

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

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

UDRN: 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**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2024**

EXPENDITURE	Sch.	Amt/Rs.	Amt/Rs.	INCOME	Amt/Rs.	Amt/Rs.
Targeted Intervention Project, 1 Burari	G	29,13,660.00		Grant-in-aid:		
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		1,97,231.98
	Total		<u>2,04,71,832.98</u>			
					Total	<u>2,04,71,832.98</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 Narang  
 Partner  
 Place : New Delhi  
 Date : 19.08.2024

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

*Omni*  
 SECRETARY GENERAL  
 M.M. VIDYARTHI  
 Secretary General  
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 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	6,24,000.00	
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	
<b>Total</b>	<b>29,13,660.00</b>	

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. & Cont. Exp.	3,410.00	
Medical Kit exp.	2,250.00	
Supplementary Nutrition exp.	1,01,010.00	
Rent	31,408.00	
<b>Total</b>	<b>2,61,078.00</b>	

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	
<b>Total</b>	<b>12,20,938.24</b>	

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	
<b>Total</b>	<b>38,35,798.54</b>	

Mobile Helpline Project (DCW)		Sch. : O
Salary to counselors	10,80,000.00	
Salary to drivers	6,48,001.00	
Repair & Maintenance of Vehicle	14,400.00	
Admin/Misc. expenses	2,40,232.00	
POL Exp.	2,39,010.00	
Bank charges	130.98	
<b>Total</b>	<b>22,21,773.98</b>	

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	
<b>Total</b>	<b>12,45,427.22</b>	

Grand Total 2,04,54,322.98

FOR APN & ASSOCIATES

Chartered Accountants

  
(CA Dilender Nath)

Partner

Place : New Delhi  
Date : 19.08.2024



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

## SCHEDULE - A

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

## 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
<b>Total</b>		<b>1,27,710.00</b>	<b>1,79,698.00</b>	<b>1,79,698.00</b>	<b>1,27,710.00</b>	<b>17,510.00</b>	<b>1,10,200.00</b>

## 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
<b>Total</b>	<b>60,215.50</b>

## 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

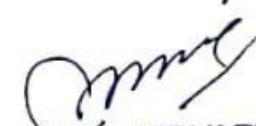
## SCHEDULE - D

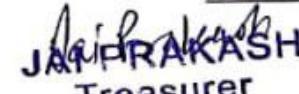
Bank's Name	Amount (Rs.)
- SBI Bank (Gen)	47,837.42
- SBI -MP	5,125.00
- SBI Bank TI1 Burari	7,776.22
- SBI Bank TI 2 MKT	6,181.62
- SBI Bank Mohali	3,700.35
- SBI Bank IDU	1,411.40
- SBI (CIC)	9,789.46
- SBI-MHL	15,612.52
- SBI-Creche	5,438.21
- SBI Bank (GRC/NISD)	8,282.32
- SBI-FC	5,802.07
- UBI Bank (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	14,788.43
<b>Total</b>	<b>1,82,273.89</b>

## 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
<b>Total</b>	<b>13,320.00</b>

  
**M.M. VIDYARTHIS**  
 Secretary General  
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**JAGIPRAKASH**  
 Treasurer  
**SAMARTH-The Professionals**  
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 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*  
**JAI PRAKASH**  
Treasurer  
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*mmi*  
**SECRETARY GENERAL**  
**M.M. VIDYARTHI**  
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**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	<u>5,47,166.79</u>	6,79,704.29	- TI Project - 2, Central Delhi (DSACS)	24,36,042.00	
<b>Grant-in-aid:</b>			- 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)	<u>10,62,645.00</u>	1,75,08,649.00	TDS Payment		2,15,292.00
General donations		13,34,568.00	<b>Cash &amp; Bank balance</b>		
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			
	<b>Total</b>	<b>2,00,20,752.37</b>		<b>Total</b>	<b>2,00,20,752.37</b>

FOR APN & ASSOCIATES  
Chartered Accountants

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

APN & ASSOCIATES •  
CA •  
CHARTERED ACCOUNTANTS •  
New Delhi

*Jai Balaji*  
**JAI PRAKASH**  
Treasurer  
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