

INDEPENDENT AUDITOR'S REPORT FOR 2021 - 2022 (FOREIGN CONTRIBUTION PART ONLY)

To

The members

Iswar Sankalpa
19/3, Pitambar Ghatak Lane,
Kolkata 700027

Report on the Financial Statements

We have audited the Financial Statements ISWAR SANKALPA, a Society registered under the Societies Registration Act 1961, prepared for Foreign Contribution part only which comprise the Balance sheet as at March 31, 2022, and the 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..

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: 9433116166; 8017917427; 9903813661; Land – (033) - 24131506
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

We have emphasized on the transactions and facts those affect and pertain exclusively to the items of accounts of the Society.

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 Chartered Accountants Act, 1949 and in conformity with the accounting principles generally accepted in India and the Laws of the country applicable to the Non-Government Organizations or Institutions and give a true and fair view

1. of the financial position of the entity for Foreign Contribution part only as at March 31, 2022, and
2. of its financial performance for Foreign Contribution part only for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

CA Subir Kumar De

M No. 053022

Proprietor

DE SUBIR KUMAR & CO

Chartered Accountants

FRN No 31701QE

UDIN NO 22053022BFLXXL3871

Kolkata, 14 - 12 - 2022

Mobile: 9433116166; 8017917427; 9903813661; Land - (033) - 24131506

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

ISWAR SANKALPA.
19/3 PITAMBAR GHATAK LANE ,KOLKATA -700027
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2022 (Foreign Contribution)

<u>LIABILITIES.</u>	<u>Sct</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>ASSETS.</u>	<u>Sct</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
GENERAL FUND				FIXED ASSETS	H		12725328
As per last A/c		1306534		Advance for Land			
Less: Excess of Expenditure over				- Advance against Construction(Kashipur)			8274
Income		<u>50308</u>	1256226				
CORPUS FUND			29034				
FIXED ASSETS RESERVE	J		12573591	CASH AND BANK BALANCES			
- Annexure - B				Cash in hand		59304	
CURRENT LIABILITIES				Synd.Bank A/C 95032010048521		2077327	
Unutilized Grant in Aid	J		2952508	Synd.Bank A/C 95032010054251		38373	
- Annexure - B			2673	SBI A/C 40280275341		56139	
Employee ESI Contribution			4250	SBI A/C 40099146684		1954663	4185806
Profession Tax Payable	F		23684				
Tax Deducted at source	G		37175				
Employees cont. to PF Payabl	I		40268				
Employers cont. to PF Payabl	I						
Total.			<u>16919409</u>	Total.			<u>16919409</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 SUBIR KUMAR DE

Proprietor

MRN 053022

Kolkata,14-12-2022

UDIN : 22053022BFLXXL3871

Secretary

Treasurer

For ISWAR SANKALPA

Prabir Paul
President

For ISWAR SANKALPA

Sukumar Mukherjee
Treasurer

For ISWAR SANKALPA

Sarbani Dasgupta
Secretary

ISWAR SANKALPA.

19/3 PITAMBAR GHATAK LANE ,KOLKATA -700027

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022 (Foreign Contribution)

<u>EXPENDITURE</u>	<u>Sch</u>	<u>AMOUNT.</u> RS.	<u>AMOUNT.</u> RS.	<u>INCOME</u>	<u>Sch</u>	<u>AMOUNT.</u> RS.	<u>AMOUNT.</u> RS.
To Direct programme cost	A		3253730	By Donation Received - Foreign Donation			1789
To Programme Related cost	B		1192631				
To Programme Support cost	C		223418	By Grant in Aid Utilized - As per ANNEXURE B	J		13593950
To Staff Salary & Others	D		8169488	By Amount Transferred from Fixed Assets Reserve	J		1106140
To Overhead Cost	E		795440				
To Bank Charges			6773	By Bank Interest - Canara Bank			75546
To Depreciation	H		1186253	By Excess of Expenditure over Income			50308
			<u>14827733</u>				<u>14827733</u>

This is the Consolidated Income and Expenditure Account signed in terms of our Report of even date.

For De Subir Kumar & CoChartered Accountants
FRN 317010ECA SUBIR KUMAR DE
Proprietor
MRN 053022
Kolkata,14-12-2022
UDIN : 22053022BFLXXL3871

Secretary

Treasurer

For ISWAR SANKALPARabir Paul
President**For ISWAR SANKALPA**Rabir Paul
Treasurer**For ISWAR SANKALPA**Sarban Dasgupta
Secretary

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

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022 (FOREIGN CONTRIBUTION)

RECEIPTS.	SCF AMOUNT	AMOUNT	PAYMENTS.	SCF AMOUNT	AMOUNT
To. Balance B/d			By Direct programme cost	A	3253730
Cash in hand		7549			
Synd.Bank A/C 95032010048521	7464967		By Programme Related cost	B	1192631
Synd.Bank A/C 95032010054251	<u>16216</u>	7488733	By Programme Support cost	C	223418
To Donation Received					
- Foreign Donation		1789	By Staff Salary & Others	D	8169488
To Grant in Aid Received			By Overhead Cost	E	595440
- Project Nayadaur (THF)	2366425				
- Side by Side/HUBEJE	1157959		By Bank Charges		11449
- Indira Foundation	1279611				
- Project Sambandhan - HCF	4302771		By P.Tax paid	F	33180
- Project Sampooma(MISEREOR)	2443764				
- Project Sampooma(PHF)	<u>556500</u>	12107030	By T.D.S. paid	G	184189
To Bank Interest - Canara Bank		195563	By Employee Pf Contribution	I	286204
To Prior Period Expenses (Written Back)		22947	By Employer PF Contribution	I	309098
To P.Tax received	M	36050	By E.S.I Paid		19122
To T.D.S. Deducted or Received	N	188907	By. Fixed Assets	H	2249949
To Employee Contribution to PF	I	312451	By Closing Balance C/d		
			Cash in hand		59304
To Employer's Contribution to PF	I	338439	Synd.Bank A/C 95032010048521		2077327
			Synd.Bank A/C 95032010054251		38373
To ESI Received		21795	SBI A/C 40280275341		56139
			SBI A/C 40099146684	<u>1954663</u>	4185806
Total.		<u>20713704</u>	Total.		<u>20713704</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 SUBIR KUMAR DE
Proprietor
MRN 053022
Kolkata,14-12-2022
UDIN : 22053022BFLXXL3871

Secretary

Treasurer

For ISWAR SANKALPA

Prabir Paul
President

For ISWAR SANKALPA

[Signature]
Treasurer

For ISWAR SANKALPA

Sarban Dasgupta
Secretary

ISWAR SANKALPA**SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED****BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2021-22****SCHEDULE -A****Direct Programme Cost****ISWAR SANKALPA -GENERAL & FC**

	Rs	Rs
Covid Relief Cost (Side By side)		253755
Nayagram - Food Cost		1575
Treatment cost - Nayagram		2210

SAMBANDHAN- Tides**Urban Mental Health Programme**

- Awareness Prog. Cost	79329	
- Ambulance fuel cost	76291	
- Diagnostics cost	560	
- Training Cost	2091	
- Emergency hospitalisation cost	32943	
- Rehabilitation	55627	246841

SAMBANDHAN- Tides

- Medicine for Male Shelter	49371	
- Restoration Cost	8892	
- Food for Male Shelter	106960	165223

Project Measures - Misereor

- Agriculture Rehab. Cost	42085	
- Food for Male Shelter	147561	
- Fuel for Vehicle	49000	
- Hygiene for Male Shelter	6361	
- Medicine for Male Shelter	22524	
- Medicine for Nayagram	55642	
- Restoration & Prerestoration	2000	
- Staff Travelling	8491	
- Token Incentive for Participa	126000	
- Vocational Material	40788	500452

Human Capability Foundation**Nayagram**

- Agriculture Rahab. Cost	14000	
- Token incentive for Clients	128000	142000

Indira Foundation**Community care**

- Food for HMI	30193	
- Medicine for Outreach	54042	84235

UMHP - IF

- Awareness Prog. Related Co	2549	
- Dance movement therapy co	14400	
- Diagnostics cost	240	17189

Livelihood & Reintegration Prog. - IF

- Lifeskill Training Material Cost		5997
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For ISWAR SANKALPA*Prabir Paul***President****For ISWAR SANKALPA***Shriyati***Treasurer****For ISWAR SANKALPA***Sarban Kishor***Secretary**

PROJECT SAMPOORNA -PHF

- Counselling Session Cost	50250	
- Covid - 19 relief Purpose	818467	
- Food for Shelter	68177	
- Livelihood Training Material Cost	65950	
- Hygiene for Shelter	11197	
- Excursion	26500	
- Medicine for Shelter	8791	
- Emergency Hospitalisation	<u>10567</u>	1059899

SAMBANDHAN -TIDES**Community care**

- Food for H.M.I	23758	
- Medicine Expenses	103738	
- Cloth & hygiene Expenses	<u>7000</u>	134496

PROJECT NAYADAUR -THF

- Ambulance Fuel	25000	
- Awareness Prog. Related cost	10159	
- Caregivers Meeting	35560	
- Hygiene Expenses	9006	
- Inhouse Treatment	56802	
- Local Conveyance	47508	
-Clothes	11130	
-Food (DIC)	127893	
-Honorarium to Psychiatrist	<u>316800</u>	<u>639858</u> <u>3253730</u>

SCHEDULE -B**Programme Related Cost****SAMBANDHAN - TIDES**

- Independent group home setup cost	57173	
- UMHP setting up cost	3186	
- Build IT Infrusture	536415	
- Website & Annual Events	42662	
- Standarization & capacity building	<u>79760</u>	719196

GreenGrants

- Awareness material Cost	11750	
- Stipend of Member	416000	
- Documentation	744	
- Training Cost	37311	
- Travel Cost	130	
- Audit Fees	<u>7500</u>	473435 1192631

SCHEDULE -C**Programme Support Cost****Project Administration - Misereor**

- Ambulance Insurance & Maintaince	17830	
- Bulid IT Infrusture & develoment	13850	
- Documentation	3120	
- Electricity & Communication	27985	
- Garage Rent	4000	
- Nayagram Maintaince Cost	5352	
- Printing & Stationery	23646	
- Shelter Maintaince Cost	<u>11419</u>	107202

For ISWAR SANKALPA

Prabir Paul
President

For ISWAR SANKALPA

Shreyas
Treasurer

For ISWAR SANKALPA

Sarban Roy
Secretary



ISWAR SANKALPA -GENERAL - FC

- Fire Extinguisher		13098	
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PROJECT NAYADAUR - THF

- Communication	25063		
- Documentation	8448		
- Printing & Stationary	3280	36791	

SAMBANDHAN -TIDES

- Communication	26521		
- Documentation	1717		
- Vehicle Maintaince	25058		
- Printing & Stationary	13031	66327	223418

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

- Driver	38675		
- Cafe Trainer	54343		
- Consultant Cost	90000		
- Head of Craft & Empowerment	85050		
- HR Officer	150000		
- UMHP Volunteers	3589		
- Male Shelter Counsellor	10000		
- Male Sheter Supervisor	40150		
- Programme officer	102670		
- Resource Dev. Manager	154561		
- Seniour Programme Manager	45000		
- Social Secuirity (ESI)	191296		
- Assistant Vocational Co.rdinator	25950		
- Vocational Trainer	63141	1054425	

SAMBANDHAN -H.C.F**Community Care - H.C.F**

- Programme officer		91740	
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UMHP - H.C.F

- Community Health Worker	253400		
- Counsellor	271250		
- Psychiatrist	153000		
- Rehabilitation Specialist	112700		
- Seniour Programme Manage	275000		
- Social Workers	197065		
- UMHP Project Coordinator	160750		
- Vocational Trainer	124205	1547370	

Livlihood & Reintegration Prog. - H.C.F

- Assistant Café Trainer	53866		
- Head of Craft & Empowerme	123375		
- Reintegration Coordinator	126855	304096	

Nayagram H.C.F

- Nayagram Coordinator	53240		
- Rehabilitation Trainer	38223		
- Residential Caregiver	58005	149468	

For ISWAR SANKALPA

Prabir Paul
President

For ISWAR SANKALPA

Shreyas
Treasurer

For ISWAR SANKALPA

Sarbanu Dey
Secretary



Core cost - H.C.F

- Accountant	108900	
- Assistant Director	131530	
- Cashier	48158	
- Communication & Fundraisin	50050	
- Driver	119312	
- Inventory Officer	40000	
- Project Director	259170	757120

UMHP - I.F

- Community Health Worker	91900	
- Counsellor	83490	
- Psychiatrist	118970	
- Rehabilitation Related cost	36270	
- Social Workers	72235	
- UMHP Project Coordinator	48225	
- Vocational Trainer	43920	495010

Livlihood & Reintegration Prog. - I.F

- Assistant Café Trainer	21150	
- Head of Craft & Empowerme	40600	
- Reintegration Coordinator	36000	97750

Shelter (W) - I.F

- Residential Caregiver		34364
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Core cost - I.F

- Accountant	15000	
- Cashier	12000	
- Driver	22932	
- Project Director	15000	
- Senior Programme Manage	67500	132432

Sampoorna - Misereor

- Accountant	119790	
- Assistant Director	205692	
- Cashier	47916	
- Communication & Fundraising Officer	107764	
- Counsellor	28000	
- Driver	56056	
- Male Shelter Residential Caregiver	46148	
- Male Shelter Social Worker	35000	
- Male Shelter Supervisor	142150	
- Nayagram Project coordinato	117128	
- Nayagram Rehabilitation Trainer	153385	
- Nayagram Residential Caregiver	70895	
- Programme officer	127050	
- Project Director	190058	
- Psychiatrist	25000	
- Restoration Officer	155045	
- Vocational Trainer	179412	1806489

Sampoorna - PHF

- Psychiatric Fees		30000
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For ISWAR SANKALPA

Prabir Paul
President

For ISWAR SANKALPA

Shreyas
Treasurer

For ISWAR SANKALPA

Sasban Dey
Secretary



PROJECT - Nayadaur (THF)

- Outreach Counsellor	183720		
- Outreach Project Coordinator	228344		
- Outreach Social Worker	1031800		
- Accountant	86160		
- Driver	139200	1669224	<u>8169488</u>

SAMPOORNA - PHF**SCHEDULE -E****Overhead Cost****SAMPOORNA - PHF**

- OD Assesment for staff	229441		
- Group Home Rent cost	56000		
- Audit FEE	<u>10000</u>	295441	

CORE COST - HCF

- Internet & Communication	19410		
- Printing & Stationery	11710		
- Staff Travelling	24054		
- Vehicle Fuel & Maintaince	<u>63700</u>	118874	

CORE & CAPEX COST - I.F

- Vehicle Fuel & Maintaince	20800		
- Documentation	5664		
- Laptop & Desktop Maintaince	12500		
- Printing & Stationery	<u>150</u>	39114	

GENERAL FUND FC & Local

- Communication	41		
- Documentation	6000		
- Laptop & Desktop maintaince	18220		
- FCRA Renewal	5000		
- Brokerage (Oak)	200000		
- Audit Fee	4200		
- Certification Fees	<u>3500</u>	236961	

PROJECT NAYADAUR - THF

- Audit Fee		5000	
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SAMBANDHAN -TIDES

- Financial Consultant cost	86050		
- Audit Fee	10000		
- Laptop & Desktop maintaince	<u>4000</u>	100050	<u>795440</u>

SCHEDULE -H**FIXED ASSETS**

Separate sheet annexed

vide Annexure A

SCHEDULE -F**PROFESSION TAX PAYABLE**

Balance brought forward from 2020-21	1380		
Add Deduction from salary during 21-22	<u>36050</u>		
	37430		
Less Paid during 2021-22	<u>33180</u>	<u>4250</u>	



For ISWAR SANKALPA

Prabir Paul
President

For ISWAR SANKALPA

Prabir Paul
Treasurer

For ISWAR SANKALPA

Sarbani Dasgupta
Secretary

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

Balance brought forward from 2020-21	18966	
Add Deduction during the year 2021-22	188907	
	207873	
Less Paid during 2021-22	184189	23684

SCHEDULE - I

<u>PROVIDENT FUND</u>	Brought forward from previous	Deducted from salary of current year	Deposited during the year	Carried forward to next year
Employee PF Contribution Received				
- CORE SUPPORT - OAK	3132		3132	0
- Sambandhan - TIDES	0	34385	34385	0
- H.C.F		74610	60332	14278
- Indira Foundation		11235	6742	4493
- Misereor		99451	88300	11151
- Nayadaur - T.H.F	7796	92770	93313	7253
	10928	312451	0	286204
				37175

Employer's Contribution to PF				
- CORE SUPPORT - OAK	3132		3132	0
- Sambandhan - TIDES	0	37248	37248	0
- H.C.F		80822	65355	15467
- Misereor		107717	95639	12078
- Indira Foundation		12171	7304	4867
- Nayadaur - T.H.F	7795	100481	100420	7856
	10927	338439	0	309098
				40268

ESI

	Brought forward from previous	Deducted from salary of current year	Deposited during the year	Carried forward to next year
- Sambandhan - TIDES		1086	1086	0
- H.C.F		4554	3546	1008
- Misereor		5173	4651	522
- Indira Foundation		1022	646	376
- Nayadaur - T.H.F		9960	9193	767
	0	21795	0	19122
				2673

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

CA SUBIR KUMAR DE

Proprietor

MRN 053022

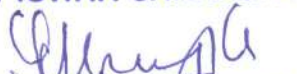
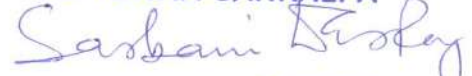
Kolkata, 14-12-2022

UDIN : 22053022BFLXXL3871

Secretary

Treasurer

For ISWAR SANKALPA

President
For ISWAR SANKALPA

Treasurer
For ISWAR SANKALPA

Secretary

ISWAR SANKALPA.

19/3 Pitambar Ghatak Lane, Kolkata 700027

DETAILS OF FIXED ASSETS AS AT 31.3.2022 (Foreign Contribution)

Annexure - A

DESCRIPTION	BALANCE ON 31.3.2021	ADDITION FOR THE YEAR	TOTAL	RATE OF DEP.	DEPRECIATION /Deduction	BALANCE ON 31.3.2022
ISWAR SANKALPA G. F.(FC)						0
Furniture -Nayagram	103338	109548	212886	10%	15811	197075
Bedding - Nayagram	42134	35000	77134	10%	5963	71171
Lease of land (2/4)	53750		53750		53750	0
Vehicle scorpio S3	145188		145188	15%	21778	123410
Sewing Machine - Side By side		37923	37923	10%	1896	36027
File Cabinet - side by side		38838	38838	10%	1942	36896
Boundary cost at Nayagram		420000	420000	10%		420000
CCTV - Nayagram		64340	64340	15%	4826	59514
Refrigerator		25800	25800	15%	1935	23865
Printer		18500	18500	15%	1388	17112
Electrification cost - Nayag	114265		114265	15%	17140	97125
Furniture for Café	15203		15203	10%	1520	13683
Printer for Café	5996		5996	15%	899	5097
Electrical Equipment	30432		30432	15%	4565	25867
Laptop	21300		21300	60%	12780	8520
Paperplate Machine	90069		90069	15%	13510	76559
Kitchen Equipment for Cafe	86937		86937	15%	13041	73896
ASCENT						0
Computer(Ascent)	72		72	60%	43	29
Sewing Machine	5960		5960	10%	596	5364
Kitchen Equipment for Cafeta	71161		71161	15%	10674	60487
Furniture	7687		7687	10%	769	6918
NAYADAUR T.H.F						0
Ambulance	38825		38825	15%	5824	33001
Camera	26371		26371	15%	3955	22416
SAMBANDHAN - Tides			0			0
Laptop(Sambandhan)	4664		4664	60%	2798	1866
Electric Equipment	12391		12391	15%	1859	10532
Core Supprrt - OAK						
Land cost (Kashipur)	3406773		3406773	0%		3406773
Weight machine	1006		1006	15%	151	855
Café cost (Chetla)	2672045		2672045	15%	400577	2271468
Civil Construction Process in Kashipur	3736303	1500000	5236303	10%	423646	4812657
Electification cost(Kashipur)	3494		3494	15%	524	2970
Gardening Equipment	769		769	15%	115	654
Vehicle 7 Seatar	751795		751795	15%	112769	639026
Councilling Cubicle	41611		41611	10%	4161	37450
Furniture	116417		116417	10%	11642	104775
Computer & Laptop	55676		55676	60%	33406	22270
Total:	11661632	2249949	13911581		1186253	12725328



For ISWAR SANKALPA

Prabir Paul

President

For ISWAR SANKALPA

Illumini

Treasurer

For ISWAR SANKALPA

Sarban Boroi

Secretary

SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2022

DETAILS OF UNUTILIZED GRANT AS AT 31.3.2022

DESCRIPTION OF GRANTS / NAME OF FUNDS	ASCENT The Collis Trust	SAMPO ORNA - P.H.F	NAYADA UR - T.H.F	Samband han-Tides Foundation	Café Unit - Side by side & ibm .Go Green	SAMPOO RNA - MISERE OR	Samband han-H.C.F	Samband dhan- I.F	Men Shelter- Wereld Missie Hulp	Core Support - OAK	GRAND TOTAL
UNUTILIZED GRANT IN AID											
As per Last A/C	36776	876411	4	2558786	1270847				137044	1671221	6551088
Add Received grant for the year		556500	2366425		1157959	2443764	4302771	1279611			12107030
	36776	1432911	2366429	2558786	2428806	2443764	4302771	1279611	137044	1671221	18658118
Add Expenses Written Back		9169								13778	22947
Add Net of Bank Interest											0
reduced by Bank Charge	0	18358	3880	59901		441		2220		35863	120663
	36776	1460438	2370309	2618687	2428806	2443323	4302771	1277391	137044	1720862	18796407
Less Utilized this year											0
- Refund by way of transfer to other fund											0
- Purchase of Assets					749949					1500000	2249949
- Revenue Expenses		1385340	2350873	2486558	740277	2414143	3110668	906091		200000	13593950
Closing Balance	36776	75098	19436	132129	938580	29180	1192103	371300	137044	20862	2952508

DETAILS OF FIXED ASSETS RESERVE AS AT MARCH 31, 2022

Opening balance	84880	0	65196	17055	380992				95768	10785890	11429782
Add Fixed Assets acquired											
out of Grant received this year	0				749949					1500000	2249949
	84880	0	65196	17055	1130941	0	0	0	95768	12285890	13679731
Less Transfer to Income and Expenditure Account for Depreciation	12082		9779	4657	66361				26290	986971	1106140
Closing Balance	72798	0	55417	12398	1064580	0	0	0	69478	11298919	12573591

For ISWAR SANKALPA

Pooja Patel
President

For ISWAR SANKALPA

[Signature]
Treasurer

For ISWAR SANKALPA

[Signature]
Secretary



ISWAR SANKALPA

**SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AND
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2021-22**

ANNEXURE ' C'

Significant accounting policies:-

1. During the year Iswar sankalpa had operated namely Sambandhan, Sampoorana, Nayadaur, Core support 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. 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. 13593950 is utilized on revenue account and is recognised as income.
9. The grant utilized to the extent of Capital Expenditure of Rs 2249949 for acquisition of Fixed Assets out of Grant in Aid received has been transferred to Fixed Assets Reserve.
10. An amount of Rs. 1106140 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.1789 .
12. During the year total foreign Grant In aid has been received of Rs.12107030.
13. As per terms of the Funding Agencies as in case of Sambandhan, Nayadaur, core support, Sampoorana and 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 to Rs. 120017 and Bank charges amounting to Rs 4676 have been so included in the aggregate Grant received.
14. Payment of Rs.200000 during the year 2013-14 in advance against acquisition of land has been adjusted in current year as brokerage.
15. During the year Iswar Sankalpa has spent in aggregate Rs 2406893 for administrative expenses.

For De Subir Kumar & Co

Chartered Accountants

FRN 317010E

CA SUBIR KUMAR DE

Proprietor

MRN 053022

Kolkata, 14-12-2022

UDIN : 22053022BFLXXL3871

Secretary

Treasurer

For ISWAR SANKALPA

Prabir Kumar
President

For ISWAR SANKALPA

Shreyas
Treasurer

For ISWAR SANKALPA

Sarbanu Dasgupta
Secretary