

# 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,  
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, 2023, 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, 2023 of the General Fund, General Fund – FC, Project SAMPOORNA – MISEREOR, SHELTER FOR URBAN HOMELESS (MEN) – MORUDYAN, SHELTER FOR URBAN HOMELESS (WOMEN) - SARBARI, NAYADAUR – THE HOPE FOUNDATION LTD, SAMBANDHAN- TATA TRUST, SAMBANDHAN –TIDES FOUNDATION, SAMBANDHAN- MARIWALA HEALTH INITIATIVE, HUMAN CAPABILITY FOUNDATION, INDIRA FOUNDATION, AZIM PREMJI PHILANTHROPIC INITIATIVES, VOCATIONAL UNIT & CAFÉ UNIT, and CORE SUPPORT- OAK.

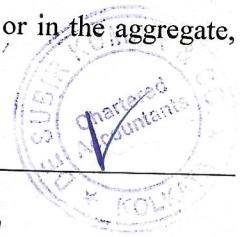
### Responsibilities of Management and Those Charged with Governance for the Financial Statements

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,

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Chartered Accountant

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they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## Emphasis on matters

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, 2023,  
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: 21-07-2023

UDIN : 23053022BGY0IM2423

Mobile: 8017917427; 9433116166; 7604008344;  
Email: subir1958:sd@gmail.com;subir\_de@ymail.com

**ISWAR SANKALPA.**  
19/3 PITAMBAR GHATAK LANE ,KOLKATA -700027  
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2023

<u>LIABILITIES.</u>	<u>Scr</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>ASSETS.</u>	<u>Scr</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<b>GENERAL FUND</b>				<b>FIXED ASSETS</b>	<b>H</b>		14074840
As per last A/c		15829139		<b>Advance for Land</b>			
Add: Excess of Income over Expenditure		<u>1907639</u>	17736778	- Advance against Construction(Kashipur)			8274
<b>CORPUS FUND</b>				Security deposit for CESC			163320
As per Last A/C		4042370		Security deposit In I.C.C.R			7000
Add Received		<u>165000</u>	4207370	Tax Deducted at source			8100
				Advance for Vehicle fuel			5752
<b>FIXED ASSETS RESERVE</b>	<b>J</b>		11961880	<b>CASH AND BANK BALANCES</b>			
- Annexure - B				<b>Fc</b>			
<b>CURRENT LIABILITIES</b>				Cash in hand		21316	
<u>Unutilized Grant in Aid</u>	<b>J</b>		14489106	SBI A/C 40099146684		5077318	
- Annexure - B				Synd.Bank A/C 95032010048521		1997595	
ESI Contribution Payable	<b>I</b>		24947	Synd.Bank A/C 95032010054251		43360	
Profession Tax Payable	<b>F</b>		8590	SBI A/C 40280275341		<u>209855</u>	7349444
Tax Deducted at source	<b>G</b>		44715	<b>NON - Fc</b>			
Employees cont. to PF Payabl	<b>I</b>		67960	Cash in hand		94532	
Employers cont. to PF Payabl	<b>I</b>		74393	SBI A/C 35161193511		13902601	
				SBI A/C 40280272011		132802	
				Synd.Bank A/C 95032010058129		7779503	
				Synd.Bank A/C 95032010058114		386054	
				Synd.Bank A/C 95032010054140		16303	
				Axis Bank A/C 9220200583644		182229	
				Bank of Baroda A/c 00360100011525		5000	
				Axis Bank A/C 910010048707207		<u>4499985</u>	26999009
<b>Total.</b>			<u><u>48615739</u></u>	<b>Total.</b>			<u><u>48615739</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 SUBIR KUMAR DE

Proprietor

MRN 053022

Kolkata,21-07-2023

UDIN :23053022BGY0IM2423



Secretary

Treasurer

For ISWAR SANKALPA

*[Signature]*  
President

For ISWAR SANKALPA

*[Signature]*  
Treasurer

For ISWAR SANKALPA

*[Signature]*  
Secretary

# ISWAR SANKALPA.

19/3 PITAMBAR GHATAK LANE ,KOLKATA -700027

## CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

<u>EXPENDITURE</u>	<u>Sch</u>	<u>AMOUNT.</u>	<u>AMOUNT.</u>	<u>INCOME</u>	<u>Sch</u>	<u>AMOUNT.</u>	<u>AMOUNT.</u>
		RS.	RS.			RS.	RS.
To Direct programme cost	A		6364305	By Donation Received			
				- Foreign Donation		239720	
To Programme Related cost	B		1864778	- Donation General		<u>2806295</u>	3046015
				By Internship Received			8000
To Programme Support cost	C		935886	By Award Received			15000
				By Grant in Aid Utilized			
To Staff Salary & Others	D		20252523	- As per ANNEXURE B	J		30255194
				By Amount Transferred from			
To Overhead Cost	E		1411203	Fixed Assets Reserve	J		1158672
				By Bank Interest			
To Provident Fund Paid			6827	Syndicate Bank		79942	
				AXIS Bank		<u>144112</u>	224054
To ESI Paid			31325	By Prior Period Expenses			70291
				By Sale of Vocational Material			662060
To Café Related Cost - Run by Beneficiary (K)			2705258	By Beneficiary contribution			28150
				By Sale from café - Run by beneficiary			1255084
To Bank Charges			25547	By Sale from Agriculture & Animal Husbandry			131428
				By Sale from Scraps Material			7145
To Depreciation	H		1426828	By Travel reimbursement			626
				By Annual Membership fee			70000
To Excess of Income over Expenditure			1907639	By Tds Refund from IT (AY 21-22 & 22-23)			385
				BY Interest on TDS			15
			<u>36932119</u>				<u>36932119</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 SUBIR KUMAR DE

Proprietor

MRN 053022

Kolkata, 21-07-2023

UDIN : 23053022BGY0IM2423



Secretary

Treasurer

For ISWAR SANKALPA

*(Signature)*  
President

For ISWAR SANKALPA

*(Signature)*  
Treasurer

For ISWAR SANKALPA

*(Signature)*  
Secretary

**ISWAR SANKALPA.**

19/3 PITAMBAR GHATAK LANE ,KOLKATA -700027

**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023**

RECEIPTS.		SCH	AMOUNT	AMOUNT	PAYMENTS.	SCH	AMOUNT	AMOUNT
To. Balance B/d					By Direct programme	A		6364305
Cash in hand			203978					
Synd.Bank A/C 95032010048521			2077327		By Programme Related c	B		1864778
Synd.Bank A/C 95032010054251			38373					
Synd.Bank A/C 95032010058129			6419595		By Programme Support	C		935886
SBI A/C 40280275341			56139					
SBI A/C 40099146684			1954663		By Staff Salary & Others	D		20252523
Synd.Bank A/C 95032010058114			295826					
Synd.Bank A/C 95032010054140			15839		By Overhead Cost	E		1411203
SBI A/C 35161193511			10546977					
Bank of Baroda A/c 00360100011			5000		By Bank Charges			37581
Axis Bank A/C 91001004870720			<u>4350381</u>	25964098				
To Donation Received					By P.Tax paid	F		101510
- Foreign Donation			239720					
- Donation General			<u>2806295</u>	3046015	By T.D.S. paid	G		536084
To Corpus Donation Received				165000				
To Internship received				8000	By Employee Contributor	I		821634
To Grant in Aid Received								
- Project Nayadaur (THF)			2554650		By Employer's Contributic	I		895857
- Side by Side/HUBEJE			462384					
- Indira Foundation			2480431		By E.S.I Paid			326008
- Mariwala Health Initiatives			6694381					
- A.P.P.I			9171000		By. Fixed Assets	H		427386
- Shelter for Urban Homeless (M)			1151795					
- Grant Received - CSR & TSM			1070000		By Advance For Fuel			5752
- Global Go Green			767500					
- Project Sambandhan - HCF			5067891		By Café Related Cost	K		2705258
- Project Sampoorna(MISEREOF			4420763					
- Give Foundation (Fc) & NON Fc			2761254	36602049				
To Tds Refund from IT (AY 21-22 & 22-23)				385	By Closing Balance C/d			
To Interest on TDS				15	<b>Fc</b>			
To Bank Interest - Canara Bank			201434		Cash in hand		21316	
To AXIS Bank			<u>144112</u>	345546	SBI A/C 40099146684		5077318	
To Award Received				15000	Synd.Bank A/C 95032010048521		1997595	
To Beneficiary Contribution for hygiene				28150	Synd.Bank A/C 95032010054251		43360	
To Travel Imbursement				626	SBI A/C 40280275341		<u>209855</u>	7349444
To Prior Period Expenses (Written Back)				74251	<b>NON - Fc</b>			
To Sale of Vocational Material				662060	Cash in hand		94532	
To Sale from Agriculture & Animal Husbandry				131428	SBI A/C 35161193511		13902601	
To Sale from café - Run by beneficiary				1255084	SBI A/C 40280272011		132802	
To Annual Membership Fee				70000	Synd.Bank A/C 95032010058129		7779503	
To Sale From Scraps				7145	Synd.Bank A/C 95032010058114		386054	
To P.Tax received	F			102580	Synd.Bank A/C 95032010054140		16303	
To T.D.S. Deducted or Re	G			523060	Axis Bank A/C 9220200583644		182229	
To Employee Contributor	I			828319	Bank of Baroda A/c 00360100011525		5000	
To Employer's Contributic	I			903874	Axis Bank A/C 91001004870720		<u>4499985</u>	26999009
To ESI Received	I			<u>301533</u>				
<b>Total.</b>				<b><u>71034218</u></b>	<b>Total.</b>			<b><u>71034218</u></b>

Notes on Accounts - Annexure - C

This is the Receipts & Payments A/c signed in terms of our Report of even date.

**For De Subir Kumar & Co**

Chartered Accountants

FRN 317010E

CA SUBIR KUMAR DE

Proprietor

MRN 053022

Kolkata,21-07-2023

UDIN :23053022BGY0IM2423

**For ISWAR SANKALPA**

*Subir Kumar*  
President

**For ISWAR SANKALPA**

*Subir Kumar*  
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 2022-23**

<b>SCHEDULE -A</b>	<b>Rs</b>	<b>Rs</b>
<b>Direct Programme Cost</b>		
<b>ISWAR SANKALPA -GENERAL &amp; FC</b>		
- Dress Cost	54664	
- Food Cost (CSR)	100822	
- Inhouse Treatment Cost	36130	
- Male shelter Expenses	95256	
- Medicine Cost	61034	
- Prograame Cost	3150	
- Protection Gear Cost	7000	
- Travel Cost	23829	
- Women Collective (PVR)	<u>1200</u>	383085
<b>Give Foundation</b>		
- Food for Shelter	351565	
- Hygiene for Shelter	52340	
- Medicine Cost	<u>54785</u>	458690
<b>Give Foundation - FC</b>		
- Annual Picnic	8345	
- Diagnostics cost	10720	
- Food for Shelters	63805	
- Medicine Cost	<u>123673</u>	206543
<b>Nayagram Project Cost (FC)</b>		
- Bedding Cost	6300	
- Medical Camp	10887	
- Nayagram Maintaince	15360	
- Treatment Cost	2235	
- Utencils	<u>2200</u>	36982
<b>SAMBANDHAN- Tides</b>		
<b>Urban Mental Health Programme</b>		
- Training Cost		15000
<b>SAMBANDHAN- HCF</b>		
- Awareness Prog.Cost	30491	
- Emergency hospitalisation cost	23522	
- Training Cost	<u>10555</u>	64568
<b>Project Measures - Misereor</b>		
- Food for All Residents	501466	
- Other Activities cost	138777	
- Health Care Activities	205001	
- Art Based Therapy	131600	
- Staff Training	20000	
- Token Incentive for Participa	<u>24000</u>	1024509
<b>SAMBANDHAN- MHI</b>		
<b>Community care</b>		
- Food for HMI	36931	
- Medicine for HMI	<u>66191</u>	103122

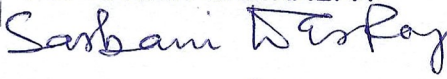
For ISWAR SANKALPA

  
President

For ISWAR SANKALPA

  
Treasurer

For ISWAR SANKALPA

  
Secretary

**UMHP - MHI**

- Awareness Prog.Cost	35685	
- Art Therapy cost	22250	
- Yoga Training Cost	<u>7250</u>	65185

**Livelihood & Reintegration Prog. - M.H.I**

- LifeSkill Training material cost		141100
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**Livelihood & Reintegration Prog. - H.C.F**

- LifeSkill Training material cost		25378
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**Nayagram - MHI**

Agriculture Rehabilitation cost		21540
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**A.P.P.I**

- Food for Community	173370	
- Food for Shelter	1058359	
- Medical & Awareness Camp	13104	
- Hygiene for Community	3114	
- Hygiene for shelter	146594	
- Literacy & lifeskill training material	95837	
- Caregiver Incentive	14550	
- Annual Programme Cost	56721	
- Supportive of Shelter Employment	106065	
- Restoration Cost include Follow up	<u>43707</u>	
- Medicine for community	78697	
- Medicine for shelter	186723	
- Travel & Related Cost	109280	
- Fuel for Vehicle	152139	
- Recreational cost	60491	
- Special treatment cost (Shelter & outreach)	<u>78954</u>	2377705

**Human Capability Foundation****Nayagram**

- Agriculture Rahab. Cost	16360	
- Medical Camp	6860	
- Token incentive for Clients	<u>132000</u>	155220

**Indira Foundation****Community care**

- Food for HMI	107401	
- Reintegration	6479	
- Medicine for Outreach	<u>132467</u>	246347

**UMHP - IF**

- Awareness Prog. Related Cc	15594	
- Dance movement therapy co	57600	
- Yoga trainer	<u>39750</u>	112944

**Livelihood & Reintegration Prog. - IF**

- Lifeskill Training Material Cost		53946
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**PROJECT SAMPOORNA -PHF**

- Food for Shelter		4904
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**By Vocational Unit**

- Vocational Material		29428
By Token Incentive for girls		73281
By General Expenses		14092
By Production cost for nayagram		47120

For ISWAR SANKALPA

President

For ISWAR SANKALPA

Treasurer



For ISWAR SANKALPA

Sarbanu Dasgupta

Secretary

**SHELTER FOR URBAN HOMELESS (WOMEN)**

- Cleaning Materials	16561	
- Refferal Service	<u>29789</u>	46350

**SHELTER FOR URBAN HOMELESS (MEN)**

- Cleaning Materials	15105	
- Refferal Service	<u>13122</u>	28227

**PROJECT NAYADAUR -THF**

- Ambulence Fuel	20000	
- Awareness Prog. Related cost	13361	
- Caregivers Meeting	21080	
- Hygiene Expenses	12417	
- Inhouse Treatment	22314	
- Local Conveyance	<u>73808</u>	
-Clothes	9216	
-Food ( DIC)	130443	
-Honoranium to Psychiatrist	<u>326400</u>	<u>629039</u> <u>6364305</u>

**SCHEDULE -B**

**Programme Related Cost**

**GreenGrants**

- Annual Conference Cost	55682	
- Capacity Building cost	17969	
- Community Welfare Cost	354500	
- Documentation & Stationery	2792	
- Health & Environment (Awareness)	30657	
- Local Travel	37730	
- Office Maintaince cost	<u>77000</u>	576330

**A.P.P.I**

- Annual Sports	14287	
- Q.A.F Consultancy Service	<u>17500</u>	
- Advocasy Cost	7300	
- Annual Report Printing	27932	
- Peer Trainer Cost	4600	
- Buili IT infrastructure	38848	
- Consultant cost for Fundraising	129000	
- Consultant cost for Programme development	439500	
- Staff Development & Training	<u>40652</u>	709619

**PROJECT SAMBANDHAN -MHI**

- Standarization & Capacity Buildng	182052	
- Staff Travelling Cost	22251	
- Printing & Stationery	26670	
- Vehicle Fuel & maintaince	<u>178653</u>	409626

**SHELTER FOR URBAN HOMELESS (WOMEN)**

- Shelter Maintaince		52900
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**SHELTER FOR URBAN HOMELESS (MEN)**

- Shelter Maintaince		35410
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**A.P.P.I**

- Shelter Maintaince	<u>80893</u>	1864778
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For ISWAR SANKALPA

  
President

For ISWAR SANKALPA

  
Treasurer

For ISWAR SANKALPA

  
Secretary



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

- Ambulance Insurance & Maintaince	115856	
- Bulid IT Infrusture & develoment	41990	
- Documentation	1336	
- Electricity & Communication	23651	
- Garage Rent	14500	
- Nayagram Maintaince Cost	12325	
- Printing & Stationery	11410	221068

**ISWAR SANKALPA -GENERAL & FC**

- CCTV - AMC	28084	
- Refreshment (include Puja)	247725	275809

**Vocational & café**

- Communication	5305	
- Documentation	7940	
- Stall Booking	7400	
- Printing & Stationery	182087	202732

**PROJECT NAYADAUR - THF**

- Communication	24400	
- Documentation	8750	
- Printing & Stationery	7097	40247

**SHELTER FOR URBAN HOMELESS**

- Stationary & Documentation (w)	13104	
- Stationary & Documentation (M)	15946	
- IEC Material (M)	550	29600

**A.P.P.I**

- Documentation & Printing	73982	
- Electricity & Communication	44370	
- Garage Rent	2500	
- Laptop Maintaince	45578	166430
		<u>935886</u>

**SCHEDULE -D****STAFF SALARIES & PERSONNEL COST****Shelter For Urban Homeless for Women**

480000

**Shelter For Urban Homeless for Men**

480000

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

- Programme officer		162400
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**UMHP - H.C.F**

- Community Health Worker	352260	
- Counsellor	556089	
- Psychiatrist	426000	
- Consultant Cost for Prog. Dev	72000	
- Rehabilitation Specialist	152540	
- Seniouir Programme Manage	151600	
- Social Workers	367890	
- UMHP Project Coordinator	212150	
- Vocational Trainer	127600	2418129

For ISWAR SANKALPA

President

For ISWAR SANKALPA

Treasurer



For ISWAR SANKALPA

Sarbanu Dasgupta

Secretary

<b><u>Livelihood &amp; Reintegration Prog. - H.C.F</u></b>		
- Reintegration Coordinator	187405	187405
<b><u>Nayagram H.C.F</u></b>		
- Nayagram Coordinator	45648	
- Rehabilitation Trainer	55000	100648
<b><u>Core cost - H.C.F</u></b>		
- Accountant		
- Assistant Director	61780	
- Communication & Fundraisin	125806	
- Driver	44500	
- Inventory Officer	39904	
- Project Director	92800	
	196834	561624
<b><u>UMHP - I.F</u></b>		
- Community Health Worker		
- Counsellor	228457	
- Psychiatrist	334980	
- Rehabilitation Related cost	313125	
- Social Workers	75080	
- UMHP Project Coordinator	254747	
- Vocational Trainer	96000	
	201000	1503389
<b><u>Shelter (W) - I.F</u></b>		
- Residential Caregiver		206870
<b><u>Shelter (W) - HCF</u></b>		
- Residential Caregiver		129795
<b><u>Core cost - I.F</u></b>		
- Consultant cost for Coms &		
- Cashier	22500	
- Inventory Officer	60000	
- Project Director	63350	
- Senior Programme Manage	66000	
	40516	252366
<b><u>SAMBANDHAN -M.H.I</u></b>		
<b><u>UMHP - M.H.I</u></b>		
- Community Health Worker	344383	
- Counsellor	281100	
- Consultant Cost for UMHP	108000	
- Psychiatrist	216375	
- Rehabilitation Specialist	150710	
- Training of Health Worker	12408	
- Programme Officer	144328	
- Social Workers	184350	
- UMHP Project Coordinator	129850	
- Vocational Trainer	312000	1883504
<b><u>Nayagram - M.H.I</u></b>		
- Nayagram Coordinator	138704	
- Token Incentive for Clients	144000	
- Rehabilitation Trainer	52750	335454
<b><u>Shelter (W) - M.H.I</u></b>		
- Residential caregiver		170860

For ISWAR SANKALPA

President

For ISWAR SANKALPA

Treasurer



For ISWAR SANKALPA

Secretary

**Overhead - M.H.I**

- Accountant	304525
- Assistant Director	351494
- Cashier	104294
- Communication & Fundraisin	226470
- Driver	180000
- Inventory Officer	118316
- Project Director	537248
- Seniou Programme Manager	<u>200133</u>

2022480

**Sampoorna - Misereor**

- Accountant	175615
- Assistant Director	155100
- Cashier	62986
- Communication & Fundraising Officer	63030
- Counsellor	68000
- Driver	170096
- Male Shelter Residential Caregiver	120000
- Male Shelter Social Worker	69950
- Male Shelter Supervisor	249890
- Nayagram Project coordinatc	175648
- Nayagram Rehabilitation Trainer	192250
- Nayagram Residential Caregiver	171445
- Nayagram Social Worker	120000
- Outreach Social Worker	88000
- Programme officer	239290
- Project Director	226278
- Psychiatrist	65500
- Restoration Officer	184595
- Seniou Prog. Manager	35017
- Vocational Trainer	<u>290000</u>

2922690**PROJECT - Nayadaur (THF)**

- Project Staff cost	1796187
- Accountant	<u>91800</u>

1887987

**A.P.P.I**

- Outreach Counsellor	228000
- Outreach Project Coordinator	83267
- Outreach Social Worker	905900
- Accountant	86280
- Assistant Director	111600
- cashier	93720
- Communication & Fund raising officer	14100
- HR Officer	330000
- Programme officer (2)	182432
- Project Director	114000
- Assistant literacy trainer	256900
- Vocational Co.rdinator	299167
- Literacy Trainer	318553
- Restoration officer	355367
- Psychiatrist for outreach	48000
- Counsellor - Sarbari	345866
- Residential Caregiver (W)	188700
- Security Cost	180000

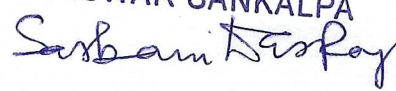
For ISWAR SANKALPA

  
President

For ISWAR SANKALPA

  
Treasurer

For ISWAR SANKALPA



Secretary

- Shelter Supervisor (W)	201070		
- Social Worker (W)	204000	4546922	<u>20252523</u>

**SAMPOORNA - PHF**

**SCHEDULE - E**

**Overhead Cost**

**Sambandhan - MHI**

- Laptop Maintaince	35616		
- Documentation	16639		
- Annual Event Cost	40520		
- Annual Publications	12740		
- Excursion	40150		
- Internet & Communication	41479		
- Financial Consultant	109500		
- Audit fee	<u>10000</u>	306644	

**Sambandhan - HCF**

- Audit fee	7500		
- Overhead cost (Nayagram)	<u>23675</u>	31175	

**CORE COST - HCF**

- Internet & Communication	33659		
- Printing & Stationery	38315		
- Staff Travelling	34549		
- Laptop & Desktop Maintaince	6300		
- Vehicle Fuel & Maintaince	<u>109696</u>	222519	

**CORE & CAPEX COST - I.F**

- Vehicle Fuel & Maintaince	78620		
- Staff Travelling	19209		
- Audit fee	7500		
- Internet & Communication	7000		
- Documentation	343		
- Laptop & Desktop Maintaince	5000		
- Printing & Stationery	<u>10000</u>	127672	

**GENERAL FUND FC & Local**

- Communication	3839		
- Nayagram Programme Cost	235102		
- Annual Programme Cost	19312		
- Agm Cost	11303		
- Lease land for Agriculture	25000		
- Razorpay charges	2822		
- Audit Fee	13500		
- Refreshment	8850		
- Certification Fees	6000		
- Income tax return	10000		
- Garage Rent	22500		
- Staff Salary inc. incentive	39630		
- Office Maintenance	28305		
- Documentation	8059		
- Trade License Renewal	1750		
- KMC Tax Paid	1662		
- Society Renewal	25		
- Car Expenses	158467		
- General Expenses	<u>19835</u>	615961	

For ISWAR SANKALPA

*[Signature]*  
President

For ISWAR SANKALPA

*[Signature]*  
Treasurer



For ISWAR SANKALPA

*[Signature]*  
Secretary

**PROJECT NAYADAUR - THF**

- Audit Fee

5000

**APPI**

- Audit Fee

10000

- Vehicle maintainance

56832

66832

**Sampoorna - Misereor**

- Project Audit fees

35400

1411203

**SCHEDULE -H**

**FIXED ASSETS**

Separate sheet annexed

vide Annexure A

**SCHEDULE - K**

**Café Related cost**

**General**

- Café Related Cost

310218

- Café Maintainance include electricity

2200

- Raw Material for café

830629

- Event Cost

57192

- Uniform Cost

12600

- Fuel for cooking

23224

- Incentive

3000

- Manpower

336000

- Car Expenses

38639

- Swiggy & Zomato Charge

454

- Maintainance include Electricity

89537

- Delivery Cost

47165

1750858

**HCF**

- Assistant Café Trainer

146450

- Head of Craft & Empowerme

126570

- Sr. Café Trainer

71200

344220

**Livlihood & Reintegration Prog. - I.F**

- Assistant Café Trainer

100650

- Head of Craft & Empowerme

91500

- Senior café Trainer

150800

342950

**Livlihood & Reintegration Prog. - M.H.I**

- Assistant Café Trainer

102250

- Head of Craft & Empowerme

70180

- Senior Cafe Trainer

94800

267230

2705258

**SCHEDULE -F**

**PROFESSION TAX PAYABLE**

Balance brought forward from 2021-22

7520

Add Deduction from salary during 22-23

102580

Less Paid during 2022-23

110100

101510

8590

For ISWAR SANKALPA

President

For ISWAR SANKALPA

Treasurer



For ISWAR SANKALPA

Secretary

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

Balance brought forward from 2021-22	57739	
Add Deduction during the year 2022-23	523060	
	580799	
Less Paid during 2022-23	536084	44715

**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				
- A.P.P.I	17798	212591	214470	15919
- H.C.F	14278	127427	139252	2453
- Indira Foundation	4493	65242	66631	3104
- Misereor	11151	141299	139213	13237
- MHI	6302	178873	160249	24926
- Nayadaur - T.H.F	7253	102887	101819	8321
	<u>61275</u>	<u>828319</u>	<u>821634</u>	<u>67960</u>
Employer's Contribution to PF				
- H.C.F	15467	141892	154701	2658
- Misereor	12078	150637	148376	14339
- Indira Foundation	4867	70665	72171	3361
- A.P.P.I	19282	231381	233412	17251
- MHI	6826	193778	173600	27004
- Nayadaur - T.H.F	7856	115521	113597	9780
	<u>66376</u>	<u>903874</u>	<u>895857</u>	<u>74393</u>

**E.S.I**

	Brought forward from previous year	Deducted from salary of current year	Deposited during the year	Carried forward to next year
- H.C.F	1008	27323	27885	446
- A.P.P.I	1561	91632	86326	6867
- Misereor	522	50871	47315	4078
- Indira Foundation	376	30635	28909	2102
- MHI	353	34569	29284	5638
- Nayadaur - T.H.F	767	66503	61454	5816
	<u>4587</u>	<u>301533</u>	<u>281173</u>	<u>24947</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

CA SUBIR KUMAR DE

Proprietor

MRN 053022

Kolkata, 21-07-2023



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 31.3.2023

Annexure - A

DESCRIPTION	BALANCE ON 31.3.2022	ADDITION FOR THE YEAR	TOTAL	RATE OF DEP.	DEPRECIATION /Deduction	BALANCE ON 31.3.2023
<b>ISWAR SANKALPA G. F.</b>						
AC Machine	12149		12149	15%	1822	10327
Aquaguard	14015	15990	30005	15%	2902	27103
Bedding - Morudyan	30933	5000	35933	10%	3426	32507
Computer & Peripheral	9762		9762	60%	5857	3905
Electrical Equipment	86681		86681	15%	13002	73679
Furniture	6572		6572	10%	657	5915
Kitchen Equipment	125559		125559	15%	18834	106725
Electification cost(Kaship	87355	35600	122955	10%	17108	105847
Construction cost at Kas	1152082	100000	1252082	10%	125208	1126874
Office Almira	4063		4063	15%	406	3657
Office Furniture	92511		92511	10%	9251	83260
Office Interior Cost	430618		430618	10%	43062	387556
Refrigerator	7795		7795	10%	780	7015
TV	951		951	10%	95	856
CD Player	401		401	15%	60	341
Music System	9511		9511	15%	1427	8084
Television - TSM	3846		3846	15%	577	3269
Laptop - TSM	15750		15750	60%	9450	6300
Printer TSM	2861		2861	15%	429	2432
<b>ISWAR SANKALPA G. F.</b>						
Furniture -Nayagram	197075	26000	223075	10%	21008	202067
Bedding - Nayagram	71171		71171	10%	7117	64054
Vehicle scorio S3	123410		123410	15%	18512	104899
Sewing Machine - Side By	36027		36027	10%	3603	32424
File Cabinet - side by side	36896		36896	10%	3690	33206
Boundary cost at Nayagra	420000	155000	575000	10%	49750	525250
CCTV - Nayagram	59514		59514	15%	8927	50587
Refrigerator	23865		23865	15%	3580	20285
Printer	17112		17112	15%	2567	14545
Electrification cost - Nayag	97125	21196	118321	15%	16158	102163
Furniture for Café	13683		13683	10%	1368	12315
Printer for Café	5097		5097	15%	765	4332
Electrical Equipment	25867		25867	15%	3880	21987
Laptop	8520		8520	60%	5112	3408
Paperplate Machine	76559		76559	15%	11484	65075
Kitchen Equipment for Cafe	73896		73896	15%	11084	62812
<b>ASCENT</b>						
Computer(Ascent)	29		29	60%	17	12
Sewing machine	5364		5364	10%	536	4828
Kitchen Equipment for Cafeta	60487		60487	15%	9073	51414
Furniture	6918		6918	10%	692	6226
<b>Vocational &amp; Cafe unit</b>						
Office Almira	1867		1867	10%	187	1680
File Cabinet	2117		2117	10%	212	1905
Swing Machine	10924		10924	10%	1092	9832
Weight machine	3015		3015	15%	452	2563
Cot , Bed , Locker	18289		18289	10%	1829	16460
Oxygen Cyllinder	2093		2093	10%	209	1884
Furniture (C.Care Unit)	36964		36964	10%	3696	33268
Block Printing Table	7318		7318	10%	732	6586

For ISWAR SANKALPA

President

For ISWAR SANKALPA

Treasurer



Secretary

<b>NAYADAUR T.H.F</b>		0						0
Ambulance		33001		33001	15%		4950	28051
Camera		22416		22416	15%		3363	19053
<b>SAMBANDHAN - TATA Trust</b>								
Laptop(Sambandhan)		148		148	60%		89	59
Furniture(Sambandhan)		3592		3592	10%		359	3233
Accounts Software		13		13	60%		8	5
Research Books		14		14	60%		8	6
<b>SAMBANDHAN - Tides</b>								
Laptop(Sambandhan)		1866		1866	60%		1120	746
Electric Equipment		10532		10532	15%		1580	8952
<b>SHELTER FOR URBAN HOMELESS(W)</b>								
Bedding		24203		24203	10%		2420	21783
Recreational Facility		2885		2885	10%		288	2596
Carom Board		2452		2452	10%		245	2206
Stand Fan		3653		3653	10%		365	3288
Almirah		30956		30956	10%		3096	27861
Chair Table		2947		2947	10%		295	2652
Sports Equipment		3334		3334	10%		333	3000
<b>SHELTER FOR URBAN HOMELESS(M)</b>								
Bedding		15384		15384	10%		1538	13846
Recreation Facility		12754		12754	10%		1275	11479
Furniture		41182		41182	10%		4118	37064
<b>A.P.P.I</b>								
Laptop & Printer		1555		1555	60%		933	622
Speaker		826		826	15%		124	702
Digital camera		2631		2631	15%		395	2236
Furniture		19067		19067	10%		1907	17160
Electrical Equipment		5357		5357	15%		804	4553
<b>Misereor</b>								
Inverter (2)		68600		68600	15%		9433	59167
<b>Core Suppprt - OAK</b>								
Land cost (Kashipur)		3406773		3406773	0%			3406773
Weight machine		855		855	15%		128	727
Café cost (Chetla)		2271468		2271468	15%		340720	1930748
Civil Construction Process in Kashipur		4812657		4812657	10%		481266	4331391
Electification cost(Kashipur)		2970		2970	15%		446	2525
Gardening Equipment		654		654	15%		98	556
Vehicle 7 Seatar		639026		639026	15%		95854	543172
Councilling Cubicle		37450		37450	10%		3745	33705
Furniture		104775		104775	10%		10478	94298
Computer & Laptop		22270		22270	60%		13362	8908
<b>Total:</b>		<b>15074282</b>	<b>427386</b>	<b>15501668</b>			<b>1426828</b>	<b>14074840</b>



For ISWAR SANKALPA

President

For ISWAR SANKALPA

Treasurer

For ISWAR SANKALPA

Secretary



For ISWAR SANKALPA

*Prabir Sane*

President

For ISWAR SANKALPA

*[Signature]*

Treasurer

For ISWAR SANKALPA

*[Signature]*

Secretary

Sambandh an- H.C.F	Samban dhan- I.F	Give Foundation	A.P.I	CSR	Core Support - OAK	GRAND TOTAL
1192103	371300	0	6395109		20862	8299629
5067891	2480431	2761254	9171000	1050000		36602049
6259994	2851731	2761254	15566109	1050000	20862	44901678
						3960
						0
	2436		114431			128346
6259994	2849295	2761254	15680540	1050000	20862	45015096
						0
						0
		28000				270796
4403081	2846484	665233	7948401	127767		30255194
1856913	2811	2068021	7732139	922233	20862	14489106

0	0		29435		11298919	12849756
		28000				270796
0	0	28000	29435		11298919	13120552
		1400	4162		944681	1158672
0	0	26600	25273		10354238	11961880



**ISWAR SANKALPA**

**SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2022-23**  
**ANNEXURE 'C'**

**Significant accounting policies:-**

1. During the year Iswar sankalpa had operated namely Sambandhan, Shelter for Urban Homeless for women (Sarbari) , Sampoorna Shelter for Urban Homeless for Men (Marudyan), Vocational Unit & café Unit , Nayadaur 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 A/C.

**Notes on Accounts:-**

11. During the year grant in aid of Rs. 30255194 is utilized on revenue account and is recognised as income.
12. The grant utilized to the extent of Capital Expenditure of Rs 270796 for acquisition of Fixed Assets out of Grant in Aid received has been transferred to Fixed Assets Reserve.
13. An amount of Rs. 1158672 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.3046015 ,out of these Rs.239720 is foreign donation.
15. During the year Internship has been received from Students of Rs.8000.
16. During the year total Grant In aid has been received of Rs.36602049 ,out of these Rs.18051847 is foreign grant.
17. As per terms of the Funding Agencies as in case of Sambandhan- M.H.I, HCF , & IF, Nayadaur - THF ,Sampoorna - Misereor 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 of Rs. 121492 and Bank charges amounting to Rs 12034 have been so included in the aggregate Grant received.
18. There is no transaction in the bank of baroda A/C No. 00360100011525 the carried forward balance of Rs.5000 remain same at the closing of the year.
19. Prior Period Adjustment of Rs. 74251 includes adjustment of prior period expenses and liabilities INCLUDIN :23053022BGY0IM2423g for ES
20. 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 expenses in the accounts. During the year an estimated value of Rs 7899958 has been received as donation in kind. Out of this estimated value of unutilized donation in kind at the year end in not determined.

For ISWAR SANKALPA

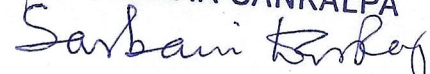
  
President

For ISWAR SANKALPA

  
Treasurer



For ISWAR SANKALPA

  
Secretary

21. As regards conflicting interest, during the year an aggregate amount of Rs. 3219760 is paid to the members and their relatives as salary and consultation fee.

22. During the year Iswar Sankalpa has spent in aggregate Rs 4547817 for administrative expenses.

**For De Subir Kumar & Co**

Chartered Accountants

FRN 317010E

Secretary

Treasurer

CA SUBIR KUMAR DE

Proprietor

MRN 053022

Kolkata, 21-07-2023

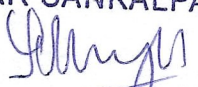
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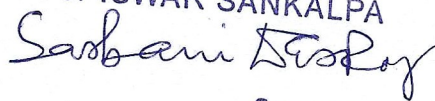
For ISWAR SANKALPA

  
President

For ISWAR SANKALPA

  
Treasurer

For ISWAR SANKALPA

  
Secretary