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# DE SUBIR KUMAR & CO

Chartered Accountant

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

## INDEPENDENT AUDITOR'S REPORT

To  
The Members  
Iswar Sankalpa  
138 S. P. Mukherjee Road  
Kolkata 700026

### Report on the Financial Statements

We have audited the Consolidated Financial Statements of ISWAR SANKALPA, a Society registered under the Societies Registration Act 1961 which comprise the consolidated Balance sheet as at March 31, 2017, and the Consolidated Income and Expenditure Account and the Receipts and Payments Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

The consolidated financial statements have been compiled and prepared incorporating the various independently audited financial statements as at 31<sup>st</sup> March, 2017 of Iswar sankalpa, the General fund and other Projects and activities in various names namely, ASCENT, Core Support, Shelter for Urban Homeless (Men) – Marudyan, Nayadaur, Arogya, Sampoorna, Sambhandan ( Separately for each Funding agency), Shelter for Urban Homeless for Women, Vocational Unit and Sarbari etc.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management of the Society is responsible for the preparation of the financial statements and give a true and fair view of the financial position and financial performance in accordance with the Accounting Standards generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and compilation of the financial statements that give a true and fair view and free from material misstatement, whether due to fraud or error.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standard on Auditing will always detect a material misstatement

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*Chartered Accountant*

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when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## **Basis for Opinion**

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Opinion**

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Laws of the country applicable to the Non-Government Organizations or Institutions and give a true and fair view

1. of the consolidated financial position of the entity as at March 31, 2017,  
and
2. of its consolidated financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

For De Subir Kumar & Co  
Chartered Accountants  
Firm's Registration No. 317010E

CA Subir Kumar De  
Proprietor  
Membership No. 053022  
Kolkata:  
Date: August 02, 2017



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**ISWAR SANKALPA.**  
138 Shyamaprasad Mukherjee Road, Kolkata 700026  
**CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2017**

<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>	L		4624392.28
As per last A/c		2153763.73		<b>Advance for Land</b>			
Add: Excess of Income over Expenditure		<u>1056161.92</u>	3209925.65	- At Netra, Jibontala			310000.00
				- Advance against Civil Work( Kashipur)			8274.00
<b>CORPUS FUND</b>				<b>CASH AND BANK BALANCES</b>			
As per Last A/C			952369.30	Synd. Bank A/C 95032010048521		17678907.4	
<b>FIXED ASSETS RESERVE</b>	P		4518232.90	Synd. Bank A/C 95032010054251		30100.47	
- Annexure - B				Synd. Bank A/C 95032010058129		1829302.36	
<b>CURRENT LIABILITIES</b>				Synd. Bank A/C 95032010058114		31837.9	
<u>Unutilized Grant in Aid</u>	P		21368515.98	Synd. Bank A/C 95032010054140		1898052.68	
- Annexure - B				SBI A/C 35161193511		2466444.26	
Profession Tax Payable	M		3600.00	Axis Bank A/C 910010048707207		<u>1218979.89</u>	25153624.98
Tax Deducted at source	N		43151.00	Cash in hand			76839.56
Employees cont. to PF Payable	O		34778.00				
Employers cont. to PF Payable	O		38718.00				
Provident fund payable			3840.00				
<b>Total.</b>			<u><u>30173130.82</u></u>	<b>Total.</b>			<u><u>30173130.82</u></u>

Notes on Accounts - Annexure C

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

**For De Subir Kumar & Co**

Chartered Accountants  
FRN 317010E

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



Secretary

Treasurer

**For ISWAR SANKALPA**

*[Signature]*  
President

**For ISWAR SANKALPA**

*[Signature]*  
Secretary

**For ISWAR SANKALPA**

*[Signature]*  
Treasurer

**ISWAR SANKALPA.**

138 Shyamaprasad Mukherjee Road, Kolkata 700026

**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2017**

<u>EXPENDITURE</u>	<u>Sch.</u>	<u>AMOUNT.</u> <u>RS.</u>	<u>AMOUNT.</u> <u>RS.</u>	<u>INCOME</u>	<u>Sch.</u>	<u>AMOUNT.</u> <u>RS.</u>	<u>AMOUNT.</u> <u>RS.</u>
To Direct Expenses	A		3029173.00	By Donation Received			
				- For Spl. Donation		40900.00	
To Program Cost	B		2202361.00	- Foreign Donation		560508.70	
				- Donation General		<u>446790.76</u>	1048199.46
To Direct Programme Cost	C		1743468.00				
				By Annual Membership Fee			45000.00
To Programme. Support Cost	D		413692.00	By Grant in Aid Utilized			
				- As per ANNEXURE B	P		18188461.00
To Programme Running Cost	E		693975.00				
To Other Direct Cost	F		447513.00	By By Fixed assets Reserve written off	P		241611.67
To Community Care	G		227516.00				
				By Bank Interest			
To Staff Salaries & Personnel	H		9074375.00	Syndicate Bank		44849.90	
				AXIS Bank		<u>54453.00</u>	99302.90
To Indirect Overhead Exps	I		458126.00				
To Travel and Conference	J		168404.00	By Sale of Vocational Material			412865.00
To Independent living programme cost at kashipur			7657.00	By Beneficiary contribution			40405.00
To Unutilised grant Transfer - Sambandhan			208700.00	By Participants Fee			1000.00
To Consultant & other Services	K		90280.00	By Tds Received from IT Dept			1020.00
To Bank Charges			4375.61	By Provident Fund Difference			4943.00
To Depreciation	L		257030.51				
To Excess of Income over expenditure			1056161.92				
			<u>20082808.03</u>				<u>20082808.03</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, 02-08-2017



Secretary

Treasurer

**For ISWAR SANKALPA**

President

**For ISWAR SANKALPA**

Sarban Dasgupta

Secretary

**For ISWAR SANKALPA**

Treasurer



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

**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2017**

RECEIPTS.	SCH AMOUNT	AMOUNT	PAYMENTS.	SCH AMOUNT	AMOUNT
To Balance B/d			By Direct Expenses	A	3029173.00
Cash in hand		58744.55			
Synd.Bank A/C 95032010048521	12041274.74		By Program Cost	B	2202361.00
Synd.Bank A/C 95032010054251	31699.58				
Synd.Bank A/C 95032010058129	1354736.98		By Direct programme cost	C	1743468.00
Synd.Bank A/C 95032010058114	37564.72				
Synd.Bank A/C 95032010054140	7637742.22		By Prog. Support Cost	D	413692.00
SBI A/C 35161193511	2073830.00				
Axis Bank A/C 910010048707207	<u>1277177.00</u>	24512769.79	By Prog. Running Cost	E	693975.00
To Donation Received					
- For Spl. Donation	40900.00		By Other Direct Cost	F	447513.00
- Foreign Donation	560508.70				
- Donation General	<u>446790.76</u>	1048199.46	By Community Care	G	227516.00
To Grant in Aid Received			By Staff Salaries & Personnel	H	9074375.00
- Tarun Sinha Memorial Trust	35000.00				
- Project Nayadaur (THF)	1841787.00		By Indirect Overhead Exps	I	458126.00
- Project Vocational ( Ashirvadam)	358400.00				
- Project Sarbari (APPI)	3626300.00		By Travel and Conference	J	168404.00
- Project Sambandhan (TIDES)	7157241.36		By Consultant & other Services	K	90280.00
- Project Ascent - The Collinsson trust	488294.00		By Advance against Civil Work(Kasipur)		8274.00
- Shelter for Urban Homeless (Men & Women)	669000.00		By Bank Charges		11168.61
- Project Sampoorna(PHF)	<u>2997675.00</u>	17173697.36	By P.Tax paid	M	54150.00
To Annual Membership Fee		45000.00	By T.D.S. paid	N	311139.00
To Bank Interest			By Provident Fund Paid		831041.00
Syndicate Bank	844530.54		By Social security for staff (ESI)		307534.00
AXIS Bank	<u>54453.00</u>	898983.54	By By Fixed Assets	L	168149.00
To Beneficiary Contribution for hygiene		40405.00	By Independent living programme cost at kashipur		7657.00
To Sale of Vocational Material		410097.00	By Unutilised grant Transfer - Sambandhan		208700.00
To Sale of Vocational Material (Men)		2768.00			
To P.Tax received	M	53550.00	By Closing Balance C/d		
To T.D.S. Deducted or Received	N	334577.00	Cash in hand		76839.56
To Employee Contribution to PF	O	398368.00	Synd.Bank A/C 95032010048521		17678907.4
To Employer's Contribution to PF	O	443413.00	Synd.Bank A/C 95032010054251		30100.47
TO Social security for staff (ESI)		283312.00	Synd.Bank A/C 95032010058129		1829302.36
To Advance Received for Netra land		40000.00	Synd.Bank A/C 95032010058114		31837.9
To Participation fee		1000.00	Synd.Bank A/C 95032010054140		1898052.68
To Tds Received from IT Dept		1020.00	SBI A/C 35161193511		2466444.26
			Axis Bank A/C 910010048707207		<u>1218979.89</u>
					25230464.54
<b>Total.</b>		<b><u>45687160.15</u></b>	<b>Total.</b>		<b><u>45687160.15</u></b>

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,02-08-2017



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 2016-17**

<u>SCHEDULE -A</u>	<u>Rs</u>	<u>Rs</u>
<b>Direct Expenses</b>		
<b>ISWAR SANKALPA -GENERAL &amp; FC</b>		
- Annual Programme	10991.00	
- Beneficiary Hygiene	5152.00	
- Certification cost	3500.00	
- Medicine for Beneficiary	21856.00	
- Documentation	523.00	
- Electricity	480.00	
- Exgratia Staff	1500.00	
- Food	35630.00	
- Garage Rent	12700.00	
- Income tax return	7500.00	
- Society Renewal	25.00	
- Office Maintenance	25301.00	
- Refreshment	4279.00	
- Stipend to staff	3750.00	
- Utencils Cost	8773.00	141960.00
<b>MORUDYAN (TSMT)</b>		
<b>Direct Support Cost</b>		
- Dress	8,750.00	
- Medicine cost	3,980.00	
- Camera	7,900.00	
- Hygiene	17,704.00	38334.00
<b>ASCENT</b>		
<b>Direct Cost</b>		
- Honorarium to project Coordinator	60000.00	
- Ambulance fuel	1000.00	
- Refreshment of Trainee	24029.00	85029.00
<b>SAMBANDHAN -TATA</b>		
<b>Programme Cost - UMHP</b>		
- Advocacy Expenses	34214.00	
- Awareness and Sensitization	380186.00	
- Diagnostics cost	51628.00	
- Outreach	9910.00	
- Rehabilitation Incentive to clients	98245.00	574183.00
<b>Reintegration of HPMI</b>		
- Reintegration cost	12270	
- Follow-up of reintegration cost	250	12520.00
<b>Research &amp; Development</b>		
- Standarization & capacity building	550465	
- Ambulance fuel cost	56000	
- Fund Raising event cost	31189	
- Travelling Expenses	18785	656439.00
<b>SARBARI - A.P.P.]</b>		
<b>Direct Cost</b>		
- Food Exp.	840862.00	
- Diagnostics ch & Treatment cost	74219.00	
- Dress	2205.00	
- Literacy Class	10279.00	
- Recreational Oppurnity	37620.00	
- Restoration	17590.00	
- Providing Supportive Employment	5117.00	
- Staff Development	14040.00	
- Fuel for Cooking	184975.00	
- Vocational Material / Livelihood Training	43082.00	
- Medicine Expenses	166580.00	
- Hygiene	124139.00	
	<u>1520708.00</u>	<u>3029173.00</u>

For ISWAR SANKALPA

*Mrs*  
President

For ISWAR SANKALPA

*Sarbani Dasgupta*  
Secretary

For ISWAR SANKALPA

*Shri*  
Treasurer



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

- Excursion	35,428.00	
- Food for DIC	58,698.00	
- Food for Shelter	437,950.00	
- Fuel for Ambulance	60,000.00	
- Fuel for Cooking	19,050.00	
- Hygiene for DIC	2,884.00	
- Hygiene for Shelter	10,684.00	
- Medicine for DIC	21,810.00	
- Medicine for Shelter	89,869.00	
- Medicine for UMHP	221,801.00	
- OD Assessment for staff	146,515.00	
- Independent Group Home Rent	50,000.00	
- Independent Home Setup Cost	15,025.00	
- Emergency Hospitalisation	78,069.00	
- Awareness & Advocacy	9,834.00	
- Restoration & Prerestoration	23,358.00	
- Team Building Session	16,011.00	
- Staff Travel	27,266.00	
- Token Incentive for DIC	3,824.00	
- Travel cost for Shelter residents	18,628.00	1346704.00

**By Programme cost - ( TIL )**

- Vocational Material	48798.00	
- Vocational Trainer	144417.00	
- Communication	4746.00	
- Printing & Stationery	3018.00	
- Documentation	600.00	
- Staff Travel	4736.00	206315.00

**By Programme cost - ( Ashirvadam Trust )**

- Vocational Material	142927.00	
- Vocational Trainer	197198.00	
- Package cost	1742.00	341867.00

**By Programme cost - ( Seahorse )**

- Vocational Material	60519.00	
- Vocational Trainer	187200.00	
- Designer Consultant cost	21800.00	
- Training Cost	24238.00	
- Printing & Stationery cost	13718.00	307475.00
		2202361.00

For ISWAR SANKALPA

President

For ISWAR SANKALPA  
 Sarbani Sen Roy

Secretary

**SCHEDULE -C**  
**DIRECT PROGRAMME COST**  
**PROJECT NAYADAUR**

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

For ISWAR SANKALPA

Treasurer

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

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

**SAMBANDHAN -TATA**





**OVERHEAD COST**

- Ambulance/Vehicle maintaince	30700.00		
- Audit Fee	2000.00		
- Computer & laptop Maintaince	31950.00		
- Consultant Cost	93270.00		
- Documentation Cost	12674.00		
- Internet & Communication	39133.00		
- Printing & stationery	59318.00		
- Shelter Maintaince cost	38426.00	307471.00	<u>413692.00</u>

**SCHEDULE -E****SHELTER FOR URBAN HOMELESS (WOMEN)****RECURRING EXPENDITURE**

- Cleaning Materials	11996.00		
- Stationary & Telephone	11993.00		
- Manpower	298368.00		
- Referral Service	<u>24001.00</u>	346358.00	

**SHELTER FOR URBAN HOMELESS (MEN)****RECURRING EXPENDITURE**

- Cleaning Materials	11967.00		
- Stationary & Telephone	11999.00		
- Manpower	299667.00		
- Referral Service	<u>23984.00</u>	<u>347617.00</u>	<u>693975.00</u>

**SCHEDULE -F****OTHER DIRECT COST**

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

For ISWAR SANKALP,

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Prisider

For ISWAR SANKALPA

Sarbain Basu  
Secretary**SARBARI - A.P.P.I**

- Computer Maintaince	11250.00		
- Printing & stationery	11252.00		
- Shelter Maintaince	33949.00		
- Communication Exp.	24607.00		
- Documentation	<u>9282.00</u>	90340.00	<u>447513.00</u>

**SCHEDULE - G****Community Care****SAMBANDHAN**

- Food for H.M.I	89165.00		
- Medicine Expenses	95435.00		
- Caregiver Incentive	9656.00		
- Dic	13000.00		
- Dress Expenses	<u>20260.00</u>		<u>227516.00</u>

For ISWAR SANKALPA

Treasurer

**SCHEDULE -H****STAFF SALARIES & PERSONNEL COST****SAMBANDHAN**

<b>By Personnel cost - programme</b>	3038001.00		
<b>By Personnel cost - Admin</b>	<u>924192.00</u>	3962193.00	
- Core Support (OAK Foundation)			
- Staff salaries and Others		2283027.00	

**PROJECT - SARBARI (APPI)**

- Human Resource	<u>1429739.00</u>	1429739.00	
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**SAMPOORNA****Personnel Cost**

- Admin Staff	245,857.00		
- Programme Staff	1,153,559.00	1399416.00	9074375.00

**SCHEDULE -I****Indirect Overhead**

- Core Support (OAK Foundation)			
- Electricity / Communication Exp.	22673.00		
- Garage Rent	27500.00		
- Office Rent	66000.00	116173.00	

**By Publication & Dissemination (APPI)****SAMPOORNA**

- Annual Report	66,000.00		
- Annual Event	7560.00		
- Head Office Rent	30195.00	103755.00	

**SAMPOORNA****Overhead Cost**

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

**ASCENT****Indirect Cost**

- Car Maintaince	47,194.00		
- Rent for livelihood training	12,000.00	59194.00	

**ISWAR SANKALPA - GENERAL FUND**

- Agm Cost	8653.00		
- Car expenses	1730.00		
- Interest on prof tax	5.00		
- General expenses	200.00	10588.00	458126.00

**SCHEDULE - J****- Core Support (OAK Foundation)****Travel & Conference**

- Travel Exp.	9271.00	9271.00	
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**SARBARI - APPI**

- Awareness & Advocacy	12420.00		
- Audit fee	5000.00		
- Travel & Related Cost	141713.00	159133.00	168404.00

**SCHEDULE -K****- Core Support (OAK Foundation)****- Consultant and Other Contract Services**

- Audit fee		5000	
- Staff Training & Capacity Building		85280	90280.00



For ISWAR SANKALPA

President

For ISWAR SANKALPA

Secretary

For ISWAR SANKALPA

Treasurer

**SCHEDULE - L**  
**FIXED ASSETS**

Separate sheet annexed

vide Annexure A

**SCHEDULE - M**  
**PROFESSION TAX PAYABLE**

Balance brought forward from 2015-16	4200.00	
Add Deduction from salary during 16-17	<u>53550.00</u>	
	57750.00	
Less Paid during 16-17	<u>54150.00</u>	<u>3600.00</u>

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

Balance brought forward from 2015-16	19713.00	
Add Deduction from salary during 16-17	<u>334577.00</u>	
	354290.00	
Less Paid during 16-17	<u>311139.00</u>	<u>43151.00</u>

**SCHEDULE - O**

<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				
- Core Support (OAK Foundation)	9419.00	111248.00	110656.00	10011.00
- Sambandhan (TATA)	8122.00	99490.00	98419.00	9193.00
- Sarbari (APPI)	5864.00	46355.00	48145.00	4074.00
- Sampoorna(PHF)	5558	60916.00	61410.00	5064.00
- Vocational		20124.00	18305.00	1819.00
- Nayadaur	<u>4890.00</u>	<u>60235.00</u>	<u>60508.00</u>	<u>4617.00</u>
	<u>33853.00</u>	<u>398368.00</u>	<u>397443.00</u>	<u>34778.00</u>
Employer's Contribution to PF				
- Core Support (OAK Foundation)	10487.00	123865.00	123205.00	11147.00
- Sambandhan (TATA)	9041.00	110664.00	109472.00	10233.00
- Sarbari (APPI)	6526.00	51597.00	53588.00	4535.00
- Sampoorna(PHF)	6189.00	67818.00	68370.00	5637.00
- Vocational		22402.00	20377.00	2025.00
- Nayadaur	<u>5443.00</u>	<u>67067.00</u>	<u>67369</u>	<u>5141.00</u>
	<u>37686.00</u>	<u>443413.00</u>	<u>442381.00</u>	<u>38718.00</u>

**SCHEDULE - P**

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,02-08-2017



Secretary      Treasurer

**For ISWAR SANKALPA**

*[Signature]*  
Treasurer

**For ISWAR SANKALPA**

*[Signature]*  
President

**For ISWAR SANKALPA**

*[Signature]*  
Secretary

**ISWAR SANKALPA.**

138 Shyamaprasad Mukherjee Road, Kolkata 700026

**DETAILS OF FIXED ASSETS AS AT 31.3.2017**

**ANNEXURE - A**

DESCRIPTION	BALANCE ON 31.3.2016	ADDITION FOR THE YEAR	TOTAL	RATE OF DEP.	DEPRECIATION	BALANCE ON 31.3.2017
<b>ISWAR SANKALPA G. F.</b>						
AC Machine	32211.55		32211.55	15%	4831.73	27379.82
Aquaguard	3237.99		3237.99	15%	485.70	2752.29
Computer & Peripheral	479.82		479.82	60%	287.89	191.93
Electrical Equipment	2232.36		2232.36	15%	334.85	1897.51
Furniture	12366.10		12366.10	10%	1236.61	11129.49
Office Almira	7647.97		7647.97	10%	764.80	6883.17
Office Furniture	10877.33		10877.33	10%	1087.73	9789.60
Refrigerator	5549.08	14900.00	20449.08	15%	2881.11	17567.97
TV	2523.57		2523.57	15%	378.55	2145.02
CD Player	1062.29		1062.29	15%	159.34	902.95
Music System	19290.15		19290.15	15%	2893.52	16396.63
<b>ISWAR SANKALPA G. F.(FC)</b>						
Furniture		9200.00	9200.00	10%	77.00	9123.00
<b>ASCENT</b>						
Computer(Ascent)	7000.20		7000.20	60%	4200.12	2800.08
Sewing Machine		9821.00	9821.00	10%	736.57	9084.43
Furniture		12553.00	12553.00	10%	836.87	11716.13
<b>Vocational unit</b>						
Office Almira	3513.42		3513.42	10%	351.34	3162.08
File Cabinet	3981.96		3981.96	10%	398.20	3583.76
Swing Machine		20000.00	20000.00	10%	1500.00	18500.00
Cot , Bed , Locker	34414.54		34414.54	10%	3441.45	30973.09
Oxygen Cylinder	3938.73		3938.73	10%	393.87	3544.86
Furniture (C.Care Unit)	69553.84		69553.84	10%	6955.38	62598.45
Block Printing Table	13770.00		13770.00	10%	1377.00	12393.00
<b>NAYADAUR(THF)</b>						
Ambulance	87500.00		87500.00	15%	13125.00	74375.00
<b>Morudyan (T.S.M)</b>						
Television	10200.00		10200.00	15%	1530.00	8670.00
Printer	7587.56		7587.56	15%	1138.13	6449.43
<b>SAMBANDHAN (TATA)</b>						
Laptop(Sambandhan)	36174.80		36174.80	60%	21704.88	14469.92
Furniture(Sambandhan)	6758.89		6758.89	10%	675.89	6083.00
Accounts Software	3240.00		3240.00	60%	1944.00	1296.00
Research Books	3552.52		3552.52	60%	2131.51	1421.01
<b>SHELTER FOR URBAN HOMELESS(W)</b>						
Bedding	15746.40		15746.40	10%	1574.64	14171.76
Recreational Facility	5428.86		5428.86	10%	542.89	4885.98
Carom Board	4613.84		4613.84	10%	461.38	4152.46
Stand Fan	6872.20		6872.20	10%	687.22	6184.98
Almira	4265.25		4265.25	10%	426.53	3838.73
Chair Table	5544.05		5544.05	10%	554.40	4989.64
Sports Equipment	6272.32		6272.32	10%	627.23	5645.08
<b>SHELTER FOR URBAN HOMELESS(M)</b>						
Bedding	23473.33		23473.33	10%	2347.33	21126.00
Recreation Facility	24000.00		24000.00	10%	2400.00	21600.00
Furniture	23504.00		23504.00	10%	2350.40	21153.60
<b>SARBARI - APPI</b>						
Laptop & Printer	119821.80		119821.80	60%	71893.08	47928.72
Speaker	2190.00		2190.00	15%	328.50	1861.50
Digital camera	6975.00		6975.00	15%	1046.25	5928.75
Table	1537.08	4351.00	5888.08	10%	588.81	5299.27
Electrical Equipment		2398.00	2398.00	15%	239.80	2158.20



For ISWAR SANKALPA

*[Signature]*

For ISWAR SANKALPA

*[Signature]*

For ISWAR SANKALPA

*[Signature]*

Treasurer

<b>CORE SUPPORT(OAK)</b>						
Weight Machine	2268.00	0.00	2268.00	15%	340.20	1927.80
Gardening Equipment	1734.00		1734.00	15%	260.10	1473.90
Land Cost	3406773.00		3406773.00	0%		3406773.00
Civil Work at Kashipur		71726.00	71726.00	0%	0.00	71726.00
Vehicle 7 Star	420425.93		420425.93	15%	63063.89	357362.04
Councilling Cuble	70468.79		70468.79	10%	7046.88	63421.91
Furniture	170570.47		170570.47	10%	17057.05	153513.42
Computer & Laptop	2124.80	23200.00	25324.80	60%	5334.88	19989.92
<b>Total:</b>	<b>4713273.79</b>	<b>168149.00</b>	<b>4881422.79</b>		<b>257030.51</b>	<b>4624392.28</b>

**For De Subir Kumar & Co**

Chartered Accountants  
FRN 317010E

CA. S. K. DE  
MRN 05302  
Proprietor  
Kolkata, 02-08-2017



Secretary

Treasurer

**For ISWAR SANKALPA**

President

**For ISWAR SANKALPA**

Secretary

**For ISWAR SANKALPA**

Treasurer



**ANNEXURE - B**

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

**DETAILS OF UNUTILIZED GRANT AS AT 31.3.2017**

DESCRIPTION OF GRANTS / NAME OF FUNDS	ASCENT - The Collisson Trust	Vocational unit	SAMBANDH AN -Tata Trust	AROGYA	SAMPOORN A	SHELTER FOR URBAN HOMELES S(men)(Ma rudy/an)	SHELTER FOR URBAN HOMELESS (Women)	AYADAUR -TH	Sambandhan-Tides Foundation	Men Shelter (TSM)	Sarbari - Appi	Core Support -Oak	GRAND TOTAL
<b>UTILIZED GRANT IN AID</b>													
per Last A/C	254660.86	570339.00	7585583.22	16201.00	779,552.77	37,515.00	22096.17	1841787.00	15445.00	1358647.98	11094399.98	21734440.98	
Received grant for the year	488294.00	358400.00			2997675.00	334500	1841787.00	1863883.17	7157241.36	35000.00	3626300.00	17173697.36	
Net of Bank Interest reduced by Bank Charges	742954.86	928739.00	7585583.22	16201.00	3777227.77	334500	372.015	1863883.17	7157241.36	50445.00	4984947.98	11094399.98	38908138.34
Utilized this year	742954.86	928739.00	207193.46	16201.00	289387.8	372.015	4472.89	1868356.06	111486.64	50445.00	71,652.38	369143.49	792887.64
Refund by way of transfer to other fund													
Purchase of Assets	22374	20,000									6749	94926	144049.00
Revenue Expenses	144223	852190	5549022		3007291	334500	346,358	1849689		38334	3210930	2655924	18188461.00
<b>Closing Balance</b>	<b>576357.86</b>	<b>56549.00</b>	<b>2243754.68</b>	<b>16201.00</b>	<b>798875.55</b>	<b>0.00</b>	<b>25,657.00</b>	<b>18667.06</b>	<b>7268728.00</b>	<b>12111.00</b>	<b>1838921.36</b>	<b>8512693.47</b>	<b>21388515.98</b>

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

Opening balance	7000.20	129172.49	49726.21	0	0	70977.33	48,742.92	87500		17787.56	130523.88	4074364.98	4615795.57
Fixed Assets acquired out of Grant received this year	22,374.00	20,000.00											
Transfer to Income and Expenditure Account for Depreciation	29374.20	149172.49	49726.21	0.00	0.00	70977.33	48742.92	87,500.00		17,787.56	137,272.88	94926.00	144049.00
	5773.56	14417.25	26456.28			7097.73	4874.29	13125.00		2668.13	74096.44	4169290.98	4759844.57
<b>Closing Balance</b>	<b>23600.64</b>	<b>134755.24</b>	<b>23289.93</b>	<b>0.00</b>	<b>0.00</b>	<b>63879.60</b>	<b>43868.63</b>	<b>74,375.00</b>		<b>15,119.43</b>	<b>63,176.44</b>	<b>4076187.99</b>	<b>4518232.90</b>



For ISWAR SANKALPA  
*Subir Kumar*  
 President

For ISWAR SANKALPA  
*Sarbari Sarbajit*  
 Secretary

For ISWAR SANKALPA  
*Subir Kumar*  
 Treasurer

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

Significant accounting policies:-

1. During the year Iswar sankalpa had simultaneously operated various projects namely Sambandhan, Shelter for Urban Homeless for women (Sarbari),Arogya,Sampoorna Shelter for Urban Homeless for Men (Marudyan),Vocational Unit, Nayadaur, Ascent etc funded by different funding agencies.
2. Separate Balance Sheets have been prepared for all Programmes as Independent unit of accounting apart from general fund and they are consolidated at the end of the financial year.
3. Books are maintained on Cash Basis of Accounting System.
4. Items of Income and Expenditure have been recognised as and when they are actually realized or spent.
5. Depreciation has been provided on WDV where is applicable.
6. Grant in Aid has been accounted for in concurrence with the guidelines followed in case of Government grant.The amount of Grant received is recognised as income to the extent of amount actually spent under Revenue Concept during the year.
7. The Grant in Aid received and utilized for Recurring purposes is recognised as Income to the extent only utilized in the current year and transferred to Income and Expenditure A/C.
8. The Grant in Aid received and utilized for acquisition of Fixed assets in the current year is transferred to Fixed Assets Reserve Fund

Notes on Accounts:-

9. During the year grant in aid of Rs. 18188461 received from different funding agencies is utilized on Revenue account and is recognised as income.
10. The grant utilized to the extent of Capital Expenditure of Rs 144049 for acquisition of Fixed Assets out of Grant in Aid received has been transferred to Fixed Assets Reserve.
11. Current year's Depreciation of Rs. 241611.67 on wdv of assets acquired out of grant fund has been written back to Income and Expenditure Account in accordance with the Guidelines issued by ICAI.
12. During the year General donation has been received for Rs.1048199.46 out of which Rs.560508.70 account for foreign donation.
13. During the year total Grant In aid has been received for Rs.17173697.36 ,out of these Rs.12484997.36 is foreign grant.
14. During the year no donation is received towards corpus of the General Fund Iswar Sankalpa.
15. During the year bank interest of Rs 799680.64 and Bank Charges of Rs 6793 (Net interest Rs 792887.64 ) have been allocated to Grant in Aid Fund out of Total Interest of Rs 898983.54 and Bank Charge of Rs 11168.61.
16. As per terms of the Funding Agencies as in case of Sambandhan, Nayadaur, core support , Sampoorna 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.799680.64 and Bank charges amounting to Rs 6793 have been so included in the aggregate Grant received.
17. 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 1829587 has been received as donation in kind. Out of this estimated value of unutilized donation in kind at the year end is not determined.

18 During the year Iswar Sankalpa has spent in aggregate Rs 1570689 for administrative expenses out of foreign contribution as follows:-

Nayadaur	103981.00
Ascent	59194.00
Sampoorna	506028.00
Core Support	901486.00
	15,70,689.00



19. 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.

20. As regards conflicting interest, during the year an aggregate amount of Rs.2075536 is paid to the members and their relatives as salary and consultation fee in concurrence with the terms and conditions fixed by the funding agency

21 The Land of 117 Decimel situated in Kashipur, South 24 parganas acquired in 2015 is yet to be mutated as per local law. No activity other than partial boundary work has been undertaken on these land.

22 During the year no food grains was provided by the Rationing Authority to the beneficiary in the Iswar Sankalpa inmates holding ration card. Only kerosene oil was provided for 40 Ration card.

**For De Subir Kumar & Co**

Chartered Accountants

FRN 317010E

CA. S. K. DE

MRN 053022

Proprietor

Kolkata, 02-08-2017



Secretary

Treasurer

**For ISWAR SANKALPA**

*[Signature]*  
President

**For ISWAR SANKALPA**

*[Signature]*  
Secretary

**For ISWAR SANKALPA**

*[Signature]*  
Treasurer