### 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 19/3 Pitambar Ghatak Lane Chetla.Kolkata -700027

#### 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, 2021, and the Consolidated Income and Expenditure Account and the Consolidated 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 prepared financial statements audited by us as at 31<sup>st</sup> March, 2021 of the General Fund – FC, Project ASCENT, SAMPOORNA,NAYADAUR, SAMBANDHAN – TIDES FOUNDATION and CORE SUPPORT- OAK.

# 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 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.

**Emphasis** on matters

Mobile: 8017917427; 9433116166; 7604008344,

Email: subir1958.sd@gmail.com; subir\_de@ymail.com

## DE SUBIR KUMAR & CO

Chartered Accountant

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

We have emphasized on the facts that the items of accounts for the General Fund and individual Projects of the Society carried out by it are recorded as independent set of separate units of Accounts and the consolidated statements of accounts are prepared incorporating them accordingly.

Further the Grants in Aid received for each project are considered as new or added liability in the each project.

Further, where the terms and conditions of the funding agencies so provide, the interest earned and the bank charges deducted are apportioned to the integral part of grants funded and otherwise the rest of interest and bank charges are apportioned to the Income and Expenditure Account as part of revenue items.

#### **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, 2021,

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

Proprietor

Membership No. 053022

Kolkata:Date: 28-12-2021

UDIN: 21053022 AAAAB V 3896

#### ISWAR SANKALPA.

#### 19/3 PITAMBAR GHATAK LANE ,KOLKATA -700027 CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2021 (FOREIGN CONTRIBUTION)

LIABILITIES. GENERAL FUND	<u>Sct</u>	AMOUNT	AMOUNT	ASSETS.	Sch	AMOUNT	AMOUNT
As per last A/c		1133927		FIXED ASSETS Advance for Land	H		11661632
Add Excess of Income over		1100021		Advance against Construction(K	erelete:	0074	
Expenditure		172607	1306534	- At Netra, Jibontala	asnip	8274 200000	208274
			1000001	- At Netra, Sibolitaia		200000	2002/4
CORPUS FUND							
As per Last A/C			29034				
FIXED ASSETS RESERVE - Annexure - B	J		11429782	CASH AND BANK BALANCES			
				Cash in hand			7549
CURRENT LIABILITIES				Synd Bank A/C 95032010048521		7464967	
Unutilized Grant in Aid - Annexure - B	J		6551088	Synd.Bank A/C 95032010054251		16216	7481184
Profession Tax Payable	F		1380				
Tax Deducted at source	G		18966				
Employees cont. to PF Payab	1		10928				
Employers cont. to PF Payabl	1		10927				
Total.			19358639	Total.		-	19358639

Secretary

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

Chartesed Accountants

FRN 3170105

CA SUBIR KUMAR DE Proprietor

MRN 053022 Kolkata,28-12-2021

UDIN 21053022 AAAABV 3896

For ISWAR SANKALPA

President

FOR ISWAR SANKALPA

Treasurer

#### ISWAR SANKALPA.

#### 19/3 PITAMBAR GHATAK LANE ,KOLKATA -700027

### CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021 (FOREIGN CONTRIBUTION)

EXPENDITURE	Sch	AMOUNT.	AMOUNT.	INCOME	Sch	AMOUNT.	AMOUNT.
T- D		RS.	RS.			RS.	RS.
To Direct programme cost	A		5029120	By Donation Received			
The W				- Foreign Donation			197130
To Programme Related cost	В		414424				
Ta Brazzawa C			E	By Grant in Aid Utilized			
To Programme Support cost	C		248921	- As per ANNEXURE B	J		13811252
			E	By Amount Transferred from			
To Staff Salary & Others	D		7842869	Fixed Assets Reserve	J		1184049
T- 0			E	By Bank Interest			
To Overhead Cost	E		307145	Syndicate Bank			61613
To Bank Charges			1799				
To Depreciation	Н		1237159				
To Excess of Income over Expe	enditure		172607				
		-					
			15254044				15254044

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 317010F

Secretary

Treasurer

CA SUBIR KUMAR D

MRN 053022

Kolkata,28-12-2021

UDIN

1053022 AAAA BV 3896

Frabis Pant

President

For ISWAR SANKALPA

Teasurer

For ISWAR SANKAL PA Sarbam Drokeny

Secretary

#### ISWAR SANKALPA. 19/3 PITAMBAR GHATAK LANE, KOLKATA -700027

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021 (FOREIGN CONTRIBUTION)

RECEIPTS.	SCH AMOUNT	AMOUNT		PAYMENTS.	<b>SCH AMOU</b>	NT A	MOUNT
To Balance B/d			Ву	Direct programme cost	A		5029120
Cash in hand	36211						
Synd Bank A/C 95032010048	3521 13256578	8	By	Programme Related cost	В		414424
Synd.Bank A/C 95032010054	1251 70262	13363051.06	- 22	A. T.			
			Ву	Programme Support cost	С		248921
To Donation Received							
- Foreign Donation		197130	Ву	Staff Salary & Others	D		7842869
To Grant in Aid Received			Ву	Overhead Cost	E		307145
- Project Nayadaur (THF)	1813476	3					
- Side by Side	831828	3	Ву	Bank Charges			5307
- Global GreenGrants	494720	)	4.0	E 1			
- Project Sampoorna(PHF)	5074424	8214448	Ву	P.Tax paid	F		47820
To Bank Interest			Ву	T.D.S. paid	G		198947
Syndicate Bank		336571					
				Employee's Cont. to PF	1		390414
To P.Tax received	M	43470					
To T.D.S. Deducted or Received	711 0.01			Employer's Cont. to PF	E		389922
To Employee Contribution to PF To Employer's Contribution to Pf		354345 353852		Fixed Assets	Н		697840
			Ву	Closing Balance C/d			
				Cash in hand			7549
				Synd Bank A/C 95032010048521		7464967	
				Synd.Bank A/C 95032010054251		16216	7481184
Total.		23061462	0	Total.		-	23061462

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 //S

FRN \$17010E

Subor CA SUBIR KUMAR DE Proprietor

MRN 053022 Kolkata,28-12-2021

UDIN: 21053022 AAAA BV3896

President

Secretary

Treasurer

# ISWAR SANKALPA SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AND INCOME & EXPENDITURE (FOREIGN CONTRIBUTION) ACCOUNT FOR THE YEAR 2020-21

SWAR SANKALPA - GENERAL - FC	SCHEDULE -A	Rs	Rs	
- Aamphan relief Cost (Side By side)	Direct Programme Cost			
- Covid Relief Cost (Side by side) - Treatment Cost (Ayagam) - SAMBANDHAN- Tides - Lithran Mental Health Programme - Awarenass and - Urban Mental Health Programme - Awarenass and - Ambulance fuel cost - Diagnostics cost - Diagnostics cost - Rehabilitation - Reh	ASSENTE ASSESSED ASSE			
- Treatment Cost (Nayagram) - SAMBANDHAN-Tides - Urban Mental Health Programme - Awareness and 17102 - Ambalance fuel cost - Emergency hospitalisation cost - Free Individual Cost - Agriculture Rehabilitation cost - Agriculture Rehabilitation cost - South of Steller - Field for Ambulance - Field for Medicine for Shelter - Hidden - Field for Shelter - Hidden - Field for Shelter - Hidden - Field for Shelter - Field for Medicine for Shelter - Field for Vehichie - Field	- Covid Relief Cost (Side By side)			× C
SAMBANDHAN-Tides	- Treatment Cost (Navagram)			
Urban Mental Health Programme   Awareness and   17102   Ambulance fuel cost   47000   19800   18800	SAMBANDHAN- Tides	14699	401699	
- Awareness and 17102 - Ambulance fue cost 47000 - Diagnostics cost 1880 - Emergency hospitalisation cost 42880 - Rehabilitation 19862 - Rehabilitation 19862 - Rehabilitation 2081 - Rehabilitation 2081 - Apriculture Rehabilitation cost 74577 - Cord - 19 relief Purpose 2120096 - Food for Shelter 220097 - Foel for Cocking 8580 - Poul for Cocking 8580 - Pigine for Shelter 11440 - Excursion 11000 - Medicine for Shelter 11440 - Excursion 11000 - Medicine for Shelter 68418 - Emergency Hospitalisation 83587 - Independent Home SetupCost 7766 - Avareness A Advocacy 280 - Restoration & Presestoration 8719 - Restoration & Presestoration 8719 - Staff Travel - Staff Travel - Training material for cafe 151862 - Trainin	Urban Mental Health Programme			
- Ambulance fuel cost	- Awareness and	17102		
Diagnostics cost	- Ambulance fuel cost	***************************************		
### PROJECT SAMPOORNA -PHE  ### AAMPHAN Relief Purpose	- Diagnostics cost			
Rehabilitation   19862   128504				
PROJECT SAMPOORNA - PHF	- Rehabilitation		128504	
- AMPHAN Relief Purpose - Agriculture Rehabilitation cost - Agriculture Rehabilitation cost - Agriculture Rehabilitation cost - Fuel for Ambulance - Food for Shelter - Fuel for Ambulance - Food for Shelter - Fuel for Cocking - Fuel for Shelter - Fuel for Shelter - Awareness & Advocacy - Zeo - Restoration & Prerestoration - Fresident - Fuel for Vehichle - Token Incentive paid for kashipur - Fuel for Vehichle - Training material for Cocational - Training materi	PROJECT SAMPOORNA BUE		Western Til	
- Agriculture Rehabilitation cost 74577 - Covid - 19 relief Purpose 2120090 - Food for Shelter 250397 - Fuel for Cooking 5850 - Hygine for Shelter 11440 - Excursion 11000 - Medicine for Shelter 1000 - Awarieres & Advocacy 280 - Frestoration 8719 - Independent Home Setup Cost 7766 - Awarieres & Advocacy 280 - Training material for kashipur 296000 3312456  - Training material for Vocational 100645 - Training material for cole 151862 - Training material for	- AAMPHAN Relief Purpose	W0000000000000000000000000000000000000		
- Covid - 19 relief Purpose	- Agriculture Rehabilitation cost			
Food for Shelter	- Covid - 19 relief Purpose			
- Fuel for Ambulance 37000 - Fuel for Cooking 5850 - Hygine for Shelter 11440 - Excursion 11000 - Medicine for Shelter 68418 - Emergency Hospitalisation 83587 - Independent Home SetupCost 7766 - Awareness 8 Advocacy 280 - Restoration 8 Prerestoration 8719 - Awareness 8 Advocacy 280 - Restoration 8 Prerestoration 8719 - Staff Travel 4582 - Token Incentive paid for kashipur 295000  Core Support - Oak - Fuel for Vehichle 70000 - Training material for Vocational 100645 - Training material for cafe 151882 - Travel Exp. 21769 - Awareness 8 Advocacy 13711 - Token Incentive for clients 136052  - Awareness 8 Advocacy 13711 - Token Incentive for clients 136052  - Fuel for Vehichle 70000 - For ISWAR SANKALPA  For ISWAR SANKALFA  For ISWAR SANKALFA				
Fuel for Cooking 5880 - Hygine for Shelter 11440 - Excursion 11000 - Medicine for Shelter 68418 - Emergency Hospitalisation 83587 - Independent Home SetupCost 7766 - Awareness & Advocacy 280 - Awareness & Advocacy 280 - Token Incentive paid for kashipur 296000 - Training material for Vocational 100645 - Training material for oafe 151852 - Travel Exp 21769 - Awareness & Advocacy 13711 - Token Incentive for clients 138052 - Awareness & Advocacy 13711 - Token Incentive for clients 138052 - Food for H MI 57360 - Medicine Expenses 109244 - Cloth & hygiene Expenses 20189 - Honoranium to Psychriatist 231000 - Hygiene Expenses 4550 - Honoranium to Psychriatist 231000 - Hygiene Expenses 4550 - Independent Freatment 82470 - SOSSHALPA Gester Related Cost - SWAM SANKALPA - General & FC - Electricity Cost 16528 - Mosquito Net 24000 - Medicine Femeral & 24000 - Honoranium Related Cost - SWAM SANKALPA - General & FC - Electricity Cost 16528 - Mosquito Net 24000 - Medicine Femeral & 24000 - Honoranium Related Cost - SWAM SANKALPA - General & FC - Electricity Cost 16528 - Mosquito Net 24000 - Medicine Femeral & 24000 - Honoranium Related Cost - Miles Expenses 4500 - Honoranium Related Cost - Frod Frod Free Femeral & 505648 - Mosquito Net 24000 - Medicine Femeral & 505648 - Mosquito Net 24000 - Medicine Femeral & 505648 - Mosquito Net 24000 - Medicine Femeral & 505648 - Mosquito Net 24000 - Medicine Femeral & 505648 - Miles Femeral & 505648				
- Hygine for Shelter				
- Excursion - Medicine for Shelter				
- Medicine for Shelter				
Independent Home SetupCost	- Medicine for Shelter			E levere
Independent Home SetupCost				FOR ISWAR SANKALPA
Restoration & Prerestoration 8719	- Independent Home SetupCost			4) (= 1)
Restoration & Prerestoration   8719   4582	- Awareness & Advocacy			Toasis tune
- Staff Travel - Token Incentive paid for kashipur  - Token Incentive paid for kashipur  - Fuel for Vehichle - Fuel for Vehichle - Training material for vocational - Training material for cafe - Training material for cafe - Travel Exp Tr				President
Token Incentive paid for kashipur   296000   3312456	CONTROL AND			
- Fuel for Vehichle	- Token Incentive paid for kashipur		3312456	
- Fuel for Vehichle				
- Training material for Vocational 100645 - Training material for cafe 151852 - Travel Exp. 21769 - Awareness & Advocacy 13711 - Token Incentive for clients 136052 - Awareness & Advocacy 13711 - Token Incentive for clients 136052 - Food for H.M.I 57360 - Medicine Expenses 109244 - Cloth & hygiene Expenses 20180 - Medicine Expenses 20180 - Cloth & hygiene Expenses 20180 - Caregivers Meeting 33081 - Clothes 12550 - Food (DIC) 93469 - Honoranium to Psychriatist 231000 - Hygiene Expenses 4650 - Local Conveyance 27428 - Ambulence Fuel 21000 - Inhouse Treatment 82470 - SCHEDULE -B - Programme Related Cost - ISWAR SANKALPA 5029120 - Independent group home setup cost 4802 - Independent group home setup cost 4802 - Independent group home setup cost 4802				
- Training material for vocational 100645 - Training material for café 151852 - Travel Exp. 21769 - Awareness & Advocacy 13711 - Token Incentive for clients 136052 - Token Incentive for clients 136052 - Food for H.M.I 57360 - Medicine Expenses 109244 - Cloth & hygiene Expenses 20180 - PROJECT NAYADAUR - THF - Caregivers Meeting 33081 - Clothes 12550 - Food (DIC) 93469 - Honoranium to Psychriatist 231000 - Hygiene Expenses 4650 - Local Conveyance 27428 - Ambulence Fuel 21000 - Inhouse Treatment 82470 - SCHEDULE - B - Programme Related Cost - Electricity Cost 16528 - Mosquito Net 24000 40528 - Independent group home setup cost 7500 - UMIHP setting up cost 4802		70000		FOR ISMAD CANKALD
- Training material for café	- Training material for Vocational	attention at he Loudston		SANKALPA
- Awareness & Advocacy 13711 - Token Incentive for clients 136052 494029  SAMBANDHAN - TIDES  Community care - Food for H.M.I 57360 - Medicine Expenses 109244 - Cloth & hygiene Expenses 20180 186784  PROJECT NAYADAUR - THF - Caregivers Meeting 33081 - Clothes 12550 - Food ( DIC) 93469 - Honoranium to Psychriatist 231000 - Hygiene Expenses 4650 - Local Conveyance 27428 - Ambulence Fuel 21000 - Inhouse Treatment 82470 - Inhouse Treatment 82470 - Electricity Cost 16528 - Mosquito Net 24000 40528  SAMBANDHAN - TIDES - Independent group home setup cost 7500 - UMIHP setting up cost 4802	<ul> <li>Training material for café</li> </ul>			MALLA L
Token Incentive for clients   136052   494029		21769		Jal vo act
SAMBANDHAN - TIDES	- Awareness & Advocacy	13711		desurer
Sambandan		136052	494029	
- Food for H.M.I 57360 - Medicine Expenses 109244 - Cloth & hygiene Expenses 20180 186784  PROJECT NAYADAUR -THF - Caregivers Meeting 33081 - Clothes 12550 - Food ( DIC) 93469 - Honoranium to Psychriatist 231000 - Honoranium to Psychriatist 231000 - Local Conveyance 27428 - Ambulence Fuel 21000 - Inhouse Treatment 82470 505648 5029120  SCHEDULE - B Programme Related Cost SWAR SANKALPA -GENERAL & FC - Electricity Cost 16528 - Mosquito Net 24000 40528  SAMBANDHAN - TIDES - Independent group home setup cost 4802 - Standarization & generally halffers				
- Medicine Expenses 109244 - Cloth & hygiene Expenses 20180 186784  - Cloth & hygiene Expenses 20180 186784  - Caregivers Meeting 33081 - Clothes 12550 - Food ( DIC) 93469 - Honoranium to Psychriatist 231000 - Hygiene Expenses 4650 - Local Conveyance 27428 - Ambulence Fuel 21000 - Inhouse Treatment 82470 505648 5029120  - SCHEDULE -B  - Programme Related Cost - Electricity Cost 16528 - Mosquito Net 24000 40528  - Mosquito Net 54000 40528  - SAMBANDHAN - TIDES - Independent group home setup cost 4802 - Standarization & careactive hydrone				
- Cloth & hygiene Expenses 20180 186784  PROJECT NAYADAUR -THF - Caregivers Meeting 33081 - Clothes 12550 - Food ( DIC ) 93469 - Honoranium to Psychriatist 231000 - Hygiene Expenses 4650 - Local Conveyance 27428 - Ambulence Fuel 21000 - Inhouse Treatment 82470 - SCHEDULE -B - Programme Related Cost SWAR SANKALPA - GENERAL & FC - Electricity Cost 16528 - Mosquito Net 24000 40528  SAMBANDHAN - TIDES - Independent group home setup cost 4802 - Standarization & experits held in		57360		
PROJECT NAYADAUR -THF  - Caregivers Meeting - Clothes - Food ( DIC) - Food ( DIC) - Honoranium to Psychriatist - Local Conveyance - Local Conveyance - Ambulence Fuel - Inhouse Treatment - SCHEDULE -B - Programme Related Cost SWAR SANKALPA -GENERAL & FC - Electricity Cost - Mosquito Net - Mosquito Net - Mosquito Net - SAMBANDHAN - TIDES - Independent group home setup cost - UMHP setting up cost - Standarization & expectable wilding - Standarization & expectable wilding - Standarization & expectable wilding - Caregivers Meeting - 33081 - 30816 -		109244		en verve en en en
-Clothes 12550 -Food ( DIC ) 93469 -Honoranium to Psychriatist 231000 - Hygiene Expenses 4650 - Local Conveyance 27428 - Ambulence Fuel 21000 - Inhouse Treatment 82470 505648 5029120  SCHEDULE -B Programme Related Cost SWAR SANKALPA - GENERAL & FC - Electricity Cost 16528 - Mosquito Net 24000 40528  SAMBANDHAN - TIDES - Independent group home setup cost 4802 - Standarization & expectation with the setup cost 4802	- Cloth & hygiene Expenses	20180	186784	FOR ISWAR SANKALTA
-Clothes 12550 -Food ( DIC ) 93469 -Honoranium to Psychriatist 231000 - Hygiene Expenses 4650 - Local Conveyance 27428 - Ambulence Fuel 21000 - Inhouse Treatment 82470 505648 5029120  SCHEDULE -B Programme Related Cost SWAR SANKALPA - GENERAL & FC - Electricity Cost 16528 - Mosquito Net 24000 40528  SAMBANDHAN - TIDES - Independent group home setup cost 4802 - Standarization & expectation with the setup cost 4802	PROJECT NAYADAUR -THF			Sasham Fistery
-Ciothes 12550 -Food (DIC) 93469 -Honoranium to Psychriatist 231000 - Hygiene Expenses 4650 -Local Conveyance 27428 - Ambulence Fuel 21000 - Inhouse Treatment 82470 - Inhouse Treatment 82470 - Electricity Cost 16528 - Mosquito Net 24000 - Mosquito Net 24000 - Mosquito Net 7500 - UMHP setting up cost 4802 - Standarization & expectable wilding.		33081		
-Food ( DIC ) 93469 -Honoranium to Psychriatist 231000 - Hygiene Expenses 4650 - Local Conveyance 27428 - Ambulence Fuel 21000 - Inhouse Treatment 82470 SCHEDULE -B Programme Related Cost ISWAR SANKALPA - GENERAL & FC - Electricity Cost 16528 - Mosquito Net 24000 40528  SAMBANDHAN - TIDES - Independent group home setup cost 4802 - Standarization & connection will fine.	-Clothes			Secretary
- Hygiene Expenses 4650 - Local Conveyance 27428 - Ambulence Fuel 21000 - Inhouse Treatment 82470 505648 5029120  SCHEDULE -B Programme Related Cost SWAR SANKALPA - GENERAL & FC - Electricity Cost 16528 - Mosquito Net 24000 40528  SAMBANDHAN - TIDES - Independent group home setup cost 4802 - Standarization & connection will fine the setup cost 4802	-Food ( DIC)			
- Hygiene Expenses 4650 - Local Conveyance 27428 - Ambulence Fuel 21000 - Inhouse Treatment 82470 505648 5029120  SCHEDULE -B  Programme Related Cost SWAR SANKALPA - GENERAL & FC - Electricity Cost 16528 - Mosquito Net 24000 40528  SAMBANDHAN - TIDES - Independent group home setup cost 4802 - Standarization & connects building a security buildi	-Honoranium to Psychriatist	231000		
- Local Conveyance 27428 - Ambulence Fuel 21000 - Inhouse Treatment 82470 505648 5029120  SCHEDULE -B Programme Related Cost SWAR SANKALPA - GENERAL & FC - Electricity Cost 16528 - Mosquito Net 24000 40528  SAMBANDHAN - TIDES - Independent group home setup cost 4802 - Standarization & connection will fine.	- Hygiene Expenses			
- Ambulence Fuel 21000 - Inhouse Treatment 82470 505648 5029120  SCHEDULE -B  Programme Related Cost SWAR SANKALPA -GENERAL & FC - Electricity Cost 16528 - Mosquito Net 24000 40528  SAMBANDHAN - TIDES - Independent group home setup cost 7500 - UMHP setting up cost 4802				
SCHEDULE -B Programme Related Cost ISWAR SANKALPA -GENERAL & FC - Electricity Cost				
Programme Related Cost  SWAR SANKALPA -GENERAL & FC - Electricity Cost 16528 - Mosquito Net 24000 40528  SAMBANDHAN - TIDES - Independent group home setup cost 7500 - UMHP setting up cost 4802		82470	505648	5029120
ISWAR SANKALPA -GENERAL & FC - Electricity Cost 16528 - Mosquito Net 24000 40528  SAMBANDHAN - TIDES - Independent group home setup cost 7500 - UMHP setting up cost 4802				
- Electricity Cost 16528 - Mosquito Net 24000 40528  SAMBANDHAN - TIDES - Independent group home setup cost 7500 - UMHP setting up cost 4802	Programme Related Cost			
- Mosquito Net 24000 40528  SAMBANDHAN - TIDES Independent group home setup cost 7500 - UMHP setting up cost 4802				A DIMAP
SAMBANDHAN - TIDES Independent group home setup cost 7500 - UMHP setting up cost 4802				1/3/2 000
- Independent group home setup cost 7500 - UMHP setting up cost 4802	mosquito Net	24000	40528	(S) 3 (S) 3 (A) 1
- UMHP setting up cost 4802				
- UMHP setting up cost - Standarization & consolity building	Independent group home setup cost	7500		
- Standarization & capacity building				
10/90	Standarization & capacity building	4494	16796	

GreenGrants				
- Awareness material Cost				
- Pocket Meeting Cost	15880			
Total Meeting Cost	2630	18510		
PROJECT SAMPOORNA -PHF				
- Annual Report				
- Maintenance of Shelter	11760			
	9935	21695		×
Core Support - Oak				
- Shelter Maintainance Exp.	27040			
- Consultant cost for OD	27640			
- Staff Training & Capasity Building	226755	2722		
	62500	316895	414424	
SCHEDULE -C				
Programme Support Cost				
PROJECT NAYADAUR - THE				
- Communication				
- Documentation	19840			
- Printing & Stationary	3589			
Thining & Stationary	5452	28881		
SAMBANDHAN -TIDES				
- Communication				
- Documentation	16085			
- Vehicle Maintaince	7643			
- Printing & Stationary	32820			
	26253	82801		FOR ISWAR SANKALPA
Core Support(OAK)				2
- Communication Exp.	63164			Fratis Paul
- Documentation	12244			President
- Printing & Stationary	31945	107252		rresideili
	51545	107353		
SAMPOORNA - PHF				
- Documentation	5140			
- Internet & Communication	24746	29886	248921	
SCHEDIN = -		20000	240321	
SCHEDULE -D				FOR ISWAR SANKALPA
STAFF SALARIES & PERSONNEL COST				MANAGA
SAMBANDHAN -TIDES		3041996		Munda
CORE SUPPORT (OAK)				300
- Staff Salaries & others	1824622			Treasurer
- Social security for staff(esi)	72790	1897412		
PROJECT Navedous (TUE)				
PROJECT - Nayadaur (THF) SAMPOORNA - PHF		1331449		
DAMPOORNA - PHF		1572012	7842869	
SCHEDULE -E				
Overhead Cost				
CORE SUPPORT (OAK)				FOR ISIMA B CALL
-Office Electricity / Communication Exp.			C	STISVVAR SANKALPA
- Vehicle maintainance	8626			expan Grean
- Audit fees	31540			1
- Garage Rent	8000			FOR ISWAR SANKAL PA and Early Secretary
SAMPOORNA - PHF	25000	73166		
- Ambulance Maintenance Cost	10000			_
- Head office Rent	19293		1	
- Audit FEE	55000 6000	90000	/ JUM	Ago
	0000	80293	18 m	18/1
Green Grants		6	100/	15/1
- Documentation	2086		SO Proul	
- Printing & Stationery	700	2786	July 1	*/*/
DDO IFOT MANAGEMENT			100	WKS// 12
PROJECT NAYADAUR - THE			1 6 10	J. Committee of the com
- Audit Fee		5000	The same of	and the same of th

#### SAMBANDHAN -TIDES

STATE THE STATE OF		
- Financial Consultant cost	113850	
- Audit Fee	8500	
- Laptop & Desktop maintaince	23550	145900

SCHEDULE -H FIXED ASSETS

Separate sheet annexed

vide Annexure A

307145

SCHEDULE -F			
<b>PROFESSION</b>	TAX	PAYABL	E

Balance brought forward from 2019-20	5730	
Add Deduction from salary during 20-21	43470	
Towns Services	49200	
Less Paid during 20-21	47820	1380
SCHEDULE - G		
INCOME TAX DEDUCTED AT SOURCE		
Balance brought forward from 2019-20	19318	
Add Deduction during the year 20-21		
the poddottor daring the year 20-21	198595 217913	
Less Paid during 20-21	198947	18966
	100011	10000

#### SCHEDULE - I

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 Rece	eived			
- CORE SUPPORT - OAK	15593	68109	80570	3132
- Sambandhan - TIDES	14613	101770	116383	0
- Sampoorna - P.H.F	8576	92401	100977	0
- Nayadaur - T.H.F	8215	92065	92484	7796
	46997	354345	0 390414	10928
Employer's Contribution to PF				
- CORE SUPPORT - OAK	15593	68112	80573	3132
- Sambandhan - TIDES	14613	101770	116383	0
- Sampoorna - P.H.F	8577	92400	100977	0
- Nayadaur - T H.F	8214	91570	91989	7795
	46997	353852	0 389922	10927

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

Treasurer

CA SUBIR KUMAR DE Proprietor

MRN 053022

Kolkata, 28-12-2021

UDIN 21053022 AAAA BV 3896

FOR ISWAR SANKALPA

President

FOR ISWAR SANKALPA

FOR ISWAR SANKALPA

#### ISWAR SANKALPA.

19/3 Pitambar Ghatak Lane, Kolkata 700027

	DETAILS OF FI	XED ASSETS	AS AT 31.3.2	021		Annexure - A
	BALANCE	ADDITION				
	ON	FOR THE		RATE OF	DEPRECIATION	BALANCE ON
DESCRIPTION	31.3.2020	YEAR	TOTAL	DEP.	/Deduction	31.3.2021
ISWAR SANKALPA G, F	.(FC)		0			0
Furniture -Nayagram	25626	84500	110126	10%	6788	103338
Bedding - Nayagram	46816		46816	10%	4682	42134
Lease of land (2/4)	107500		107500		53750	53750
Vehicle scorpio S3	170809		170809	15%	25621	145188
Electrification cost - Nay:	51768	73000	124768	15%	10503	114265
Furniture for Café	16892	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	16892	10%	1689	15203
Printer for Café	7054	1	7054	15%	1058	5996
Electrical Equipment	35802	- 1	35802	15%	5370	30432
Laptop	24000	15600	39600	60%	18300	21300
Paperplate Machine	105964	1,000,000	105964	15%	15895	90069
Kitchen Equipment for Cafeta	102279		102279	15%	15342	86937
ASCENT		1	0	1.0.70	10042	0
Computer(Ascent)	179		179	60%	107	72
Sewing Machine	6622	- 1	6622	10%	662	5960
Kitchen Equipment for Cafeta	83720	- 1	83720	15%	12559	71161
Furniture	8541	- 1	8541	10%	854	7687
NAYADAUR T.H.F		1	0	1070	004	0
Ambulance	45676	- 1	45676	15%	6851	38825
Camera	31025	- 1	31025	15%	4654	26371
SAMBANDHAN - Tides	0.1020	- 1	0	1376	4034	20371
Laptop(Sambandhan)	11659	1	11659	60%	6995	4664
Electric Equipment	14578		14578	15%	2187	12391
Core Support - OAK	1,070	1	0	1376	2107	12391
Land cost (Kashipur)	3406773	- 1	3406773	0%	1 1	3406773
Weight machine	1184		1184	15%	178	1006
Café cost (Chetla)	3138070	- 1	3138070	15%	466025	2672045
Civil Construction Process in Kashipi	3666655	464740	4131395	10%	395092	3736303
Electification cost(Kashipur	4111	404740	4111	15%	617	3494
Gardening Equipment	905		905	15%	136	769
Vehichle 7 Seatar	884465	- 1	884465	15%	132670	751795
Councilling Cubicle	46235		46235	10%	4624	41611
Furniture	129352	- 1	129352	10%	12935	116417
Computer & Laptop	26691	60000	86691	60%	31015	55676
Total:	12200951	697840	12898791	0070	1237159	11661632

For ISWAR SANKALPA

FOR ISWAR SANKALPA

President

Secretary

SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2021

DETAILS OF UNUTILIZED GRANT AS AT 31.3,2021

DESCRIPTION OF GRANTS / NAME OF FUNDS	ASCENT - The Collisson Trust		SAMPO NAYADA ORNA - UR - P.H.F T.H.F	Samband (han-Tides Foundatio	Samband Café Unit- han- Tides Side by Foundatio side & ibm n .Go Green	Men Shelter- Wereld Missie	Core Support - OAK	GRAND
						dinu		
UNUTILIZED GRANT IN AID	2							
As per Last A/C	26776			-1				
Add Doopling and			24602	6048751	549695	137011		1000
had heceived grant for the year	JE.	5074424	1813476		1376540	1	4887010	125/4283
	36776		1	100000	070070			8214448
Add Net of Bank Interest			000001	6048/51	1876243	137044	4997010	20788731
reduced by Bank Charges	0	10000						C
and an analysis	OI	6/923	2904	112816			27079	0 000
	36776	36776 5892753	1970000	104040			000/0	2/1450
Less Utilized this year		2000	7060 /01	/961919	1876243	137044	5084816	21060180
- Refund by way of transfer to other fund	nd							0
- Purchase of Assets								C
- Revenue Expenses		0.0000			173100		52474n	607840
Closing Relance		5016342	1870978	3602781	432296		280000	4004000
Commanda Carante	36//6	876411	4	2558786	1270847	137044	1671004	13011232
							122 101	8801000

DETAILS OF FIXED ASSETS RESERVE AS AT MARCH 31, 2021

Opposited by by the same								
opening parance	99062	0	76701	26237	270586	400004		
					2000	123304	11304441	11915991
Add Fixed Assets acquired								
Out of Grant reconduct								
Sat of oralli leceived this								
уеаг	C		1					
	>				173100		07477	
	69065	C	76704	10000			24/40	697840
Less Transfer to Income and			10/0/	70731	452686	129964	11829181	12613831
Evolution A continue			1					
Type Inting Account								
for Depreciation	14183		101					
	100		11505	9182	71694	3/10K	40400404	
						000	1043281	1184049
Closing Balance	OVOOVO	0						
	04000	0	65196	17055	380992	04780	04760 40705000	

For ISWA'R SANKALPA

For ISWAR, SANKALPA

President

FOU ISWAR SANKALPA

#### ISWAR SANKALPA

# SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT (FOREIGN CONTRIBUTION) FOR THE YEAR 2020-21

ANNEXURE 'C'

Significant accounting policies:-

- 1. During the year Iswar sankalpa had operated namely Sambandhan, Sampoorna, 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.
- 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.

Notes on Accounts -

- 8.. During the year grant in aid of Rs. 13811252 is utilized on revenue account and is recognised as income.
- The grant utilized to the extent of Capital Expenditure of Rs 697840 for acquisition of Fixed Assets out of Grant in Aid received has been transferred to Fixed Assets Reserve.
- An amount of Rs. 1184049 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.
- 11. During the year Foreign donation has been received of Rs.197130.
- 12. During the year total foreign Grant In aid has been received of Rs. 8214448.
- 13. As per terms of the Funding Agencies as in case of Sambandhan, Nayadaur, core support and Sampoorna 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.274958 and Bank charges amounting to Rs 3508 have been so included in the aggregate Grant received.

14.	During the year Iswar	Sankalpa has spent in aggregate of Rs 2876368 for administrative expenses, contribution as follows:	
	With the same of t	and the state of t	100

 Nayadaur
 109271

 Sampoorna - PHF
 484268

 Sambandhan - Tides
 1355399

 General - Fc
 4585

 Core Support
 922845

 2876368

For De Subir Kumar & Co

reduce

Chartered Accountants
FRN 3 7010E

CA SUBIR KUMAR DE Proprietor MRN 053022

Kolkata,28-12-2021

2105 3022 AAABV 3896

Secretary

Treasurer

For ISWAR SANKALPA

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FOR ISWAR SANKALPA

Treasurer

FOR ISWAR SANK

Secretary