.00				
To Baseline Study	I		255000.00				
-Project Sambandhan							
To Piloting Urban Mental Health	J		196173.00				
-Project Sambandhan							
To Reintegration of HPMI	K		52068.00				
-Project Sambandhan							
To Awarness Sensitisation Prog.	L		516200.00				
-Project Sambandhan							
To Shelter Care for Women	M		124786.00				
-Project Sambandhan							
To Consultant & Other Service	N		71848.00				
- Sarbari							
To Car Expenses			1715.00				
To Production of Pens			117236.00				
To Ambulance Fuel			38000.00				
To Remuneration			42000.00				
To Bank Charges			1869.50				
To Int on T.D.S			109.00				
To Picnic Expenses			2080.00				
To Employer's share in PF			149823.00				
To Int on PF Payment			77.00	By Excess of Expenditure over			3522621.01
To Depreciation	O		250755.37	Income			
			<u>10355871.67</u>				<u>10355871.67</u>

Notes on Accounts - Annexed to this.

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

For BISWAJIT DUTTA & ASSOCIATES

Chartered Accountants

FRN 322893E

Chartered Accountants

C.A. B. DUTTA (MRN 053167)

PARTNER

Kolkata, 16-07-2013

Secretary

Treasurer

For ISWAR SANKALPA

For ISWAR SANKALPA

For ISWAR SANKALPA

President

Secretary

Treasurer

ISWAR SANKALPA.

138 Shyamaprasad Mukherjee Road, Kolkata 700026

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2013

RECEIPTS.		SCH	AMOUNT	AMOUNT	PAYMENTS.		SCH	AMOUNT	AMOUNT
To	Balance B/d				By	Direct Expenses	A		
	Cash in hand		53270.55			- Iswar Sankalpa		534470.00	
	Synd. Bank A/C No 95032010048521		7329486.80			- Prject Ascent		40524.00	
	SBI A/C No 30169297950		527279.91			- Prject Sarbari		1262387.00	1837381.00
	Axis Bank A/C No 910010048707207		87374.00	7997411.26	By	Emergency Case Managt.	B		
						-Project Nayadaur			512735.00
To	Donation Received				By	Prog. Support Cost	C		
	- For Spl. Donation		102050.00			-Project Nayadaur		139365.00	
	- For Corpus		110034.30			-Project Sambandhan		42306.00	
	- General Donation		537808.00	749892.30		-Project Arogya		10399.00	192070.00
To	Grant in Aid				By	Direct Programme Cost	D		
	- Project Nayadour		1465313.00			-Project Nayadaur		777920.00	
	- Project Ascent		423099.16			-Project Night Shelter		54.00	777974.00
	- Project Night Shelter		132000.00		By	Prog. Running Cost	E		
	- Project Sambandhan		3200000.00			-Project Shelter for Urban Homeless		398994.00	
	- Centre for Urban Homeless		420000.00			- Project Arogya		171388.00	570382.00
	- Project Arogya		200000.00	5840412.16	By	Indirect Overhead	F		
To	Bank Interest					-Project Sarbari (FC)		112011.00	
	Syndicate Bank		272544.50			- Project Ascent		33921.00	145932.00
	SBI		21449.00		By	Other Direct Cost	G		
	AXIS Bank		13887.00	307880.50		-Project Sarbari (FC)			427339.80
To	P. Tax received			30530.00	By	Staff salaries & Others	H		
To	T. D. S. Deducted or Received			131978.00		-Project Sarbari (FC)		2542485.00	
To	Sale of Vocational Material			45100.00		-Project Sambandhan		1529833.00	4072318.00
To	Advance recovered from Staff			22000.00	By	Baseline Study	I		
To	Employee PF Contribution Received			132180.00		-Project Sambandhan			255000.00
					By	Piloting Urban Mental	J		
						-Project Sambandhan			196173.00
					By	Reintegration of HPMI	K		
						-Project Sambandhan			52068.00
					By	Awarness Sensitisation	L		
						-Project Sambandhan			516200.00
					By	Shelter Care for Women	M		
						-Project Sambandhan			124786.00
					By	Consultant & Other	N		
						- Sarbari			71848.00
					By	By Fixed Assets	O		
						Ambulance Fuel (Sambandhan)			341107.00
					By	P. Tax paid	P		38000.00
					By	T. D. S. paid	Q		28740.00
					By	Car Expenses			131254.00
					By	Production of Pens & Voc. Materials			1715.00
					By	Remuneration			117236.00
					By	Bank Charges			42000.00
					By	Int on T. D. S			1869.50
					By	Picnic Expenses			109.00
					By	PF Paid to Authority			2080.00
					By	Closing Balance C/d			256606.00
						Cash in hand		82126.55	
						Synd. Bank A/C 95032010048521		3240319.33	
						Synd. Bank A/C 95032010054251		7589.70	
						Synd. Bank A/C 95032010054140		383134.43	
						SBI A/C 30169297950		703029.91	
						Axis Bank A/C 910010048707207		128261.00	4544460.92
Total.				15257384.22	Total.			15257384.22	

Notes on Accounts Annexed to this.

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

For **BISWAJIT DUTTA & ASSOCIATES**

Chartered Accountants

MRN 322855

A. B. DUTTA (MRN 053167)

PARTNER

Kolkata, 16-07-2013

Secretary

Treasurer

For **ISWAR SANKALPA**

For **ISWAR SANKALPA**

For **ISWAR SANKALPA**

[Signature]
President

[Signature]
Secretary

[Signature]
Treasurer

**SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED
BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2012-13**

SCHEDULE -A	Rs	Rs
Direct Expenses		
ISWAR SANKALPA -GENERAL		
- Ambulance Maintainance	4690.00	
- Audit Fees	7500.00	
- Communication	609.00	
- Consultation fees	37250.00	
- Conveyance	66070.00	
- Dress Expenses	18875.00	
- Documentation	898.00	
- Electricity charges	145.00	
- Fire Extinguisher	50000.00	
- Food	10972.00	
- Garage Rent	24800.00	
- Inhouse Treatment	34562.00	
- Insurance	8792.00	
- Internal Audit Fees	12000.00	
- Medicine Expenses	500.00	
- Office Maintainance	19788.00	
- office rent	48000.00	
- Printing Charges	2500.00	
- Prog. on World Mental Health Day	106045.00	
- Puja Expenses	29839.00	
- Refreshment	2044.00	
- Repairing & Maintainance	1190.00	
- Staff Salary	34887.00	
-Stationary Expenses	85.00	
- Training Exp.	12429.00	534470.00

ASCENT

- Repair & maintainance	3600.00	
- Honoranum to Teacher	32000.00	
- Vocational Material	4924.00	40524.00

SARBARI

- Bedding Expenses	31,310.00	
- Dress	2,375.00	
- Food Exp.	9,68,157.00	
- Hygine	37,753.00	
- Critical Care Treatment	18,009.00	
- Excursion	45,227.00	
- Material for Therapy	6,265.00	
- Medicine Cost	1,40,226.00	
- Restoration Expenses	13,065.00	1262387.00

SCHEDULE -B

EMERGENCY CASE MANAGEMENT

PROJECT NAYADAUR

- Advocacy	6140.00	
-Awarness Campaigning	10061.00	
-Clothes	13004.00	
-Food (DIC)	51740.00	
-Honoranum to Psychiatrist	190080.00	
- Hygine Expenses	2902.00	
- Inhouse Treatment	238808.00	512735.00



For ISWAR SANKALPA

[Signature]
President

For ISWAR SANKALPA

[Signature]
Secretary

For ISWAR SANKALPA

[Signature]
Treasurer

ISWAR SANKALPA
SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED
BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2012-13

SCHEDULE -C

PROGRAMME SUPPORT COST
PROJECT NAYADAUR

-Ambulance Fuel	49017.00	
- Audit Fees	4000.00	
- Communication	22491.00	
- Documentation	5045.00	
- Local Conveyance	49354.00	
-Printing & Stationary	<u>9458.00</u>	139365.00

For ISWAR SANKALPA

Isar
 President

PROJECT AROGYA

-Accountant	9000.00	
-Travelling Expenses	823.00	
- Documentation	<u>576.00</u>	10399.00

Sambandhan

-Communication	8583.00	
-Printing & Stationary	17642.00	
-travelling expenses	<u>16081.00</u>	42306.00

SCHEDULE -D

DIRECT PROGRAMME COST

PROJECT NIGHT SHELTER

By Project Cost		54.00
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PROJECT NAYADAUR

- Exgratia	11000.00	
- Salary	<u>766920.00</u>	777920.00

For ISWAR SANKALPA

Sarban Das Ray
 Secy

SCHEDULE -E

PROGRAMME RUNNING COST

PROJECT AROGYA

-Ambulance Fuel Cost	16000.00	
-Maintenance Charges	52323.00	
- Hospitalization Cost	<u>103065.00</u>	171388.00

Shelter for Urban Homeless

- Cleaning Materials	11579.00	
- Stationary & Telephone	12693.00	
- Manpower	350000.00	
- Medicine Cost	<u>24722.00</u>	398994.00

SCHEDULE -F

Sarbari (FC)

Indirect Overhead

- Electricity Exp.	26,511.00	
- Office Rent	<u>85,500.00</u>	112011.00

Ascent

- Car Maintenance		33921.00
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For ISWAR SANKALPA

Shy
 Treasurer

SCHEDULE -G

Sarbari (FC)

Other Direct Cost

- Centre Hygine Exp.	8,627.00	
- Car Insurance	26,700.00	
- Centre Maintainance Exp.	58,169.80	
- Communication Exp.	46,266.00	
- Documentation	38,411.00	
- Fuel for Cooking	89,085.00	
- Fuel for Vehicle	97,028.00	
- Printing & Stationary	<u>41,155.00</u>	405441.80
avei & Conference		21898.00
		427339.80



SCHEDULE -H

Staff Salaries & Others

Sarbari (FC)

- Communication cum FR officer	1,02,500.00	
- Cook	47,184.00	
- Doctor Fees	5,72,782.00	
- GDA	84,000.00	
- Driver	72,000.00	
- Project Director	2,52,000.00	
- Security Charges	49,500.00	
- Social Worker	12,01,019.00	
- Vocational Trainer	1,61,500.00	2542485.00

Sambandhan

Human Resource for UMHP

- Case Manager	160000.00	
- Counsellor	95821.00	
- Doctor	60000.00	
- Rehabilitation Specialist	34400.00	
- Social Worker	226944.00	

Common Expenditure

- Accountant	41886.00	
- Cashier	36000.00	
- Documentation	5161.00	
- Insurance	45907.00	
- Consultancy	9650.00	
- Project Director	229380.00	
- Research Associate	293534.00	
- Research Officer	291150.00	1529833.00

SCHEDULE -I

Base line Study

Sambandhan

- Baseline Survey		255000.00
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SCHEDULE -J

Piloting Urban Mental Health

Sambandhan

- Diagnostic Charges	20859.00	
- Incentive to Health Worker	4950.00	
- Training to Medical Officer	170364.00	196173.00

SCHEDULE -K

Reintegration for HPMI

Sambandhan

- Follow up cost	20929.00	
- Medicine	11390.00	
- Reintegration Cost	19749.00	52068.00

SCHEDULE -L

Awareness Sensitisation Prog.

Sambandhan

- Advocacy	1217.00	
- Awareness Generation Material	102910.00	
	104127.00	
Salary for Restoration Officer	94560.00	
Emergency Hospitalisation Cost	285950.00	
Care giver Incentive	31563.00	516200.00

SCHEDULE -M

Shelter Care for Women

Sambandhan

- Diagnostic Charges	36286.00	
- Training	88500.00	124786.00

For ISWAR SANKALPA

[Signature]
President

For ISWAR SANKALPA

[Signature]
Secretary

For ISWAR SANKALPA

[Signature]
Treasurer



SCHEDULE -N

Consultant & Other Contract Service
Sarbari

71848.00

SCHEDULE -O

FIXED ASSETS

Separate sheet annexed

SCHEDULE -P

PROFESSION TAX PAYABLE

Balance brought forward from 2011-12	1050.00	
Add Deduction from salary during 12-13	<u>30530.00</u>	
	31580.00	
Less Paid during 12-13	<u>28740.00</u>	2840.00

SCHEDULE - Q

INCOME TAX DEDUCTED AT SOURCE

Balance brought forward from 2011-12	7870.00	
Add Deduction from salary during 12-13	<u>131978.00</u>	
	139848.00	
Less Paid during 12-13	<u>131254.00</u>	8594.00

For BISWAJIT DUTTA & ASSOCIATES

Chartered Accountants
FRN 372853E

Secretary Treasurer

CA. B. DUTTA (MRN 053167)
PARTNER
Kolkata, 16-07-2013

For ISWAR SANKALPA

Iswar Sankalpa
President

For ISWAR SANKALPA

Sarbari
Secretary

For ISWAR SANKALPA

Iswar Sankalpa
Treasurer

ISWAR SANKALPA.

138 Shyamaprasad Mukherjee Road, Kolkata 700026

Schedule- O

DETAILS OF FIXED ASSETS AS AT 31.3.2013

DESCRIPTION	Depreciation Rate (%)	BALANCE ON 31.3.2012	ADDITION FOR THE YEAR	TOTAL	DEPRECIATION	BALANCE ON 31.3.2013
ISWAR SANKALPA G.F.						
AC Machine	15	4913.00	-	4913.00	736.95	4176.05
Aquaguard	15	6202.98	-	6202.98	930.45	5272.53
Electrical Installation	15	1228.25		1228.25	184.20	1044.05
Furniture	10	18847.89		18847.89	1884.79	16963.10
Office Furniture	10	16578.75		16578.75	1657.86	14920.89
Refrigerator	15	10630.31		10630.31	1594.55	9035.76
TV	15	4834.37		4834.37	725.15	4109.22
CD Player	15	2,035.00		2,035.00	305.25	1729.75
Music System	15	36,953.75		36953.75	5542.95	31410.80
Computer & Peripheral	60	18742.72		18742.72	11245.63	7497.09
Office Almirah	10	11656.71		11656.71	1165.67	10491.04
SARBARI (OAK)						
Computer & laptop	60	83000.00		83000.00	49800.00	33200.00
Vehicle 7 Star	15	8,05,404.00		805404.00	1,20,810.60	684593.40
Counselling Cubicles	10		98722.00	98722.00	2057.00	96665.00
Furniture	10		99183.00	99183.00	6605.02	92577.98
NIGHT SHELTER						
Office Almirah	10	5355.00		5355.00	535.50	4819.50
File Cabinet	10	6069.00		6069.00	606.90	5462.10
Cot , Bed , Locker	10	52,453.20		52453.20	5245.32	47207.88
Oxygen Cylindar	10	6,003.25		6003.25	600.33	5402.92
Furniture	10	1,03,870.35	2009.00	105879.35	10469.42	95409.93
SAMBANDHAN						
Laptop	60		50000.00	50000.00	22500.00	27500.00
Furniture	10		9550.00	9550.00	278.54	9271.46
SHELTER FOR URBUN HOMELESS						
Bedding	10	14,000.00	10000.00	24000.00	2,400.00	21600.00
Sports Equipment	10	9,560.00		9560.00	956.00	8604.00
Recreational Facility	10		7608.00	7608.00	161.00	7447.00
Carom Board	10		6968.00	6968.00	639.00	6329.00
Stand Fan	10		10250.00	10250.00	823.12	9426.88
Almirah	10		5950.00	5950.00	99.17	5850.83
Chair Table	10		7800.00	7800.00	195.00	7605.00
ASCENT						
Computer			33067.00	33067.00	-	33067.00
Total:		1218338.53	341107.00	1559445.53	250755.37	1308690.16

For **BISWAJIT DUTTA & ASSOCIATES**

Chartered Accountants

FRN 322853F

CA. B. DUTTA (MRN 053167)

PARTNER KOLKATA
Kolkata, 16-07-2013

Secretary

Treasurer

For **ISWAR SANKALPA**

President

For **ISWAR SANKALPA**

Secretary

For **ISWAR SANKALPA**

Treasurer

ISWAR SANKALPA
SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED
BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2012-13

ANNEXTURE 'A'

NOTES TO THE ACCOUNTS ANNEXED TO THE STATEMENT OF ACCOUNTS

- 1 Separate Books of accounts have been maintained Project wise and incorporated in the Consolidated Balance Sheet , Income and Expenditure Account and Receipts and Payments Account as on 31.03. 2013.
- 2 Books of accounts have been kept on cash basis .
- 3 General Fund includes Donations of Rs 811335 received in the earlier years towards Corpus Fund. During the year donations of Rs 110034.30 has been received towards Corpus Fund in the General Fund.
- 4 Grant- in -Aids received are shown as income for the year in which it is received.
- 5 Unspent liability for the Grants received has not been provided for in the books of Account. Liability for unspent grant for the year 2012-13 are as follows:-

Project Sarbari -	Rs	2591903.00
Project Nayadaur -	Rs	888.00
Project Arogya	Rs	63046.00
Sambandhan	Rs	342786.00
Production of Pen	Rs	57986.00
Ascent	Rs	315587.00
- 6 The previous year's figures have not been shown seperately.
- 7 During the year Foreign contributions have been received for Rs 1917446.46 FCRs are valued at realised amount.
- 8 Donations include Special Donations of Rs 102050

For **CA. B. DUTTA & ASSOCIATES**
Chartered Accountants
FRN 322853E

CA. B. DUTTA (MRN 053167)
PARTNER
Kolkata, 16-07-2013

Secretary

Treasurer

For **ISWAR SANKALPA**

Prady
President

For **ISWAR SANKALPA**

Sarbanjit
Secretary

For **ISWAR SANKALPA**

Treasurer