

**SAMARTH-THE PROFESSIONALS, NEW DELHI  
BALANCE SHEET AS AT 31ST MARCH, 2023**

| LIABILITIES<br>Capital Fund:    | Sch. | Amt/Rs.          | Amt/Rs.                    | ASSETS                    | Sch. | Amt/Rs.      | Amt/Rs.                    |
|---------------------------------|------|------------------|----------------------------|---------------------------|------|--------------|----------------------------|
| Opening balance                 |      | 9,73,821.87      |                            | Fixed Assets              | B    |              | 1,27,710.00                |
| - Less fund related to projects |      | 75,690.00        |                            | CURRENT ASSETS            |      |              |                            |
| - Add: Surplus of the year      |      | <u>55,197.42</u> |                            | Cash-in-hand              | C    |              | 1,32,537.50                |
| as per I & E A/c.               |      |                  |                            | Bank balances             | D    |              | 5,47,166.79                |
| CURRENT LIABILITIES             |      |                  |                            | Security deposit to DUSIB |      |              | 13,090.00                  |
| AND PROVISIONS                  |      |                  |                            | Grants Receivable         | E    |              | 11,47,653.00               |
| Expenses Payable                | A    |                  | 10,14,828.00               |                           |      |              |                            |
|                                 |      | <b>Total</b>     | <b><u>19,68,157.29</u></b> |                           |      | <b>Total</b> | <b><u>19,68,157.29</u></b> |

**NOTES ON ACCOUNTS- SCHEDULE - P**  
AUDITORS' REPORT  
AS PER OUR REPORT OF EVEN DATE ATTACHED

For APN & ASSOCIATES  
Chartered Accountants  
(CA Jitender Nath)  
Partner



M. No. 015549  
Place : New Delhi  
Date : 11.09.2023

UDIN : 23015549 06XU DL 9301

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

*Jai Prakash*  
TREASURER

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

*M.M. Vidyarthi*  
SECRETARY GENERAL



SAMARTH-The Professionals, New Delhi : 2023  
Schedules forming part of Balance Sheet  
List of Expenses Payable

SCHEDULE A  
Amt. (Rs.)

|                               |             |                     |
|-------------------------------|-------------|---------------------|
| Account Head                  | Amt. (Rs.)  |                     |
| Manila Helpline Project       | 1,80,000.00 |                     |
| - Salaries to counsellors     | 1,07,990.00 |                     |
| - Salaries to drivers         | 20,000.00   |                     |
| - Salary reporting person     |             | 3,07,990.00         |
| CIC Project                   |             |                     |
| - Salaries to counsellors     |             | 4,80,000.00         |
| Creche Program                | 27,000.00   |                     |
| - Hon. Creche worker          | 1,500.00    |                     |
| - Hon. Creche Helper          | 37,246.00   |                     |
| - Supplementary Nutrition exp |             | 65,746.00           |
| NISD Project                  | 15,000.00   |                     |
| Conveyance to organiser       | 21,000.00   |                     |
| IEC Materials exp.            | 71,000.00   |                     |
| Training materials            | 24,000.00   |                     |
| Street plays                  | 21,000.00   |                     |
| Reporting & documentation ex  |             | 1,52,000.00         |
| T1-1 Project, Burari          |             |                     |
| - Other admin. Exp.           |             | 4,592.00            |
| T1-2 Project, Central Delhi   |             |                     |
| - Other admin Exp.            |             | 4,500.00            |
| <b>Grand Total</b>            |             | <b>10,14,828.00</b> |

FIXED ASSETS

| Particulars         | Depreciation rate | W.D.V. as on 1.4.2022 | Addition during year | Grant related to assets | Total              | Depreciation     | W.D.V. as at 31.03.2023 |
|---------------------|-------------------|-----------------------|----------------------|-------------------------|--------------------|------------------|-------------------------|
| Fan                 | 10%               | 2,755.00              | -                    | -                       | 2,755.00           | 280.00           | 2,475.00                |
| Furniture & fixture | 10%               | 91,055.00             | 5,000.00             | 5,000.00                | 91,055.00          | 9,125.00         | 81,930.00               |
| Office equipments   | 15%               | 13,316.00             | -                    | -                       | 13,316.00          | 1,856.00         | 11,460.00               |
| Plant & machinery   | 15%               | 14,060.00             | -                    | -                       | 14,060.00          | 2,110.00         | 11,950.00               |
| Car                 | 15%               | 3,710.00              | -                    | -                       | 3,710.00           | 560.00           | 3,150.00                |
| Vehicles            | 15%               | 7,690.00              | -                    | -                       | 7,690.00           | 1,160.00         | 6,530.00                |
| Telephone set       | 15%               | 100.00                | -                    | -                       | 100.00             | 20.00            | 80.00                   |
| Computer            | 40%               | 16,892.00             | -                    | -                       | 16,892.00          | 6,757.00         | 10,135.00               |
| <b>Total</b>        |                   | <b>1,49,578.00</b>    | <b>5,000.00</b>      | <b>5,000.00</b>         | <b>1,49,578.00</b> | <b>21,858.00</b> | <b>1,27,710.00</b>      |

SCHEDULE - B

Cash balances

|                  |                    |
|------------------|--------------------|
| Name of projects | Amt (Rs.)          |
| General project  | 73,581.50          |
| Creche Project   | 1,321.00           |
| MHL Project      | 4,727.00           |
| CIC project      | 2,888.00           |
| NISD Project     | 50,040.00          |
| <b>Total</b>     | <b>1,32,557.50</b> |

SCHEDULE - C

|                        |                     |
|------------------------|---------------------|
| Particulars            | Amt (Rs.)           |
| - DCW - CIC            | 4,71,612.00         |
| - DCW - MHL            | 3,86,896.00         |
| - DSACS (T1 1 Project) | 4,592.00            |
| - DSACS (T1 2 Project) | 4,500.00            |
| - DWCD (Creches)       | 1,09,908.00         |
| - NISD Project         | 1,70,145.00         |
| <b>Total</b>           | <b>11,47,653.00</b> |

SCHEDULE - E

|                        |                     |
|------------------------|---------------------|
| Particulars            | Amt (Rs.)           |
| - DCW - CIC            | 4,71,612.00         |
| - DCW - MHL            | 3,86,896.00         |
| - DSACS (T1 1 Project) | 4,592.00            |
| - DSACS (T1 2 Project) | 4,500.00            |
| - DWCD (Creches)       | 1,09,908.00         |
| - NISD Project         | 1,70,145.00         |
| <b>Total</b>           | <b>11,47,653.00</b> |

Bank balances

|                       |                    |
|-----------------------|--------------------|
| Bank's Name           | Amount (Rs.)       |
| - SBI Bank (Gen)      | 93,453.88          |
| - SBI-AP              | 4,988.00           |
| - SBI Bank T11 Burari | 7,572.22           |
| - SBI Bank T12 MKT    | 6,181.62           |
| - SBI Bank Mohali     | 3,602.35           |
| - SBI Bank IDU        | 1,376.40           |
| - SBI (CIC)           | 74,144.00          |
| - SBI-MHL             | 38,615.50          |
| - SBI-Creche          | 6,582.21           |
| - SBI Bank (GRC/NISD) | 2,93,143.54        |
| - SBI-FC              | 5,647.07           |
| - UBI Bank (Creche)   | 5,320.00           |
| - Uco Bank            | 6,540.00           |
| <b>Total</b>          | <b>5,47,166.79</b> |

SCHEDULE - D

|                       |                    |
|-----------------------|--------------------|
| Bank's Name           | Amount (Rs.)       |
| - SBI Bank (Gen)      | 93,453.88          |
| - SBI Bank (Gen)      | 4,988.00           |
| - SBI Bank (GRC/NISD) | 7,572.22           |
| - SBI Bank (IDU)      | 6,181.62           |
| - SBI Bank (T1-1)     | 3,602.35           |
| - SBI Bank (T1-2)     | 1,376.40           |
| - SBI Bank (Mohali)   | 74,144.00          |
| - SBI (CIC)           | 38,615.50          |
| - SBI-MHL             | 6,582.21           |
| - SBI-Creche          | 2,93,143.54        |
| - SBI-OR              | 5,647.07           |
| - SBI-FC              | 5,320.00           |
| - Uco Bank            | 6,540.00           |
| <b>Total</b>          | <b>5,47,166.79</b> |

SCHEDULE - F

|                       |                  |
|-----------------------|------------------|
| Bank's Name           | Amount (Rs.)     |
| - SBI Bank (Gen)      | 2,471.00         |
| - SBI Bank (GRC/NISD) | 1,252.00         |
| - SBI Bank (IDU)      | 2,661.00         |
| - SBI Bank (T1-1)     | 1,368.00         |
| - SBI Bank (T1-2)     | 1,718.00         |
| - SBI Bank (Mohali)   | 1,744.00         |
| - SBI (CIC)           | 4,605.00         |
| - SBI-MHL             | 1,661.00         |
| - SBI-OR              | 866.00           |
| - SBI-FC              | 150.00           |
| <b>Total</b>          | <b>18,296.00</b> |

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

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



**SAMARTH-The Professionals, New Delhi : 2023**  
Income & Expenditure Account Schedules

|  |                     |
|--|---------------------|
| <b>Target Intervention Project, Burari</b> |                     |
| Salaries                                   | Sch. : G            |
| Travel exp.                                | 1,88,000.00         |
| Documentation exp.                         | 2,10,800.00         |
| Honorariums                                | 4,000.00            |
| Office exp.                                | 5,80,000.00         |
| Program delivery cost                      | 80,020.00           |
| Rent                                       | 1,52,190.00         |
| Service related exp.                       | 1,80,000.00         |
| Grant written back                         | 67,710.00           |
|  | 24,327.00           |
| <b>Total</b>                               | <b>24,87,047.00</b> |

|  |                     |
|--|---------------------|
| <b>Target Intervention Project, Majnu ka tilia</b> |                     |
| Salaries   | Sch. : H            |
| Travel exp.  | 10,08,350.00        |
| Honorariums  | 1,11,450.00         |
| Documentation exp.                                 | 2,20,000.00         |
| Office exp.  | 4,000.00            |
| Program delivery cost                              | 82,500.00           |
| Rent   | 1,49,980.00         |
| Service related exp.                               | 1,80,000.00         |
| Grant written back                                 | 29,600.00           |
|  | 4,879.00            |
| <b>Total</b>                                       | <b>17,90,759.00</b> |

|  |                     |
|--|---------------------|
| <b>Target Intervention Project, Mohali (PSACS)</b> |                     |
| Salaries   | Sch. : I            |
| Honorariums  | 7,38,000.00         |
| Other Admin cost                                   | 4,00,000.00         |
| Program Delivery Cost                              | 40,504.50           |
| Rent   | 70,650.00           |
| Travel exp.  | 1,84,872.00         |
| Unspent grant                                      | 77,700.00           |
|  | 18,607.00           |
| <b>Total</b>                                       | <b>15,30,333.50</b> |

|                               |                     |
|-------------------------------|---------------------|
| <b>TI IDU Project Jagraon</b> |                     |
| Salaries                      | Sch. : J            |
| Travel exp.                   | 10,72,958.00        |
| Other Admin & Office exp.     | 1,56,813.00         |
| Clinic Services               | 2,27,438.36         |
| Program delivery cost         | 1,97,662.00         |
| Service related exp.          | 76,539.00           |
| Grant related assets          | 12,750.00           |
| Grant deducted by PSACS       | 5,000.00            |
|                               | 1,04,378.00         |
| <b>Total</b>                  | <b>18,53,538.36</b> |

|                              |                    |
|------------------------------|--------------------|
| <b>Crèche Centers</b>        |                    |
| Honorarium to Crèche Workers | Sch. : K           |
| Educational kits exp.        | 55,000.00          |
| Medical Kit exp.             | 2,000.00           |
| Supplementary Nutrition exp. | 2,000.00           |
|                              | 63,120.00          |
| <b>Total</b>                 | <b>1,22,120.00</b> |

|                        |                    |
|------------------------|--------------------|
| <b>General Project</b> |                    |
| Salaries               | Sch. : L           |
| Honorarium             | 3,30,000.00        |
| Printing exp.          | 25,000.00          |
| Office exp.            | 12,000.00          |
| Bank charge            | 14,950.00          |
| Rent                   | 1,197.22           |
| Water & Electricity    | 4,00,768.00        |
| Audit fee              | 8,040.00           |
|                        | 86,320.00          |
| <b>Total</b>           | <b>8,78,275.22</b> |

|  |                     |
|--|---------------------|
| <b>Crises Intervention Project (DCW)</b> |                     |
| - Salary to counselors                   | Sch. : M            |
| - Misc. expenses (Mobile, office exp.)   | 37,65,936.00        |
| - Reporting exp.                         | 2,40,294.00         |
| - Misc. expenses (Victim related)        | 2,40,000.00         |
| - Bank charge                            | 13,660.00           |
|  | 265.50              |
| <b>Total</b>                             | <b>42,60,155.50</b> |

|                                      |                     |
|--------------------------------------|---------------------|
| <b>Mobile Helpline Project (DCW)</b> |                     |
| Salary to counselors                 | Sch. : N            |
| Salary to drivers                    | 10,80,000.00        |
| Salary to reporting                  | 6,48,000.00         |
| Admin/Misc. expenses                 | 1,20,000.00         |
| POL Exp.                             | 1,20,196.00         |
| Bank charges                         | 2,52,047.00         |
|                                      | 88.50               |
| <b>Total</b>                         | <b>22,20,331.50</b> |

|   |                       |
|---|-----------------------|
| <b>Awareness &amp; Skill Development Program -NIS</b> |                       |
| Salary to coordinator                                 | Sch. : O              |
| Hon. to resource persons                              | 40,000.00             |
| Conveyance to organiser                               | 45,000.00             |
| IEC Materials exp.                                    | 30,000.00             |
| Refreshment & Lunch to participants                   | 42,720.00             |
| Painting, Essay, memento exp.                         | 1,20,750.00           |
| Rent training center                                  | 34,925.00             |
| Reporting & documentation exp.                        | 20,000.00             |
| Street plays exp.                                     | 64,850.00             |
| Training materials exp.                               | 24,000.00             |
|   | 71,000.00             |
|   | 88.50                 |
| <b>Total</b>  | <b>4,93,333.50</b>    |
| <b>Grand Total</b>                                    | <b>1,56,35,893.58</b> |

FOR APN & ASSOCIATES  
Chartered Accountants  
(CA Jitender Nath)  
Partner  
Place : New Delhi  
Date : 11.09.2023



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

**SECRETARY GENERAL**  
**SRM. VIDYARTHII**  
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 grants/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



Place : New Delhi  
Date : 11.09.2023

*Jai Prakash*  
TREASURER

**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

