

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, 2018, 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 independently audited financial statements as at 31st March, 2018 for Iswar Sankalpa General Fund and Iswar Sankalpa General Fund (FCRA), and Projects like Sambandhan (TATA), Sambandhan - (FCRA) Core Support - OAK (FCRA), Sarbari (APPI), Nayadaur (FCRA), Ascent (FCRA), Sampoorna (FCRA), Arogya, Shelter for Urban Homeless for Men, Shelter for Urban Homeless for Women and Vocational Unit.

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

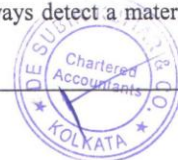
Management of the Society is responsible for the preparation of the financial statements and give a true and fair view of the financial position and financial performance in accordance with the Accounting Standards generally accepted in India. This responsibility includes the design, implementation and 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

Mobile: 9433116166; 8017917427; 7604008344;

Email: subir_de@ymail.com; subir1958.sd@gmail.com



DE SUBIR KUMAR & CO

Chartered Accountant

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

misstatement 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 consolidated 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, 2018,
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 23, 2018



Mobile: 9433116166; 8017917427; 7604008344;
Email: subir_de@ymail.com; subir1958.sd@gmail.com

ISWAR SANKALPA
 138 Shyamaprasad Mukherjee Road, Kolkata 700026
 CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2018

<u>LIABILITIES.</u>	<u>Sch</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>ASSETS.</u>	<u>Sch</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
GENERAL FUND				FIXED ASSETS	L		10544488
As per last A/c		3622897		Advance for Land			
Add: Excess of Income over Expenditure		<u>1992863</u>	5615760	- Advance against Construction(Kaship)		8274	
				- At Netra, Jibontala		<u>200000</u>	208274
CORPUS FUND				Security deposit for CESC			161120
As per Last A/C		952369		Security deposit for café machine			20000
Add Received during these year		<u>300000</u>	1252369				
FIXED ASSETS RESERVE	P		9698226	CASH AND BANK BALANCES			
- Annexure - B				Synd.Bank A/C 95032010048521		19170894	
CURRENT LIABILITIES				Synd.Bank A/C 95032010054251		14088	
<u>Unutilized Grant in Aid</u>	P		20793906	Synd.Bank A/C 95032010058129		1616457	
- Annexure - B				Synd.Bank A/C 95032010058114		1091483	
Profession Tax Payable	R		5100	Synd.Bank A/C 95032010054140		977696	
Tax Deducted at source	S		0	SBI A/C 35161193511		2127045	
Employees cont. to PF Payable	T		41519	Bank of Baroda A/c 00360100011525		5000	
Employers cont. to PF Payable	T		41519	Axis Bank A/C 910010048707207		<u>1462230</u>	26464892
				Cash in hand			49623
Total.			<u><u>37448398</u></u>	Total.			<u><u>37448398</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, 23-08-2018



Secretary

Treasurer

For ISWAR SANKALPA

President

For ISWAR SANKALPA

Secretary

For ISWAR SANKALPA

Treasurer

ISWAR SANKALPA.

138 Shyamaprasad Mukherjee Road, Kolkata 700026

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2018

EXPENDITURE	Sch.	AMOUNT.	AMOUNT.	INCOME	Sch.	AMOUNT.	AMOUNT.
		RS.	RS.			RS.	RS.
To Direct Expenses	A		5622173	By Donation Received			
				- Foreign Donation		460000	
To Program Cost	B		2232342	- Donation General		<u>1627268</u>	2087268
To Direct Programme Cost	C		1886138	Annual Membership Fee			40000
To Prog. Support Cost	D		308092	By Grant in Aid Utilized			
				- As per ANNEXURE B	P		22365440
To Prog. Running Cost	E		795194				
To Other Direct Cost	F		839953	By Received from Social Welfare dept for for Special Shelter			456000
To Community Care	G		279805	By Amount Transferred from Fixed Assets Reserve	P		561212
To Staff Salaries & Personnel	H		10433889				
				By Bank Interest			
To Indirect Overhead Exps	I		546745	Syndicate Bank		75297	
				AXIS Bank		<u>58470</u>	133767
To Travel and Conference	J		247717				
				By Sale of Vocational Material			258161
To Consultant & other Services	K		239744				
				By Beneficiary contribution			31200
To Bank Charges			12565				
				By Sale from Crust & core (Café)			90765
To Treatment cost - Project Arogya			3420				
				By Provident fund difference			7134
To Depreciation	L		590307				
To Excess of Income over expenditure			1992863				
			<u>26030947</u>				<u>26030947</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, 23-08-2018



Secretary

Treasurer

For ISWAR SANKALPA

Roabio Jane
President

For ISWAR SANKALPA

Sarbari De Roy
Secretary

For ISWAR SANKALPA

Illyti
Treasurer

ISWAR SANKALPA.
138 Shyamaprasad Mukherjee Road, Kolkata 700026

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2018

RECEIPTS.	SCH AMOUNT	AMOUNT	PAYMENTS.	SCH AMOUNT	AMOUNT
To Balance B/d			By Direct Expenses	A	5622173
Cash in hand		76840			
Synd. Bank A/C 95032010048521	17678907		By Program Cost	B	2232342
Synd. Bank A/C 95032010054251	30100				
Synd. Bank A/C 95032010058129	1829302		By Direct programme cost	C	1886138
Synd. Bank A/C 95032010058114	31838				
Synd. Bank A/C 95032010054140	1898053		By Prog. Support Cost	D	308092
SBI A/C 35161193511	2466444				
Axis Bank A/C 910010048707207	<u>1218980</u>	25230465	By Prog. Running Cost	E	795194
To Donation Received					
- Foreign Donation	460000		By Other Direct Cost	F	839953
- Donation General	<u>1627268</u>	2087268			
To Corpus Donation received		300000	By Community Care	G	279805
To Grant in Aid Received			By Staff Salaries & Personnel	H	10433889
- Wereld Missie Hulp	390252				
- Project Nayadaur (THF)	1971024		By Indirect Overhead Exps	I	546745
- Core Support - oak	7162499				
- Project Vocational (TIL, Seahorse A)	657863		By Travel and Conference	J	247717
- TSM	30000				
- Project Sarbari (APPI)	3994200		By Consultant & other Services	K	239744
- Project Sambandhan (TIDES)	7559653				
- Side by Side	677888		By Bank Charges		17144
- Shelter for Urban Homeless (Men & Women)	1080450		By P. Tax paid	M	53630
- Project Sampurna (PHF)	<u>4163306</u>	27687135	By T.D.S. paid	N	435651
To Annual Membership Fee		40000	By Employee's Cont. to PF	O	458447
To Bank Interest			By Employer's Cont. to PF	O	478970
Syndicate Bank	793746		By Social security for staff (ESI)		420267
AXIS Bank	<u>58470</u>	852216	By Fixed Assets	L	6510403
To Provident fund Difference		7134	By Treatment cost - Project Arogya		3420
To Beneficiary Contribution for hygiene		31200	By Employees PF Contribution Payable		3840
To Sale of Vocational Material		252201	By Security Deposit for new CESC connection		161120
To Sale of Vocational Material (Men)		3315	By Security Deposit for Coffé Machine		20000
To Sale of Vocational Material (UMHP)		2645			
To Sale from Crust & core (Café)		90765	By Closing Balance C/d		
To P Tax received	M	55130	Cash in hand		49623
To T.D.S. Deducted or Received	N	392500	Synd. Bank A/C 95032010048521		19170894
To Employee Contribution to PF	O	465188	Synd. Bank A/C 95032010054251		14088
To Employer's Contribution to PF	O	481771	Synd. Bank A/C 95032010058129		1616457
To Social security for staff (ESI)		420267	Synd. Bank A/C 95032010058114		1091483
To Advance Received for Netra land		110000	Synd. Bank A/C 95032010054140		977696
			SBI A/C 35161193511		2127045
			Bank of Baroda A/c 00360100011525		5000
			Axis Bank A/C 910010048707207		<u>1462230</u>
					26514516
Total.		<u>58509199</u>	Total.		<u>58509199</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, 23-08-2018



Secretary

Treasurer

For ISWAR SANKALPA

For ISWAR SANKALPA

For ISWAR SANKALPA

President

Secretary

Treasurer

ISWAR SANKALPA
SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED
BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2017-18

SCHEDULE -A

Direct Expenses

ISWAR SANKALPA -GENERAL & FC

Direct Expenses

	Rs	Rs
- Ambulance Maintainace	131063	
- AGM Cost	6207	
- Beneficiary Hygiene	7675	
- Certification cost	6500	
- Medicine for Beneficiary	27435	
- Documentation	36615	
- Electricity	46542	
- Vocational Coordinator Salary	68000	
- Vocational Material	62304	
- Vocational Trainer Salary	91680	
- Improvement of Male Shelter (Wereld)	35990	
- Independent Living Programme cost	85470	
- Dress for café	20160	
- Printing & stationery	32261	
- Stipend of trainee	42900	
- Trainer Fee	70000	
- Material for café	101820	
- Travel	20	
- Designer cost	20000	
- General Exp	1596	
- Int on TDs	310	
- Maintainace for café	202000	
- Food	42358	
- Garage Rent	17000	
- Income tax return	7500	
- Society Repewal	25	
- Office Maintenance	49352	
- Refreshment	6983	
- Stipend to staff	8950	
- Café inaugaration cost	5201	
RESTORATION INCENTIVE PROGRAM (TSMT)		
Direct Support Cost		
- Diagnostics cost	1910	
- Hygiene	13076	14986
ASCENT		
Direct Cost		
- Token Incentive for clients	30400	
- Trainer Fees	68720	
- Material for café	99018	
- Refreshment of Trainee	15000	213138
SAMBANDHAN Tata & Tides		
Programme Cost - UMHP		
- Training to Medical Officer	185404	
- Awareness and Sensitization	390806	
- Advocacy	10520	
- Diagnostics cost	41564	
- Emergency hospitalisation cost	76307	
- Development & Maintainace of MIS softwareDiagnost	370000	
- Rehabilitation	90822	
- MIS development (consultant)	83333	
- Incentive support for resettlement	10135	1258891
Reintegration of HPMI		
- Reintegration cost	8887	
- Medicine for followup	324	
- Follow-up of reintegration cost	8300	17511
Research & Development		
- Standarization & capacity building	77251	
- Ambulance fuel cost	58000	

For ISWAR SANKALPA

Roobis Lane
President

For ISWAR SANKALPA

Sarbani Dasgoy
Secretary

For ISWAR SANKALPA

Shyama
Treasurer



- Fund Raising event cost	10000	
- Annual Publication	12700	
- Baseline Survey	339500	
- Travelling Expenses		503751

SARBARI - A.P.P.I

Direct Cost

- Food Exp.	962545	
- Diagnostics ch & Treatment cost	79910	
- Dress	5560	
- bedding	3350	
- Literacy Class	23761	
- Improvement of living space	483294	
- Recreational	47094	
- Restoration & follow up	20913	
- Providing Supportive Employment	2447	
- Fuel for Cooking	202751	
- Vocational Material / Livelihood Training	90507	
- Medicine Expenses	323956	
- Hygiene	133891	
		<u>2379979</u> <u>5622173</u>

SCHEDULE -B

PROGRAMME COST

PROJECT SAMPOORNA

- Excursion	35140	
- Food for DIC	36078	
- Food for Shelter	368903	
- Fuel for Ambulance	67500	
- Fuel for Cooking	35387	
- Hygiene for DIC	2721	
- Hygiene for Shelter	15351	
- Medicine for DIC	24942	
- Medicine for Shelter	94268	
- Medicine for UMHP	161315	
- OD Assessment for staff	106551	
- Agriculture Rehabilitation cost	164908	
- Independent Home Setup Cost	47509	
- Emergency Hospitalisation	6656	
- Awareness & Advocacy	6052	
- Restoration & Prerestoration	26415	
- Team Building Session	5000	
- Staff Travel	26232	
- Token Incentive for DIC	7492	
Upgrade the Kitchen	224500	
- Token Incentive paid for kashipur	79500	
- Travel cost for Shelter residents	17964	1560384

By Programme cost - (TIL)

- Vocational Material	36347	
- Vocational Coordinator	68000	
- Communication	5161	
- Audit fee	2000	
- Designer Consultant	14400	
- Printing & Stationery	3856	
- Staff Travel	4946	134710

By Programme cost - (Ashirvadam Trust)

- Vocational Material	75470	
- Vocational Trainer	182680	258150

For ISWAR SANKALPA

Shreyas
Treasurer

For ISWAR SANKALPA

Prabir Sane

President

For ISWAR SANKALPA

Sarbani Dasgupta

Secretary



By Programme cost - (Seahorse)

- Vocational Material	66831		
- Accountant	12000		
- Audit fee	2000		
- Vocational Trainer	73248		
- Project Assistant cost	120000		
- Documentation	749		
- Printing & Stationery cost include marketing	4270	279098	2232342

SCHEDULE -C

DIRECT PROGRAMME COST

PROJECT NAYADAUR

- Advocacy Meeting	18392		
- Awareness Campaigning	78179		
- Clothes	10330		
- Food (DIC)	118406		
- Honorarium to Psychiatrist	262080		
- Hygiene Expenses	10896		
- Inhouse Treatment	162975		
- Salary to staff	1224880		1886138

SCHEDULE - D

PROGRAMME SUPPORT COST

PROJECT NAYADAUR

- Ambulance Fuel	19000		
- Communication	26310		
- Documentation	5806		
- Local Conveyance	43544		
- Audit Fee	4000		
- Printing & Stationary	7422	106082	

SAMBANDHAN

OVERHEAD COST

- Ambulance/Vehicle maintaince	8866		
- Consultant cost	72000		
- Communication	21573		
- Documentation	10111		
- Printing & Stationary	60960		
- Audit Fee	6500		
- Shelter Maintaince cost	22000	202010	308092

SCHEDULE -E

SHELTER FOR URBAN HOMELESS (WOMEN)

RECURRING EXPENDITURE

- Cleaning Materials	12303		
- Stationary & Telephone	11808		
- Manpower	329667		
- Training with other ngo	38039		
- Referral Service	23455	415272	

SHELTER FOR URBAN HOMELESS (MEN)

RECURRING EXPENDITURE

- Cleaning Materials	14547		
- Stationary & Telephone	12764		
- Manpower	327667		
- Referral Service	24944	379922	795194

For ISWAR SANKALPA

Prabir Sane
President

For ISWAR SANKALPA

Sarbanil Das Roy
Secretary



For ISWAR SANKALPA

[Signature]
Treasurer

SCHEDULE - F
OTHER DIRECT COST
SARBARI (OAK)

- Annual Report Publication	18000		
- Communication Exp.	46368		
- Documentation	29777		
- Café Related expenses	160248		
- Excursion	15006		
- Fuel for Vehicle	102000		
- Fund Rising event	26300		
- Product Catalogue	20000		
- Printing & Stationary	46940		
- Shelter Maintenance Exp.	80322		
- Token Incentive for clients	103378		
- Vehicle maintenance	<u>84206</u>	732545	

SARBARI - A.P.P.I

- Computer Maintaince	17980		
- Printing & stationery	8966		
- Shelter Maintaince	28599		
- Communication Exp.	26200		
- Documentation	<u>25663</u>	107408	<u>839953</u>

SCHEDULE - G
Community Care

SAMBANDHAN

- Food for H.M.I	95677		
- Medicine Expenses	148349		
- Caregiver Incentive	11079		
- Dic	10000		
- Dress Expenses	<u>14700</u>		<u>279805</u>

SCHEDULE - H

STAFF SALARIES & PERSONNEL COST

SAMBANDHAN

<u>By Personnel cost - programme</u>	30311		
<u>By Personnel cost - Admin</u>	<u>4357403</u>	4387714	
PROJECT - SARBARI (OAK)		2666323	
- Staff salaries and Others			

PROJECT - SARBARI (APPI)

- Human Resource	<u>1636760</u>	1636760	
------------------	----------------	---------	--

SAMPOORNA

Personnel Cost

- Admin Staff	394888		
- Programme Staff	<u>1348204</u>	<u>1743092</u>	<u>10433889</u>

SCHEDULE - I

Indirect Overhead

PROJECT - SARBARI (OAK)

- Electricity / Communication Exp.	26847		
- Garage Rent	27500		
- Office Rent	<u>62500</u>	116847	
		12000	

By Publication & Dissemination (APPI)

SAMPOORNA

- Annual Report	13250		
- Annual Event	31336		
- Head Office Rent	<u>58500</u>	103086	

For ISWAR SANKALPA

Ishtar Sankalpa
Treasurer

For ISWAR SANKALPA

Sarbani Dasgupta
Secretary

For ISWAR SANKALPA

Prabir Sanyal
President



SAMPOORNA**Overhead Cost**

- Ambulance Maintenance Cost	24640		
- Center maintenance	15365		
- Audit FEE	5000		
- Documentation	4802		
- Internet & Communication	38834		
- Printing and Stationary	32051		
- Maintenance of Shelter	30834	151526	

ASCENT**Indirect Cost**

- Car Maintaince	13800		
		13800	

Voctional - GENERAL FUND

- Caf� related	57411		
- fabrication	84975		
- participation fees	7100	149486	546745

SCHEDULE - J**SARBARJ****Travel & Conference**

- Travel Exp.	37143		
- Advocacy & Networking with NGOs	3800		
- Awareness & Advocacy	49800	90743	

SARBARJ - APPI

- Awareness & Advocacy	12394		
- Learning Study	30000		
- Audit fee	5500		
- Travel & Related Cost	109080	156974	247717

SCHEDULE -K**OAK FOUNDATION****Consultant and Other Contract Services**

- Audit fee		5500	
- Capacity building with other ngos		18295	
- Consultant cost		10200	
- Social security for staff(esi)		60000	
- Staff Training & Capasity Building		145749	239744

SCHEDULE -L**FIXED ASSETS**

Separate sheet annexed

vide Annexure A

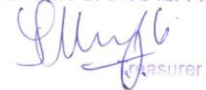
SCHEDULE -M**PROFESSION TAX PAYABLE**

Balance brought forward from 2016-17	3600		
Add Deduction from salary during 17-18	55130		
	58730		
Less Paid during 17-18	53630	5100	

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

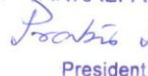
Balance brought forward from 2016-17	43151		
Add Deduction during the year 17-18	392500		
	435651		
Less Paid during 17-18	435651	0	

For ISWAR SANKALPA



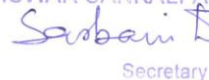
Treasurer

For ISWAR SANKALPA



President

For ISWAR SANKALPA



Secretary


SCHEDULE - O

PROVIDENT FUND	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)	10011	111630	111613	10028
- Sambandhan	9193	123369	121140	11422
- Sarbari (APPI)	4074	51320	50946	4448
- General (fc)		1132	1132	0
- General		1814	1814	0
- The Collinsson Trust		2112	1584	528
- Sampoorna	5064	95339	92201	8202
- Vocational	1819	14906	15321	1404
- Nayadaur	4617	63566	62696	5487
	34778	465188	458447	41519
Employer's Contribution to PF				
- Sarbari (OAK)	11147	115686	116805	10028
- Sambandhan	10233	127599	126410	11422
- General (fc)		1132	1132	0
- General		2020	2020	0
- The Collinsson Trust		2112	1584	528
- Sarbari (APPI)	4535	53090	53177	4448
- Sampoorna	5637	98867	96302	8202
- Vocational	2025	15328	15949	1404
- Nayadaur	5141	65937	65591	5487
	38718	481771	478970	41519

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, 23-08-2018



Secretary

Treasurer

For ISWAR SANKALPA

Sarbari Dasgupta

Secretary

For ISWAR SANKALPA

Prabir Paul

President

For ISWAR SANKALPA

Shri
Treasurer

ISWAR SANKALPA G.
138 Shyamaprasad Mukherjee Road, Kolkata 700026
DETAILS OF FIXED ASSETS AS AT 31.3.2018

ANNEXURE - A

DESCRIPTION	BALANCE ON 31.3.2017	ADDITION FOR THE YEAR	TOTAL	RATE OF DEP.	DEPRECIATION	BALANCE ON 31.3.2018
ISWAR SANKALPA G. F.						
AC Machine	27380		27380	15%	4107	23273
Aquaguard	2752		2752	15%	413	2339
Computer & Peripheral	192		192	60%	115	77
Electrical Equipment	1898	32829	34727	15%	695	34032
Furniture	11129		11129	10%	1113	10016
Kitchen Equipment		254869	254869	15%	14336	240533
Construction cost at Kashipur		481500	481500	10%	0	481500
Office Almira	6883		6883	10%	688	6195
Office Furniture	9790		9790	10%	979	8811
Refrigerator	17568		17568	15%	2635	14933
TV	2145		2145	15%	322	1823
CD Player	903		903	15%	135	768
Music System	16397		16397	15%	2459	13938
ISWAR SANKALPA G. F.(FC)						
Furniture	9123		9123	10%	912	8211
Furniture for Caf�		21298	21298	10%	444	20854
Printer for Caf�		9950	9950	15%	187	9763
Electrical Equipment		52052	52052	15%	2499	49553
Kitchen Equipment for Cafeteria		150000	150000	15%	8438	141562
ASCENT						
Computer(Ascent)	2800		2800	60%	1680	1120
Sewing Machine	9084		9084	10%	908	8176
Kitchen Equipment for Cafeteria		121500	121500	15%	5625	115875
Furniture	11716		11716	10%	1172	10544
Vocational unit						
Office Almira	3162		3162	10%	316	2846
File Cabinet	3584		3584	10%	358	3226
Swing Machine	18500		18500	10%	1850	16650
Cot , Bed , Locker	30973		30973	10%	3097	27876
Oxygen Cylinders	3545		3545	10%	355	3190
Furniture (C.Care Unit)	62598		62598	10%	6260	56338
Block Printing Table	12393		12393	10%	1239	11154
NAYADAUR						
Ambulance	74375		74375	15%	11156	63219
Restoration Incentive programme						
Television	8670		8670	15%	1301	7369
Printer	6449		6449	15%	967	5482
SAMBANDHAN -TATA Trust						
Laptop(Sambandhan)	14470		14470	60%	8682	5788
Furniture(Sambandhan)	6083		6083	10%	608	5475
Accounts Software	1296		1296	60%	778	518
Research Books	1421		1421	60%	853	568
SAMBANDHAN - Tides						
Laptop(Sambandhan)		84600	84600	60%	11730	72870
SHELTER FOR URBAN HOMELESS(W)						
Bedding	14172		14172	10%	1417	12755
Recreational Facility	4886		4886	10%	489	4397
Carom Board	4152		4152	10%	415	3737
Stand Fan	6185		6185	10%	618	5567
Almira	3839		3839	10%	384	3455
Chair Table	4990		4990	10%	499	4491
Sports Equipment	5645		5645	10%	565	5080
SHELTER FOR URBAN HOMELESS(M)						
Bedding	21126		21126	10%	2113	19013
Recreation Facility	21600		21600	10%	2160	19440
Furniture	21154		21154	10%	2115	19039

For ISWAR SANKALPA
Prof. Rajkumar
 Treasurer

For ISWAR SANKALPA
Sane Sabarin
 Secretary

For ISWAR SANKALPA
Joabio Sane Sabarin
 President



Laptop & Printer	47929		47929	60%	28757	19172
Speaker	1862		1862	15%	279	1583
Digital camera	5929		5929	15%	889	5040
Furniture	5299	26500	31799	10%	2738	29061
Electrical Equipment	2158	9679	11837	15%	1576	10261
SARBARI - oak						
Weight Machine	1928		1928	15%	289	1639
Gardening Equipment	1474		1474	15%	221	1253
Land Cost	3406773		3406773	0%		3406773
Café cost (Chetla)		4650394	4650394	10%	350280	4300114
Civil Construction Process (Kashipur)	71726	583541	655267	0%	0	655267
Electification Cost(Kashipur)		5691	5691	0%	0	5691
Vehicle 7 Star	357362		357362	15%	53604	303758
Councilling Cuble	63422		63422	10%	6342	57080
Furniture	153513		153513	10%	15351	138162
Computer & Laptop	19990	26000	45990	60%	19794	26196
Total:	4624392	6510403	11134795		590307	10544488



For ISWAR SANKALPA
Prabir Datta
 President

For ISWAR SANKALPA
Sarbani Dasgupta
 Secretary

For ISWAR SANKALPA
Shilpi
 Treasurer

ISWAR SANKALPA
SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED
BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2017-18
ANNEXTURE ' C'

Significant accounting policies:-

1. During the year Iswar sankalpa had operated 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. Books are maintained on Cash Basis of Accounting System.
3. Income & Expenditure Account have been recognised when they are actually realized or spent.
4. Depreciation has been provided on WDV where is applicable.
5. Grant in Aid has been accounted for in concurrence with the guidelines forward in case of Government grant. The amount of Grant received recognised as income to the extent of amount actually spent under Revenue Concept during the year.
6. 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.
7. The Grant in Aid received and utilized for Recurring expenses is recognised as Income to the extent 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:-

6. During the year grant in aid of Rs. 22821440 is utilized on Revenue account and is recognised as income.
7. The grant utilized to the extent of Capital Expenditure of Rs 5741205 for acquisition of Fixed Assets out of Grant in Aid received has been transferred to Fixed Assets Reserve.
8. An amount of Rs. 561212 current year depreciation on wdv of assets acquired out of grant fund has been written back to Revenue Account in accordance Guidelines issued by ICAI.
9. During the year General donation has been received of Rs.2087268 ,out of these Rs.460000 is foreign donation.
10. During the year Corpus donation has been received of Rs.300000
11. During the year total Grant In aid has been received of Rs.27687135 ,out of these Rs.21924622 is foreign grant.
12. During the year the amount of interest free loan of Rs.500000 was taken from Friends of Kolkata to part finance the construction of kashipur building.
13. 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.718449 and Bank charges amounting to Rs 4579 have been so included in the aggregate Grant received.
14. 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 2527982 has been received as donation in kind. Out of this estimated value of unutilized donation in kind at the year end in not determined.

15. During the year Iswar Sankalpa has spent in aggregate Rs 4421747 for administration expenses out of foreign contribution as follows:-

Nayadaur	114698.00
The Collinson Trust	13800.00
Sampoorna	467301.00
Sambandhan - Tides	1894968.00
General - Fc	43852.00
Core Support	1887128.00
	44,21,747.00

For ISWAR SANKALPA
Roobis Tane
 President



For ISWAR SANKALPA
Sarbari Dasgupta
 Secretary

For ISWAR SANKALPA
[Signature]
 Treasurer

As regards conflicting interest, during the year an aggregate amount of Rs.2181568 is paid to the members and their relatives as salary and consultation fee.

During the year the buliding of 660sqft (1st Floor) situated in 19/3 Pitambar ghatak lane ,kolkata -27 was purchased of Rs.3449394 funded by Oak Foundation.

For De Subir Kumar & Co

Chartered Accountants

FRN 317010E

CA. S. K. DE

MRN 053022

Proprietor

Kolkata,23-08-2018



Secretary

Treasurer

For ISW...

...KALPA

Soabis Pane

President

For ISWAR SANKALPA

Sasbanu B. Roy

Secretary

For ISWAR SANKALPA

Munshi

Treasurer