

SAMARTH-THE PROFESSIONALS, NEW DELHI
BALANCE SHEET AS AT 31ST MARCH, 2022

LIABILITIES	Sch.	Amt/Rs.	Amt/Rs.	ASSETS	Sch.	Amt/Rs.	Amt/Rs.
Capital Fund:				Fixed Assets	B		149,578.00
Opening balance		1,535,634.23		CURRENT ASSETS			
- Add refund from projects		<u>160,945.00</u>		Cash-in-hand	C		144,857.50
		1,696,579.23		Bank balances	D		421,687.37
- Less: Deficit of the year		<u>722,757.36</u>	973,821.87	Security deposit to DUSIB			13,090.00
as per I & E A/c.				Grants Receivable	E		433,855.00
Unsecured Loan			5,000.00				
CURRENT LIABILITIES							
AND PROVISIONS							
Expenses Payable	A		184,246.00				
		Total	<u><u>1,163,067.87</u></u>			Total	<u><u>1,163,067.87</u></u>

NOTES ON ACCOUNTS- SCHEDULE - O
AUDITORS' REPORT
AS PER OUR REPORT U/S 12 A (b) OF THE I.T. ACT 1961
OF EVEN DATE ATTACHED.

For APN & ASSOCIATES
Chartered Accountants

(CA Jitender Nath)
Partner



Place : New Delhi
Date : 10.08.2022

UDIN : 22015549AOTSH6857

Jai Prakash

JAI PRAKASH
Treasurer

SAMARTH-The Professionals
B-83, Tagore Garden Extn.,
New Delhi-110027

M. M. Vidyarthi
SECRETARY GENERAL

M. M. VIDYARTHI
General Secretary
SAMARTH-The Professionals
B-83, Tagore Garden Extn.,
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SAMARTH-THE PROFESSIONALS, NEW DELHI
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

EXPENDITURE	Amt/Rs.	Amt/Rs.	INCOME	Amt/Rs.	Amt/Rs.
Salary	8,950,274.00		<u>Grant-in-aid:</u>		
Travel Exp.	539,035.00		- DSACS (TI Project 1, Burari)	2,480,791.00	
Documentation Exp.	13,995.00		- DSACS (TI Project 2, Majnu ka tila)	1,756,025.00	
Honorariums	1,236,750.00		- PSACS -(TI-Migrant, Mohali)	1,518,660.00	
Office Exp.	529,292.00		- PSACS -(TI-IDU- Jagraon)	1,607,125.00	
Program Delivery Cost	448,800.00		- Delhi Commission for women-(CIC program)	3,068,633.00	
Rent	916,476.00		- Delhi Commission for women-(MHL program)	2,099,215.00	
Service related exp.	139,555.00		- DWCD (Creche programme)	48,600.00	
Grant written back	102,136.00		- Training from DSACS	<u>6,650.00</u>	12,585,699.00
Other admin cost	265,603.50		Donations		969,866.00
Bank charges	698.86		Community contributions		88,000.00
Grant amount less received	6,791.00		Banks' interest		34,372.00
Clinic services	187,200.00		Deficit of the year transferred to Capital Fund		722,757.36
Grant related assets	12,000.00				
Population estimation exp.	6,350.00				
Awareness Program	300,000.00				
Audit Fee	115,640.00				
Reporting exp.	300,000.00				
POL exp.	215,282.00				
Vehicle repair & maint. Exp.	47,078.00				
Unspent Grant	<u>25,245.00</u>	14,358,201.36			
Depreciation		42,493.00			
Total		<u><u>14,400,694.36</u></u>		Total	<u><u>14,400,694.36</u></u>

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SAMARTH-THE PROFESSIONALS, NEW DELHI
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

EXPENDITURE	Sch.	Amt/Rs.	Amt/Rs.	INCOME	Amt/Rs.	Amt/Rs.
Targeted Intervention Project, 1 Burari	G	2,511,390.50		<u>Grant-in-aid:</u>		
Targeted Intervention Project, 2 Majnu ka tila	H	1,827,805.50		- DSACS (TI Project 1, Burari)	2,480,791.00	
Targeted Intervention Project, Mohali	I	1,522,544.00		- DSACS (TI Project 2, Majnu ka tila)	1,756,025.00	
Targeted Intervention Project, Jagraon	K	1,614,135.50		- PSACS -(TI-Migrant, Mohali)	1,518,660.00	
Crises Intervention Center Project	M	3,076,813.50		- PSACS -(TI-IDU- Jagraon)	1,607,125.00	
Mobile Help Line Project	N	2,118,760.50		- Delhi Commission for women-(CIC program)	3,068,633.00	
Creche Programme	J	64,390.00		- Delhi Commission for women-(MHL program)	2,099,215.00	
General Program	L	<u>1,622,361.86</u>	14,358,201.36	- DWCD (Creche programme)	<u>48,600.00</u>	12,579,049.00
Depreciation			42,493.00	Donations		969,866.00
				Community contributions		88,000.00
				Fund for Training from DSACS		6,650.00
				Banks' interest		34,372.00
				Deficit of the year transferred to Capital Fund		<u>722,757.36</u>
			Total			Total
			<u><u>14,400,694.36</u></u>			<u><u>14,400,694.36</u></u>

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SMARTH-The Professionals, New Delhi : 2022
Schedules forming part of Balance Sheet
List of Expenses Payable

Account Head	Amt. (Rs.)	Amt. (Rs.)
Mahila Helpline Project		
- Salaries to counsellors	90,000.00	
- Salaries to drivers	54,001.00	144,001.00
Creche Program		
- Hon. To Creche worker		15,000.00
Unspent grant payable to PSACS		25,245.00
Grand Total		184,246.00

SCHEDULE - A

FIXED ASSETS

Particulars	Depreciation rate	W.D.V. as on 1.4.2021	Addition during year	Grant related to assets	Total	Depreciation	W.D.V. as at 31.03.2022
1	2	3	4	5	6	7	8 (6-7)
Fan	10%	3,070.00	-	-	3,070.00	315.00	2,755.00
Furniture & fixture	10%	101,190.00	-	-	101,190.00	10,135.00	91,055.00
Office equipments	15%	15,485.00	12,000.00	12,000.00	15,485.00	2,169.00	13,316.00
Plant & machinery	15%	16,550.00	-	-	16,550.00	2,490.00	14,060.00
Car	15%	4,370.00	-	-	4,370.00	660.00	3,710.00
Vehicles	15%	9,050.00	-	-	9,050.00	1,360.00	7,690.00
Telephone set	15%	120.00	-	-	120.00	20.00	100.00
Computer	60%	42,236.00	-	-	42,236.00	25,344.00	16,892.00
Total		192,071.00	12,000.00	12,000.00	192,071.00	42,493.00	149,578.00

SCHEDULE - B

Cash balances	SCHEDULE - C
Name of projects	Amt (Rs.)
General project	136,941.50
Creche Project	321.00
MHL Project	4,727.00
CIC project	2,868.00
Total	144,857.50

Grants Receivable	SCHEDULE - E
Particulars	Amt (Rs.)
- DCW - MHL	230,888.00
- DSACS (TI 1 Project)	22,645.00
- PSACS (IDU TI Project)	119,572.00
- DWCD (Creches)	60,750.00
Total	433,855.00

Bank balances	SCHEDULE - D
Bank's Name	Amount (Rs.)
- SBI Bank (Gen)	174,842.10
- SBI Bank (GRC)	2,665.04
- SBI Bank (IDU)	68,283.76
- SBI Bank (TI-1)	6,259.22
- SBI Bank (TI-2)	4,102.62
- SBI Bank (Mohali)	48,811.85
- SBI (CIC)	61,710.50
- SBI-MHL	29,260.00
- SBI-Creche	3,540.21
- SBI -MP	4,855.00
- SBI-FC	5,497.07
- UBI Bank (Creche)	5,320.00
- Uco Bank	6,540.00
Total	421,687.37

Interest from Banks	SCHEDULE - F
Bank's Name	Amount (Rs.)
- SBI Bank (Gen)	5,175.00
- SBI Bank (MP)	130.00
- SBI Bank (GRC)	140.00
- SBI Bank (IDU)	3,040.00
- SBI Bank (TI-1)	5,722.00
- SBI Bank (TI-2)	4,069.00
- SBI Bank (Mohali)	3,884.00
- SBI (CIC)	6,852.00
- SBI-MHL	4,340.00
- SBI-FC	874.00
- SBI-FC	146.00
Total	34,372.00



JAI PRAKASH
SBI-FC
Total
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SAMARTH-The Professionals, New Delhi : 2022
Income & Expenditure Schedules

Target Intervention Project, Burari

	Sch. : G
Salaries	1,188,000.00
Travel exp.	208,800.00
Documentation exp.	4,000.00
Honorariums	580,000.00
Office exp.	80,160.50
Program delivery cost	148,440.00
Rent	180,000.00
Service related exp.	91,390.00
Grant written back	30,600.00
Total	<u>2,511,390.50</u>

Target Intervention Project, Majnu ka tila

	Sch. : H
Salaries	966,700.00
Travel exp.	108,000.00
Honorariums	220,000.00
Documentation exp.	4,000.00
Office exp.	81,999.50
Program delivery cost	156,210.00
Rent	180,000.00
Service related exp.	39,360.00
Grant written back	71,536.00
Total	<u>1,827,805.50</u>

Target Intervention Project, Mohali (PSACS)

	Sch. : I
Salaries	738,000.00
Honorariums	382,750.00
Other Admin cost	45,794.00
Program Delivery Cost	70,900.00
Rent	176,160.00
Documentation exp.	5,995.00
Travel exp.	77,700.00
Unspent grant	25,245.00
Total	<u>1,522,544.00</u>

Crèche Centers

	Sch. : J
Honorarium to Crèche Workers	54,000.00
Audit & UC charge	3,540.00
Bank charge	59.00
Grant amount less received	6,791.00
Total	<u>64,390.00</u>

TI IDU Project Jagraon

	Sch. : K
Salaries	968,836.00
Travel exp.	137,885.00
Other Admin & Office exp.	219,809.50
Clinic Services	187,200.00
Program delivery cost	73,250.00
Service related exp.	8,805.00
Grant related assets	12,000.00
Population estimation exp.	6,350.00
Total	<u>1,614,135.50</u>

General Project

	Sch. : L
Salaries	815,833.00
Office exp.	7,000.00
Bank charge	462.86
Rent	380,316.00
Training for TI staff	6,650.00
Awareness Program	300,000.00
Audit fee	112,100.00
Total	<u>1,622,361.86</u>

Crises Intervention Project (DCW)

	Sch. : M
- Salary to counselors	2,656,633.00
- Misc. expenses (Mobile, office exp.)	240,092.00
- Reporting exp.	180,000.00
- Bank charge	88.50
Total	<u>3,076,813.50</u>

Mobile Helpline Project (DCW)

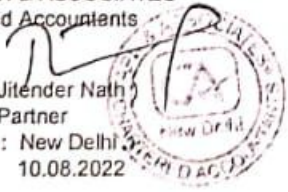
	Sch. : N
Salary to counselors	1,011,522.00
Salary to drivers	604,750.00
Salary to reporting	120,000.00
Admin/Misc. expenses	120,040.00
POL Exp.	215,282.00
Bank charges	88.50
Vehicle repair & maint. exp.	47,078.00
Total	<u>2,118,760.50</u>

Grand Total 14,358,201.36

FOR APN & ASSOCIATES
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Partner

Place : New Delhi
Date : 10.08.2022



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NOTES ON ACCOUNTS:

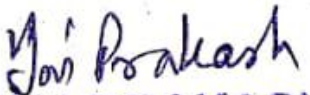
- 1.0 Accounting Policies:
- 1.1 The Society has adopted mercantile system of accounting wherein all incomes and expenses have been recorded in the books of account on accrual basis.
- 1.2 Fixed assets and Depreciation :
Fixed assets are shown net of depreciation. Depreciation has been provided on W.D.V. method at the rate prescribed in the Income Tax Rules, 1962 for the relevant year.
- 1.3 That fixed assets purchased are shown net of grants received from Govt. related to assets in accordance in the Accounting Standard 12 of ICAI, New Delhi.
- 1.4 Tax deducted at source (if any) from the grant/support amount by the sponsored of the project is treated as expense on the year and will be taken as income in the year of its refund.
- 1.5 That society 's liability of its share of expenses were met out of its general fund.
- 1.6 That allocation of expenses to different head of expenses have been done taking into accounts the nature of expenses referable to the head expenses.
- 1.7 Govt. grant amount is recognized as income net of unspent grant including amount not spent as per the terms and condition of the grant sanction letter. The unspent amount is carried to next year and forms part of grant amount of that year.
- 1.8 Original expenses vouchers in respect of general projects' grant/sponsored programs have been delivered to the sponsoring agencies and only photocopy of the same is maintained in the records.

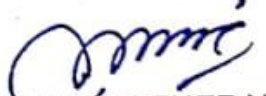
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