

SAMARTH-THE PROFESSIONALS, NEW DELHI
BALANCE SHEET AS AT 31ST MARCH, 2024

LIABILITIES	Sch.	Amt/Rs.	Amt/Rs.	ASSETS	Sch.	Amt/Rs.	Amt/Rs.
Capital Fund:				Fixed Assets	B		1,10,200.00
Opening balance		9,53,329.29		CURRENT ASSETS			
- Less: Deficit of the year		<u>1,97,399.98</u>	7,55,929.31	Cash-in-hand	C		60,215.50
as per I & E A/c.				Bank balances	D		1,82,273.89
LOAN			31,319.08	Security deposit to DUSIB			13,090.00
CURRENT LIABILITIES				Grants Receivable	E		25,05,225.00
AND PROVISIONS							
Expenses Payable	A		20,83,756.00				
		Total	<u>28,71,004.39</u>			Total	<u>28,71,004.39</u>

NOTES ON ACCOUNTS- SCHEDULE - Q

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 : 19.08.2024

UDIN: 24015549 8KHSVL2858

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

M.M. Vidyarthi
SECRETARY GENERAL

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

SAMARTH-THE PROFESSIONALS, NEW DELHI

EXPENDITURE	Sch.	Amt/Rs.	Amt/Rs.	INCOME	Amt/Rs.	Amt/Rs.
Targeted Intervention Project, 1 Burari	G	29,13,660.00		<u>Grant-in-aid:</u>		
Targeted Intervention Project, 2 Majnu ka tila	H	24,36,042.00		- DSACS (TI Project 1, Burari)	29,13,660.00	
Targeted Intervention Project, Mohali	I	22,55,668.00		- DSACS (TI Project 2, Majnu ka tila)	24,36,042.00	
Targeted Intervention Project, Jagraon	J	26,28,478.00		- PSACS -(TI-Migrant, Mohali)	22,55,668.00	
Targeted Intervention Project, Gurdaspur	K	14,35,459.00		- PSACS -(TI-IDU- Jagraon)	26,28,478.00	
Creche Programme	L	2,61,078.00		- PSACS -(TI-FSW, Gurdaspur)	14,35,459.00	
General Program	M	12,20,938.24		- Delhi Commission for women-(CIC program)	38,34,678.00	
Crises Intervention Center Project	N	38,35,798.54		- Delhi Commission for women-(MHL program)	22,21,410.00	
Mobile Help Line Project	O	22,21,773.98		- DWCD (Creche programme)	2,57,418.00	
Awareness & Skill Development Program	P	<u>12,45,427.22</u>	2,04,54,322.98	- NISD (Awareness & skill development)	<u>8,92,500.00</u>	1,88,75,313.00
Depreciation			17,510.00	Donations		13,34,468.00
				Community contributions		51,500.00
				Banks' interest		13,320.00
				Deficit of the year transferred to Capital Fund		<u>1,97,231.98</u>
		Total	2,04,71,832.98		Total	2,04,71,832.98

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 : 19.08.2024

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


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

SAMARTH-The Professionals, New Delhi : 2024
Income & Expenditure Schedules

Target Intervention Project, Burari

	Sch. : G
Salaries	15,18,000.00
Travel exp.	2,28,800.00
Documentation exp.	4,000.00
Honorariums	0,24,000.00
Office exp.	1,31,000.00
Program delivery cost	1,07,696.00
Rent	2,40,000.00
Service related exp.	55,572.00
Grant written back	4,592.00
Total	29,13,660.00

Target Intervention Project, Majnu ka tila

	Sch. : H
Salaries	15,02,816.00
Travel exp.	1,57,600.00
Documentation exp.	4,000.00
Office exp.	1,30,500.00
Program delivery cost	1,30,946.00
Rent	2,40,000.00
Service related exp.	2,65,680.00
Grant written back	4,500.00
Total	24,36,042.00

Target Intervention Project, Mohali (PSACS)

	Sch. : I
Salaries	10,55,725.00
Honorariums	6,42,666.00
Other Admin cost	1,21,927.00
Program Delivery Cost	1,24,944.00
Rent	1,50,556.00
Travel exp.	1,59,850.00
Total	22,55,668.00

TI IDU Project Jagraon

	Sch. : J
Salaries	16,65,752.00
Travel exp.	2,03,271.00
Other Admin & Office exp.	3,52,745.00
Clinic Services	2,56,306.00
Program delivery cost	1,14,884.00
Service related exp.	29,520.00
Grant related assets	6,000.00
Total	26,28,478.00

TI FSW Project Gurdaspur

	Sch. : K
Salaries	8,08,913.00
Travel exp.	86,400.00
Other Admin & Office exp.	1,77,744.00
Clinic Services	87,900.00
Program delivery cost	85,954.00
Service related exp.	14,850.00
Grant related assets	1,73,698.00
Total	14,35,459.00

Crèche Centers

	Sch. : L
Honorarium to Crèche Workers	1,18,000.00
Educational kits exp.	2,000.00
Establishment/upgradation exp.	3,000.00
Misc. & Conl. Exp.	3,410.00
Medical Kit exp.	2,250.00
Supplementary Nutrition exp.	1,01,010.00
Rent	31,468.00
Total	2,61,078.00

General Project

	Sch. : M
Salaries	7,59,290.00
Cleaning Charge	45,600.00
Printing exp.	9,225.00
News Paper	10,000.00
Office exp.	29,337.00
Bank charge	1,576.24
Rent	2,64,000.00
Water & Electricity	11,150.00
Audit fee	90,760.00
Total	12,20,938.24

Crises Intervention Project (DCW)

	Sch. : N
- Salary to counselors	33,54,678.00
- Misc. expenses (Mobile, office exp.)	4,80,586.00
- Bank charge	534.54
Total	38,35,798.54

Mobile Helpline Project (DCW)

	Sch. : O
Salary to counselors	10,80,000.00
Salary to drivers	6,48,001.00
Repair & Maintance of Vehicle	14,400.00
Admin/Misc. expenses	2,40,232.00
POL Exp.	2,39,010.00
Bank charges	130.98
Total	22,21,773.98

Awareness & Skill Development Program-NIS

	Sch. : P
Salary to coordinator	2,08,500.00
Administrative exp.	95,380.00
Follow-up exp.	50,000.00
Refreshment & Lunch to participants	2,50,000.00
Rent training center	30,000.00
Stipend to trainees	3,05,000.00
Travel expenses	75,000.00
Training materials exp.	2,31,100.00
Bank charges	447.22
Total	12,45,427.22

Grand Total 2,04,54,322.98

FOR APN & ASSOCIATES
Chartered Accountants

(CA Atender Nath)
Partner

Place : New Delhi
Date : 19.08.2024



Jai Prakash
JAI PRAKASH
Treasurer

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

SECRETARY GENERAL

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

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

SCHEDULE - A

Account Head	Amt. (Rs.)	Amt. (Rs.)
Mahila Helpline Project		
- Salaries to counsellors	4,50,001.00	
- Salaries to drivers	2,70,001.00	
- Admin exp.	1,11,742.00	8,31,744.00
CIC Project		
- Salaries to counsellors	10,43,226.00	
- Admin exp.	1,00,020.00	11,43,246.00
Creche Program		
- Hon. Creche worker	36,000.00	
- Supplementary Nutrition exp.	72,766.00	1,08,766.00
Grand Total		20,83,756.00

FIXED ASSETS

SCHEDULE - B

Particulars	Depreciation rate	W.D.V. as on 1.4.2023	Addition during year	Grant related to assets	Total	Depreciation	W.D.V. as at 31.03.2024
1	2	3	4	5	6	7	8 [6-7]
Fan	10%	2,475.00	-	-	2,475.00	250.00	2,225.00
Furniture & fixture	10%	81,930.00	1,05,448.00	1,05,448.00	81,930.00	8,195.00	73,735.00
Office equipments	15%	11,460.00	-	-	11,460.00	1,725.00	9,735.00
Plant & machinery	15%	11,950.00	-	-	11,950.00	1,800.00	10,150.00
Car	15%	3,150.00	-	-	3,150.00	480.00	2,670.00
Vehicles	15%	6,530.00	-	-	6,530.00	980.00	5,550.00
Telephone set	15%	80.00	-	-	80.00	20.00	60.00
Computer	40%	10,135.00	74,250.00	74,250.00	10,135.00	4,060.00	6,075.00
Total		1,27,710.00	1,79,698.00	1,79,698.00	1,27,710.00	17,510.00	1,10,200.00

Cash balances

SCHEDULE - C

Name of projects	Amt (Rs.)
General project	44,219.50
Creche Project	5,161.00
MHL Project	4,727.00
CIC project	1,868.00
NISD Project	4,240.00
Total	60,215.50

Grants Receivable

SCHEDULE - E

Particulars	Amt (Rs.)
- DCW - CIC	12,03,226.00
- DCW - MHL	9,34,673.00
- DWCD (Creches)	3,67,326.00
Total	25,05,225.00

Bank balances

SCHEDULE - D

Bank's Name	Amount (Rs.)
- SBI Bank (Gen)	47,837.42
- SBI -MP	5,125.00
- SBI Bank TI1 Burari	7,776.22
- SBI Bank TI 2 MKT	6,181.62
- SBI Bank Mohali	3,700.35
- SBI Bank IDU	1,411.40
- SBI (CIC)	9,789.46
- SBI-MHL	15,612.52
- SBI-Creche	5,438.21
- SBI Bank (GRC/NISD)	8,282.32
- SBI-FC	5,802.07
- UBI Bank (Creche)	5,320.00
- Uco Bank	6,540.00
- Canara Bank TI1	10,800.00
- Canara Bank TI2	10,800.00
- BOB -Mohali	17,070.87
- BOB - Jagraon	14,786.43
Total	1,82,273.89

Interest from Banks

SCHEDULE - F

Bank's Name	Amount (Rs.)
- SBI Bank (Gen)	2,716.00
- SBI Bank (GRC/NISD)	4,121.00
- SBI Bank (IDU)	35.00
- SBI Bank (TI-1)	204.00
- SBI Bank (TI-2)	168.00
- SBI Bank (Mohali)	98.00
- SBI (CIC)	4,134.00
- SBI-MHL	1,384.00
- SBI-CR	168.00
- SBI-FC	155.00
- SBI-MP	137.00
Total	13,320.00

JAM PRAKASH
Treasurer

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


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



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 : 19.08.2024




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


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

SAMARTH-THE PROFESSIONALS, NEW DELHI
RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

RECEIPTS	Amt/Rs.	Amt/Rs.	PAYMENTS	Amt/Rs.	Amt/Rs.
Balance b/f			Projects		
Cash-in-hand	1,32,537.50		- TI Project - 1, Burari (DSACS)	29,13,660.00	
Bank balances	5,47,166.79	6,79,704.29	- TI Project - 2, Central Delhi (DSACS)	24,36,042.00	
Grant-in-aid:			- TI Project - Mohali (PSACS)	22,55,668.00	
- DSACS (TI Project 1, Burari)	29,13,660.00		- TI Project - Jagraon (PSACS)	26,28,478.00	
- DSACS (TI Project 2, Majnu ka tila)	24,36,042.00		- PSACS -(TI-FSW, Gurdaspur)	14,35,459.00	
- PSACS -(TI-Migrant, Mohali)	22,55,668.00		- MHL Project - North Delhi (DCW)	16,98,019.98	
- PSACS -(TI-IDU- Jagraon)	26,28,478.00		- CIC project - North& Northwest Delhi (DCW)	31,72,552.54	
- PSACS -(TI-FSW, Gurdaspur)	14,35,459.00		- Creche Programme - North Delhi (DWCD)	53,472.00	
- Delhi Commission for Women (MHL)	16,73,633.00		- General program	15,27,192.24	
- Delhi Commission for Women (CIC)	31,03,064.00		- Awareness & Skill Development Program	14,42,427.22	1,95,62,970.98
- NISD (Awareness & skill development)	10,62,645.00	1,75,08,649.00	TDS Payment		2,15,292.00
General donations		13,34,568.00	Cash & Bank balance		
Community contributions		51,500.00	Cash-in-hand Sch-C		60,215.50
Bank's interest		13,152.00	Cash at banks Sch-D		1,82,273.89
TDS receipts		2,46,611.08			
Loan		45,000.00			
Fund from Projects		1,41,568.00			
Total		2,00,20,752.37	Total		2,00,20,752.37

FOR APN & ASSOCIATES
Chartered Accountants

(CA Jitender Nath)
Partner
Place : New Delhi
Date : 19.08.2024



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

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