

# DE SUBIR KUMAR & CO

Chartered Accountant

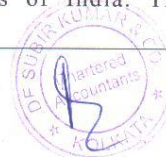
12/2K, P.G.H. Shah Road; Kolkata 700 032; India

## INDEPENDENT AUDITOR'S REPORT FOR 2015 - 2016

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, 2016 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 separate financial statements prepared for Iswar Sankalpa General Fund and Iswar Sankalpa General Fund (FCRA), and Projects like Sambandhan, Sarbari - OAK (FCRA), Sarbari (APPI), Nayadaur (FCRA), Ascent (FCRA), Sampoorna (FCRA), Arogya, Restoration Incentive, Ensuring dignity of the mentally challenged persons specially women and girls, Shelter for Urban Homeless for Men (Morudyan), Shelter for Urban Homeless for Women 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

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# DE SUBIR KUMAR & CO

Chartered Accountant

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

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.

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, 2016 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, 14 - 07 - 2016

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 2016**

<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>		4713273.7
As per last A/c		1038317.03					
Add: Excess of Income over Expenditure		<u>1115446.70</u>	2153763.73	<b>Advance for Land</b>			
				- At Netra, Jibontala		<u>350000.00</u>	350000.0
<b>CORPUS FUND</b>				<b>CASH AND BANK BALANCES</b>			
As per Last A/C			952369.30	<u>Cash at Bank</u>			
<b>FIXED ASSETS RESERVE</b>	<b>U</b>		4615795.57	Synd Bank A/C 95032010048521		12041274.7	
- Annexure - B				Synd. Bank A/C 95032010054251		31699.58	
				Synd. Bank A/C 95032010058129		1354736.98	
				Synd. Bank A/C 95032010058114		37564.72	
				Synd. Bank A/C 95032010054140		7637742.22	
				SBI A/C 35161193511		2073830.00	
<b>CURRENT LIABILITIES</b>				Axis Bank A/C 910010048707207		<u>1277177.00</u>	24454025.2
Unutilized Grant in Aid	<b>U</b>		21734440.98	Cash in hand			58744.5
- Annexure - B							
Profession Tax Payable	<b>R</b>		4200.00				
Tax Deducted at source	<b>S</b>		19713.00				
Social security for staff (ESI Payable)			24222.00				
Employees cont. to PF Payable	<b>T</b>		33853.00				
Employers cont. to PF Payable	<b>T</b>		37686.00				
<b>Total.</b>			<u><b>29576043.58</b></u>	<b>Total.</b>			<u><b>29576043.5</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, 14-07-2016



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, 2016

EXPENDITURE	Sch.	AMOUNT. RS.	AMOUNT. RS.	INCOME	Sch.	AMOUNT. RS.	AMOUNT. RS.
To Direct Expenses	A		1994002.00	By Donation Received			
To Program Cost	B		1303916.00	- For Spl. Donation		54230.00	
To Direct Programme Cost	C		566265.00	- Foreign Donation		31198.00	
To Prog. Support Cost	D		223374.00	- Donation General		<u>504817.00</u>	590245.00
To Prog. Running Cost	E		703630.00	By Award Received from Hudco			100000.00
To Other Direct Cost	F		592488.00	By Grant in Aid Utilized			
To Community Care	G		236550.00	- As per ANNEXURE B	U		17530510.00
To Common Expenditure	H		2017011.00	By Amount Transferred from			
To Pilot Urban Mental Health	I		173838.00	Fixed Assets Reserve	U		207984.87
To Reintegration for HPMI	J		65254.00	By Bank Interest			
To Awareness Sensitisation Prog.	K		171924.00	Syndicate Bank		26233.94	
To Shelter Care for Women	L		305141.00	SBI		34166.18	
To Staff Salaries & Personnel	M		7923510.00	AXIS Bank		<u>38033.00</u>	98433.12
To Indirect Overhead Exps	N		423325.00	By Sale of Vocational Material			166845.00
To Transfer to Actionaid for Unutilised grant			65262.00	By Beneficiary contribution			1100.00
To Travel and Conference	O		90124.00				
To Kashipur land cost			2265.00				
To Consultant & other Services	P		7000.00				
To Innvation fund - Sambandhan			56063.00				
To Bank Charges			1837.38				
To Vehicle Maintaince - Sambandhan			23784.00				
To Provident Fund Difference			6259.00				
To Endline study - Sambandhan			323453.00				
To Social security for staff (Esi)			79593.00				
To Depreciation	Q		223802.91				
To Excess of Income over expenditure			<u>1115446.70</u>				
			<u>18695117.99</u>				<u>18695117.99</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, 14-07-2016



Secretary

Treasurer

**For ISWAR SANKALPA**

Treasurer

**For ISWAR SANKALPA**

Secreta

**ISWAR SANKALPA.**  
138 Shyamaprasad Mukherjee Road, Kolkata 700026

**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2016**

RECEIPTS.	SCH AMOUNT	AMOUNT	PAYMENTS.	SCH AMOUNT	AMOUNT
To Balance B/d			By Direct Expenses	A	1994002.00
Cash in hand		111959.55			
Synd. Bank A/C 95032010048521		1781533.61	By Program Cost	B	1303916.00
Synd. Bank A/C 95032010054251		2695.76			
Synd. Bank A/C 95032010054140		223924.37	By Direct programme cost	C	566265.00
SBI A/C 30169297950		1259469.82			
Axis Bank A/C 910010048707207		<u>929871.00</u>	By Prog. Support Cost	D	223374.00
<b>To Donation Received</b>			By Prog. Running Cost	E	703630.00
- For Spl. Donation		54230.00			
- Foreign Donation		31198.00	By Other Direct Cost	F	592488.00
- Donation General		<u>504817.00</u>	By Community Care	G	236550.00
<b>To Award Received</b>					
To Grant in Aid Received			By Common Expenditure	H	2017011.00
- Actonaid		299000.00	By Pilot Urban Mental Health	I	173838.00
- Project Nayadaur (THF)		1878158.00			
- Project Vocational (til & seahorse)		505000.00	By Reintegration for HPMI	J	65254.00
- Project Sarbari (APPI)		3437000.00			
- Project Sarbari (Oak)		13023719.00	By Awareness Sensitisation Prog.	K	171924.00
- Project Sambandhan		13337000.00			
- Shelter for Urban Homeless		1203000.00	By Shelter Care for Women	L	305141.00
- Project Sampoorna(PHF)		<u>3000000.00</u>	By Staff Salaries & Personnel	M	7923510.00
<b>To Bank Interest</b>			By Indirect Overhead Exps	N	423325.00
Syndicate Bank		284098.50			
SBI		34166.18	By Travel and Conference	O	90124.00
AXIS Bank		<u>38033.00</u>	By Consultant & other Services	P	7000.00
To Beneficiary Contribution for hygiene					
To Sale of Vocational Material			By Bank Charges		4067.00
To P. Tax received	R	46890.00	By P. Tax paid	R	45730.00
To T. D. S. Deducted or Received	S	246786.00	By T. D. S. paid	S	237637.00
To Employee Contribution to PF	T	352296.00	By Employee's Cont. to PF	T	341190.00
To Employer's Contribution to PF	T	392776.00	By Employer's Cont. to PF	T	380895.00
To Social security for staff (ESI)		264538.00	By Social security for staff (ESI)		319909.00
To Advance Received for Netra land		50000.00	By Provident Fund Difference		6259.00
			By By Fixed Assets	Q	445734.00
			By Transfer to Actonaid for Unutilised grant		65262.00
			By Innovation Fund - Sambandhan		56063.00
			By Vehicle Maintaince - Sambandhan		23784.00
			By Endline study - Sambandhan		323453.00
			By Closing Balance C/d		
			Cash in hand		58744.55
			Synd. Bank A/C 95032010048521		12041274.74
			Synd. Bank A/C 95032010054251		31699.58
			Synd. Bank A/C 95032010058129		1354736.98
			Synd. Bank A/C 95032010058114		37564.72
			Synd. Bank A/C 95032010054140		7637742.22
			SBI A/C 35161193511		2073830.00
			Axis Bank A/C 910010048707207		<u>1277177.00</u>
			<b>Total.</b>		<u>24512769.79</u>
<b>Total.</b>		<u><b>43560104.79</b></u>			<u><b>43560104.79</b></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, 14-07-2016



Secretary

Treasurer

**For ISWAR SANKALPA**

Treasurer

**For ISWAR SANKALPA**

Secretary

*Signature*  
President

*Signature*  
Secretary

**ISWAR SANKALPA**  
**SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED**  
**BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2015-16**

<b>SCHEDULE -A</b>	<b>Rs</b>	<b>Rs</b>
<b>Direct Expenses</b>		
<b>ISWAR SANKALPA -GENERAL &amp; FC</b>		
<b>Direct Expenses</b>		
- Annual Programme	1718.00	
- Beneficiary Hygiene	2461.00	
- Certification Fees	10200.00	
- Communication	40.00	
- Conveyance charges	14237.00	
- Documentation	100.00	
- Electricity charges	1511.00	
- Exgratia to staff	1500.00	
- Fc Renewal	1050.00	
- Festival entertainment	9000.00	
- Food	26485.00	
- Garage Rent	19900.00	
- Office Maintenance	17137.00	
- Programme Cost	14017.00	
- Refreshment	1038.00	
- Society Renewal	375.00	
- Staff Salary	4900.00	
- Summit Cost	4158.00	
- Travel Expenses	174.00	
<b>RESTORATION INCENTIVE PROGRAM (TSMT)</b>		130001.00
<b>Direct Support Cost</b>		
- Dress Expenses	7,310.00	
- Medicine Cost	13,918.00	
- Incentive to clients	570.00	
- Hygiene cost	20,113.00	
<b>SAMBANDHAN</b>		41911.00
- Ambulance fuel cost		59504.00
<b>Research</b>		
- Honorarium for Ethic committee	3460.00	
- Journal Subscription	84700.00	
<b>ASCENT</b>		88160.00
<b>Direct Cost</b>		
- Honorarium to Teacher	60000.00	
- Vocational Trainer	60000.00	
<b>SARBARI - OAK</b>		120000.00
- Diagnostics Charge	1520.00	
- Excursion	29863.00	
- Food Expenses	166968.00	
- Hygiene cost	9902.00	
- Medicine Cost	15332.00	
<b>SAMBANDHAN</b>		223585.00
<b>Programme Cost</b>		
- Ambulance Fuel	10000.00	
- Awareness Material	7240.00	
- Diagnostic Charges	5850.00	
- Rehabilitation Incentive	2750.00	
- Medicine cost	15219.00	
- Staff Travel	4663.00	
- Food for HMI	19185.00	
- Dic	1000.00	
<b>Direct Expenses - Actionaid</b>		65907.00
<b>COMMUNITY MENTAL HEALTH</b>		
Draft Charge	18493.00	
Identification of Key Member in the	212.00	
IEC Material	8170.00	
	46737.00	

For ISWAR SANKALPA

*Prady*  
President

For ISWAR SANKALPA

*Prady*  
Treasurer

For ISWAR SANKALPA

*Sarbani*  
Secretary



NETWORKING WITH KMC	4975.00	
Salary to Staff	82001.00	
SERIES OF TRAINING &	23707.00	
Staff Travel	1438.00	
Visibility Building	35878.00	221611.00

**SARBARI - A.P.P.I**

**Direct Cost**

- Diagnostics Ch. & Treatment cost	66,295.00	
- Dress Expenses	18,590.00	
- Food Exp.	5,61,028.00	
- Fuel for cooking	1,14,591.00	
- Hygiene cost	65,245.00	
- Literacy Class	4,997.00	
- Medicine Expenses	190347.00	
- Recreational Oppurtunity	3,780.00	
- Restoration Expenses	12,512.00	
- Staff Development	5,938.00	
	<u>1043323.00</u>	<u>1994002.00</u>

**SCHEDULE -B**

**PROGRAMME COST**

**PROJECT SAMPOORNA**

- Awareness & Advocacy	8929.00	
- Emergency Hospitalisation cost	69,589.00	
- Excursion	28,864.00	
- Food for DIC	42,593.00	
- Food for Shelter	3,84,593.00	
- Fuel for Ambulence	58,706.00	
- Fuel for Cooking	15,878.00	
- Higin for DIC	2,234.00	
- Higin for Shelter	8,503.00	
- Medicine for DIC	17,733.00	
- Medicine for Shelter	82,621.00	
- Medicine for UMHP	88,291.00	
- OD Assessment & Dev Session	80,092.00	
- Restoration & Prerestoration cost	248.00	
- Staff Travel	21,632.00	
- Team Building Session	23,476.00	
- Token Incentive for DIC	4,211.00	
- Token Incentive for Shelter	25,006.00	963199.00

For ISWAR SANKALPA

*ISWAR SANKALPA*  
President

For ISWAR SANKALPA

*ISWAR SANKALPA*  
Treasurer

**PROJECT NIGHT SHELTER (VOCATIONAL UNIT)**

**Programme Cost - TIL**

- Communication	167.00	
- Printing & Stationery	5033.00	
- Staff Travel	25.00	
- Vocational Material	153410.00	
- Vocational Trainer	62460.00	221095.00

For ISWAR SANKALPA

*SARBANI KEST*  
Secretary

**Programme Cost - Seahorse**

- Accountant	11967.00	
- Staff Travel	122.00	
- Documentation & Communication	800.00	
- Vocational Trainer	72000.00	
- Vocational Material	25907.00	
- Marketing & Stationery	8826.00	
	<u>119622.00</u>	<u>1303916.00</u>

**SCHEDULE -C**

**DIRECT PROGRAMME COST**

**PROJECT NAYADAUR**

-Advocasy Meeting	6610.00	
-Awarness Campaigning	12533.00	
-Clothes	11116.00	
-Food ( DIC)	127072.00	
-Honoranium to Psychiatrist	216000.00	



- Hygiene Expenses	16776.00		
- Inhouse Treatment	<u>176158.00</u>		<u>566265.00</u>

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

- Ambulance Fuel	16226.00		
- Communication	22200.00		
- Documentation	6694.00		
- Local Conveyance	54006.00		
- Audit Fee	4000.00		
- Printing & Stationary	<u>6323.00</u>	109449.00	

**SAMBANDHAN**

- Audit fees	5000.00		
- Communication	25391.00		
- Printing & Stationary	46312.00		
- Travelling expenses	<u>14662.00</u>	91365.00	

**SAMBANDHAN**

**OVERHEAD COST**

- Consultant Cost	15600.00		
- Documentation	1649.00		
- Internet & Communication	3811.00		
- Shelter Maintainace	<u>1500.00</u>	<u>22560.00</u>	<u>223374.00</u>

**SCHEDULE -E**

**PROGRAMME RUNNING COST**

**PROJECT AROGYA**

- Emergency driver salary	150.00		
- Hospitalization Cost	<u>7500.00</u>	7650.00	

**SHELTER FOR URBAN HOMELESS (MEN)**

**RECURRING EXPENDITURE**

- Cleaning Materials	12136.00		
- Stationary & Telephone	12760.00		
- Manpower	299500.00		
- Refferal Service	<u>23489.00</u>	347885.00	

**SHELTER FOR URBAN HOMELESS (women)**

**RECURRING EXPENDITURE**

- Cleaning Materials	12020.00		
- Stationary & Telephone	12007.00		
- Manpower	300000.00		
- Refferal Service	<u>24068.00</u>	<u>348095.00</u>	<u>703630.00</u>

**SCHEDULE -F**

**OTHER DIRECT COST**

**SARBARI (OAK)**

- Car Insurance (Bollero)	16966.00		
- Centre Hygiene Exp.	6692.00		
- Centre Maintainace Exp.	65129.00		
- Communication Exp.	35164.00		
- Documentation	35010.00		
- Fuel for Cooking	34439.00		
- Fuel for Vehichle	64510.00		
- Fund Rising event	31710.00		
- Printing & Stationary	23535.00		
- Start up for Food Production(Utensils)	2905.00		
- Vehicle Maintenance	<u>52259.00</u>	368319.00	

**SARBARI - A.P.P.]**

- Communication Expenses	23,360.00		
- Computer Maintaince	10,200.00		
- Documentation	5,859.00		
- Printing & Stationery	16,113.00		
- Shelter Mantaince	<u>17,660.00</u>	73192.00	

For ISWAR SANKALP

*Isar*  
President

For ISWAR SANKALP

*Isar*  
Treasurer

For ISWAR SANKALP

*Sarbari*  
Secreta





**SAMBANDHAN**

Emergency Hospitalisation Cost

150977.00 592488.00**SCHEDULE - G****Community Care****SAMBANDHAN**

- Clothes	34884.00	
- Care giver Incentive	7485.00	
- Drop In Centre	11379.00	
- Food for H.M.I	116794.00	
- Medicine cost	<u>66008.00</u>	<u>236550.00</u>

**SCHEDULE - H****Common Expenditure****SAMBANDHAN**

- Accountant. Salary	55096.00	
- Annual Publication Cost	33075.00	
- Assistant Director	330000.00	
- Cashier' Salary	86669.00	
- Computer Maintaince	12060.00	
- Consultantancy Charges	160199.00	
- Consultation Improving mental Health	36260.00	
- Documentation	9667.00	
- HR Assistant	18000.00	
- Internal Training	108421.00	
- Inventory Manager	150000.00	
- Mis Officer	66000.00	
- Outreach doc. Publication	54600.00	
- Project Director ' Salary	266200.00	
- RBM Training	138642.00	
- Research Officer	72600.00	
- Resource Dev. Manager	150000.00	
- Social Security for Staff	244882.00	
- Website development	<u>24640.00</u>	<u>2017011.00</u>

DR ISWAR SANKALPA


  
President

For ISWAR SANKALPA


  
Treasurer
**SCHEDULE - I****Piloting Urban Mental Health****SAMBANDHAN**

- Diagnostic Charges	74464.00	
- Incentive to Health Worker	550.00	
- Promotional event for Clients	35100.00	
- Rehabilitation Incentive	43534.00	
- Release for outreach docs.	<u>20190.00</u>	<u>173838.00</u>

For ISWAR SANKALPA


  
Secretary
**SCHEDULE - J****Reintegration for HPMI****SAMBANDHAN**

- Follow up cost	18797.00	
- Incentive to Caregiver	400.00	
- Incentive for resettle n Community	9000.00	
- Medicine	24571.00	
- Reintegration Cost	<u>12486.00</u>	<u>65254.00</u>

**SCHEDULE - K****Awariness Sensitisation Prog.****SAMBANDHAN**

- Awariness Generation Material	<u>171924.00</u>	<u>171924.00</u>
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**SCHEDULE - L****Shelter Care for Women****Sambandhan**

- Diagnostic Charges	7730.00	
- Hygiene	14933.00	
- Medicine Cost	<u>53157.00</u>	



- Food for Shelter (Sarbari)	193321.00		
- Training for Dmt	36000.00		305141.00
<b>SCHEDULE -M</b>			
<b>STAFF SALARIES &amp; PERSONNEL COST</b>			
<b>PROJECT - NAYADAUR</b>			
<b>PERSONNEL COST</b>			
- Salary	1089089.00	1089089.00	
<b>SAMBANDHAN</b>			
<b>Human Resource for UMHP</b>			
- Case Manager	203885.00		
- Counsellor	133100.00		
- Doctor	300000.00		
- New Counsellor	109633.00		
- Rehabilitation Specialist	122452.00		
- Community Staff	130200.00		
- Social Worker	214978.00	1214248.00	
<b>SAMBANDHAN</b>			
<b>PERSONNEL PROGRAMME COST</b>			
- Advocacy Officer	14750.00		
- Assistant Director	37333.00		
- Community Health worker	29550.00		
- Counsellor	47520.00		
- Nurse	16426.00		
- Project Director	53240.00		
- Psychiatrist	61760.00		
- Rehabilitation Specialist	29040.00		
- Restoration officer	26620.00		
- Social Security for Staff	48635.00		
- Social Worker	27830.00		
- UMHP Case Manager	39930.00		
- Vocational Trainer	8000.00	440634.00	
<b>Personnel Admin Cost</b>			
- Accountant. Salary	11056		
- Cashier' Salary	18667		
- HR Assistant	12000		
- Resouce Development manager	30000		
- Inventory Manager	30000		
- Mis Officer	40000	141723	
<b>Human Resource for HPMI</b>			
- Community Phychiatrist	8800.00		
- Community Staff	60350.00		
- Vocational Trainer	40000.00		
- Nurses	86240.00		
- Restoration officer	132213.00	327603.00	
<b>PROJECT - SARBARI (OAK)</b>			
- Staff salaries and Others		2540699.00	
<b>PROJECT - SARBARI (APPI)</b>			
- Human Resource	842734.00	842734.00	
<b>SAMPOORNA</b>			
<b>Personnel Cost</b>			
- Admin Staff	237360.00		
- Programme Staff	1089420.00	1326780.00	7923510.00

For ISWAR SANKALPA

*[Signature]*  
President

For ISWAR SANKALPA

*[Signature]*  
Treasurer



For ISWAR SANKALPA  
*[Signature]*  
Secretary

**SCHEDULE -N****Indirect Overhead****PROJECT - SARBARI (OAK)**

- Electricity / Communication Exp.	23908.00	
- Office Rent	<u>82500.00</u>	106408.00

**Indirect Expenses - Actionaid**

- Audit fee	2000.00	
- Internet & Communication	820.00	
- Printing & stationery	<u>9519.00</u>	12339.00

**SAMPOORNA**

- Annual Report	8820	
- Annual Event	28739	
- Head Office Rent	44000	
- Website Hostings	<u>697</u>	82256.00

**SAMPOORNA****Overhead Cost**

- Ambulance Maintenance Cost	23,601.00	
- Audit Fee	5,000.00	
- Center maintenance	12,913.00	
- Documentation	7,823.00	
- Internet & Communication	32,326.00	
- Printing and Stationary	34,607.00	
- Maintenance of Shelter	<u>24,379.00</u>	140649.00

**ASCENT****Indirect Cost**

- Car Maintaince	22,842.00	
- Rent for livlihood training	<u>54,000.00</u>	76842.00

**ISWAR SANKALPA - GENERAL FUND**

- Digital Certificate	1200.00	
- General Expenses	852.00	
- Interest on prof tax	289.00	
- Interest on tds	140.00	
- Parking & miscellaneous	<u>2350.00</u>	4831.00
		<u>423325.00</u>

For ISWAR SANKALPA

  
 President

For ISWAR SANKALPA

  
 Treasurer
**SCHEDULE - O****SARBARI****Travel & Conference**

- Awarness & Advocasy	24643.00	
- Travel Exp	<u>16924.00</u>	41567.00

**SARBARI - APPJ**

- Meeting, Training & Workshop	2602.00	
- Travel & Related Cost	<u>45955.00</u>	48557.00
		<u>90124.00</u>

**SCHEDULE -P****SARBARI**

Consultant and Other Contract Services		
		<u>7000.00</u>

For ISWAR SANKALPA

  
 Sarban Bork  
 Secre
**SCHEDULE -Q****FIXED ASSETS**

Separate sheet annexed

vide Annexure A

**SCHEDULE -R****PROFESSION TAX PAYABLE**

Balance brought forward from 2014-15	3040.00	
Add Deduction from salary during 15-16	<u>46890.00</u>	
	49930.00	
Less Paid during 15-16	<u>45730.00</u>	4200.00

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

Balance brought forward from 2014-15	10564.00	
Add Deduction from salary during 15-16	<u>246786.00</u>	
	257350.00	
Less Paid during 15-16	<u>237637.00</u>	19713.00



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)	9248.00	104004.00	103833.00	9419.00
- Sambandhan	7722.00	101971.00	101571.00	8122.00
- Sarbari (APPI)	0.00	23979.00	18115.00	5864.00
- Actionaid	0.00	1464.00	1464.00	0.00
- Sampoorna	1488	61697.00	57627.00	5558.00
- Nayadaur	4289.00	59181.00	58580.00	4890.00
	<u>22747.00</u>	<u>352296.00</u>	<u>341190.00</u>	<u>33853.00</u>
Employer's Contribution to PF				
- Sarbari (OAK)	10490.00	115977.00	115980.00	10487.00
- Sambandhan	8759.00	113713.00	113431.00	9041.00
- Sarbari (APPI)	0.00	26683.00	20157.00	6526.00
- Actionaid	0.00	1630.00	1630.00	0.00
- Sampoorna	1688.00	68790.00	64289.00	6189.00
- Nayadaur	4868.00	65983.00	65408	5443.00
	<u>25805.00</u>	<u>392776.00</u>	<u>380895.00</u>	<u>37686.00</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,14-07-2016

Secretary

Treasurer

For ISWAR SANKALPA

  
President

For ISWAR SANKALPA

  
Treasurer

For ISWAR SANKALPA

  
Secretary

**ISWAR SANKALPA.**  
**138 Shyamaprasad Mukherjee Road, Kolkata 700026**  
**DETAILS OF FIXED ASSETS AS AT 31.3.2016**

ANNEXURE - A

DESCRIPTION	BALANCE ON 31.3.2015	ADDITION FOR THE YEAR	TOTAL	RATE OF DEP.	DEPRECIATION	BALANCE ON 31.3.2016
<b>ISWAR SANKALPA G. F.</b>						
AC Machine	37895.94		37895.94	15%	5684.39	32211.55
Aquaguard	3809.40		3809.40	15%	571.41	3237.99
Computer & Peripheral	1199.54		1199.54	60%	719.72	479.82
Electrical Equipment	2626.31		2626.31	15%	393.95	2232.36
Furniture	13740.11		13740.11	10%	1374.01	12366.10
Office Almira	8497.75		8497.75	10%	849.78	7647.97
Office Furniture	12085.92		12085.92	10%	1208.59	10877.33
Refrigerator	6528.34		6528.34	15%	979.25	5549.08
TV	2968.91		2968.91	15%	445.34	2523.57
CD Player	1249.75		1249.75	15%	187.46	1062.29
Music System	22694.30		22694.30	15%	3404.15	19290.15
<b>ASCENT</b>						
Computer(Ascent)	17500.50		17500.50	60%	10500.30	7000.20
<b>NIGHT SHELTER</b>						
Office Almira	3903.80		3903.80	10%	390.38	3513.42
File Cabinet	4424.40		4424.40	10%	442.44	3981.96
Cot , Bed , Locker	38238.38		38238.38	10%	3823.84	34414.54
Oxygen Cyllinder	4376.37		4376.37	10%	437.64	3938.73
Furniture (C.Care Unit)	77282.04		77282.04	10%	7728.20	69553.84
Block Printing Table	15300.00		15300.00	10%	1530.00	13770.00
<b>NAYADAUR</b>						
Ambulance		100000.00	100000.00	15%	12500.00	87500.00
<b>Restoration Incentive programme</b>						
Television		12000.00	12000.00	15%	1800.00	10200.00
Printer		8610.00	8610.00	15%	1022.44	7587.56
<b>SAMBANDHAN</b>						
Laptop(Sambandhan)	4400.00	65552.00	69952.00	60%	33777.20	36174.80
Furniture(Sambandhan)	7509.88		7509.88	10%	750.99	6758.89
Accounts Software	8100.00		8100.00	60%	4860.00	3240.00
Research Books	8881.30		8881.30	60%	5328.78	3552.52
<b>SHELTER FOR URBAN HOMELESS(W)</b>						
Bedding	17496.00		17496.00	10%	1749.60	15746.40
Recreational Facility	6032.07		6032.07	10%	603.21	5428.86
Carom Board	5126.49		5126.49	10%	512.65	4613.84
Stand Fan	7635.78		7635.78	10%	763.58	6872.20
Almira	4739.17		4739.17	10%	473.92	4265.25
Chair Table	6160.05		6160.05	10%	616.01	5544.05
Sports Equipment	6969.24		6969.24	10%	696.92	6272.32
<b>SHELTER FOR URBAN HOMELESS(M)</b>						
Bedding		23980.00	23980.00	10%	506.67	23473.33
Recreation Facility		24000.00	24000.00	0%	0.00	24000.00
Furniture		24150.00	24150.00	10%	646.00	23504.00
<b>SARBARI - APPI</b>						
Laptop & Printer		131817.00	131817.00	60%	11995.20	119821.80
Speaker		2400.00	2400.00	15%	210.00	2190.00
Digital camera		7200.00	7200.00	15%	225.00	6975.00
Table		1550.00	1550.00	10%	12.92	1537.08



For ISWAR SANKALPA

*[Signature]*  
Treasurer

For ISWAR SANKALPA

*[Signature]*  
President

For ISWAR SANKALPA

*[Signature]*  
Secretary

<b>SARBARI - oak</b>						
Weight Machine	2520.00	0.00	2520.00	10%	252.00	2268.00
Gardening Equipment	2040.00		2040.00	15%	306.00	1734.00
Land Cost		3406773.00	3406773.00	0%	0.00	3406773.00
Vehicle 7 Star	494618.74		494618.74	15%	74192.81	420425.93
Councilling Cuble	78298.65		78298.65	10%	7829.87	70468.79
Furniture	159408.58	29475.00	188883.58	10%	18313.11	170570.47
Computer & Laptop	5312.00		5312.00	60%	3187.20	2124.80
<b>Total:</b>	<b>1099569.71</b>	<b>3837507.00</b>	<b>4937076.71</b>		<b>223802.91</b>	<b>4713273.79</b>



For ISWAR SANKALPA

*Iswar Sankalpa*  
President

For ISWAR SANKALPA

*Sarbani Dasgupta*  
Secretary

For ISWAR SANKALPA

*Iswar Sankalpa*  
Treasurer

ANNEXURE - B

SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2016

DETAILS OF UNUTILIZED GRANT AS AT 31.3.2016

DESCRIPTION OF GRANTS / NAME OF FUNDS	ASCENT	NIGHT SHELTER	SAMBANDH AN	AROGYA	SAMPOORN A	Actionaid	SHELTER FOR URBAN HOMELESS S(men)(Marduyan)	SHELTER FOR URBAN HOMELESS (Women)	NAYADAUR	RESTORATION (TSM)	Sarbari - Appi	SARBARI - OAK	GRAND TOTAL
UNUTILIZED GRANT IN AID													
As per Last A/C	451502.86	406056.00	207431.37	23851.00	2,35,492.15				5770.35	77966.00	0.00	4755876.32	6163946.05
Add Received grant for the year	0.00	505000.00	13337000.00	-	3000000	299000	420000	7,83,000	1878158.00	0.00	3437000.00	13023719.00	36682877.00
	451502.86	911056.00	13544431.37	23851.00	3235492.15	299000	420000	7,83,000	1883928.35	77966.00	3437000.00	17779595.32	42846823.05
Add Net of Bank Interest reduced by Bank Charges	-	-	82402.85	-	56944.62		0	-	2970.82	-	72,420.98	40895.66	255634.93
	451502.86	911056.00	13626834.22	23851.00	3292436.77	299000	420000	7,83,000	1886899.17	77966.00	3509420.98	17820490.98	43102457.98
Less Utilized this year													
- Refund by way of transfer to other fund													0.00
- Purchase of Assets			65552.00				72130		100000	20610.00	142967.00	3436248.00	3837507.00
- Revenue Expenses	196842.00	340717	5975689	7650.00	2512884	299000	347870	7,45,485	1764803	41911.00	2007806.00	3289843	17530510.00
Closing Balance	254660.86	570339.00	7585583.22	16201.00	779552.77	0.00	0.00	37,515	22096.17	15445.00	1358647.98	11094399.98	21734440.98

DETAILS OF FIXED ASSETS RESERVE AS AT MARCH 31, 2016

Fund created for fixed assets acquired out of grant during earlier years by transfer FROM													
General Fund	17500.50	143524.99	28891.18					54,158.80			0.00	742197.97	986273.44
Add Fixed Assets acquired out of Grant received this year	-	-	65552	0.00	0.00		72130	-	100000.00	20610.00	142967.00	3436248.00	3837507.00
	17500.50	143524.99	94443.18				72130.00	54158.80	1,00,000.00	20,610.00	1,42,967.00	4178445.97	4823780.44
Less Transfer to Income and Expenditure Account for Depreciation	10500.30	14352.5	44716.97				1152.67	5415.88	12500.00	2822.44	12443.12	104080.99	207984.87
Closing Balance	7000.20	129172.49	49726.21		0.00		70977.33	48742.92	87,500.00	17,787.56	1,30,523.88	4074364.98	4615795.57



For ISWAR SANKALPA  
 ISWAR SANKALPA  
 Chartered Accountant

For ISWAR SANKALPA  
 ISWAR SANKALPA  
 Chartered Accountant

For ISWAR SANKALPA  
 ISWAR SANKALPA  
 Chartered Accountant

**ISWAR SANKALPA**  
**SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED**  
**BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2015-16**

**ANNEXTURE ' C'**

**NOTES TO THE ACCOUNTS ANNEXED TO THE STATEMENT OF ACCOUNTS**

1. During the year the Iswar sankalpa operated projects namely Sambandhan, Night shelter for women (Sarbari), Night shelter for Men (Marudyan), Sampurna. Restoration Incentive program, Night Shelter Vocational Unit, Nayadaur, Ascent, etc. funded by different funding agencies.
2. The Books of Accounts have been maintained on Cash Basis of Accounting.
3. Income and expenditure have been recognised when they are actually realised or spent.
4. Depreciation has been provided on Written Down Value as in the previous year.
5. (a) 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 grant in aid of Rs 17530510.00 is utilized on Revenue account and is so recognised as income .  
(b) The grant utilized to the extent of Capital Expenditure of Rs 3837507 for acquisition of Fixed Assets out of Grant in Aid received has been transferred to Fixed Assets Reserve.  
(c) 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 31198.
7. During the year no donation is 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 8814.20 and Rs 83.34 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(oak), Sampurna and Sarbari (A.P.P.I) 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. 257864.56 and Bank charges amounting to Rs 2229.63 have been so included in the aggregate Grant received.
11. 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 expense in the accounts. During the year an estimated value of Rs 20,42,365 has been received as donation in kind. Out of this estimated value of unutilized donation in kind at the year end is not determined.
12. Medicines are generally purchased from C.D.M.U, a govt unit, at Government approved rates and rest of the medicines, if any, are purchased from other agencies at an average discounted rate as per market norms.
13. As regards conflicting interest, during the year an aggregate amount of Rs.1741387 is paid to the members and their relatives as salary and consultation fee.
14. The Iswar sankalpa has acquired during the year a land measuring about 97 decimal at village Kashipur, Police Station Kashipur, Post Office Uttar Kashipur, district south 24 parganas for developing a long stay home at an aggregate cost of Rs 3449908 out of which an amount of Rs.43135 is outstanding for payment.
15. The Entire responsibility of ESI liability for the year 2015-16 is provided by the funding agency NRTT as social security measures for staff. Out of E.S.I payment of Rs 319909 ,Rs.79593 is paid against demand raised by the E.S.I Authority for the period April,2012 to March,2014 respectively and paid by Iswar Sankalpa from its own fund.

**For De Subir Kumar & Co**

Chartered Accountants

FRN 317010E

CA. S. K. DE

MRN/053022

Proprietor

Kolkata, 14-07-2016



**For ISWAR SANKALPA**

*[Signature]*

Secretary

Treasurer

**For ISWAR SANKALPA**

*[Signature]*  
Treasurer

**For ISWAR SANKALPA**

*[Signature]*  
Secretary