

**SAMARTH-THE PROFESSIONALS, NEW DELHI**  
**BALANCE SHEET AS AT 31ST MARCH, 2020**

LIABILITIES	Sch.	Amt/Rs.	Amt/Rs.	ASSETS	Sch.	Amt/Rs.	Amt/Rs.
<b>Capital Fund:</b>				Fixed Assets	<b>B</b>		165,560.00
Opening balance		2,632,822.59		<b>CURRENT ASSETS</b>			
Less: Deficit of the year		<u>792,128.50</u>	1,840,694.09	Cash-in-hand	<b>C</b>	15,871.50	
as per I & E A/c.				Bank balances	<b>D</b>	554,279.59	570,151.09
Unsecured Loan			5,000.00	Security deposit to DUSIB			13,090.00
<b>CURRENT LIABILITIES</b>				Grants Receivable	<b>E</b>		2,125,783.00
<b>AND PROVISIONS</b>							
Expenses Payable	<b>A</b>		1,028,890.00				
		<b>Total</b>	<u><u>2,874,584.09</u></u>			<b>Total</b>	<u><u>2,874,584.09</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

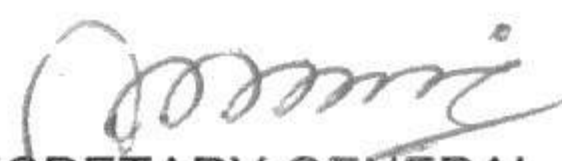
  
(CA Jitender Nath)  
Partner



Place : New Delhi  
Date : 30.11.2020

UDIN : 20015549AAAA BA 9972

  
**JAI PRAKASH**  
Treasurer  
SAMARTH-The Professionals  
B-83, Tagore Garden Extn.,  
New Delhi-110027

  
SECRETARY GENERAL  
**M. M. VIDYARTHI**  
General Secretary  
SAMARTH-The Professionals  
B-83, Tagore Garden Extn.,  
New Delhi-110027

**SAMARTH-THE PROFESSIONALS, NEW DELHI**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2020**

EXPENDITURE	Sch.	Amt/Rs.	Amt/Rs.	INCOME	Amt/Rs.	Amt/Rs.
Targeted Intervention Project, 1 Burari	G	2,382,547.50		<u>Grant-in-aid:</u>		
Targeted Intervention Project, 2 Majnu ka tila	H	1,645,859.00		- DSACS (TI Project 1, Burari)	2,307,708.00	
Targeted Intervention Project, Mohali	I	1,522,059.50		- DSACS (TI Project 2, Majnu ka tila)	1,606,441.00	
Crises Intervention Center Project	M	1,818,095.50		- PSACS -(TI-Migrant, Mohali)	1,540,525.00	
Mahila Helpline Project	N	1,758,598.50		- Delhi Commission for women-(CIC program)	1,817,717.00	
Creche Programme	J	136,720.00		- Delhi Commission for women-(MHL program)	1,757,550.00	
General Program	L	1,485,252.50		- DWCD (Creche programme)	<u>121,860.00</u>	9,151,801.00
Project cost disallowed	K	<u>488,215.00</u>	11,237,347.50	Donations		775,350.00
Depreciation			21,745.00	Community contributions		186,000.00
				Fund for Training from DSACS		72,400.00
				Banks' interest	Sch.:F	106,357.00
				Income tax refund		175,056.00
				Deficit of the year carried forward to B/S		792,128.50
			<b>Total</b>			<b>Total</b>
			<u><u>11,259,092.50</u></u>			<u><u>11,259,092.50</u></u>


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

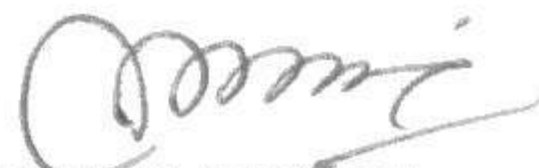
FOR APN & ASSOCIATES  
Chartered Accountants

  
(CA Jitender Nath)  
Partner

Place : New Delhi  
Date : 30.11.2020



  
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SAMARTH-THE PROFESSIONALS, NEW DELHI

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2020

EXPENDITURE	Amt/Rs.	Amt/Rs.	INCOME	Amt/Rs.	Amt/Rs.
Salaries	6,527,236.00		<u>Grant-in-aid:</u>		
Honorariums	<u>1,255,000.00</u>	7,782,236.00	- DSACS (TI Project 1, Burari)	2,307,708.00	
Traveling & Conveyance Expenses		529,656.00	- DSACS (TI Project 2, Majnu ka tila)	1,606,441.00	
Rent Paid		1,099,782.00	- PSACS -(TI-Migrant, Mohali)	1,540,525.00	
Audit Fees		59,440.00	- Delhi Commission for women-(CIC program)	1,817,717.00	
Office Running & Maint. Expenses		513,735.50	- Delhi Commission for women-(MHL program)	1,757,550.00	
Vehicle Repair & Maintenance		10,149.00	- DWCD (Creche programme)	<u>121,860.00</u>	9,151,801.00
Program Delivery Cost		410,025.00	Income tax refund		175,056.00
Service related Expenses		143,976.00	Donations		775,350.00
Printing & Stationary		7,050.00	Community contributions		186,000.00
Project Cost Dislaowed		488,215.00	Fund for Training from DSACS		72,400.00
Documentation Expenses		16,016.00	Banks' interest	Sch.:F	106,357.00
Training Expenses		110,900.00	Deficit of the year carried forward to B/S		792,128.50
Assets grant exp		59,593.00			
Income tax TDS		6,574.00			
Depreciation		<u>21,745.00</u>			
<b>Total</b>		<b><u>11,259,092.50</u></b>		<b>Total</b>	<b><u>11,259,092.50</u></b>


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 : 30.11.2020

  
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**M. M. VIDYARTHI**  
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**JAI PRAKASH**  
Treasurer  
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B-83, Tagore Garden Extn.,  
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**SAMARTH - The Professionals, New Delhi: 2020**

**Schedules forming part of Balance Sheet**

**List of Expenses Payable**

**Account Head**

**Amt. (Rs.)**

**SCHEDULE - A**

**Amt. (Rs.)**

**Targeted Intervention project-Burari**

- Salaries	198,000.00	
- Travel exp.	36,800.00	
- Honorariums	92,400.00	
- Rent	<u>30,000.00</u>	<b>357,200.00</b>

**Targeted Intervention project-Majnu ka tila**

- Salaries	156,500.00	
- Travel exp.	16,975.00	
- Honorariums	32,400.00	
- Rent	<u>30,000.00</u>	<b>235,875.00</b>

**Crises Intervention Project**

- Salaries		<b>221,000.00</b>
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**Mahila Helpline Project**

- Salaries to counsellors	181,041.00	
- Salaries to drivers	<u>33,774.00</u>	<b>214,815.00</b>

**Grand Total**

**1,028,890.00**



*M. M. Vidyarthi*  
**M. M. VIDYARTHI**  
General Secretary  
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*Jai Prakash*  
**JAI PRAKASH**  
Treasurer  
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## FIXED ASSETS

## SCHEDULE - B

Particulars	Depreciation rate	W.D.V. as on 1.4.2019	Depreciation	W.D.V. as at 31.03.2020
1	2	3	4	5 [3-4]
Fan	10%	3,810.00	390.00	3,420.00
Furniture & fixture	10%	125,003.00	12,523.00	112,480.00
Office equipments	15%	16,781.00	2,546.00	14,235.00
Plant & machinery	15%	22,925.00	3,450.00	19,475.00
Car	15%	6,060.00	910.00	5,150.00
Vehicles	15%	12,540.00	1,890.00	10,650.00
Telephone set	15%	170.00	30.00	140.00
Computer	60%	16.00	6.00	10.00
	Total	187,305.00	21,745.00	165,560.00

## Cash balances

## SCHEDULE - C

## Name of projects

## Amt (Rs.)

General project

5,931.50

Creche Project

321.00

MHL Project

6,307.00

CIC project

3,312.00

Total

15,871.50

## Bank balances

## SCHEDULE - D

## Bank's Name

## Amount (Rs.)

- SBI Bank (Gen)

236,618.32

- SBI Bank (GRC)

6,908.04

- SBI Bank (Open SH)

8,896.76

- SBI Bank (TI-1)

20,798.72

- SBI Bank (TI-2)

20,665.12

- SBI Bank (Mohali)

27,037.85

- SBI (CIC)

96,064.50

- SBI-MHL

22,462.50

- SBI-Creche

94,152.71

- SBI -MP

4,596.00

- SBI-FC

4,219.07

- UBI Bank (Creche)

5,320.00

- Jco Bank

6,540.00

Total

554,279.59

## Grants Receivable

## SCHEDULE - E

## Particulars

## Amt (Rs.)

- DCW - CIC

266,000.00

- DCW - MHL

506,749.00

- DSACS (TI 1 Project)

714,904.00

- DSACS (TI 2 Project)

604,020.00

- DWCD (Creches)

34,110.00

Total

2,125,783.00

## Interest from Banks

## SCHEDULE - F

## Bank's Name

## Amount (Rs.)

- SBI Bank (Gen)

7,684.00

- SBI Bank (MP)

156.00

- SBI Bank (GRC)

273.00

- SBI Bank (Open SH)

497.00

- SBI Bank (TI-1)

3,705.00

- SBI Bank (TI-2)

2,982.00

- SBI Bank (Mohali)

3,571.00

- SBI (CIC)

3,459.00

- SBI-MHL

1,815.00

- SBI-CR

896.00

- SBI-FC

140.00

- FDR

70,165.00

- Income tax

11,014.00

Total

106,357.00

*M.M. Vidyarthi*  
M.M. VIDYARTHI  
General Secretary

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New Delhi-110027

*Jai Prakash*  
JAI PRAKASH  
Treasurer

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



**SAMARTH-The Professionals, New Delhi : 2020**  
Income & Expenditure Schedules

**Target Intervention Project, Burari**

	Sch. : G
Salaries	1,157,500.00
Travel exp.	198,675.00
Documentation exp.	4,000.00
Honorariums	580,000.00
Office exp.	66,649.50
Program delivery cost	72,455.00
Rent	180,000.00
Service related exp.	88,268.00
Training to staff	35,000.00
<b>Total</b>	<b><u>2,382,547.50</u></b>

**Target Intervention Project, Majnu ka tila**

	Sch. : H
Salaries	911,250.00
Travel exp.	98,436.00
Honorariums	220,000.00
Documentation exp.	4,000.00
Office exp.	66,236.00
Program delivery cost	73,829.00
Rent	180,000.00
Service related exp.	55,708.00
TA for training	36,400.00
<b>Total</b>	<b><u>1,645,859.00</u></b>

**Target Intervention Project, Mohali (PSACS)**

	Sch. : I
Salaries	710,500.00
Honorariums	400,000.00
Other Admin cost	46,003.50
Program Delivery Cost	61,772.00
Rent	165,600.00
Documentation exp.	8,016.00
Travel exp.	70,575.00
<b>Total</b>	<b><u>1,462,466.50</u></b>

**Crèche Centers**

	Sch. : J
Honorarium to Crèche Workers	55,000.00
Supplementary Nutrition Exp.	73,144.00
Contingency & Emergency Medicine Exp.	3,000.00
Misc. Exp.	5,576.00
<b>Total</b>	<b><u>136,720.00</u></b>

**Project cost disallowed**

	Sch. : K
GRC Project	159,684.00
General Projects	328,531.00
<b>Total</b>	<b><u>488,215.00</u></b>

**General Project**

	Sch. : L
Salaries	652,800.00
Management of Shelters	125,825.00
Office exp.	7,881.50
Rent	574,182.00
Training for TI staff	39,500.00
Travel exp.	12,000.00
Audit fee	59,440.00
Printing & Stationary	7,050.00
Income tax TDS	6,574.00
<b>Total</b>	<b><u>1,485,252.50</u></b>

**Crises Intervention Project (DCW)**

	Sch. : M
- Salary to counselors	1,607,717.00
- Misc. Exp.	210,290.00
- Bank charge	88.50
<b>Total</b>	<b><u>1,818,095.50</u></b>

**Mahila Helpline Project (DCW)**

	Sch. : N
Salary to counselors	920,469.00
Salary to drivers	567,000.00
Admin/Misc. expenses	110,214.00
POL Exp.	149,970.00
Bank charges	796.50
Vehicle repair & maint. exp.	10,149.00
<b>Total</b>	<b><u>1,758,598.50</u></b>

**Grand Total** 11,177,754.50

FOR APN & ASSOCIATES  
Chartered Accountants

(CA Jitender Nath)  
Partner

Place : New Delhi  
Date : 31.10.2020



*Jai Prakash*  
**JAI PRAKASH**  
Treasurer

SECRETARY GENERAL

*M. M. Vidyarthi*  
**M. M. VIDYARTHI**  
General Secretary

**SAMARTH-The Professionals**  
B-83, Tigris Garden Extn., New Delhi-110027  
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## NOTES ON ACCOUNTS:

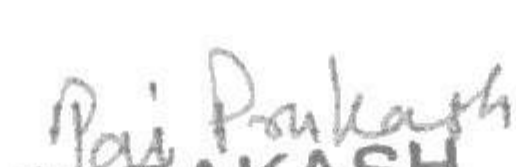
- 1.0 Accounting Policies:
- 1.1 The Society has adopted mercantile system of accounting wherein all incomes and expenses have been recorded in the books of account on accrual basis.
- 1.2 Fixed assets and Depreciation :  
Fixed assets are shown net of depreciation. Depreciation has been provided on 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.


For APN & ASSOCIATES  
Chartered Accountants

  
(CA Jitender Nath)  
Partner



Place : New Delhi  
Date : 30.11.2020

  
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**SAMARTH-THE PROFESSIONALS, NEW DELHI**  
**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020**

**RECEIPTS**

**Balance b/f**  
 Cash-in-hand  
 Bank balances  
**Grant-in-aid:**  
 - DSACS (TI Project - Burari )  
 - DSACS (TI Project - Majnu ka tila)  
 - PSACS (TI Project - Mohali)  
 - Delhi Commission for Women (MHL)  
 - Delhi Commission for Women (CIC)  
 - DWCD (Creche programme)  
 - Management of Night Shelters (DUSIB)  
 General donations  
 Community contributions  
 Bank's interest  
 FDR receipts  
 FDR interest  
 Income tax refund  
 Training to TI staff

Amt/Rs.	Amt/Rs.
37,243.50	
<u>281,968.09</u>	319,211.59
2,412,664.00	
1,691,361.00	
1,540,525.00	
1,659,498.00	
1,821,717.00	
154,521.00	
<u>451,526.00</u>	9,731,812.00
	775,350.00
	186,000.00
	25,178.00
	1,500,000.00
	529,390.00
	186,070.00
	73,800.00
<b>Total</b>	<b>13,326,811.59</b>

**PAYMENTS**


	Amt/Rs.	Amt/Rs.
<b>Projects</b>		
- TI Project - Burari (DSACS)	2,536,807.50	
- TI Project - Majnu ka tila (DSACS)	1,748,921.00	
- TI Project - Mohali (PSACS)	1,522,059.50	
- MHL Project	1,901,621.50	
- CIC project	1,744,095.50	
- Creche Programme	135,271.00	
- Open shelter	169,835.00	
- General program	<u>2,184,959.50</u>	11,943,570.50
Loan refund		800,000.00
Security deposit to DUSIB (BVK)		13,090.00
<b>Cash &amp; Bank balance</b>		
Cash-in-hand Sch-C	15,871.50	
Cash at banks Sch-D	554,279.59	570,151.09
<b>Total</b>	<b>Total</b>	<b>13,326,811.59</b>


FOR APN & ASSOCIATES  
 Chartered Accountants

  
 (CA Jitender Nath)  
 Partner

Place : New Delhi  
 Date : 30.11.2020



  
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