

ISWAR SANKALPA.

138 Shyamaprasad Mukherjee Road, Kolkata 700026

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019

<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 programme cost	A		6626085	By Donation Received			
				- Foreign Donation		157634	
To Programme Related cost	B		1668197	- Spl Donation		7000	
				- Donation General		<u>4170192</u>	4334827
To Programme Support cost	C		565028	By Annual Membership Fee			25000
				By Grant in Aid Utilized			
To Staff Salary & Others	D		16160576	- As per ANNEXURE B	J		23851148
				By Amount Transferred from			
To Overhead Cost	E		790875	Fixed Assets Reserve	J		1012441
				By Bank Interest			
To Provident Fund Paid			27458	Syndicate Bank		82762	
				AXIS Bank		<u>54962</u>	137724
To Bank Charges			15602	By Sale of Vocational Material			280152
				By Beneficiary contribution			49000
To Depreciation	H		1142689	By Sale from Crust & core (Café)			615751
				By Sale from Nayagram			55508
To Excess of Income over Expenditure			3428941	By Received from Ashirvadam trust			63900
			<u>30425451</u>				<u>30425451</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

Secretary

Treasurer

CA SUBIR KUMAR DE
Proprietor
MRN 053022
UDIN NO.19053022AAAAAC3621
Kolkata,16-09-2019

ISWAR SANKALPA.
138 Shyamaprasad Mukherjee Road, Kolkata 700026
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2019

<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	H		11821778
As per last A/c		5615760					
Add: Excess of Income over Expenditure		<u>3428941</u>		Advance for Land			
Less : Transfer of negative balance in unutilized Grant from Ashirvadam		9044701		- Advance against Construction(Kashipi)		8274	
		<u>186287</u>	8858414	- At Netra, Jibontala		<u>200000</u>	208274
CORPUS FUND				Security deposit for CESC			161120
As per Last A/C		1252369		Security deposit for café machine			20000
Add Received during these year		<u>540001</u>	1792370	Tax Deducted at source			17000
FIXED ASSETS RESERVE	J		10361158	CASH AND BANK BALANCES			
- Annexure - B				Synd.Bank A/C 95032010048521		12060981	
CURRENT LIABILITIES				Synd.Bank A/C 95032010054251		29850	
Unutilized Grant in Aid	J		17121363	Synd.Bank A/C 95032010058129		4162003	
- Annexure - B				Synd.Bank A/C 95032010058114		362463	
Profession Tax Payable	F		7030	Synd.Bank A/C 95032010054140		1014008	
Tax Deducted at source	G		27599	SBI A/C 35161193511		6331354	
Employees cont. to PF Payabl	I		57283	Bank of Baroda A/c 00360100011525		5000	
Employers cont. to PF Payabl	I		57287	Axis Bank A/C 910010048707207		<u>2002066</u>	25967726
				Cash in hand			86607
Total.			<u><u>38282504</u></u>	Total.			<u><u>38282504</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

Secretary

Treasurer

CA SUBIR KUMAR DE
Proprietor
MRN 053022
UDIN NO.19053022AAAAAC3621
Kolkata,16-09-2019

ISWAR SANKALPA.

138 Shyamaprasad Mukherjee Road, Kolkata 700026

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019

RECEIPTS.	SCH AMOUNT	AMOUNT	PAYMENTS.	SCH AMOUNT	AMOUNT
To. Balance B/d			By Direct programme cost	A	6626085
Cash in hand		49623			
Synd.Bank A/C 95032010048521	19170894		By Programme Related cost	B	1668197
Synd.Bank A/C 95032010054251	14088				
Synd.Bank A/C 95032010058129	1616457		By Programme Support cost	C	565028
Synd.Bank A/C 95032010058114	1091483				
Synd.Bank A/C 95032010054140	977696		By Staff Salary & Others	D	16160576
SBI A/C 35161193511	2127045				
Bank of Baroda A/c 00360100011:	5000		By Overhead Cost	E	790875
Axis Bank A/C 910010048707207	<u>1462230</u>	26514516			
To Donation Received			By Bank Charges		21114
- Foreign Donation	157634				
- Spl Donation	7000		By P.Tax paid	F	80050
- Donation General	<u>4170192</u>	4334827			
To Corpus Donation received		540001	By T.D.S. paid	G	326888
To Grant in Aid Received					
- Project Nayadaur (THF)	2182338		By Employee's Cont. to PF	I	608042
- Core Support - oak	6584266				
- Project Vocational (Bengal NRI,	163900		By Employer's Cont. to PF	I	607934
- PVR	850000				
- A.P.P.I	7516800		By Social security for staff (ESI)		490557
- HUBEJE	474713				
- Shelter for Urban Homeless (Me	1031045		By. By Fixed Assets	H	2419978
- Project Sampoorna(PHF)	<u>2081653</u>	20884715			
To Annual Membership Fee		25000	By Tds Deducted at source		17000
To Bank Interest					
Syndicate Bank	935152		By Provident fund Paid		27458
AXIS Bank	<u>54962</u>	990114			
To Beneficiary Contribution for hygiene		49000	By Closing Balance C/d		
To Sale of Vocational Material		277286	Cash in hand		86607
To Sale of Vocational Material (Men)		2866	Synd.Bank A/C 95032010048521		12060981
To Sale of Nayagram (kashipur)		55508	Synd.Bank A/C 95032010054251		29850
To Sale from Crust & core (Café)		615751	Synd.Bank A/C 95032010058129		4162003
To P.Tax received M		81980	Synd.Bank A/C 95032010058114		362463
To T.D.S. Deducted or Received N		354487	Synd.Bank A/C 95032010054140		1014008
To Employee Contribution to PF O		623806	SBI A/C 35161193511		6331354
To Employer's Contribution to PF O		623702	Bank of Baroda A/c 00360100011525		5000
TO Social security for staff (ESI)		490557	Axis Bank A/C 910010048707207		<u>2002066</u>
					26054332
Total.		<u>56464115</u>	Total.		<u>56464115</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

Secretary

Treasurer

CA SUBIR KUMAR DE

Proprietor

MRN 053022

UDIN NO.19053022AAAAAC3621

Kolkata,16-09-2019

ISWAR SANKALPA
SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED
BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2018-19

<u>SCHEDULE -A</u>	<u>Rs</u>	<u>Rs</u>
<u>Direct Programme Cost</u>		
<u>ISWAR SANKALPA -GENERAL & FC</u>		
- Beneficiary Hygiene	7000	
- Café Material Cost	514967	
- Dress Cost	24932	
- Medicine for Beneficiary	4806	
- Women Collective (PVR)	<u>24233</u>	575938
Nayagram Project Cost		
- Travel cost	1800	
- Utensils cost	<u>3400</u>	5200
 <u>ASCENT</u>		
- Refreshment of Trainee		81301
 <u>SAMBANDHAN- Tides</u>		
<u>Urban Mental Health Programme</u>		
- Awareness and	257075	
- Advocacy	13575	
- Ambulance fuel cost	67000	
- Diagnostics cost	42459	
- Emergency hospitalisation cost	42570	
- Rehabilitation	<u>80417</u>	503096
<u>- Reintegration of HPMI</u>		
- Reintegration cost	1011	
- Incentive support for resettlement	11708	
- Outreach work,shg,meeting	19500	
- Medicine for followup	243	
- Follow-up of reintegration cost	<u>6978</u>	39440
 <u>A.P.P.I</u>		
- Awareness & Mental Health camp Cost	34777	
- Food for Community	15051	
- Food for Shelter	980081	
- Hygiene for Community	310	
- Hygiene for shelter	71559	
- Literacy & lifeskill training material	1946	
- Psychiatrist for outreach (Medical camp)	2500	
- Psychosocial therapy cost	38000	
- Psychiatrist for shelter	132500	
- Medicine for community	16350	
- Medicine for shelter	442410	
- Travel & Related Cost	113782	
- Restoration Cost	9142	
- Recreational cost	7736	
- Special treatment cost (Shelter & outreach)	61535	
- Vocational Skill training material	<u>115870</u>	2043549
 <u>PROJECT SAMPOORNA -PHF</u>		
- Food for DIC	47360	
- Food for Shelter	396662	
- Fuel for Ambulance	79500	
- Fuel for Cooking	32738	
- Agriculture Rehabilitation cost	186346	
- Hygiene for DIC	3808	
- Hygiene for Shelter	16799	
- Medicine for DIC	15749	
- Medicine for Shelter	92167	
- Emergency Hospitalisation	68945	

- Awareness & Advocacy	14063	
- Restoration & Prerestoration	20117	
- Staff Travel	27262	
- Token Incentive for DIC	4470	
- Token Incentive paid for kashipur	211200	
- Travel cost for Shelter residents	<u>27050</u>	1244236

By Programme cost - (TIL)

- Vocational Material	91356	
- Staff Travel	<u>4730</u>	96086

By Programme cost - (Bengal NRI)

- Vocational Material & café material	63976	
- Staff Travel	<u>2037</u>	66013
By Vocational Material		17139
By Café Related cost		199541
By Token Incentive for girls		40195
By Production cost for nayagram		3610

SHELTER FOR URBAN HOMELESS (WOMEN)

- Cleaning Materials	16890	
- IEC Material	8301	
- Training with other ngo	7946	
- Refferal Service	<u>35774</u>	68911

SHELTER FOR URBAN HOMELESS (MEN)

- Cleaning Materials	18058	
- Refferal Service	<u>36947</u>	55005

Core Support - Oak

- Emergency Hospitalisation	13688	
- Fuel for Vehichle	129500	
- Fund Rising event	32650	
- Training material cost	109966	
- Travel Exp.	72592	
- Awareness & Advocacy	58712	
- Token incentive for café girls	64100	
- Token Incentive for clients	<u>101670</u>	582878

SAMBANDHAN -TIDES

Community care

- Food for H.M.I	77110	
- Medicine Expenses	126307	
- Caregiver Incentive	9000	
- Dic	14000	
- Cloth & hygiene Expenses	<u>34277</u>	260694

PROJECT NAYADAUR -THF

-Awarness Campaigning	17191	
- Caregivers Meeting	39602	
-Clothes	12320	
-Food (DIC)	120490	
-Honoranium to Psychiatrist	288000	
- Hygiene Expenses	12606	
- Local Conveyance	55406	
- Ambulance Fuel	21000	
- Inhouse Treatment	<u>176638</u>	<u>743253</u> <u>6626085</u>

SCHEDULE -B

Programme Related Cost

ISWAR SANKALPA -GENERAL & FC

- Annual Programme	98933	
- Annual Report	10000	
- Kashipur Programme cost	7650	
- Kashipur Inaugaration cost	15687	
- Improvement of Living Space	<u>20600</u>	152870

Nayagram Project Cost

- Documentation	34043		
- Setting up cost	18458		
- Lease of Land (1/4)	<u>53750</u>	106251	

SAMBANDHAN - TIDES

- Independent group home setup cost	6073		
- UMHP setting up cost	<u>1830</u>	7903	
- Research & Development			
- Standarization & capacity building	11070		
- Fund Raising event cost	19100		
- Annual Publication	11340		
- Audio & Visual development	<u>17800</u>	59310	

A.P.P.I

- Annual Picnic	20260		
- Annual Programme cost	18620		
- Improvement of shelter living space	246410		
- Consultant cost for evaluation	45000		
- Staff development & Training	9966		
- Supportive & shelter employment	144807		
- Volunteer incentive for survey	<u>33600</u>	518663	

PROJECT SAMPOORNA -PHF

- Annual Event	34000		
- Annual Report	10080		
- Center maintenance	10940		
- Maintenance of Shelter	40060		
- Excursion	36185		
- Independent Home Setup Cost	30889		
- Team Building Session	5437		
- Upgrade the Kitchen	<u>90390</u>	257981	

SHELTER FOR URBAN HOMELESS (WOMEN)

- Shelter Maintaince		53263	
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SHELTER FOR URBAN HOMELESS (MEN)

- Shelter Maintaince		21457	
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Core Support - Oak

- Annual Report Publication	18900		
- Café Maintaince cost	113798		
- Café promotion cost	9453		
- Excursion	21165		
- Shelter Maintainance Exp.	80989		
- Audio Visual development	53757		
- Consultant cost for OD	114757		
- Staff Training & Capasity Building	<u>54996</u>	467815	

A.P.P.I

- Annual report printing cost	10080		
- Shelter Maintaince	<u>12604</u>	<u>22684</u>	1668197

SCHEDULE -C**Programme Support Cost****ISWAR SANKALPA -GENERAL & FC**

- Documentation & Stationery	4950		
- Refreshment	31133		
- Internet Cost (Kashipur)	<u>7500</u>	43583	

Café Unit - Side by Side

- Internet Cost	2500		
- Printing & Stationery	<u>55305</u>	57805	

Vocational

- Communication	4400		
- Printing & Stationery	8893		
- Communication & stationery	<u>6412</u>		19705

PROJECT NAYADAUR - THF

- Communication	21348		
- Documentation	7013		
- Printing & Stationary	<u>6981</u>		35342

SAMBANDHAN -TIDES

- Communication	34659		
- Documentation	5117		
- Printing & Stationary	<u>48986</u>		88762

SHELTER FOR URBAN HOMELESS

- Stationary & Telephone (w)	18199		
- Stationary & Telephone (M)	<u>18378</u>		36577

Core Support(OAK)

- Communication Exp.	39404		
- Documentation	37521		
- Printing & Stationary	<u>48495</u>		125420

SAMPOORNA - PHF

- Documentation	13014		
- Internet & Communication	42747		
- Printing and Stationary	<u>39666</u>		95427

A.P.P.I

- Documentation & Printing	13385		
- Communication Exp.	29529		
- Stationery	<u>19493</u>	62407	<u>565028</u>

SCHEDULE -D**STAFF SALARIES & PERSONNEL COST****SAMBANDHAN -TIDES**

5218076

CORE SUPPORT (OAK)

- Staff Salaries & others	3637192		
- Social security for staff(esi)	<u>63000</u>		3700192

Shelter For Urban Homeless for Women

480000

Shelter For Urban Homeless for Men

479250

General & General(FC)

- Sarbari Manpower cost	122600		
- Manpower Cost for Spl Shelter	356788		
- Vocation Trainer salary	41800		
- Project Cordinator salary(Nayagram)	<u>55000</u>		576188

Vocational

- Vocational Assistant (TIL)	33000		
- Vocationa Trainer (seahorse)	14520		
- Vocation Trainer salary (TIL)	<u>37620</u>		85140

PROJECT - Nayadaur (THF)

1356510

A.P.P.I

2444961

SAMPOORNA - PHF

- Admin Staff	379820		
- Programme Staff	<u>1440439</u>	<u>1820259</u>	<u>16160576</u>

SCHEDULE -E**Overhead Cost****CORE SUPPORT (OAK)**

-Office Electricity / Communication Exp.	28921	
- Vehicle maintainance	82541	
- Audit fees	6000	
- Garage Rent	27500	
- Office Rent	<u>72600</u>	217562

SAMPOORNA - PHF

- Head Office Rent	71500	
- Ambulance Maintenance Cost	25281	
- Audit FEE	<u>5500</u>	102281

ASCENT

- Car Maintaince		25304
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GENERAL FUND FC & Local

- Ambulance maintaince	6300	
- Garage Rent	13000	
- Café Maintaince include electricity	19430	
- Income tax return	7500	
- Stipend to staff	11500	
- Office Maintenance	17478	
- Computer Maintaince	33750	
- Certification fees for fc return	3500	
- Vehicle Maintaince	16984	
- AGM cost	16328	
- Car Expenses	35398	
- Appearance fee	11100	
- Audit fees	2350	
- General Expenses	<u>3541</u>	198159

Overhead cost for Café & VT

- Overhead cost for café	65669	
- Audit Fees	6000	
- Entry Fees for Exhibition	17440	
- Audit fees (SIDE BY SIDE)	<u>4000</u>	93109

PROJECT NAYADAUR - THF

- Audit Fee		4500
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APPI

- Audit Fee	6050	
- Computer Maintaince	9300	15350

SAMBANDHAN -TIDES

- Financial Consultant cost	117660	
- Audit Fee	6600	
- Laptop & Desktop maintaince	<u>10350</u>	134610 <u>790875</u>

SCHEDULE -H**FIXED ASSETS**

Separate sheet annexed

vide Annexure A

SCHEDULE - F
PROFESSION TAX PAYABLE

Balance brought forward from 2017-18	5100	
Add Deduction from salary during 18-19	<u>81980</u>	
	87080	
Less Paid during 18-19	<u>80050</u>	<u>7030</u>

SCHEDULE - G
INCOME TAX DEDUCTED AT SOURCE

Balance brought forward from 2017-18	0	
Add Deduction during the year 18-19	354487	
	354487	
Less Paid during 18-19	326888	<u>27599</u>

SCHEDULE - I

<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)	10028	175412	169887	15553
- Sambandhan	11422	166523	164136	13809
- Sarbari (APPI)	4448	77060	72784	8724
- General (fc)	0	5028	5028	0
- General	0	13863	10195	3668
- The Collinsson Trust	528		528	0
- Sampoorna	8202	116273	115088	9387
- Vocational	1404	1584	2988	0
- Nayadaur	5487	68063	67408	6142
	<u>41519</u>	<u>623806</u>	<u>0</u>	<u>608042</u>
				<u>57283</u>
Employer's Contribution to PF				
- Sarbari (OAK)	10028	175413	169888	15553
- Sambandhan	11422	166392	164005	13809
- General (fc)	0	5028	5028	0
- General	0	13864	10196	3668
- The Collinsson Trust	528		528	0
- Sarbari (APPI)	4448	77065	72787	8726
- Sampoorna	8202	116269	115084	9387
- Vocational	1404	1584	2988	0
- Nayadaur	5487	68087	67430	6144
	<u>41519</u>	<u>623702</u>	<u>0</u>	<u>607934</u>
				<u>57287</u>

SCHEDULE - J

Unutilized grant in Aid	As per Annexure B
Fixed Assets Reserve	As per Annexure B

For De Subir Kumar & Co

Chartered Accountants
FRN 317010E

Secretary

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CA SUBIR KUMAR DE
Proprietor
MRN 053022
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Kolkata,16-09-2019

ISWAR SANKALPA
SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED
BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2018-19
ANNEXURE ' 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. Fixed Assets are valued at cost Less Depreciation.
5. Depreciation has been provided on WDV where is applicable.
6. 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.
7. 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.
- 8 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.
9. The Grant in Aid received and utilized for acquisition of Fixed assets in the current year is transferred to Fixed Assets Reserve fund.
- 10 The difference in Provident Fund Account arising for admin cost, excess or short deposit is transferred to Income and Expenditure Account.

Notes on Accounts:-

11. During the year grant in aid of Rs. 23851148 is utilized on Revenue account and is recognised as income.
12. The grant utilized to the extent of Capital Expenditure of Rs 1675373 for acquisition of Fixed Assets out of Grant in Aid received has been transferred to Fixed Assets Reserve.
13. An amount of Rs. 1012441 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.
14. During the year General donation has been received of Rs.4334827 ,out of these Rs.157634 is foreign donation.
15. During the year Corpus donation has been received of Rs.540001
- 16.During the year total Grant In aid has been received of Rs.20884715 ,out of these Rs.11322970 is foreign grant.
- 17 As per terms of the Funding Agencies as in case of Sambandhan, Nayadaur, core support , Sampoorna and A.P.P.I the amount of bank Interest and Bank Charges have been included in the aggregate amount of Grant In Aid.During the year the interest amounting toRs.852389 and Bank charges amounting to Rs 5512 have been so included in the aggregate Grant received.
- 18 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 2308916 has been received as donation in kind. Out of this estimated value of unutilized donation in kind at the year end in not determined.

19 During the year Iswar Sankalpa has spent in aggregate Rs 6912252 for administrative expenses, out of this Rs. 5456872 is spent out of foreign contribution as follows:-

Nayadaur	118142
The Collinsson Trust	25304
Sampoorna - PHF	638608
Sambandhan - Tides	2289297
General - Fc	186040
Core Support	2199481
A.P.P.I	724902
Shelter for urban homeless (M)	39835
Shelter for urban homeless (W)	431462
Vocational	108814
General	150367

20. As regards conflicting interest, during the year an aggregate amount of Rs.2330270 is paid to the members and their relatives as salary and consultation fee.

For De Subir Kumar & Co

Chartered Accountants
FRN 317010E

Secretary

Treasurer

CA SUBIR KUMAR DE
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UDIN NO.19053022AAAAAC3621
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