

BISWAJIT DUTTA & ASSOCIATES

Chartered Accountants

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

Audit Report for 2013 - 2014

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, 2014, the **Consolidated Income and Expenditure Account and the Consolidated Receipts and Payments Account** annexed thereto for the year ended on that date. They include all the programs run by the organization during the year. 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.
5. In our opinion and to the best of our information, and according to explanations, to the extent they are given to us, subject to the notes on accounts annexed to this, the said accounts give a true and fair view
 - a. in the case of the Consolidated Balance Sheet, of the state of affairs of the above, as at March 31, 2014, and
 - b. in the case of Consolidated Income and expenditure Account, of the Excess of Income over Expenditure for the year ended on that date.

For BISWAJIT DUTTA & ASSOCIATES

Chartered Accountant

FRN - 322853E

CA B. DUTTA

MRN - 053167

PARTNER

Kolkata, 10 - 09 - 2014



ISWAR SANKALPA.
138 Shyamaprasad Mukherjee Road, Kolkata 700026
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2014

<u>LIABILITIES.</u>	<u>Sch</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>ASSETS.</u>	<u>Sch</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
GENERAL FUND				FIXED ASSETS	P		
As per last A/c		1186996.22		Advance for Land			1140929.04
Add: Excess of Income over Expenditure		<u>501303.80</u>	1688300.02	CASH AND BANK BALANCES			
CORPUS FUND				SBI, A/c No 30169297950			1433371.82
As per Last A/C		921369.30		Axis Bank A/C 910010048707207			270031.00
Add Received during the year		<u>21000.00</u>	942369.30	Synd. Bank A/c No 95032010048521			3486436.28
CURRENT LIABILITIES				Synd. Bank A/C 95032010054251			50696.98
Unutilized Grant in Aid				Synd. Bank A/C 95032010054140			1200123.10
- Restoration Incentive		61654.00		Cash in hand			96857.55
- Ascent		77053.16					
- Nayadaur		62030.18					
- Sakhyam		11857.39					
- Night Shelter		208609.00					
- Sambandhan		1205957.10					
- Arogya		66321.00					
- Sarbari		<u>3713045.62</u>	5406527.45				
Profession Tax Payable	P		3310.00				
Tax Deducted at source	Q		11463.00				
Employees cont. to PF Payable			12397.00				
Employers cont. to PF Payable			<u>14079.00</u>				
Total.			<u><u>8078445.77</u></u>	Total.			<u><u>8078445.77</u></u>

Notes on Accounts - Annexed to this.
This is the Consolidated Balance Sheet signed in terms of our Report of even date.

For BISWAJIT DUTTA & ASSOCIATES

Chartered Accountants
FRN 322853E

CA. B. DUTTA
MRN 053167
PARTNER
Kolkata, 10-09-2014



Secretary

Treasurer

For ISWAR SANKALPA

Sarbari Dasgupta

Secretary

For ISWAR SANKALPA

Shri...

Treasurer

For ISWAR SANKALPA

...
President

ISWAR SANKALPA.

138 Shyamaprasad Mukherjee Road, Kolkata 700026

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2014

EXPENDITURE	Sch.	AMOUNT. RS.	AMOUNT. RS.	INCOME	Sch.	AMOUNT. RS.	AMOUNT. RS.
To Direct Expenses	A			By Donation Received			
- Iswar Sankalpa		271784.00		- For Spl. Donation		152000.00	
- Restoration Incentive		11850.00		- Foreign Donation		49901.66	
- Sambandhan		75000.00		- General Donation		705389.91	907291.57
- Project Ascent		137208.00		By Grant in Aid Utilized			
- Project Sarbari		1776864.00	2272706.00	- Project Nayadour		1462663.00	
To Emergency Case Management	B			- Project Shakhyam		995039.00	
-Project Nayadour			452938.00	- Project Night Shelter		171033.00	
To Programme Support Cost	C			- Project Sambandhan		3012936.00	
-Project Nayadour		111325.00		- Project Sarbari(OAK)		5227415.00	
-Project Sambandhan		87544.00	198869.00	- Project Restoration		38346.00	
To Direct Programme Cost	D			- Project Ascent		238534.00	
- Project Nayadour		851261.00		- Shelter for Urban Homeless		175000.00	
- Project Sakhyam		313074.00	1164335.00	- Project Arogya		82062.00	11403028.00
To Programme Running Cost	E			By Bank Interest			
- Project Shelter for Urban Homeless		344332.00		Syndicate Bank		8519.57	
- Project Arogya		82062.00	426394.00	SBI		28685.00	
To Indirect Overhead	F			AXIS Bank		6937.00	44141.57
- Project Sarbari (FC)		148080.00		By Sale of Vocational Material			168204.00
- Project Shakhyam		70465.00					
- Project Night Shelter		154033.00					
- Project Ascent		69196.00	441774.00				
To Other Direct Cost	G						
- Project Sarbari (FC)		546488.00					
- Restoration Incentive		26496.00	572984.00				
To Staff Salaries & Others	H						
- Project Sarbari (FC)		2688122.00					
- Project Shakhyam		611500.00					
- Project Sambandhan		1104949.00	4404571.00				
To Common Expenditure	I						
- Project Sambandhan			1195414.00				
To Community Care	J						
-Project Sambandhan			14755.00				
To Piloting Urban Mental Health	K						
-Project Sambandhan			172556.00				
To Reintegration of HPMI	L						
-Project Sambandhan			44974.00				
To Awareness Sensitisation Prog.	M						
-Project Sambandhan			204943.00				
To Shelter Care for Women	N						
-Project Sambandhan			58785.00				
To Consultant & Other Service	O						
- Sarbari			7583.00				
To Car Expenses			3192.00				
To Bank Charges			151.22				
To Employees PF Paid			1863.00				
To Employer PF Contribution Paid			159033.00				
To Digital Certificate			700.00				
To General Expenses			2600.00				
To Depreciation	P		220241.12				
To Excess of Income over expenditure			501303.80				
			<u>12522665.14</u>				<u>12522665.14</u>
							0.00

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

For BISWAJIT DUTTA & ASSOCIATES

Chartered Accountants
FRN 322853E

CA. B. DUTTA
MRN 053167
PARTNER
Kolkata, 10-09-2014



Secretary

Treasurer

For ISWAR SANKALPA

Sarbani Dasgupta

Secretary

For ISWAR SANKALPA

Ally
Treasurer

For ISWAR SANKALPA

Pray
President

ISWAR SANKALPA.

138 Shyamaprasad Mukherjee Road, Kolkata 700026

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2014

RECEIPTS.	SCH AMOUNT	AMOUNT	PAYMENTS.	SCH AMOUNT	AMOUNT
To Balance B/d			By Direct Expenses	A	
Cash in hand		82126.55	- Iswar Sankalpa		271784.00
Synd. Bank A/C 95032010048521	3240319.33		- Restoration Incentive		11850.00
Synd. Bank A/C 95032010054251		7589.70	- Sambandhan		75000.00
Synd. Bank A/C 95032010054140	383134.43		- Project Ascent		137208.00
SBI A/C 30169297950		703029.91	- Project Sarbari		<u>1776864.00</u>
Axis Bank A/C 91001004870207		<u>128261.00</u>	By Emergency Case Managt.	B	
		4544460.92	-Project Nayadaur		452938.00
To Donation Received			By Prog. Support Cost	C	
- For Spl. Donation		152000.00	-Project Nayadaur		111325.00
- For Corpus		21000.00	-Project Sambandhan		<u>87544.00</u>
- Foreign Donation		49901.66			198869.00
- Donation General		<u>705389.91</u>	By Direct Programme Cost	D	
		928291.57	- Project Nayadaur		851261.00
To Grant in Aid			- Project Sakhyam		<u>313074.00</u>
- Project Shakhyam(PHE)		1006896.39	By Prog. Running Cost	E	
- Project Restoration		100000.00	-Project Shelter for Urban Homeless		344332.00
- Project Nayadaur		1505294.00	- Project Arogya		<u>82062.00</u>
- Project Night Shelter		312000.00	By Indirect Overhead	F	
- Project Sarbari		5887000.00	- Project Sarbari (FC)		148080.00
- Project Sambandhan		3800000.00	- Project Night Shelter		154033.00
- Shelter for Urban Homeless		175000.00	- Project Shakhyam		70465.00
- Project Arogya		<u>100000.00</u>	- Project Ascent		<u>69196.00</u>
		12886190.39	By Other Direct Cost	G	
To Bank Interest			- Project Sarbari (FC)		546488.00
Syndicate Bank		230231.85	- Project Restoration		<u>26496.00</u>
SBI		28685.00	By Staff Salaries & Others	H	
AXIS Bank		<u>6937.00</u>	- Project Sarbari (FC)		2688122.00
		265853.85	- Project Shakhyam		599268.00
			- Sambandhan		<u>1104949.00</u>
			By Common Expenditure	I	
To P. Tax received	P	38840.00	- Sambandhan		1195414.00
			By Community Care	J	
To T.D.S. Deducted or Received	Q	120656.00	-Project Sambandhan		14755.00
To Sale of Vocational Material		168204.00	By Piloting Urban Mental	K	
			-Project Sambandhan		172556.00
			By Reintegration of HPMI	L	
To Employee PF Contribution Received		472301.00	-Project Sambandhan		44974.00
			By Awareness Sensitisation	M	
			-Project Sambandhan		204943.00
			By Shelter Care for Women	N	
			-Project Sambandhan		58785.00
			By Consultant & Other	O	
			- Sarbari		7583.00
			By By Fixed Assets	P	
					52480.00
			By P. Tax paid	Q	
					38370.00
			By T. D. S. paid	R	
					117787.00
			By Advance for land		400000.00
			By Car Expenses		3192.00
			By Digital Certificate		700.00
			By General Expenses		2600.00
			By Bank Charges		2376.00
			By Audit Fee		4000.00
TOTAL DR. C/O		<u>19424797.73</u>	TOTAL CR. C/O		<u>12242854.00</u>

For ISWAR SANKALPA

Prady
President



For ISWAR SANKALPA

Secretary

For ISWAR SANKALPA

Shanku
Treasurer

RECEIPTS.	SCH	AMOUNT	AMOUNT	PAYMENTS.	SCH	AMOUNT	AMOUNT
TOTAL DR. C/O			19424797.73	TOTAL CR. C/O			12242854.00
				By Employer PF Contribution Paid			170720.00
				By Employees Prov. Fund Paid			473707.00
				By Closing Balance C/d			
				Cash in hand		96857.55	
				Synd. Bank A/C 95032010048521		3486436.28	
				Synd. Bank A/C 95032010054251		50696.98	
				Synd. Bank A/C 95032010054140		1200123.10	
				SBI A/C 30169297950		1433371.82	
				Axis Bank A/C 910010048707207		270031.00	6537516.73
Total.			<u>19424797.73</u>	Total.			<u>19424797.73</u>

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
FRN 322853E

Secretary

Treasurer

CA. B. DUTTA
MRN 053167
PARTNER
Kolkata, 10-09-2014



For ISWAR SANKALPA
Sarbani Sen Roy
Secretary

For ISWAR SANKALPA
[Signature]
Treasurer

For ISWAR SANKALPA
[Signature]
President

**ISWAR SANKALPA
SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED
BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2013-14**

SCHEDULE -A	Rs	Rs
Direct Expenses		
ISWAR SANKALPA -GENERAL		
- Annual Programme	93637.00	
- Audit Fees	6500.00	
- Communication	117.00	
- Consultation fees	53750.00	
- Certificate fees	24000.00	
- Doctors visit	300.00	
- Exgratia To Staff	1651.00	
- Food	14034.00	
- Garage Rent	24400.00	
- Inhouse Treatment	35200.00	
- Insurance	7720.00	
- Office Maintainance	18361.00	
- office rent	-18000.00	
- Refreshment	3280.00	
- Repairing & Maintainance	2200.00	
- Staff Salary	1700.00	
- Training Exp.	2934.00	271784.00
RESTORATION INCENTIVE		
- Incentive	1920.00	
- Medicine Cost	9930.00	11850.00
SAMBANDHAN		
- Ambulance cost	72000.00	
- Research		
- Honorarium for Ethic Committee	3000.00	75000.00
ASCENT		
- Repair and Maintenance	13315.00	
- Honorarium to teacher	60000.00	
- Expenses of Trainee	58426.00	
- Vocational Material	5467.00	137208.00
SARBARJ		
- Food Exp.	1,172,178.00	
- Hygine	7,396.00	
- Critical Care Treatment	71,072.00	
- Excursion	53,041.00	
- Material for Therapy	117.00	
- Medicine Cost	450256.00	
- Restoration Expenses	22,804.00	1776864.00
SCHEDULE -B		
EMERGENCY CASE MANAGEMENT		
PROJECT NAYADAUR		
-Awarness Campaigning	9631.00	
-Clothes	12965.00	
-Food (DIC)	73253.00	
-Honoranlum to Psychiatrist	190080.00	
- Hygine Expenses	5138.00	
- Inhouse Treatment	161871.00	452938.00
SCHEDULE -C		
PROGRAMME SUPPORT COST		
PROJECT NAYADAUR		
-Ambulance Fuel	22500.00	
- Communication	21317.00	
- Documentation	3498.00	
- Local Conveyance	54135.00	
-Printing & Stationary	9875.00	111325.00

For ISWAR SANKALPA

J. Das
President

For ISWAR SANKALPA

Sesbani Dasgupta
Secretary

For ISWAR SANKALPA

S. Dasgupta
Treasurer



SCHEDULE -C (Continued)

SAMBANDHAN

- Audit Fees	5000.00	
-Communication	21248.00	
-Printing & Stationary	40899.00	
-travelling expenses	<u>20397.00</u>	87544.00

SCHEDULE -D

DIRECT PROGRAMME COST

PROJECT SHAKHYAM(PHE)

- Art Materials	12009.00	
- Deterjent Raw Material	29967.00	
- DIC Hygine Materials	3249.00	
- DIC Meals	51801.00	
- Gardening Materials	9032.00	
- Medicines	51849.00	
- Raw Materials	25354.00	
- Sewing and Stitcing materials	82048.00	
- Staff Conveyance	10617.00	
- Training	12246.00	
- Vocational Training	<u>24902.00</u>	313074.00

PROJECT NAYADAUR

- Exgratia	11000.00	
- Salary	<u>840261.00</u>	851261.00

SCHEDULE -E

PROGRAMME RUNNING COST

PROJECT AROGYA

-Ambulence Fuel Cost	2500.00	
-Maintenance Charges	15600.00	
- Hospitalization Cost	<u>63962.00</u>	82062.00

Shelter for Urban Homeless

- Cleaning Materials	10823.00	
- Stationary & Telephone	9550.00	
- Manpower	300000.00	
- Medicine Cost	<u>23959.00</u>	344332.00

SCHEDULE -F

Indirect Overhead

Sarbari

- Electricity Exp.	26,580.00	
- Office Rent	<u>121,500.00</u>	148080.00

NIGHT SHELTER

- Medicine	31522.00	
- Marketting cost	2000.00	
- Stationary	6703.00	
- Vocational Material	67808.00	
- Vocational Trainer	<u>46000.00</u>	154033.00

SHAKHYAMPHE)

- Ambulance Fuel	36,000.00	
- Ambulance maintenance	19,906.00	
- Center Maintenance	11,114.00	
- Communication	<u>3,445.00</u>	70465.00

Ascent

- Car Maintenance		69196.00
-------------------	--	-----------------

For ISWAR SANKALPA

dean
President

For ISWAR SANKALPA

Sarbari K. Roy
Secretary

For ISWAR SANKALPA

Imyph
Treasurer



SCHEDULE -G**Other Direct Cost****Sarbari (FC)**

- Centre Hygiene Exp.	8,021.00	
- Car Insurance	20,698.00	
- Centre Maintenance Exp.	74,034.00	
- Communication Exp.	56,432.00	
- Documentation	53,639.00	
- Fuel for Cooking	94,241.00	
- Fund Raising Event	63,386.00	
- Vehicle Maintenance	17,336.00	
- Fuel for Vehicle	82,225.00	
- Printing & Stationary	39,100.00	509112.00
- Travel & Conference		37376.00
		<u>546488.00</u>

Restoration Incentive Programme

- Ambulance Fuel Cost	11000.00	
- Communication Expenses	6011.00	
- Documentation Expenses	7275.00	
- Staff Travel	2210.00	26496.00

SCHEDULE -H**Staff Salaries & Others****Sarbari**

- Communication cum FR officer	161,837.00	
- Cook	52,800.00	
- Doctor Fees	498,589.00	
- GDA	62,740.00	
- Driver	79,200.00	
- Project Director	252,000.00	
- Security Charges	52,300.00	
- Social Worker	1,356,056.00	
- Vocational Trainer	172,600.00	2688122.00

SHAKHYAM

- Accountant	60,000.00	
- Caregiver	48,000.00	
- DIC In Charge	113,472.00	
- Project Assistant	85,000.00	
- Project Coordinator	172,500.00	
- Vocational Trainer	120,296.00	599268.00

SAMBANDHAN**Human Resource for UMHP**

- Case Manager	191950.00	
- Counsellor	132701.00	
- Doctor	264000.00	
- Rehabilitation Specialist	137362.00	
- Social Worker	238680.00	964693.00

Human Resource for HPMI

- Nurse	15048.00	
- Restoration Officer	125208.00	140256.00
		<u>1104949.00</u>

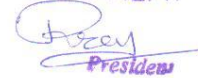
SCHEDULE - I**SAMBANDHAN****Common Expenditure**

- Accountant	64868.00	
- Cashier	39600.00	
- Documentation	5144.00	
- Insurance	52740.00	
- Project Director	253380.00	
- Research Associate	394302.00	
- Research Officer	385380.00	1195414.00

SCHEDULE -J**Community Care****Sambandhan**

- Care giver Incentive	14755.00	14755.00
------------------------	----------	----------

For ISWAR SANKALPA



President

For ISWAR SANKALPA



Secretary

For ISWAR SANKALPA



Treasurer


SCHEDULE -K

Piloting Urban Mental Health

Sambandhan

- Diagnostic Charges	49077.00	
- Incentive to Health Worker	3700.00	
- Training to Medical Officer	<u>119779.00</u>	172566.00

SCHEDULE -L

Reintegration for HPMI

Sambandhan

- Follow up cost	12597.00	
- Medicine	21158.00	
- Reintegration Cost	<u>11219.00</u>	44974.00

SCHEDULE -M

Awareness Sensitisation Prog.

Sambandhan

- Advocacy	12288.00	
- Awareness Generation Material	<u>62284.00</u>	
	74572.00	
- Emergency Hospitalisation Cost	<u>130371.00</u>	204943.00

SCHEDULE -N

Shelter Care for Women

Sambandhan

- Diagnostic Charges	45785.00	
- Training	<u>13000.00</u>	58785.00

SCHEDULE -O

Consultant & Other Contract Service

Sarbari

7583.00

SCHEDULE -P

FIXED ASSETS

Separate sheet annexed

SCHEDULE -Q

PROFESSION TAX PAYABLE

Balance brought forward from 2012-13	2840.00	
Add Deduction from salary during 13-14	<u>38840.00</u>	
	41680.00	
Less Paid during 13-14	<u>38370.00</u>	3310.00

SCHEDULE -R

INCOME TAX DEDUCTED AT SOURCE

Balance brought forward from 2012-13	8594.00	
Add Deduction from salary during 13-14	<u>120656.00</u>	
	129250.00	
Less Paid during 13-14	<u>117787.00</u>	11463.00

For ISWAR SANKALPA

Iswar Sankalpa
President

For ISWAR SANKALPA
Sarbani Koley

Secretary

For ISWAR SANKALPA

Ishtar
Treasurer



ISWAR SANKALPA.
138 Shyamaprasad Mukherjee Road, Kolkata 700026
DETAILS OF FIXED ASSETS AS AT 31.3.2014

Schedule- P

DESCRIPTION	BALANCE ON 31.3.2013	ADDITION FOR THE YEAR	TOTAL	RATE OF DEP.	DEPRECIATION	BALANCE ON 31.3.2014
ISWAR SANKALPA G. F.						
AC Machine	4176.05	-	4176.05	15%	626.40	3549.65 ✓
Aquaguard	5272.53	-	5272.53	15%	790.88	4481.65 ✓
Computer & Peripheral	7497.09	-	7497.09	60%	4498.25	2998.84 ✓
Electrical Installation	1044.05	950.00	1994.05	15%	221.92	1772.13 ✓
Furniture	16963.10	-	16963.10	10%	1696.31	15266.79 ✓
Office Almirah	10491.04	-	10491.04	10%	1049.10	9441.94 ✓
Office Furniture	14920.89	-	14920.89	10%	1492.09	13428.80 ✓
Refrigerator	9035.76	-	9035.76	15%	1355.36	7680.40 ✓
TV	4109.22	-	4109.22	15%	616.38	3492.84 ✓
CD Player	1729.75	-	1,729.75	15%	259.46	1470.29 ✓
Music System	31410.80	-	31,410.80	15%	4711.62	26699.18 ✓
ASCENT						
Computer(Ascent)	33067.00	32130.00	65197.00	60%	21446.50	43750.50 ✓
NIGHT SHELTER						
Office Almirah	4819.50	-	4819.50	10%	481.95	4337.55 ✓
File Cabinet	5462.10	-	5462.10	10%	546.10	4916.00 ✓
Cot , Bed , Locker	47207.88	-	47207.88	10%	4720.79	42487.09 ✓
Oxygen Cylinder	5402.92	-	5402.92	10%	540.29	4862.63 ✓
Furniture (C.Care Unit)	95409.93	-	95409.93	10%	9540.99	85868.94 ✓
Block Printing Table	-	17000.00	17000.00	0%	-	17000.00 ✓
SAMBANDHAN						
Laptop(Sambandhan)	27500.00	-	27,500.00	60%	16500.00	11000.00 ✓
Furniture(Sambandhan)	9271.46	-	9271.46	10%	927.15	8344.31 ✓
SHELTER FOR URBAN HOMELESS						
Bedding	21600.00	-	21600.00	10%	2160.00	19440.00 ✓
Recreational Facility	7447.00	-	7447.00	10%	744.70	6702.30 ✓
Carom Board	6329.00	-	6329.00	10%	632.90	5696.10 ✓
Stand Fan	9426.88	-	9426.88	10%	942.68	8484.20 ✓
Almirah	5850.83	-	5850.83	10%	585.09	5265.74 ✓
Chair Table	7605.00	-	7605.00	10%	760.50	6844.50 ✓
Sports Equipment	8604.00	-	8604.00	10%	860.40	7743.60 ✓
SARBAR!						
Gardening Equipment	-	2400.00	2400.00	0%	-	2400.00 ✓
Vehicle 7 Star	684593.40	-	684593.40	15%	102689.00	581904.40 ✓
Councilling Cuble	96665.00	-	96665.00	10%	9666.50	86998.50 ✓
Furniture	92577.98	-	92577.98	10%	9257.80	83320.18 ✓
Computer & Laptop	33200.00	-	33200.00	60%	19920.00	13280.00 ✓
Total:	1308690.16	52480.00	1361170.16		220241.12	1140929.04

For ISWAR SANKALPA



For ISWAR SANKALPA

Sarbani Dasgupta
Secretary

For ISWAR SANKALPA

Debnath
Treasurer

ISWAR SANKALPA
SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED
BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2013-14

ANNEXTURE 'A'

NOTES TO THE ACCOUNTS ANNEXED TO THE STATEMENT OF ACCOUNTS

1. Books of Accounts have been maintained on Cash Basis of Accounting.
2. Previous year's balances particularly in case of Accumulated Fund has been regrouped and rearranged as has been justified
3. Income and expenditure have been recognised when they are actually realised or spent.
4. Depreciation has been provided on WDV.
5. 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 during the year. At the beginning of the year the previous year's unspent Grant amounting to Rs 3703877.56 has been transferred from Accumulated Fund to Unutilized Grant A/C under Current Liabilities. As on 31st March, 2014, aggregate amount of Unutilized Grant carried forward to 2014 - 15 is Rs 5406527.45.
6. During the year General foreign donations has been received for Rs 49901.66.
7. During the year Rs 21000 has been received towards Corpus of the General Fund Iswar Sankalpa.
8. Separate Balance Sheets have been prepared for all Programmes as separate unit of accounting apart from general fund. and they are consolidated at the end of the financial year.
9. During the year bank interest and bank charges amounting Rs 3402.33 and Rs 17.18 has been allocated to general fund from Foreign Contribution Fund as share of its Interest and bank charges for Foreign Donations received.
10. As per terms of the Funding Agencies as in case of Sambandhan, Nayadaur, and Sarbari the amount of Interest and bank charges have been included in the aggregate amount of Grant In Aid. During the year the interest amounting to Rs 221712.28 and Bank charges amounting to Rs 2224.78 have been so included in the aggregate Grant received.



For ISWAR SANKALPA

[Signature]
Treasurer

For ISWAR SANKALPA

[Signature]
Secretary

For ISWAR SANKALPA

[Signature]
President