

# DE SUBIR KUMAR & CO

Chartered Accountant

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

## INDEPENDENT AUDITOR'S REPORT FOR 2014 - 2015

To  
The Members  
ISWAR SANKALPA  
138 S. P. MUKHERJEE ROAD  
KOLKATA 700026

1. We have audited the accompanying CONSOLIDATED financial statements of "ISWAR SANKALPA" which comprise the Consolidated Balance Sheet as at March 31, 2015 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, and Projects like Sambandhan, Sarbari (FCR), Nayadaur (FCR), Ascent (FCR), Sampoorna and Sakhyam (FCRA), Restoration Incentive, Shelter for Urban Homeless and Night Shelter (a Vocational Unit).
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.

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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 of "ISWAR SANKALPA" for the year ended March 31, 2015 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, 04 - 07 - 2015s



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)

**ISWAR SANKALPA.**  
138 Shyamaprasad Mukherjee Road, Kolkata 700026  
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2015

<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>Q</b>		1099569.71
As per last A/c		1688300.02		<b>Advance for Land</b>			
Add: Excess of Income over Expenditure		<u>400663.54</u>		- At kashipur		3147060.00	
		2088963.57		- At Netra, Jibontala		<u>646978.00</u>	3794038.00
Less Transfer to Fixed Assets Reserve		<u>1050646.54</u>	1038317.03				
 <b>CORPUS FUND</b>				 <b>CASH AND BANK BALANCES</b>			
As per Last A/C		942369.30		<b>Cash at Bank</b>			
Add Received during the year		<u>10000.00</u>	952369.30	Synd. Bank A/C 95032010048521		1781533.61	
<b>FIXED ASSETS RESERVE</b>	U		986273.44	Synd. Bank A/C 95032010054251		2695.76	
- Annexure - B				Synd. Bank A/C 95032010054140		223924.37	
<b>CURRENT LIABILITIES</b>				SBI A/C 30169297950		1259469.82	
<u>Unutilized Grant in Aid</u>	U		6163946.05	Axis Bank A/C 910010048707207		<u>929871.00</u>	4197494.56
- Annexure - B				Cash in hand			111959.55
Profession Tax Payable	R		3040.00				
Tax Deducted at source	S		10564.00				
Employees cont. to PF Payable	T		22747.00				
Employers cont. to PF Payable	T		25805.00				
<b>Total.</b>			<u>9203061.82</u>	<b>Total.</b>			<u>9203061.82</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, 4-07-2015



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, 2015**

<u>EXPENDITURE</u>	<u>Sch.</u>	<u>AMOUNT.</u>	<u>AMOUNT.</u>	<u>INCOME</u>	<u>Sch.</u>	<u>AMOUNT.</u>	<u>AMOUNT.</u>
		<u>RS.</u>	<u>RS.</u>			<u>RS.</u>	<u>RS.</u>
To Direct Expenses	A		622683.00	By Donation Received			
To Program Cost	B		1401664.58	- For Spl. Donation		118980.00	
To Emergency Case Managt.	C		478028.00	- Foreign Donation		58960.00	
To Prog. Support Cost	D		185611.88	- Donation General		<u>320662.00</u>	498602.00
To Prog. Running Cost	E		390962.00	By Grant in Aid Utilized			
To Other Direct Cost	F		818335.73	- As per ANNEXURE B	U		13336226.27
To Community Care	G		253205.00	By Amount Transferred from			
To Common Expenditure	H		1692159.00	Fixed Assets Reserve	V		186508.10
To Pilot Urban Mental Health	I		117516.00	By Bank Interest			
To Reintegration for HPMI	J		66994.00	Syndicate Bank		8230.16	
To Awareness Sensitisation Prog.	K		230485.00	SBI		55721.00	
To Shelter Care for Women	L		640175.00	AXIS Bank		<u>11420.00</u>	75371.16
To Staff Salaries & Personnel	M		6279068.00	Less Interest			
To Indirect Overhead Exps	N		343412.86	By Sale of Vocational Material			240377.00
To Travel and Conference	O		67493.22				
To Consultant & other Services	P		98137.00				
To Misc. Expenses for Land (Sarbari)			46250.00				
To Bank Charges			133.38				
To Provident Fund Difference			33.00				
To Depreciation	Q		204074.34				
To Excess of Income over expenditure			<u>400663.54</u>				
			<u>14337084.53</u>				<u>14337084.53</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, 4-07-2015



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 RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2015**

RECEIPTS.		SCH AMOUNT	AMOUNT	PAYMENTS.		SCH AMOUNT	AMOUNT
To Balance B/d				By Direct Expenses	A		622683.00
Cash in hand		96857.55		By Program Cost	B	1401664.58	
Synd.Bank A/C 95032010048521		3486436.28		By Emergency Case Managt.	C	478028.00	
Synd.Bank A/C 95032010054251		50696.98		By Prog. Support Cost	D	185611.88	
Synd.Bank A/C 95032010054140		1200123.10	6537516.73	By Prog. Running Cost	E	390962.00	
SBI A/C 30169297950		1433371.82		By Other Direct Cost	F	818335.73	
Axis Bank A/C 910010048707207		<u>270031.00</u>		By Community Care	G	253205.00	
<b>To Donation Received</b>				By Common Expenditure	H	1692159.00	
- For Spl. Donation		118980.00		By Pilot Urban Mental Health	I	117516.00	
- For Corpus		10000.00		By Reintegration for HPMI	J	66994.00	
- Foreign Donation		58960.00	508602.00	By Awareness Sensitisation Prog.	K	230485.00	
- Donation General		<u>320662.00</u>		By Shelter Care for Women	L	640175.00	
<b>To Grant in Aid Received</b>				By Staff Salaries & Personnel	M	6279068.00	
- Project Ascent		451502.70		By Indirect Overhead Exps	N	343412.86	
- Project Restoration (TSMT)		40000.00		By Travel and Conference	O	67493.22	
- Project Nayadaur		1508203.00		By Consultant & other Services	P	98137.00	
- Project Night Shelter		400000.00		By Misc. Expenses for Land (Sarbari)		46250.00	
- Project Sharbari (Oak)		4328335.00		By Bank Charges		1942.00	
- Project Sambandhan		4000000.00		By P. Tax paid	R	38040.00	
- Shelter for Urban Homeless		173000.00	13910685.14	By T. D. S. paid	S	165695.00	
- Project Sampurna		<u>3009644.44</u>		By Employee's Cont. to PF	T	208571.00	
<b>To Bank Interest</b>				By Employer's Cont. to PF	T	236665.00	
Syndicate Bank		324777.95		By Provident Fund Difference		33.00	
SBI		55721.00	391918.95	By By Fixed Assets	Q	162715.00	
AXIS Bank		<u>11420.00</u>		By Advance for land (Sarbari)		3394038.00	
<b>To Sale of Vocational Material</b>			240377.00	By Unutilized grant (Sakhyam) Refund		9644.44	
To P. Tax received	R		37770.00	By Closing Balance C/d			
To T. D. S. Deducted or Received	S		164796.00	Cash in hand		111959.55	
To Employee Contribution to PF	T		218921.00	Synd.Bank A/C 95032010048521		1781533.61	
To Employer's Contribution to PF	T		248391.00	Synd.Bank A/C 95032010054251		2695.76	
				Synd.Bank A/C 95032010054140		223924.37	
				SBI A/C 30169297950		1259469.82	
				Axis Bank A/C 910010048707207		<u>929871.00</u>	<u>4309454.11</u>
<b>Total.</b>			<u><u>22258977.82</u></u>	<b>Total.</b>			<u><u>22258977.82</u></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

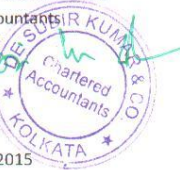
FRN 317010E

CA. S. K. DE

MRN 053022

Proprietor

Kolkata, 4-07-2015



Secretary

Treasurer

**For ISWAR SANKALPA**

*[Signature]*  
Treasurer

**For ISWAR SANKALPA**

*[Signature]*  
President

**For ISWAR SANKALPA**

*[Signature]*  
Secretary

**ISWAR SANKALPA  
SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED  
BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2014-15**

<b>SCHEDULE -A</b>	<b>Rs</b>	<b>Rs</b>	
<b>Direct Expenses</b>			
<b>ISWAR SANKALPA -GENERAL</b>			
<b>Direct Expenses</b>			
- Annual Programme	8700.00		
- Certification Fees	8000.00		
- Communication	38.00		
- Consultation fee	12500.00		
- Conveyance charges	450.00		
- Documentation	600.00		
- Dress Expenses	20953.00		
- Exgratia to staff	1500.00		
- Festival entertainment	20432.00		
- Food	12414.00		
- Garage Rent	18400.00		
- Inhouse Treatment	10000.00		
- Insurance for car	8020.00		
- Office Maintenance	25150.00		
- Refreshment	10392.00		
- Staff Salary	51711.00	209260.00	
<b>RESTORATION INCENTIVE PROGRAM (TSMT)</b>			
<b>Direct Support Cost</b>			
- Ambulance Fuel Cst	1,786.00		
- Medicine cost	17,837.00	19623.00	
<b>SAMBANDHAN</b>			
- Ambulanace fuel cost		76000.00	
<b>Research</b>			
- Library membership	3000.00		
- Honorarium for Ethic committee	9582.00	12582.00	
<b>ASCENT</b>			
<b>Direct Cost</b>			
- Computer & Maintaince	7000.00		
- Honoranium to Teacher	20000.00		
- Furniture repair	9995.00		
- Stipend of trainee	7489.00		
- Vocational Material	32569.00	77053.00	
<b>SARBARI</b>			
<b>Direct Cost</b>			
- Food Exp.	98,839.00		
- Critical Care Treatment	64,928.00		
- Excursion	25,723.00		
- Medicine Expenses	34390.00		
- Restoration Expenses	4,285.00	228165.00	622683.00

For ISWAR SANKALPA

*Kaly*  
President

For ISWAR SANKALPA

*Sarban*  
Secretary



For ISWAR SANKALPA

*Ujjay*  
Treasurer

**SCHEDULE -B**  
**PROGRAMME COST**  
**PROJECT SAMPOORNA**  
**Programme Cost**

- Excursion	29,528.00		
- Food for DIC	48,013.00		
- Food for Shelter	615,622.00		
- Fuel for Ambulance	70,326.72		
- Fuel for Cooking	42,622.08		
- Higiene for DIC	2,643.00		
- Higiene for Shelter	21,872.00		
- Medicine for DIC	22,154.00		
- Medicine for Shelter	188,262.00		
- OD Assessment & Dev Session	50,512.00		
- Team Building Session	34,976.00		
- Staff Travel	30,415.78		
- Token Incentive for DIC	3,869.00		
- Token Incentive for Shelter	<u>38,296.00</u>	1199111.58	

**PROJECT NIGHT SHELTER (VOCATIONAL UNIT)**

**Program Cost**

- Medicine Expense			
- Vocational Trainer	52100.00		
- Vocational Material	143874.00		
- Stationary expense	<u>6579.00</u>	<u>202553.00</u>	1401664.58

**SCHEDULE -C**  
**EMERGENCY CASE MANAGEMENT**  
**PROJECT NAYADAUR**

-Advocasy Meeting	3247.00		
-Awariness Campaigning	23925.00		
-Clothes	11790.00		
-Food ( DIC)	94541.00		
-Honoranium to Psychiatrist	216000.00		
- Hygiene Expenses	13250.00		
- Inhouse Treatment	<u>115275.00</u>		478028.00

**SCHEDULE - D**  
**PROGRAMME SUPPORT COST**  
**PROJECT NAYADAUR**

- Ambulance Fuel	18753.28		
- Communication	23500.00		
- Documentation	10969.36		
- Local Conveyance	55310.00		
- Audit Fee	4000.00		
- Printing & Stationary	<u>7521.97</u>	120054.61	

**PROJECT SAKHYAM**

- Audit Fee	2500.00	2500.00	
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**SAMBANDHAN**

- Audit fees	5000.00		
- Communication	23321.27		
- Printing & Stationary	21116.00		
- Travelling expenses	<u>13620.00</u>	<u>63057.27</u>	185611.88

For ISWAR SANKALPA

*[Signature]*  
 President

For ISWAR SANKALPA

*[Signature]*  
 Treasurer

For ISWAR SANKALPA

*[Signature]*  
 Secretary



**SCHEDULE -E**

**PROGRAMME RUNNING COST**

**PROJECT AROGYA**

- Emergency driver salary	2550.00	
- Ambulance Maintainance Charges	21370.00	
- Hospitalization Cost	<u>18550.00</u>	42470.00

**SHELTER FOR URBAN HOMELESS**

**RECURRING EXPENDITURE**

- Cleaning Materials	15569.00	
- Stationary & Telephone	14788.00	
- Manpower	300000.00	
- Medicine Cost	<u>18135.00</u>	<u>348492.00</u> 390962.00

**SCHEDULE -F**

**OTHER DIRECT COST**

**SARBARI (OAK)**

- Centre Hygine Exp.	46920.00	
- Car Insurance (Bollero)	18844.00	
- Centre Maintainace Exp.	29858.04	
- Communication Exp.	19363.95	
- Documentation	64143.45	
- Fund Rising event	33579.00	
- Vehicle Maintenance	37445.00	
- Fuel for Cooking	81996.92	
- Fuel for Vehichle	86010.00	
- Printing & Stationary	<u>30117.37</u>	448277.73

**Restoration Incentive Programe**

- Ambulance Fuel Cost	1,000.00	
- Communication Expenses	<u>3,065.00</u>	4065.00

**SAMBANDHAN**

Emergency Hospitalisation Cost		<u>365993.00</u> 818335.73
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**SCHEDULE - G**

**Community Care**

**SAMBANDHAN**

- Clothes	21490.00	
- Care giver Incentive	14026.00	
- Drop In Centre	20720.00	
- Food for H.M.I	110541.00	
- Medicine cost	<u>86428.00</u>	253205.00

**SCHEDULE - H**

**Common Expenditure**

**SAMBANDHAN**

- Accountant. Salary	67285.00	
- Cashier' Salary	42108.00	
- Project Director ' Salary	290400.00	
- Research Associate ' Salary	433180.00	
- Research Officer	427129.00	
- Annual Publication Cost	39769.00	
- Internal Training	24525.00	
- Consultantancy Charges	73100.00	
- Consultation Improving mental Health	114050.00	
- Documentation	12599.00	
- Social Security for Staff	<u>168014.00</u>	1692159.00

ISWAR SANKALPA

*Prady*  
President

For ISWAR SANKALPA

*Sarbanitankoy*  
Secretary

For ISWAR SANKALPA

*Shruti*  
Treasurer





**SCHEDULE -I**

**Piloting Urban Mental Health**

**SAMBANDHAN**

- Diagnostic Charges	60100.00	
- Incentive to Health Worker	1260.00	
- Rehabilitation Incentive	19954.00	
- Training to Medical Officer	<u>36202.00</u>	117516.00

**SCHEDULE -J**

**Reintegration for HPMI**

**SAMBANDHAN**

- Follow up cost	5680.00	
- Incentive to Caregiver	500.00	
- Medicine	35648.00	
- Reintegration Cost	<u>25166.00</u>	66994.00

**SCHEDULE -K**

**Awariness Sensitisation Prog.**

**SAMBANDHAN**

- Development of Audio Visuals	150000.00	
- Awarness Generation Material	<u>80485.00</u>	230485.00

**SCHEDULE -L**

**Shelter Care for Women**

**Sambandhan**

- Diagnostic Charges	24720.00	
- Medicine Cost	84632.00	
- Food for Shelter (Sarbari)	474823.00	
- Training	<u>56000.00</u>	640175.00

**SCHEDULE -M**

**STAFF SALARIES & PERSONNEL COST**

**PROJECT - NAYADAUR**

**PERSONNEL COST**

- Salary	959049.00	
- Exgratia	<u>11000.00</u>	970049.00

**SAMBANDHAN**

**Human Resource for UMHP**

- Case Manager	199045.00	
- Counsellor	145200.00	
- Doctor	288000.00	
- New Counsellor	117333.00	
- Rehabilitation Specialist	132000.00	
- Community Staff	91900.00	
- Social Worker	<u>262679.00</u>	1236157.00

**SAMBANDHAN**

**Human Resource for HPMI**

- Community Phychiatrist	9600.00	
- Community Staff	49400.00	
- Vocational Trainer	5780.00	
- Nurses	111338.00	
- Restoration officer	<u>135923.00</u>	312041.00

**PROJECT - SARBARI (OAK)**

- Staff salaries and Others		2390212.00
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**SAMPOORNA**

**Personnel Cost**

- Admin Staff	223114.00	
- Programme Staff	<u>1147495.00</u>	1370609.00
		6279068.00

ISWAR SANKALPA

*[Signature]*  
President

For ISWAR SANKALPA

*[Signature]*  
Treasurer

For ISWAR SANKALPA

*[Signature]*  
Secretary



**SCHEDULE -N**

**Indirect Overhead**

**PROJECT - SARBARI (OAK)**

- Electricity / Communication Exp.	24830.00	
- Office Rent	<u>67500.00</u>	92330.00

**SAMPOORNA**

- Head Office Rent		54000.00
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**SAMPOORNA**

**Overhead Cost**

- Ambulance Maintenance Cost	21,049.00	
- Center maintenance	13,401.00	
- Documentation	6,856.19	
- Internet & Communication	59,390.05	
- Printing and Stationary	31,346.66	
- Maintenance of Shelter	<u>53,837.96</u>	185880.86

**ISWAR SANKALPA - GENERAL FUND**

- Digital Certificate	1200.00	
- General Expenses	4835.00	
- Interest on prof tax	17.00	
- Parking & miscellaneous	<u>5150.00</u>	<u>11202.00</u> 343412.86

**SCHEDULE - O**

**SARBARI**

**Travel & Conference**

- Awareness & Advocacy	38787.00	
- Travel Exp.	<u>28706.22</u>	<u>67493.22</u>

**SCHEDULE -P**

**SARBARI**

Consultant and Other Contract Services		<u>98137.00</u>
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**SCHEDULE -Q**

**FIXED ASSETS**

Separate sheet annexed vide Annexure A

**SCHEDULE -R**

**PROFESSION TAX PAYABLE**

Balance brought forward from 2013-14	3310.00	
Add Deduction from salary during 14-15	<u>37770.00</u>	
	41080.00	
Less Paid during 14-15	<u>38040.00</u>	3040.00

**SCHEDULE - S**

**INCOME TAX DEDUCTED AT SOURCE**

Balance brought forward from 2013-14	11463.00	
Add Deduction from salary during 14-15	<u>164796.00</u>	
	176259.00	
Less Paid during 14-15	<u>165695.00</u>	10564.00

For ISWAR SANKALPA

*[Signature]*  
Treasurer



ISWAR SANKALPA

*[Signature]*  
President

For ISWAR SANKALPA

*[Signature]*  
Secretary

SCHEDULE - T

<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)	4198.00	87404.00	82354.00	9248.00
- Sambandhan	3818.00	73604.00	69700.00	7722.00
- Sakhyam	916.00		916.00	0.00
- Sampoorna		13056.00	11568.00	1488.00
- Nayadaur	3465.00	44857.00	44033.00	4289.00
	<u>12397.00</u>	<u>218921.00</u>	<u>208571.00</u>	<u>22747.00</u>
Employer's Contribution to PF				
- Sarbari (OAK)	4758.00	99163.00	93431.00	10490.00
- Sambandhan	4352.00	83500.00	79093.00	8759.00
- Sakhyam	1040.00		1040.00	0.00
- Sampoorna		14816.00	13128.00	1688.00
- Nayadaur	3929.00	50912.00	49973.00	4868.00
	<u>14079.00</u>	<u>248391.00</u>	<u>236665.00</u>	<u>25805.00</u>

SCHEDULE - U

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, 4-07-2015



Secretary

Treasurer

For ISWAR SANKALPA

*Ishtar*  
Treasurer

For ISWAR SANKALPA

*Ishtar*  
President

For ISWAR SANKALPA

*Sarbani*  
Secretary

**ISWAR SANKALPA.**  
**138 Shyamaprasad Mukherjee Road, Kolkata 700026**  
**DETAILS OF FIXED ASSETS AS AT 31.3.2015**

**ANNEXURE - A**

DESCRIPTION	BALANCE ON 31.3.2014	ADDITION FOR THE YEAR	TOTAL	RATE OF DEP.	DEPRECIATION	BALANCE ON 31.3.2015
<b>ISWAR SANKALPA G. F.</b>						
AC Machine	3549.64	39300.00	42849.64	15%	4953.70	37895.94
Aquaguard	4481.65		4481.65	15%	672.25	3809.40
Computer & Peripheral	2998.84		2998.84	60%	1799.30	1199.54
Electrical Installation	1772.13	1280.00	3052.13	15%	425.82	2626.31
Furniture	15266.79		15266.79	10%	1526.68	13740.11
Office Almira	9441.94		9441.94	10%	944.19	8497.75
Office Furniture	13428.80		13428.80	10%	1342.88	12085.92
Refrigerator	7680.40		7680.40	15%	1152.06	6528.34
TV	3492.84		3492.84	15%	523.93	2968.91
CD Player	1470.29		1470.29	15%	220.54	1249.75
Music System	26699.18		26699.18	15%	4004.88	22694.30
<b>ASCENT</b>						
Computer(Ascent)	43750.50		43750.50	60%	26250.00	17500.50
<b>NIGHT SHELTER</b>						
Office Almira	4337.55		4337.55	10%	433.75	3903.80
File Cabinet	4916.00		4916.00	10%	491.60	4424.40
Cot , Bed , Locker	42487.09		42487.09	10%	4248.71	38238.38
Oxygen Cylinder	4862.63		4862.63	10%	486.26	4376.37
Furniture (C.Care Unit)	85868.94		85868.94	10%	8586.90	77282.04
Block Printing Table	17000.00		17000.00	0%	1700.00	15300.00
<b>SAMBANDHAN</b>						
Laptop(Sambandhan)	11000.00		11000.00	60%	6600.00	4400.00
Furniture(Sambandhan)	8344.31		8344.31	10%	834.43	7509.88
Accounts Software		18000.00	18000.00	60%	9900.00	8100.00
Research Books		11685.00	11685.00	60%	2803.70	8881.30
<b>SHELTER FOR URBAN HOMELESS</b>						
Bedding	19440.00		19440.00	10%	1944.00	17496.00
Recreational Facility	6702.30		6702.30	10%	670.23	6032.07
Carom Board	5696.10		5696.10	10%	569.61	5126.49
Stand Fan	8484.20		8484.20	10%	848.42	7635.78
Almira	5265.74		5265.74	10%	526.57	4739.17
Chair Table	6844.50		6844.50	10%	684.45	6160.05
Sports Equipment	7743.60		7743.60	10%	774.36	6969.24
<b>SARBARI</b>						
Weight Machine		2800.00	2800.00	15%	280.00	2520.00
Gardening Equipment	2400.00		2400.00	15%	360.00	2040.00
Vehicle 7 Star	581904.40		581904.40	15%	87285.66	494618.74
Counselling Cuble	86998.50		86998.50	10%	8699.85	78298.65
Furniture	83320.18	89650.00	172970.18	10%	13561.60	159408.58
Computer & Laptop	13280.00		13280.00	60%	7968.00	5312.00
<b>Total:</b>	<b>1140929.04</b>	<b>162715.00</b>	<b>1303644.04</b>		<b>204074.34</b>	<b>1099569.71</b>

For ISWAR SANKALPA

*[Signature]*  
Treasurer



ISWAR SANKALPA

*[Signature]*  
President

For ISWAR SANKALPA

*[Signature]*  
Secretary

**ISWAR SANKALPA.**

138 Shyamaprasad Mukherjee Road, Kolkata 700026  
ANNEXURE - B

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2015**

**DETAILS OF UNUTILIZED GRANT AS AT 31.3.2015**

DESCRIPTION OF GRANTS / NAME OF FUNDS	ASCENT	NIGHT SHELTER	SAMBANDH AN	SAKHYAM	AROGYA	SAMPOOR NA	SHELTER FOR URBAN HOMELESS	NAYADAUR	RESTORATION	SARBARI	GRAND TOTAL
UNUTILIZED GRANT IN AID											
As per Last A/C	77053.16	208609.00	1205957.10	11857.39	66321.00	-	-	62030.18	61654.00	3713045.62	5408527.45
Add Received grant for the year	451502.70	400000.00	4000000.00	-	-	3009644.44	173000.00	1508203.00	40000.00	4328335.00	13910685.14
	528555.86	608609.00	5205957.10	11857.39	66321.00	3009644.44	173000.00	1570233.18	101654.00	8041380.62	19317212.59
Add Net of Bank Interest reduced by Bank Charges	-	-	97523.54	287.05	-	35449.15	-	3688.78	-	177810.85	314739.17
	528555.86	608609.00	5303480.64	12144.44	66321.00	3045093.59	173000.00	1573901.96	101654.00	8219191.27	19631951.76
Less Utilized this year	-	-	-	9644.44	-	-	-	-	-	-	9644.44
- Refund by way of transfer to other fund	-	-	29685.00	-	-	-	-	-	-	92450.00	122135.00
- Purchase of Assets	77053.00	202553	5066364.27	2500	42470.00	2809601.44	173000.00	1566131.61	23688.00	3370864.95	13336226.27
- Revenue Expenses	451502.86	406056.00	207431.37	-	23851.00	235492.15	-	5770.35	77966.00	4755876.32	6163946.05
<b>Closing Balance</b>											

**DETAILS OF FIXED ASSETS RESERVE AS AT MARCH 31, 2015**

Fund created for fixed assets acquired out of grant during earlier years by transfer FROM General Fund	43750.50	159472.21	19344.31				60176.44			767903.08	1050646.54
Add Fixed Assets acquired out of Grant received this year			29685							92450	122135.00
Less Transfer to Income and Expenditure Account for Depreciation	43750.50	159472.21	49029.31				60176.44			860353.08	1172781.54
	26250.00	15947.22	20138.13							118155.11	186508.10
<b>Closing Balance</b>	17500.50	143524.99	28891.18				54158.80			742197.97	986273.44

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 2014-15**

**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. 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 under Revenue Concept during the year. A fixed Assets Reserve has been created by transferring from General Fund an amount of Rs 1050646.55 for assets acquired in the earlier years, without creating such Reserve under Capital Concept. 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.

6. During the year General foreign donations has been received for Rs 58960

7. During the year Rs 10000 has been received towards Corpus of the General Fund Iswar Sankalpa and such capitalised.

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 5520.72 and Rs 22.53 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, Sarbari, Sampurna and Sakhyam 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 316547.79 and Bank charges amounting to Rs 1808.62 have been so included in the aggregate Grant received.

11. During the year Iswar Sankalpa has spent in aggregate Rs 2482480 for administration expenses out of foreign contribution as follows:-

Nayadaur	304712.00
Ascent	43245.00
Sampurna & sakhaym	855045.00
Sarbari	1279478.00
	<u>2482480.00</u>

For De Subir Kumar & Co

Chartered Accountants

FRN 317010E

CA. S. K. DE

MRN 053022

Proprietor

Kolkata, 4-07-2015



Secretary

Treasurer

For ISWAR SANKALPA

Sarban Dasgupta

Secretary

For ISWAR SANKALPA

Treasurer

For ISWAR SANKALPA

President