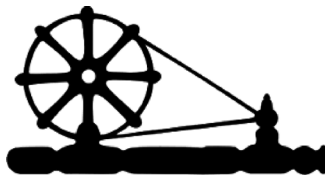


**GANDHI SMRITI
AND
DARSHAN SAMITI**

**ANNUAL ACCOUNTS AND AUDIT REPORT
2018-19**



GANDHI SMRITI AND DARSHAN SAMITI
RAJGHAT, NEW DELHI-110002

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Gandhi Smriti and Darshan Samiti for the year ended 31 March 2019

We have audited the attached Balance Sheet of the Gandhi Smriti and Darshan Samiti (GSDS) as at 31 March 2019, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20 (1) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted up to 2018-19. These financial statements are the responsibility of the GSDS's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transaction with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

- i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. The Balance Sheet, Income & Expenditure Account/Receipts & Payments Account dealt with by this report have been drawn up in the format approved by the Ministry of Finance.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the GSDS in so far as it appears from our examination of such books.
- iv. We further report that:

A. General

A.1 During 2018-19, GSDS invested the entire GPF accumulations of Rs. 221.86 lakh into term deposits, which was not in accordance with the investment pattern prescribed by the Ministry of Finance.

A.2 As per Schedule-10 of the Uniform Format of Accounts prescribed by the Ministry of Finance, each entity is to disclose the accounting policy in relation to investments both for long term & current investments. Audit noted that GSDS kept huge balances in two savings bank accounts, which yielded very low interest. Monthly closing balances of these bank accounts are given at **Annexure-II**. GSDS had no investment policy for the unspent balance lying in the bank account. In the absence of Short term FDRs, Auto Sweep Account, etc. for these balances; GSDS lost the opportunity to earn interest income over and above the interest being given by the bank on the saving accounts.

B. Other Persistent Irregularities: On the following audit comments, although featured in the previous years' reports, GSDS had not taken the remedial action:

B.1 As per the format approved by the Ministry of Finance to be adopted by the autonomous bodies, the financial statements were to be prepared on the accrual method of accounting. However, GSDS was maintaining the accounts on cash system of accounting. The schedule numbers were also not in conformity with the approved format.

B.2 An amount of Rs. 0.24 lakh was depicted as TDS recoverable on the Asset side of the Balance Sheet of GPF/CPF. This amount was also shown in the last year's Balance sheet. Audit noted that this amount pertained to TDS wrongly deducted by the Syndicate Bank. Despite being pointed out by audit, the GSDS could not recover this amount.

B.3 In the annual accounts of 2014-15, Sale proceeds of books, journals and subscription amounting to Rs. 8.43 lakh was shown which included amount of subscription of Rs. 3.55 lakh. However, as per the details provided to audit, subscription of Rs. 2.30 lakh only was received during the year 2014-15. The difference of Rs. 1.25 lakh needs to be reconciled as yet.

C. Grants-in-aid:

The grants-in-aid received from Ministry of Culture and utilization thereof for the year 2018-19 is given below:

| Particulars | Amount (Rs. in Lakh) |
|--|-----------------------------|
| Unspent balance of previous year | 68.23 |
| Grants in Aid received during the year | 1495.36 |
| Internal receipts during the year | 265.67 |
| Total available fund | 1829.26 |
| Less: Expenditure during the year | 1781.87 |
| Unspent balance | 47.39 |

Thus, GSDS had unspent balance of Rs. 47.39 lakh at the end of the financial year.

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India;

a. In so far as it relates to the Balance Sheet, of the state of affairs of the Gandhi Smriti and Darshan Samiti March 2019; and

b. In so far as it relates to Income and Expenditure Account of the *deficit* for the year ended on that date.

For and on behalf of C& AG of India

Place: New Delhi
Date: 17.9.2019

Director General of Audit
Central expenditure

Annexure

1. Adequacy of internal audit system

- Internal audit for the year 2018-19 was conducted by the Chartered Accountant.

2. Adequacy of Internal control System

- Annual accounts of GSDS have been prepared on cash basis instead of accrual basis.
- GSDS released an amount of Rs. 75,000/- to Jawahar Jyoti Bal Vikas Kendra (May 2012) for Gandhi Summer School. GSDS again made a double payment of Rs. 75,000/- to the same organization on 04.06.2012. The Samiti has not received any refund, UC or completion report from Jawahar Jyoti Bal Vikas Kendra as of 31.3.2019.
- The Management's response towards statutory audit was not effective as 23 audit paras for the period from 2005-06 to 2017-18 were outstanding.

In view of the above, the internal control system needs to be strengthened.

3. System of Physical verification of assets

- Physical verification of fixed assets has been conducted upto 2018-19.

4. System of Physical verification of inventory

- Physical verification of inventory has been conducted upto 2018-19.

5. Regularity in payment of statutory dues

- No payment over six months in respect of statutory dues was outstanding as on 31.03.2019.

Annexure
(to D.O. letter no. AMG-III/4-56/SAR/GSDS/2019-20/681 dated 17.9.2019)

1. As per the calculation of depreciation on land & building (schedule 8) in accounts of GSDS for the FY 2018-19 the total depreciation was shown as Rs. 6998837/- instead of Rs. 6989275 as detailed below:

(Amount in Rupees)

| WDV as at 01.04.2018 | Additions before 01.10.2018 | Additions after 01.10.2018 | Depreciation on addition after 01.10.2018 | Depreciation During the year | Total Depreciation on 31.03.2019 (As per Account) | Total depreciation should have been | Diff. |
|----------------------|-----------------------------|----------------------------|---|------------------------------|---|-------------------------------------|-------|
| A | B | C | D | E | F | | |
| 1,19,84,499 | 5,78,12,624 | 1,91,250 | 9,563 (5% of C) | 69,79,712 (10% of A+B) | 69,98,837 | 69,89,275 | 9,562 |

This resulted in understatement of Fixed Asset by Rs. 9562 and overstatement of Expenditure by the like amount.

2. Cheques amounting to Rs. 0.38 lakh pertaining to the period from December 2009 to December 2011 were not credited into bank and were depicted as pending clearance in the Bank Reconciliation Statement as of 31.03.2019. The cheques had become time barred. This has resulted in understatement of 'Sundry Debtors' and overstatement of 'Bank Balance' by Rs. 0.38 lakh. This issue was also reported in the previous year's report, however, no remedial action was taken by GSDS.

Annexure-II

(Refer comment at B.2 of the draft SAR)

A. Monthly closing balances of saving bank accounts

| Month | Syndicate Bank A/c No. 90432010031268 (Amount in Rs.) | State Bank of India A/c No. 10021675556 (Amount in Rs.) |
|--------------|--|--|
| April 2018 | 28,83,097 | 1,11,529 |
| May 2018 | 16,64,412 | 2,01,732 |
| June 2018 | 1,62,98,161 | 11,41,186 |
| July 2018 | 85,59,479 | 11,60,686 |
| Aug 2018 | 1,74,80,544 | 12,81,720 |
| Sept 2018 | 1,57,08,458 | 15,39,223 |
| Oct 2018 | 1,61,10,327 | 15,45,473 |
| Nov 2018 | 2,24,47,820 | 16,07,723 |
| Dec 2018 | 1,88,97,493 | 19,11,198 |
| Jan 2019 | 74,00,061 | 20,51,835 |
| Feb 2019 | 1,09,90,749 | 23,825 |
| March 2019 | 39,68,825 | 1,77,806 |

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(1)

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

| | Current Year | | Previous Year | |
|--|--------------|-------------------|-------------------|-------------------|
| | Schedule | 2018-19 | Schedule | 2017-18 |
| RECEIPTS : | | Rs | Rs | Rs |
| I. Opening Balance | | | | |
| a) Cash in hand (Imprest) | | 8,831 | 8,831 | 70,438,309 |
| Postage | | - | - | 87,064,966 |
| b) Bank Balance : | 11 | 5,472,519 | 7,413,683 | 2,353,875 |
| -Syndicate Bank | | 709,947 | - | - |
| -Syndicate Bank (Srijan) | | 342,980 | - | - |
| -Syndicate Bank (Aaum Trust)) | | 53,686,828 | - | - |
| -Syndicate Bank (Champaran) | | 631,619 | 6,460,854 | 10,303,304 |
| -State Bank of India | | - | - | - |
| II. Grants Received | | | | |
| a) From Govt. of India : | | | | |
| General | | 64,501,000 | 54,450,686 | 707,491 |
| North East | | 5,000,000 | 2,500,000 | 4,795,981 |
| Salaries | | 74,148,000 | 81,967,670 | 825,474 |
| CCA | | 4,796,000 | 10,495,924 | 3,708 |
| Swachh Bharat | | 1,091,000 | 1,125,000 | 1,796,303 |
| III. Interest Received | 19 | 706,028 | 791,707 | 41,926 |
| a) On Bank Deposits/Saving Bank(Net) | | 36,830 | - | 131,500 |
| b) Loans, advances etc | | - | - | - |
| IV. Other Income | | | | |
| 1. Electricity | | 144,039 | 118,676 | 5,285,665 |
| 2. Water | | 9,291 | 7,125 | 15,637,623 |
| 3. House Rent | | 210,393 | 107,839 | 66,174 |
| 4. Sale of books/Subscriptions | | 6,410 | 71,306 | 150,000 |
| 5. Sale of Condemed Goods | | - | - | 392,000 |
| 6. Misc. Receipts | | 4,650,750 | 3,727,618 | 105,000 |
| 7. Collection from education centre | | - | - | - |
| 8. Khadi sales | | - | 126,514 | - |
| 9. Saksham Sale | | - | 10,412 | 34,666 |
| V. Any Other Receipts | | | | |
| Recoveries / Adjustments : | | | | |
| a) Recoveries | | | | |
| i) GPF/CPF | | 4,777,500 | 4,570,767 | 3,849,969 |
| ii) G.I | | 3,276 | 3,708 | 49,000 |
| iii) LIC | | 844,547 | 825,474 | 492,492 |
| iv) Income Tax | | 1,998,105 | 1,796,303 | 26,600 |
| v) CGHS | | 152,925 | 159,950 | 16,548 |
| vi) Others- Staff Loan | | 96,400 | 217,050 | 9,600 |
| vii) New Pension-NSDL | | 1,119,403 | 707,491 | 244,277 |
| viii) Temporary Loan | | 255,763 | - | 243,996 |
| RECEIPTS TOTAL | | 11,119,403 | 11,119,403 | 11,119,403 |
| PAYMENTS : | | Rs | Rs | Rs |
| I. Expenses | | | | |
| a) Establishment Exp. | 24 | 82,610,208 | 82,610,208 | 70,438,309 |
| b) Administrative Exp. | 25 | 75,862,772 | 75,862,772 | 87,064,966 |
| c) North East Prog | | 2,694,300 | 2,694,300 | 2,353,875 |
| II.Expenditure on fixed Assets & Capital Work-in-progress | | | | |
| a) Purchase of Fixed Assets | | 3,763,025 | 3,763,025 | 10,303,304 |
| b) Books for library | | 6,411 | 6,411 | - |
| III. Other Payments Remittances & Advances | | | | |
| i) New Pension-NSDL | | 1,119,403 | 1,119,403 | 707,491 |
| ii) GPF/CPF | | - | - | 4,795,981 |
| iii) LIC | | 844,547 | 844,547 | 825,474 |
| iv) GI | | 3,276 | 3,276 | 3,708 |
| v) Income Tax | | 1,998,105 | 1,998,105 | 1,796,303 |
| v) LTC Advance Payment | | 213,822 | 213,822 | 41,926 |
| vii) Adv. General | | 226,750 | 226,750 | 131,500 |
| viii) Advance to Employees | | 470,000 | 470,000 | - |
| ix) Adv-for Prog | | 1,911,242 | 1,911,242 | 5,285,665 |
| x) Advance Deposit With CPWD | | 9,960,649 | 9,960,649 | 15,637,623 |
| xi) Champaran Payments | | 185,336.00 | 185,336.00 | 66,174 |
| xii) Security deposit | | - | - | 150,000 |
| xiii) Adv. to Volunteers | | - | - | 392,000 |
| xiv) Postage Advance | | 95,000 | 95,000 | 105,000 |
| IV. Payment of Liability | | | | |
| i) Sundry Creditors | | - | - | 34,666 |
| ii) Security Deposit Returned | | - | - | - |
| V. Srijan Section | | | | |
| i) Srijan Purchases | | 3,088,296 | 3,088,296 | 3,849,969 |
| ii) Advance General | | 85,000 | 85,000 | 49,000 |
| iii) Purchase of Fixed Assets | | - | - | 492,492 |
| iv) Maintenance and Repairs | | - | - | 26,600 |
| v) Programme Expense | | - | - | 16,548 |
| vi) Srijan Training Expense | | - | - | 9,600 |
| vii) Purchase of Books | | 1,407,756 | 1,407,756 | 244,277 |
| viii) Skill Development Expense | | 559,159 | 559,159 | 243,996 |
| PAYMENTS TOTAL | | 11,119,403 | 11,119,403 | 11,119,403 |

(2)

| Schedule | Current Year | | Previous Year | | Schedule | Current Year | | Previous Year | |
|---|--------------------|--------------------|--------------------|--------------------|------------------------------------|--------------------|--------------------|--------------------|--------------------|
| | 2018-19 | 2017-18 | 2018-19 | 2017-18 | | 2018-19 | 2017-18 | 2018-19 | 2017-18 |
| ix) KV/C | 1,150,921 | - | - | - | ix) Bank Charges | 12,342 | 12,342 | 3,463 | 3,463 |
| x) IGNOU | 2,035,906 | - | - | - | x) Allowances & Bonus | 35,994 | 35,994 | - | - |
| xi) CPWD Advance Recovery | 8,658,097 | 12,861,853 | 12,861,853 | 12,861,853 | xi) GST Paid | 102,783 | 102,783 | - | - |
| xii) Salary & Wages Recovery | 725,286 | 226,214 | 226,214 | 226,214 | xii) Medical Reimbursement/CGHS | - | - | 23,142 | 23,142 |
| xiii) Recovery of postage advance to Deptt. Of Post | 200,000 | - | - | - | xiii) Sundry Exps | 1,700 | 1,700 | - | - |
| | | | | | xiv) Vegetable Cultivation Exps | 15,863 | 15,863 | - | - |
| b) Adjustment | | | | | VI. Aaum Trust | | | | |
| i) Adv. General | - | 310,321 | 310,321 | 310,321 | i) Salary & Wages | 524,642 | 524,642 | 843,782 | 843,782 |
| ii) Adv. Programme | 2,886,610 | 4,258,297 | 4,258,297 | 4,258,297 | ii) TA/DA | - | - | 19,397 | 19,397 |
| iii) Employees Adv (HBA) | - | - | - | - | iii) Programme Travel | - | - | 179,735 | 179,735 |
| v) LTC Recoveries | 213,822 | 58,243 | 58,243 | 58,243 | iv) Bank Charges | 111 | 111 | 1,001 | 1,001 |
| vi) Corpus Fund Adjustment | - | - | - | - | v) Programme Exps | 10,000 | 10,000 | - | - |
| vii) Security Deposits Tenders | - | - | - | - | VII. Champaran Section | | | | |
| viii) NA | - | 12,500,000 | 12,500,000 | 12,500,000 | i) Commemoration Exp | - | - | 700,058 | 700,058 |
| VI. Srijan Section | | | | | ii) Bank Charges | - | - | 236 | 236 |
| i) Advance General Recovery | - | 24,000 | 24,000 | 24,000 | iii) Staff Advance | - | - | 360,000 | 360,000 |
| ii) Sale of Khadi | 3,676,053 | 3,309,841 | 3,309,841 | 3,309,841 | iv) CPWD Advance | 2,326,986 | 2,326,986 | 5,673,014 | 5,673,014 |
| iii) Sale of Books | 368,198 | 200,501 | 200,501 | 200,501 | v) Sulabh School & Sanitation Club | - | - | 2,531,783 | 2,531,783 |
| iv) Saksham Sale | - | 11,012 | 11,012 | 11,012 | vi) Grant refunded | 8,553,750 | 8,553,750 | - | - |
| v) GIA Skill Development | 698,776 | 452,154 | 452,154 | 452,154 | vii) Satyagrah Mandap exps | 8,000,000 | 8,000,000 | - | - |
| vi) Bank Interest | 51,716 | 15,802 | 15,802 | 15,802 | viii) Advance to Contractors | 2,000,000 | 2,000,000 | - | - |
| VII. Aaum Trust | | | | | ix) Insignia | 2,789,923 | 2,789,923 | - | - |
| i) Grant Received | 190,233 | 1,375,000 | 1,375,000 | 1,375,000 | x) Interpretation Centre Exps | 2,689,774 | 2,689,774 | - | - |
| ii) Bank Interest | 4,067 | 11,895 | 11,895 | 11,895 | VIII. Closing Balance | | | | |
| VIII Champaran Section | | | | | a) Cash in hand (Imprest) | - | - | 8,831 | 8,831 |
| i) Grant in Aid Champaran | 7,818,750 | 62,858,014 | 62,858,014 | 62,858,014 | b) Bank Balance : | 5,522 | 5,522 | - | - |
| ii) Bank Interest | 1,567,871 | 27,731 | 27,731 | 27,731 | -Syndicate Bank A/c No.31268 | - | - | 3,968,825 | 3,968,825 |
| iii) Advance from GSDS | 185,336 | 66,174 | 66,174 | 66,174 | -State Bank of India | 177,806 | 177,806 | 5,472,519 | 5,472,519 |
| iv) Staff Advance | 260,000 | - | - | - | -Srijan Bank (Syndicate) | 586,927 | 586,927 | 631,619 | 631,619 |
| v) CPWD Recovery | 8,000,000 | - | - | - | -Aaum Trust (Syndicate) | 2,527 | 2,527 | 709,947 | 709,947 |
| | | | | | -Champaran Bank (Syndicate) | - | - | 342,980 | 342,980 |
| Total | 264,092,026 | 276,231,640 | 276,231,640 | 276,231,640 | Total | 264,092,026 | 264,092,026 | 276,231,640 | 276,231,640 |

Sd/-
O.S. (I/C)Sd/-
ACCOUNT OFFICER (I/C)Sd/-
ADMINISTRATIVE OFFICERSd/-
DIRECTORPlace : New Delhi
Date : 07.06.2019

(3)

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 24: FORMING PART OF RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

| <u>SCHEDULE 24- ESTABLISHMENT EXPENSES</u> | Current Year 2018-19 | Previous Year 2017-18 |
|--|-------------------------|--------------------------|
| | Rs | Rs |
| a) Salaries and Wages | 51,317,145.00 | 45,517,910.00 |
| b) Allowance and Bonus | 1,302,345.00 | 1,356,528.00 |
| c) Samiti Contribution to NPS/GPF | 6,275,880.00 | 707,491.00 |
| d) Contribution to CGHS/Medical Reimbursement | 905,940.00 | 984,563.00 |
| e) Expenses on Employee's Retirement and Terminal Benefits | 3,820,950.00 | 5,258,565.00 |
| f) Pension | 17,685,612.00 | 15,926,543.00 |
| g) Contribution to Provident Fund | - | - |
| h) Other: LTC | 393,914.00 | 148,698.00 |
| Tuition Fee | 531,481.00 | 410,708.00 |
| TA/DA/Leave Encashment | 376,941.00 | 127,303.00 |
| i) CGHS Govt. Contribution for staff benefit | - | - |
| Total | 82,610,208.00 | 70,438,309.00 |

Sd/-
O.S. (I/C)

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 07.06.2019

(4)

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 25: FORMING PART OF RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

| | Current Year | | Previous Year | |
|---|---------------------|--|----------------------|--|
| | 2018-19 | | 2017-18 | |
| | Rs | | Rs | |
| a) Purchase of Books NewsPapers and Periodicals | 142,516.00 | | 37,248.00 | |
| b) Electricity and Power | 10,417,390.00 | | 8,879,567.00 | |
| c) Water Charges | 6,547,975.00 | | 5,894,303.00 | |
| d) Insurance | 14,384.00 | | 28,594.00 | |
| e) Repairs and Maintenance | 6,841,788.00 | | 7,597,215.00 | |
| f) Sanitation | 511,692.00 | | 621,439.00 | |
| g) Property Tax | 136,323.00 | | - | |
| h) Vehicle Running and Maintenance | 950,940.00 | | 880,379.00 | |
| i) Telephone and Communication Charges | 197,829.00 | | 205,096.00 | |
| j) Printing and Stationary | 665,569.00 | | 744,148.00 | |
| k) Travelling and Conveyance Expenses | 15,648.00 | | 28,675.00 | |
| l) Auditor's Remuneration | 188,555.00 | | 335,661.00 | |
| m) Professional Charges: Legal Expenses | 359,850.00 | | 121,325.00 | |
| n) Programmes Advertisement and Publicity | 2,301,049.00 | | 810,709.00 | |
| o) Fee & Honorarium | 593,771.00 | | 1,152,261.00 | |
| p) Bank Charges | 20,063.00 | | 28,441.00 | |
| q) Others: | | | | |
| (i) Misc Expenses | 108,793.00 | | 116,274.00 | |
| (ii) Uniform & Liveries | 120,160.00 | | 129,718.00 | |
| r) Purchase of Books | - | | 348,776.00 | |
| <u>Programme's/Scheme :</u> | | | | |
| (i) Regular and Special Programmes, Exhibitions, National and | | | | |

(5)

| | | |
|--|----------------------|----------------------|
| children programmes | 32,112,926.00 | 43,274,990.00 |
| (ii) Development of Gandhi Smriti and Gandhi Darshan Complexes | - | - |
| (iii) Expenses of Photo Unit | - | - |
| (iv) Strengthening of Samiti's administrative infrastructure | | |
| a) Salary & Allowance | - | - |
| b) Tuition Fee | - | - |
| c) Security Guards | 8,161,563.00 | 8,823,160.00 |
| d) CADAM (Safai Sewak) | - | - |
| (v) TA/DA/Leave Encashment | - | 580,882.00 |
| (vi) Publication of literature | 232,051.00 | 462,422.00 |
| (vii) Exhibition Expenses | - | 535,267.00 |
| viii) Postage Expenses | 233,972.00 | 28,943.00 |
| ix) Skill Development Expense | - | 100,286.00 |
| x) Horticulture Expenses | 4,987,965.00 | 4,583,187.00 |
| xi) Swachh Bharat Expense | - | 716,000.00 |
| | | - |
| Total | 75,862,772.00 | 87,064,966.00 |

Sd/-
O.S. (I/C)

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 07.06.2019

(6)

GANDHI SMRITI & DARSHAN SAMITI
 RAJGHAT, NEW DELHI - 110002
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

| | Schedule | Current Year 2018-19 | Previous Year 2017-18 |
|---|----------|--------------------------------|--------------------------|
| | | Rs. | Rs. |
| <u>INCOME</u> | | | |
| Income from Sales/Services | 14 | 9,400,187 | 7,976,448 |
| Grants/Subsidies | 15 | 146,616,323 | 147,308,012 |
| Fees/Subscriptions | 16 | - | - |
| Income from Investments | 17 | - | - |
| Income from Royalty, Publication etc. | 18 | - | - |
| Interest earned | 19 | 794,574 | 807,509 |
| Other Income | 20 | 210,393 | 107,839 |
| Increase / Decrease in Stock of Finished Goods | 21 | 5,028,284 | 1,231,600 |
| | | 162,049,761 | 157,431,408 |
| | | Total-A | |
| | | Total Plan and Non Plan | |
| <u>EXPENDITURE</u> | | | |
| Establishment Expenses | 22 | 77,679,783 | 70,663,523 |
| Other Administrative Expenses etc. | 23 | 75,213,413 | 89,233,090 |
| Depreciation/Deletion | 8 | 10,675,010 | 4,920,875 |
| (net total at the year end corresponding to Sch. 8) | | | |
| Srijan Section Expenses | | 5,247,035 | 4,294,453 |
| | | 168,815,241 | 169,111,941 |
| | | Total-B | |
| | | Total Plan and Non Plan | |
| Balance being excess of Income over Expenditure (A-B) | | -6,765,480 | -11,680,533 |
| Transfer to CCA from own sources | | -945,898 | -1,000 |
| Total Plan+Non-Plan excess income over expenditure/ (excess expenditure over income) | | -7,711,378 | -11,681,533 |
| Balance being cost of Assets to Capital fund/Reserve | | | |
| Significant Accounting Policies | 26 | | |
| Contingent Liabilities and Notes on Accounts | 27 | | |

Sd/-
O.S. (I/C)

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 07.06.2019

(7)

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE- 14 & 15: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

| | Current Year 2018-19 | Previous Year 2017-18 |
|---|-------------------------|--------------------------|
| | Rs. | Rs. |
| SCHEDULE 14 - INCOME FROM SALES/SERVICES | | |
| 1 Income from Sales | | |
| a) Sales of Finished Goods: | - | - |
| Sale proceeds of books, Journal, Sales of Photos & Subscription | 6,410 | 71,306 |
| b) Books sale at Gandhi Smriti | 368,198 | - |
| c) Srijan Sales (Khadi, Books, Saksham) | 3,676,053 | 3,521,354 |
| d) Srijan Skill Development | 698,776 | 452,154 |
| e) Khadi sales at Gandhi Smriti | - | 126,514 |
| f) Saksham Sale | - | 10,412 |
| g) Gift of Books | - | 67,090 |
| 2 Other (specify) Misc. Receipts | | |
| a) Miscellaneous Receipts | 4,650,750 | 3,727,618 |
| Total | 9,400,187 | 7,976,448 |

| | Current Year 2018-19 | Previous Year 2017-18 |
|---|-------------------------|--------------------------|
| SCHEDULE 15 - GRANTS/SUBSIDIES (Irrevocable grants & subsidies received) | | |
| | Rs. | Rs. |
| 1 Central Government: | | |
| Unspent Opening Balance of Last Year | 6,609,881 | 13,874,537 |
| Received During the Year for : | | |
| - North East - | 5,000,000 | 2,500,000 |
| - General Programme - | 64,501,000 | 57,075,686 |
| - Swachh Bharat | 1,091,000 | 1,125,000 |
| -Salaries - | 74,148,000 | 81,967,670 |
| | 151,349,881 | 156,542,893 |
| Less: Refund of unspent balance of General Programme Grant | - | 2,625,000 |
| Less: Unspent balance of the year transfer to Balance Sheet | 4,733,558 | 6,609,881 |
| | 146,616,323 | 147,308,012 |
| 2 State Government (s) | - | - |
| 3 Government Agencies (NCERT) | - | - |
| 4 Institutions/Welfare Bodies | - | - |
| 5 International Organisation | - | - |
| 6 Other (Specify) UNICEF | - | - |
| | Total | 146,616,323 |
| | 146,616,323 | 147,308,012 |
| | Sd/- O.S. (I/C) | Sd/- O.S. (I/C) |
| | ACCOUNT OFFICER (I/C) | ADMINISTRATIVE OFFICER |
| | Sd/- | Sd/- |
| | DIRECTOR | DIRECTOR |

Place : New Delhi
Date : 07.06.2019

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE- 16 & 17: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

| | Current Year 2018-19 | Previous Year 2017-18 |
|--|------------------------------|--------------------------|
| SCHEDULE 16 INCOME FROM FEES/SUBSCRIPTIONS | | |
| 1 | Rs. - | Rs. - |
| 2 | - | - |
| 3 | - | - |
| 4 | - | - |
| 5 | - | - |
| Total | - | - |
| Note: Accounting policies towards each item are to be disclosed | | |
| SCHEDULE 17: INCOME FROM INVESTMENTS: | | |
| (Income on investment from Earmarked/Endowment Funds transferred to Funds) | | |
| 1 | Interest | - |
| a) | On Government Securities | - |
| b) | Other Bonds/Debentures | - |
| 2 | Dividends | - |
| a) | On Shares | - |
| b) | Other Mutual Fund Securities | - |
| 3 | Rent | - |
| Others (Specify) | - | - |
| Total | - | - |
| Transferred to Earmarked / Corpus Funds | | |
| Total | - | - |

Sd/-
O.S. (I/C)

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 07.06.2019

(10)

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE-18 & 19: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

| | Current Year 2018-19 | Previous Year 2017-18 |
|---|-------------------------|--------------------------|
| | Rs. | Rs. |
| <u>SCHEDULE 18 - INCOME FROM ROYALTY, PUBLICATION ETC.</u> | | |
| 1 Income from Royalty | - | - |
| 2 Income from Publications | - | - |
| 3 Others (specify): | - | - |
| Total | - | - |

SCHEDULE 19 - INTEREST EARNED

| | | |
|--|----------------|----------------|
| 1) On Term Deposits with Scheduled Banks: | | |
| a) With Non-Scheduled Banks | - | - |
| b) With Institutions | - | - |
| c) Others | - | - |
| 2) On Bank Deposit | | |
| d) With Scheduled Banks | 757,744 | 807,509 |
| e) With Non-Scheduled Banks | - | - |
| f) With Institutions | - | - |
| g) Others | - | - |
| 3) On Loans | | |
| h) Employees/Staff | 36,830 | - |
| i) Others | - | - |
| 4) Interest on Debtors and Other Receivables | - | - |
| Total | 794,574 | 807,509 |

Sd/-
O.S. (I/C)

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 07.06.2019

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE-20 & 21: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

| | Current Year 2018-19 | Previous Year 2017-18 |
|---|----------------------------|--------------------------|
| <u>SCHEDULE 20 - OTHER INCOME</u> | | |
| 1 | House rent received | 210,393 |
| Total | | 210,393 |
| <u>SCHEDULE 21 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS</u> | | |
| a) | Closing stock | Rs. |
| | Store and Spares | 1,135,893 |
| | Finished Goods (Books) | 2,461,176 |
| | Work-in-progress | - |
| | Khadi Clothes | 2,212,146 |
| 10,837,499 | | 5,809,215 |
| b) | Less: Opening Stock | |
| | Store and Spares | 1,380,432 |
| | Finished Goods (Books) | 2,706,699 |
| | Work-in-progress | - |
| | Khadi Clothes | 490,484 |
| 5,809,215 | | 4,577,615 |
| 5,028,284 | | 1,231,600 |
| Net Increase / (Decrease) (a-b) | | |

Sd/- O.S. (I/C) ACCOUNT OFFICER (I/C) Sd/- ADMINISTRATIVE OFFICER Sd/- DIRECTOR

Place : New Delhi
Date : 07.06.2019

(12)

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE-22: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

| | Current Year 2018-19 | Previous Year 2017-18 |
|---|-------------------------|--------------------------|
| <u>SCHEDULE 22 - ESTABLISHMENT EXPENSES</u> | | |
| | Rs. | Rs. |
| a) Salaries and Wages | 51,317,145 | 45,517,910 |
| b) Allowance and Bonus | 1,302,345 | 1,356,528 |
| c) Contribution to Pension NPS | 1,119,403 | 707,491 |
| d) Contribution to Provident Fund - Interest | 378,977 | 225,214 |
| e) Medical Reimbursement | 637,471 | 984,563 |
| f) Expenses on Employees Retirement and Terminal Benefits | 3,820,950 | 5,258,565 |
| g) Pension | 17,685,612 | 15,926,543 |
| h) Others: | | |
| LTC | 393,914 | 148,698 |
| Tuition Fee | 531,481 | 410,708 |
| TA/DA/Leave Encashment | 376,941 | 127,303 |
| Group Insurance | - | - |
| i) CGHS Govt. Contribution | 115,544 | - |
| | Total | 70,663,523 |

Sd/- O.S. (I/C) ACCOUNT OFFICER (I/C) Sd/- ADMINISTRATIVE OFFICER Sd/- DIRECTOR

Place : New Delhi
Date : 07.06.2019

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE-23: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

| | Current Year 2018-19 | Previous Year 2017-18 |
|---|-------------------------|--------------------------|
| | Rs. | Rs. |
| <u>SCHEDULE 23 - OTHER ADMINISTRATIVE EXPENSES ETC.</u> | | |
| a) Purchase of News Papers and Periodicals | 142,516 | 37,248 |
| b) Electricity and power | 9,534,785 | 8,753,766 |
| c) Water Charges | 5,711,735 | 5,894,303 |
| d) Insurance | 14,384 | 28,594 |
| e) Repairs and maintenance of assets | 6,798,797 | 7,597,215 |
| f) Sanitation | 511,692 | 621,439 |
| g) Property Tax | 136,323 | - |
| h) Vehicle Running and Maintenance | 950,940 | 880,379 |
| i) Telephone and Communication Charges | 197,829 | 205,096 |
| j) Printing and Stationary | 665,569 | 744,148 |
| k) Travelling and Conveyance Expenses | 15,648 | 28,675 |
| l) Auditors' Remuneration | 188,555 | 335,661 |
| m) Professional Charges: Legal Expenses | 359,850 | 121,325 |
| n) Programmes Advertisement and Publicity | 2,301,049 | 810,709 |
| o) Fee and Honorarium | 593,771 | 1,152,261 |
| p) Bank charges | 20,063 | 28,441 |
| q) LTC | - | - |
| r) Others: (i) Misc. Expenses | 108,793 | 116,274 |
| (ii) Uniform & Liveries | 120,160 | 129,718 |
| s) Purchase of Books and khadi material | - | 448,776 |
| Implementation of programmes/Schemes | | |
| (i) Regular and Special Programmes exhibition, National and Children programmes | 30,965,788 | 43,274,990 |
| (ii) Development of Gandhi Smriti and Darshan Complexes | - | - |

(14)

| | | | | |
|--------|---|-------------------|-------------------|---|
| (iii) | Expenses of Photo Unit | - | - | - |
| (iv) | Strengthening of Samiti's administrative infrastructure | - | - | - |
| | a) Salary & Allowance | - | - | - |
| | b) Tuition Fee | - | - | - |
| | c) Security Guards | 6,579,740 | 8,663,210 | |
| | d) CADAM (Safai Sewak) | - | - | - |
| (v) | Contribution to CGHS/Medical Reimbursement | - | - | - |
| (vi) | Samiti Contribution to NPS | - | - | - |
| (vii) | TA/DA/Leave Encashment | 686,879 | 580,882 | |
| (viii) | Publication of Literature | 232,051 | 462,422 | |
| (ix) | North East Prog | 2,694,300 | 2,353,875 | |
| (x) | International Centre for Gandhian Studies & Research | - | - | - |
| (xi) | National Gandhi fellowship | - | - | - |
| (xii) | Exhibition Expenses | 460,259 | 535,267 | |
| (xiii) | Postage | 233,972 | 28,943 | |
| (xiv) | Skill Development Expenses | - | 100,286 | |
| (xv) | Horticulture Expenses | 4,987,965 | 4,583,187 | |
| (xvi) | Swachh Bharat Expenses | - | 716,000 | |
| | Total | 75,213,413 | 89,233,090 | |

Sd/-
O.S. (I/C)

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 07.06.2019

(15)

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
BALANCE SHEET AS AT 31ST MARCH, 2019

| Schedule | As At 31.03.2019 | As At 31.03.2018 |
|--|---------------------|---------------------|
| | Rs. | Rs. |
| CORPUS/CAPITAL FUND AND LIABILITIES | | |
| Corpus / Capital Fund | 116,419,243 | 62,548,561 |
| Reserve and Surplus | 2,176,666 | 204,204 |
| Earmarked /Endowment Funds | 47,009,369 | 59,996,648 |
| Secured Loans & Advances | - | - |
| Unsecured Loans & Borrowings | - | - |
| Deferred Credit Liabilities | - | - |
| Current Liabilities & Provisions | 5,371,227 | 7,251,052 |
| Total | 170,976,505 | 130,000,465 |
| ASSETS | | |
| Fixed Assets | 91,282,595 | 40,375,545 |
| Investments - from Corpus Fund | - | - |
| Investments - Other : GPF/CPF | - | - |
| Current Assets , Loans , Advances etc.. | 79,693,910 | 89,624,920 |
| Miscellaneous Expenditure | - | - |
| (to the extent not written Off or adjusted) | - | - |
| Expenditure on Grant, Subsidies Etc. | - | - |
| Interest etc. | - | - |
| Total | 170,976,505 | 130,000,465 |
| Significant Accounting Policies | 26 | |
| Contingent Liabilities and Notes on Accounts | 27 | |

Sd/- O.S. (I/C) ACCOUNT OFFICER (I/C) Sd/- ADMINISTRATIVE OFFICER Sd/- DIRECTOR

Place : New Delhi
Date : 07.06.2019

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 1: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

| | As At 31.03.2019 Rs. | As At 31.03.2018 Rs. |
|--|----------------------------|----------------------------|
| SCHEDULE 1 - CORPUS/CAPITAL FUND | | |
| CAPITAL FUND | | |
| Balance as at the beginning of the year | 62,548,561 | 63,433,298 |
| Less : Unspent balance of previous year transferred to Income & expdt. Account | - | - |
| Add: Fixed Assets Purchased | 3,769,436 | 10,796,796 |
| | 66,317,997 | 74,230,094 |
| Add: Prior Period Error | | |
| i)Capitalization of expenditure on Upgradation of Gandhi Smriti and Darshan samiti in 15-16 & 16-17 earlier wrongly shown as expenditure | 68,547,679 | - |
| ii)Less: Depreciation on capital expenditure on upgradation of Gandhi Smriti and Darshan Samiti for 16-17&17-18 | -10,735,055 | - |
| | 57,812,624 | - |
| Add : Balance of net Income / (Expenditure) transferred from Income & Expenditure Account | -7,711,378 | -11,681,533 |
| Total | 116,419,243 | 62,548,561 |

| | | | |
|--------------------|-------------------------------|--------------------------------|------------------|
| Sd/- O.S. (I/C) | Sd/- ACCOUNT OFFICER (I/C) | Sd/- ADMINISTRATIVE OFFICER | Sd/- DIRECTOR |
|--------------------|-------------------------------|--------------------------------|------------------|

Place : New Delhi
Date : 07.06.2019

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 2: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH ,2019

| SCHEDULE - 2 RESERVES AND SURPLUS: | As At 31.03.2019 Rs. | As At 31.03.2018 Rs. |
|--|-------------------------------------|-------------------------------------|
| 1. Capital Reserve | | |
| As per last Account | 204,204 | 504,076 |
| Addition during the year | 4,796,000 | 10,495,924 |
| | <u>5,000,204</u> | <u>11,000,000</u> |
| Add: Transferred from own sources | 945,898 | 1,000 |
| | <u>5,946,102</u> | <u>11,001,000</u> |
| Less: Capital Assets acquired | 3,769,436 | 10,796,796 |
| | <u>2,176,666</u> | <u>204,204</u> |
| 2. Revaluation Reserve | | |
| As per last Account | - | - |
| Addition during the year | - | - |
| Less: Deductions during the year | - | - |
| 3. Special Reserve | | |
| As per last Account | - | - |
| Addition during the year | - | - |
| Less: Deductions during the year | - | - |
| 4. General Reserve: | | |
| As per last Account: Accumulated Excess of Income over Expenditure | - | - |
| Add: Addition during the year i.e. Excess of Income over Expenditure during the year | - | - |
| Less: Deductions during the year i.e. Excess of Expenditure over Income | - | - |
| Total | 2,176,666 | 204,204 |

Sd/-
O.S. (I/C)

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 07.06.2019

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 3: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

| | As At 31.03.2019 | As At 31.03.2018 |
|--|---------------------|---------------------|
| SCHEDULE - 3: EARMARKED/ENDOWMENT FUNDS : | | |
| i) COMMEMORATION OF CENTENARY OF CHAMPARAN SATYAGRAHA | | |
| a) Opening balance of the funds | 59,653,668 | - |
| b) Addition to the funds during the year | 7,818,750 | 62,858,014 |
| - Donation/Grants | 1,567,871 | 27,731 |
| - Interest Received | 69,040,289 | 62,885,745 |
| Utilisation/expenditure towards objectives of funds | | |
| a) Commemoration Exp | - | 700,058 |
| b) Bank charges | - | 236 |
| c) Sulabh School & Sanitation Club | - | 2,531,783 |
| d) Satyagraha Mandap Expenses | 8,000,000 | - |
| e) Insignia Expenses | 2,789,923 | - |
| f) Interpretation Expenses | 2,689,774 | - |
| | 13,479,697 | 3,232,077 |
| Refund of grant | 8,553,750 | - |
| | 22,033,447 | 3,232,077 |
| Total | 47,006,842 | 59,653,668 |
| Balance as on March 31st | | |
| ii) AAUM TRUST PROJECT | | |
| Opening Balance of Fund | 342,980 | - |
| a) Opening balance of the funds | - | - |
| b) Addition to the funds during the year | 190,233 | 1,375,000 |
| - Donation/Grants | 4,067 | 11,895 |
| - Interest Received | 537,280 | 1,386,895 |
| Utilisation/expenditure towards objectives of funds | | |
| a) Salaries & Wages | 524,642 | 843,782 |
| b) TA/DA | - | 19,397 |
| c) Programme Travel | - | 179,735 |
| d) Programme Exps | 10,000 | - |
| e) Bank Charges | 111 | 1,001 |
| | 534,753 | 1,043,915 |
| Total | 2,527 | 342,980 |
| Balance as on March 31st | 47,009,369 | 59,996,648 |
| Total (i+ii) | | |

Sd/-
O.S. (I/C)

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 07.06.2019

GANDHI SMRITI & DARSHAN SAMITI
 RAJGHAT, NEW DELHI - 110002

SCHEDULE - 4,5& 6 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

SCHEDULE 4 : SECURED LOANS AND BORROWINGS:

| | As At 31.03.2019 Rs. | As At 31.03.2018 Rs. |
|------------------------------------|----------------------------|----------------------------|
| 1. Central Government | - | - |
| 2. State Government (Specify) | - | - |
| 3. Financial Institutions | - | - |
| 4. Banks | - | - |
| 5. Other Institutions and Agencies | - | - |
| 6. Debentures and Bonds | - | - |
| 7. Others (Specify) | - | - |
| Total | - | - |

SCHEDULE 5 : UNSECURED LOANS AND BORROWINGS

| | | |
|------------------------------------|---|---|
| 1. Central Government | - | - |
| 2. State Government (Specify) | - | - |
| 3. Financial Institutions | - | - |
| 4. Banks | - | - |
| Term Loans | - | - |
| Other Loan (Specify) | - | - |
| 5. Other Institutions and Agencies | - | - |
| 6. Debentures and Bonds | - | - |
| 7. Fixed Deposits | - | - |
| 8. Gandhi Smriti | - | - |
| Total | - | - |

SCHEDULE 6 - DEFERRED CREDIT LIABILITIES

| | | |
|---|---|---|
| a) Acceptances secured by hypothecation of capital equipment and other assets | - | - |
| b) Others | - | - |
| Total | - | - |

Note : Amounts due within one year

| | | |
|--------------------|-------------------------------|--------------------------------|
| Sd/- O.S. (I/C) | Sd/- ACCOUNT OFFICER (I/C) | Sd/- ADMINISTRATIVE OFFICER |
| | | Sd/- DIRECTOR |

Place : New Delhi
 Date : 07.06.2019

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 7 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

SCHEDULE 7: CURRENT LIABILITIES AND PROVISIONS :

| | As At 31.03.2019 Rs. | As At 31.03.2018 Rs. |
|--------------------------------------|----------------------------|----------------------------|
| A. CURRENT LIABILITIES | | |
| 1. Acceptances | - | - |
| 2. Sundry Creditors | - | 3,502 |
| a) For Goods | | |
| b) Others/Outstanding | | |
| 3. Security Deposit | 637,669 | 637,669 |
| d) G.I Remittance Payable | - | - |
| e) Stale Cheque | - | - |
| 3. Advance Received | - | - |
| 4. Interest accrued but not due on | - | - |
| a) Secured loans/borrowings | - | - |
| b) Unsecured loans/borrowings | - | - |
| 5. Statutory Liabilities | - | - |
| a) Overdue | - | - |
| b) Others: Income Tax Remittance | - | - |
| 6. Other current Liabilities: | 4,733,558 | 6,609,881 |
| a) Unspent balance of Grant Received | | |
| Total- A | 5,371,227 | 7,251,052 |
| B. PROVISIONS | | |
| 1. For Taxation | - | - |
| 2. Gratuity | - | - |
| 3. Superannuation/Pension | - | - |
| 4. Accumulated Leave Encashment | - | - |
| 5. Trade Warranties/Claims | - | - |
| 6. Others (specify) | - | - |
| Total- B | - | - |
| Total- A+B | 5,371,227 | 7,251,052 |

Sd/-
O.S. (I/C)

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 07.06.2019

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2019

| FIXED ASSETS | Rate of Dep. | GROSS BLOCK | | | Deletion | WDV(Before Dep.) as at 31.03.2019 | on additions after 01.10.2018 | DEPRECIATION | | NET BLOCK | |
|---|--------------|----------------------|-----------------------------|-----------------------|----------|-----------------------------------|-------------------------------|-----------------|----------------------------|------------------|------------------|
| | | WDV as at 01.04.2018 | Additions before 01.10.2018 | Dep. after 01.10.2018 | | | | During the year | Total Dep As on 31.03.2019 | As at 31.03.2019 | As at 31.03.2018 |
| LAND & BUILDING | | | | | | | | | | | |
| Building | 0.10 | 11,984,499 | 57,812,624 | 191,250 | - | 69,988,373 | 9,563 | 6,979,712 | 6,998,837 | 62,989,536 | 11,984,499 |
| PLANT, MACHINERY & EQUIPMENT | | | | | | | | | | | |
| Sound Equipment | 0.15 | 446,360 | 191,101 | - | - | 637,461 | - | 95,619 | 95,619 | 541,842 | 446,360 |
| Musical Instruments | 0.15 | 860 | - | - | - | 860 | - | 129 | 129 | 731 | 860 |
| Washing Machine | 0.15 | 12,384 | - | - | - | 12,384 | - | 1,858 | 1,858 | 10,526 | 12,384 |
| Tools | 0.15 | 15,945 | - | - | - | 15,945 | - | 2,392 | 2,392 | 13,553 | 15,945 |
| Binding Machine | 0.15 | 865 | - | - | - | 865 | - | 130 | 130 | 735 | 865 |
| Weighing Machine | 0.15 | 2,743 | - | - | - | 2,743 | - | 411 | 411 | 2,332 | 2,743 |
| Refrigrator | 0.15 | 46,310 | - | - | - | 46,310 | - | 6,947 | 6,947 | 39,364 | 46,310 |
| Others | 0.15 | 572,841 | - | - | - | 572,841 | - | 85,926 | 85,926 | 486,915 | 572,841 |
| Grinder Machine | 0.15 | 6,938 | - | 5,500 | - | 12,438 | 413 | 1,041 | 1,453 | 10,985 | 6,938 |
| Portable Fogging Machine | 0.15 | - | - | 49,275 | - | 49,275 | 3,696 | - | 3,696 | 45,579 | - |
| VEHICLES | | | | | | | | | | | |
| Van Maruti | 0.15 | 33,431 | - | - | - | 33,431 | - | 5,015 | 5,015 | 28,416 | 33,431 |
| Car | 0.15 | 86,240 | - | - | - | 86,240 | - | 12,936 | 12,936 | 73,304 | 86,240 |
| Jeep Sumo | 0.15 | 16,438 | - | - | - | 16,438 | - | 2,466 | 2,466 | 13,972 | 16,438 |
| Bus | 0.15 | 57,055 | - | - | - | 57,055 | - | 8,558 | 8,558 | 48,497 | 57,055 |
| Scooter | 0.15 | 3,948 | - | - | - | 3,948 | - | 592 | 592 | 3,356 | 3,948 |
| Battery Three Wheeler | 0.15 | - | 130,500 | - | - | 130,500 | - | 19,575 | 19,575 | 110,925 | - |
| Maruti Ertiga | 0.15 | - | - | 927,742 | - | 927,742 | 69,581 | - | 69,581 | 858,161 | - |
| FURNITURE & FIXTURE | | | | | | | | | | | |
| Furniture & Fixtures | 0.10 | 6,003,384 | - | 189,685 | - | 6,193,069 | 9,484 | 600,338 | 609,823 | 5,583,246 | 6,003,384 |
| Steam Bath & SPA | 0.10 | 166,448 | - | - | - | 166,448 | - | 16,645 | 16,645 | 149,803 | 166,448 |
| Steam Bath & SPA | 0.10 | 1,030,684 | - | - | - | 1,030,684 | - | 103,068 | 103,068 | 927,616 | 1,030,684 |
| White Board | 0.10 | 8,633 | 8,496 | - | - | 17,129 | - | 1,713 | 1,713 | 15,416 | 8,633 |
| Toilet Seat | 0.10 | 45,872 | - | - | - | 45,872 | - | 4,587 | 4,587 | 41,285 | 45,872 |
| Metal Utensils | 0.10 | 81,067 | - | - | - | 81,067 | - | 8,107 | 8,107 | 72,960 | 81,067 |
| Iron Tile Sheet | 0.10 | 48,767 | - | - | - | 48,767 | - | 4,877 | 4,877 | 43,890 | 48,767 |
| Cotton mattresses | 0.10 | 173,250 | - | - | - | 173,250 | - | 17,325 | 17,325 | 155,925 | 173,250 |
| Metal Book Shag | 0.10 | - | 92,950 | - | - | 92,950 | - | 9,295 | 9,295 | 83,655 | - |
| Plastic Chairs | 0.10 | - | 199,200 | 4,947 | - | 204,147 | 247 | 19,920 | 20,167 | 183,980 | - |
| Steel Almirahas | 0.10 | - | - | 44,750 | - | 44,750 | 2,238 | - | 2,238 | 42,513 | - |
| Steel Book Case | 0.10 | - | - | 42,208 | - | 42,208 | 2,110 | - | 2,110 | 40,098 | - |
| Dining Chair-Table Set | 0.10 | - | - | 480,000 | - | 480,000 | 24,000 | - | 24,000 | 456,000 | - |

| FIXED ASSETS | Rate of Dep. | GROSS BLOCK | | | DEPRECIATION | | | NET BLOCK | | | |
|-------------------------------|--------------|----------------------|-----------------------------|----------------------------|--------------|-----------------------------------|-------------------------------|-----------------|----------------------------|------------------|------------------|
| | | WDV as at 01.04.2018 | Additions before 01.10.2018 | Additions after 01.10.2018 | Deletion | WDV(Before Dep.) as at 31.03.2019 | on additions after 01.10.2018 | During the year | Total Dep As on 31.03.2019 | As at 31.03.2019 | As at 31.03.2018 |
| OFFICE EQUIPMENT | | | | | | | | | | | |
| Photo Graphic equipments | 0.15 | 336,046 | - | - | - | 336,046 | - | 50,407 | 50,407 | 285,639 | 336,046 |
| Photo-copier machine | 0.15 | 266,310 | - | - | - | 266,310 | - | 39,947 | 39,947 | 226,364 | 266,310 |
| Telephone Equipment | 0.15 | 9,706 | 1,820 | 3,600 | - | 15,126 | 270 | 1,729 | 1,999 | 13,127 | 9,706 |
| Fax machine | 0.15 | 6,813 | - | - | - | 6,813 | - | 1,022 | 1,022 | 5,791 | 6,813 |
| Mobile | 0.15 | 46,326 | 6,499 | 1,500 | - | 54,325 | 113 | 7,924 | 8,036 | 46,289 | 46,326 |
| Walk man | 0.15 | 1,777 | - | - | - | 1,777 | - | 267 | 267 | 1,510 | 1,777 |
| Micro Oven | 0.15 | 5,601 | - | - | - | 5,601 | - | 840 | 840 | 4,761 | 5,601 |
| Mixer Grinder | 0.15 | 2,308 | - | - | - | 2,308 | - | 346 | 346 | 1,962 | 2,308 |
| Gyser | 0.15 | 10,172 | - | - | - | 10,172 | - | 1,526 | 1,526 | 8,646 | 10,172 |
| Water Tank | 0.15 | 114,275 | - | 3,640 | - | 117,915 | 273 | 17,141 | 17,414 | 100,501 | 114,275 |
| TV | 0.15 | 220,105 | - | 198,122 | - | 418,227 | 14,859 | 33,016 | 47,875 | 370,352 | 220,105 |
| Television LED | 0.15 | 169,320 | - | 46,000 | - | 215,320 | 3,450 | 25,398 | 28,848 | 186,472 | 169,320 |
| Water Dispenser | 0.15 | 96,288 | 6,490 | - | - | 102,778 | - | 15,417 | 15,417 | 87,361 | 96,288 |
| Water Cooler | 0.15 | 430,467 | - | - | - | 430,467 | - | 64,570 | 64,570 | 365,897 | 430,467 |
| AC (electrical Division) | 0.15 | 2,142,585 | - | - | - | 2,142,585 | - | 321,388 | 321,388 | 1,821,197 | 2,142,585 |
| Air Conditioner | 0.15 | 1,084,705 | - | - | - | 1,084,705 | - | 162,706 | 162,706 | 921,999 | 1,084,705 |
| Tower AC | 0.15 | 84,803 | - | - | - | 84,803 | - | 12,720 | 12,720 | 72,083 | 84,803 |
| UPS | 0.15 | 25,056 | - | - | - | 25,056 | - | 3,758 | 3,758 | 21,298 | 25,056 |
| Aquaguard | 0.15 | 1,437 | - | - | - | 1,437 | - | 216 | 216 | 1,221 | 1,437 |
| Room Cooler | 0.15 | 189,395 | - | - | - | 189,395 | - | 28,409 | 28,409 | 160,986 | 189,395 |
| Bio-Metric machine | 0.15 | 13,155 | 15,599 | 31,199 | - | 59,953 | 2,340 | 4,313 | 6,653 | 53,300 | 13,155 |
| Head Phones | 0.15 | 6,139 | - | 8,710 | - | 14,849 | 653 | 921 | 1,574 | 13,275 | 6,139 |
| Exhaust Fan | 0.15 | 3,484 | 3,000 | - | - | 6,484 | - | 973 | 973 | 5,511 | 3,484 |
| Pedestal Fan | 0.15 | 11,050 | - | - | - | 11,050 | - | 1,658 | 1,658 | 9,393 | 11,050 |
| Dustbins | 0.15 | - | - | 46,200 | - | 46,200 | 3,465 | - | 3,465 | 42,735 | - |
| Induction Cooktop | 0.15 | - | 2,604 | - | - | 2,604 | - | 391 | 391 | 2,213 | - |
| COMPUTER | | | | | | | | | | | |
| Computer | 0.40 | 234,987 | 48,449 | 419,844 | - | 703,280 | 83,969 | 113,374 | 197,343 | 505,937 | 234,987 |
| Coloured jet printer | 0.40 | 10,517 | 48,658 | 47760 | - | 106,935 | 9,552 | 23,670 | 33,222 | 73,713 | 10,517 |
| UPS | 0.40 | 202 | - | - | - | 202 | - | 81 | 81 | 121 | 202 |
| Scanner | 0.40 | 783 | - | - | - | 783 | - | 313 | 313 | 470 | 783 |
| External Harddisk | 0.40 | 284 | 3,998 | - | - | 4,282 | - | 1,713 | 1,713 | 2,569 | 284 |
| Software | | | | | | | | | | | |
| National informatics | 0.40 | 826,230 | - | - | - | 826,230 | - | 330,492 | 330,492 | 495,738 | 826,230 |
| ELECTRIC INSTALLATIONS | | | | | | | | | | | |
| Transformer | 0.10 | 6,035,031 | - | - | - | 6,035,031 | - | 603,503 | 603,503 | 5,431,528 | 6,035,031 |
| OTHER FIXED ASSETS | | | | | | | | | | | |
| LIBRARY BOOKS | - | 1,317,935 | 2,928 | 3,483 | - | 1,324,346 | - | - | - | 1,324,346 | 1,317,935 |
| Display & Exhibits | - | 1,119,730 | - | - | - | 1,119,730 | - | - | - | 1,119,730 | 1,119,730 |
| Fire Extinguisher | 0.15 | 16,432 | - | - | - | 16,432 | - | 2,465 | 2,465 | 13,967 | 16,432 |

| FIXED ASSETS | Rate of Dep. | WDV as at 01.04.2018 | GROSS BLOCK | | Deletion | WDV(Before Dep.) as at 31.03.2018 | DEPRECIATION | | NET BLOCK | | |
|-----------------------------|--------------|----------------------|-----------------------------|----------------------------|----------|-----------------------------------|-----------------|----------------------------|-------------------|-------------------|-------------------|
| | | | Additions before 01.10.2018 | Additions after 01.10.2018 | | | During the year | Total Dep As on 31.03.2018 | As at 31.03.2018 | As at 31.03.2018 | |
| Exhibition Iron Stand | 0.15 | 302,739 | - | - | - | 302,739 | - | 45,411 | 45,411 | 257,328 | 302,739 |
| Tata Sky (DTH) | 0.15 | 16,040 | - | 65,500 | 4,913 | 81,540 | 4,913 | 2,406 | 7,319 | 74,222 | 16,040 |
| Hot Case | 0.15 | 2,556 | - | - | - | 2,556 | - | 383 | 383 | 2,173 | 2,556 |
| Exhibition Stantees | 0.15 | 65,119 | - | - | - | 65,119 | - | 9,768 | 9,768 | 55,351 | 65,119 |
| Q Manager | 0.15 | 75,185 | - | - | - | 75,185 | - | 11,278 | 11,278 | 63,907 | 75,185 |
| Large Photo frame | 0.15 | 25,398 | - | - | - | 25,398 | - | 3,810 | 3,810 | 21,588 | 25,398 |
| Electric Iron (Press) | 0.15 | 1,880 | - | - | - | 1,880 | - | 282 | 282 | 1,598 | 1,880 |
| Charkhas | 0.15 | 161 | - | - | - | 161 | - | 24 | 24 | 137 | 161 |
| Heat Convector & Oil Heater | 0.15 | 51,311 | - | - | - | 51,311 | - | 7,697 | 7,697 | 43,614 | 51,311 |
| Electric Kettle | 0.15 | 33,337 | - | - | - | 33,337 | - | 5,001 | 5,001 | 28,336 | 33,337 |
| Trolley Rickshaw/bi-cycle | 0.15 | 56,228 | - | - | - | 56,228 | - | 8,434 | 8,434 | 47,794 | 56,228 |
| Projector | 0.15 | 282,809 | - | - | - | 282,809 | - | 42,421 | 42,421 | 240,388 | 282,809 |
| Sounding/ Audio System | 0.15 | 276,927 | - | - | - | 276,927 | - | 41,539 | 41,539 | 235,388 | 276,927 |
| Gadgets For Gandhi | 0.15 | 196,193 | - | - | - | 196,193 | - | 29,429 | 29,429 | 166,764 | 196,193 |
| Memorabilia | | | | | | | | | | | |
| Torch | 0.15 | 2,353 | - | - | - | 2,353 | - | 353 | 353 | 2,000 | 2,353 |
| CCTV Camera | 0.15 | 19,532 | - | - | - | 19,532 | - | 2,930 | 2,930 | 16,602 | 19,532 |
| CCTV Camera | 0.15 | 42,458 | - | - | - | 42,458 | - | 6,369 | 6,369 | 36,089 | 42,458 |
| CCTV Camera | 0.15 | 42,458 | - | - | - | 42,458 | - | 6,369 | 6,369 | 36,089 | 42,458 |
| CCTV Camera | 0.15 | 19,356 | - | - | - | 19,356 | - | 2,903 | 2,903 | 16,453 | 19,356 |
| Screen | 0.15 | 8,250 | - | - | - | 8,250 | - | 1,238 | 1,238 | 7,013 | 8,250 |
| Iron Press | 0.15 | 2,128 | 1,700 | - | - | 3,828 | - | 574 | 574 | 3,254 | 2,128 |
| Water Pump | 0.15 | 26,329 | - | - | - | 26,329 | - | 3,949 | 3,949 | 22,380 | 26,329 |
| Starter Pump | 0.15 | 1,250 | - | - | - | 1,250 | - | 188 | 188 | 1,063 | 1,250 |
| Angel Iron | 0.15 | 23,102 | - | - | - | 23,102 | - | 3,465 | 3,465 | 19,637 | 23,102 |
| Steel box | 0.15 | 8,186 | - | - | - | 8,186 | - | 1,228 | 1,228 | 6,958 | 8,186 |
| Shoe shiner Machine | 0.15 | 15,834 | - | - | - | 15,834 | - | 2,375 | 2,375 | 13,459 | 15,834 |
| Camera | 0.15 | 14,110 | - | - | - | 14,110 | - | 2,117 | 2,117 | 11,994 | 14,110 |
| G I Box | 0.15 | 2,960 | - | - | - | 2,960 | - | 444 | 444 | 2,516 | 2,960 |
| Power Bank | 0.15 | - | 1,599 | - | - | 1,599 | - | 240 | 240 | 1,359 | - |
| INTANGIBLE ASSETS | | | | | | | | | | | |
| Computer Software | 0.40 | 17,721 | - | 192,930 | - | 210,651 | 38,586 | 7,088 | 45,674 | 164,977 | 17,721 |
| Total | | 38,189,636 | 58,578,215 | 3,003,845 | - | 99,771,696 | 283,773 | 10,218,835 | 10,512,171 | 89,259,525 | 38,189,636 |

Sd/-
O.S. (I/C)Sd/-
ACCOUNT OFFICER (I/C)Sd/-
ADMINISTRATIVE OFFICERSd/-
DIRECTORPlace : New Delhi
Date : 07.06.2019

(24)

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

| FIXED ASSETS | Rate of Dep. | WDV as at 01.04.2018 | GROSS BLOCK | | | DEPRECIATION | | | NET BLOCK | | |
|---------------------------------|--------------|----------------------|-----------------------------|----------------------------|----------|-----------------------------------|-------------------------------|-----------------|----------------------------|------------------|------------------|
| | | | Additions before 01.10.2018 | Additions after 01.10.2018 | Deletion | WDV(Before Dep.) as at 31.03.2019 | on additions after 01.10.2018 | During the year | Total Dep As on 31.03.2019 | As at 31.03.2019 | As at 31.03.2018 |
| LAND & BUILDING | | | | | | | | | | | |
| Museum, Auditorium & Library | 0.10 | 50,949 | - | - | - | 50,949 | - | 5,095 | 5,095 | 45,854 | 50,949 |
| FURNITURE & FIXTURES | | | | | | | | | | | |
| Furniture | 0.10 | 80 | - | - | - | 80 | - | 8 | 8 | 72 | 80 |
| OTHER FIXED ASSETS | | | | | | | | | | | |
| Photographs | 0.15 | 340 | - | - | - | 340 | - | 51 | 51 | 289 | 340 |
| Total | | 51,369 | - | - | - | 51,369 | - | 5,154 | 5,154 | 46,215 | 51,369 |

Sd/-
O.S. (I/C)

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 07.06.2019

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

| DESCRIPTION | Rate of Dep. | GROSS BLOCK | | | DEPRECIATION | | | NET BLOCK | | | |
|------------------------------|--------------|----------------------|-----------------------------|----------------------------|--------------|-----------------------------------|-------------------------------|----------------------------|-----------------------------|------------------|------------------|
| | | WDV as at 01.04.2018 | Additions before 01.10.2018 | Additions after 01.10.2018 | Deletions | WDV (before dep) as at 31.03.2019 | On additions after 01.10.2018 | During the year 31.03.2019 | Total Dep. As on 31.03.2019 | As at 31.03.2018 | |
| LAND & BUILDING | | | | | | | | | | | |
| Building | 0.10 | 595,232 | - | - | - | 595,232 | - | 59,523 | 59,523 | 535,709 | 595,232 |
| Development of Low Land | - | 36,199 | - | - | - | 36,199 | - | - | - | 36,199 | 36,199 |
| PLANT. MACHINERY & EQUIPMENT | | | | | | | | | | | |
| Cyclorama | 0.15 | 774 | - | - | - | 774 | - | 116 | 116 | 658 | 774 |
| FURNITURE & FIXTURES | 0.10 | 155,315 | - | - | - | 155,315 | - | 15,532 | 15,532 | 139,784 | 155,315 |
| OFFICE EQUIPMENT | | | | | | | | | | | |
| Photographic equipments | 0.15 | 648 | - | - | - | 648 | - | 97 | 97 | 551 | 648 |
| LIBRARY BOOKS | - | 24,852 | - | - | - | 24,852 | - | - | - | 24,852 | 24,852 |
| OTHER FIXED ASSETS | | | | | | | | | | | |
| Display & Exhibits | - | 901,803 | - | - | - | 901,803 | - | - | - | 901,803 | 901,803 |
| Total | | 1,714,823 | - | - | - | 1,714,823 | - | 75,268 | 75,268 | 1,639,555 | 1,714,823 |

Sd/-
O.S. (I/C)

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 07.06.2019

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

| SRIJAN SECTION | | | | | | | | | | | |
|-----------------|--------------|----------------------|-----------------------------|----------------------------|-----------|-----------------------------------|-------------------------------|-------------------|-----------------------------|-------------------|-------------------|
| DESCRIPTION | Rate of Dep. | GROSS BLOCK | | | | DEPRECIATION | | | | NET BLOCK | |
| | | WDV as at 01.04.2018 | Additions before 01.10.2018 | Additions after 01.10.2018 | Deletions | WDV (Before dep) as at 31.03.2019 | on additions after 01.10.2018 | During The year | Total Dep. As on 31.03.2019 | As at 31.03.2019 | As at 31.03.2018 |
| COMPUTER | | | | | | | | | | | |
| Computer | 0.40 | 134,820 | - | - | - | 134,820 | - | 53928 | 53,928 | 80,892 | 134,820 |
| Furniture | 0.10 | 95,000 | - | - | - | 95,000 | - | 9500 | 9,500 | 85,500 | 95,000 |
| Fixture | 0.10 | 189,897 | - | - | - | 189,897 | - | 18989.7 | 18,990 | 170,907 | 189,897 |
| Total | | 419,717 | - | - | - | 419,717 | - | 82,418 | 82,418 | 337,299 | 419,717 |
| | | 40,375,545 | 58,578,215 | 3,003,845 | - | 101,957,605 | 283,773 | 10,381,675 | 10,675,010 | 91,282,595 | 40,375,545 |

Sd/-
O.S. (I/C)

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 07.06.2019

ANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 11 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

| | Rs. | Rs. |
|--|-------------------|-------------------|
| SCHEDULE:11: CURRENT ASSETS, LOANS, ADVANCES ETC. | | |
| A. CURRENT ASSETS: | | |
| 1 Inventories | | |
| a) Stores and Spares | 1,076,530 | 1,135,893 |
| b) Loose Tools | - | - |
| c) Stock-in-trade | | |
| i) Finished Goods (Books) | 4,447,036 | 2,461,176 |
| ii) Work-in-progress | - | - |
| iii) Books on loan | - | - |
| iv) Khadi Material | 5,313,933 | 2,212,146 |
| 2 Sundry Debtors: | - | - |
| 3 Cash balances in hand (including cheques/drafts and imprest) | - | - |
| Postage | 5,522 | 8,831 |
| 4 Bank Balances: | | |
| With Scheduled Banks: (Saving Account) | 49,894,437 | 60,843,893 |
| Total- A | 60,737,458 | 66,661,939 |

B. LOANS, ADVANCES AND OTHER ASSETS

| | | | |
|-------|---|-------------------|-------------------|
| 1 | Loans: | | |
| a) | Staff | 32,000 | 128,400 |
| b) | Others (specify): Programmes | 238,000 | 1,213,368 |
| c) | Others (specify): General | 27,750 | 56,763 |
| d) | LTC Advance | - | - |
| 2 | Advances and other amounts recoverable in cash or in kind or for value to be received | - | - |
| (a) | Others | - | - |
| (i) | Temporary/ Contingent Advances | 162,500 | 417,786 |
| (ii) | Security Deposit | 401,508 | 401,508 |
| (iii) | Recoverable from CPWD | 15,809,694 | 14,507,142 |
| (iv) | Recoverable from Jawahar Bal Vikash. | 75,000 | 75,000 |
| (v) | Recoverable to Champaran Project | 251,510 | 66,174 |
| (vi) | Advance to Deptt of Post | - | 105,000 |
| 3 | Srijan Advance | 110,000 | 25,000 |
| 4 | Champaran Advances: | | |
| | - Advance to Contractors | 2,000,000 | - |
| | - CPWD | - | 5,673,014 |
| | - Payable to GSDS | -251,510 | -66,174 |
| | - Staff Advance | 100,000 | 360,000 |
| | Total- B | 18,956,452 | 22,962,981 |
| | Total- A + B | 79,693,910 | 89,624,920 |

Sd/-
O.S. (I/C)Sd/-
ACCOUNT OFFICER (I/C)Sd/-
ADMINISTRATIVE OFFICERSd/-
DIRECTORPlace : New Delhi
Date : 07.06.2019

ANDHI SMRITI & DARSHAN SAMITI
 RAJGHAT, NEW DELHI - 110002

SCHEDULE -12 & 13 : FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH, 2019

| SCHEDULE 12 – EXPENDITURE ON GRANTS, SUBSIDIES ETC. | Current Year 2018-19 Rs. | Previous Year 2017-18 Rs. |
|--|--------------------------------|---------------------------------|
| a) Grants given to Institutions/Organisations for implementation of the Schemes: | - | - |
| b) Subsidies given to Institutions/Organisations | - | - |
| c) Expenditure on Seminar, Symposia and Conferences | - | - |
| d) Subscription for periodicals of academic nature | - | - |
| Total | - | - |
| Total Grants in aid under Plan & Non-plan | - | - |

Note – Name of the Entities, their activities along with the amount of Grants/subsidies are to be disclosed.

SCHEDULE 13 – INTEREST, Etc.

| | Current Year 2018-19 Rs. | Previous Year 2017-18 Rs. |
|--|--------------------------------|---------------------------------|
| a) on Fixed Loans | - | - |
| b) On other Loans (including Bank Charges) | - | - |
| c) Others (specify): | - | - |
| Total | - | - |

| | | |
|--------------------|-------------------------------|--------------------------------|
| Sd/- O.S. (I/C) | Sd/- ACCOUNT OFFICER (I/C) | Sd/- ADMINISTRATIVE OFFICER |
| | Sd/- DIRECTOR | |

Place : New Delhi
 Date : 07.06.2019

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI – 110002

SCHEDULE -26 FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2019

SCHEDULE - 26

SIGNIFICANT ACCOUNTING POLICIES :

1. ACCOUNTING CONVENTION:

The Financial Statement has been prepared on the basis of historical cost convention, on cash basis unless otherwise stated.

2. INVENTORY VALUATION:

- i. Stores and Spares (including machinery Spares) are valued at cost
- ii. Stock of books are valued at printed price.
- iii. Stock of Khadi Material are valued at sales price.

3. INVESTMENTS : Nil

4. EXCISE DUTY : Not applicable

5. FIXED ASSETS :

Fixed Assets are stated at cost of acquisition inclusive of Inward Freight, Duties and Taxes, other Direct Expenses related to Acquisition and Incidental expenses relating to acquisitions, net of depreciation.

6. DEPRECIATION :

- i. Depreciation is provided on written down value as per rates specified under Income Tax Rules, 1962.
- ii. In respect of additions to / deduction from Fixed Assets during the year, depreciation is considered at the rates and basis specified under the Income Tax Rules, 1962.

7. MISCELLANEOUS EXPENDITURE : (To the extent not written off / adjusted) NIL

8. ACCOUNTING FOR SALES:

Sale of Books and other misc. items is accounted for on cash basis.

9. GOVERNMENT GRANTS / SUBSIDIES: Government Grants/Subsidy are accounted for on receipt basis.

10. FOREIGN CURRENCY TRANSACTIONS: NIL

11. LEASE: Not applicable.

12. RETIREMENT BENEFITS :

No provision is being made and expenditure relating to Retirement benefits is accounted for at the time of payments.

13. REVENUE REORGANIZATION / ACCOUNTING FOR GOVT. GRANTS:

The Samiti's main income is by way of Grant-in-Aid against which expenditure are incurred as per budgetary allocation sanctioned and/or approved by the Govt. of India on Cash Basis.

Sd/-
Accountant /OS

Sd/-
Accounts Officer I/C

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi

Date : 07.06.2019

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI – 110002

SCHEDULE – 27 : FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2019

SCHEDULE - 27

CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS :

1. CONTINGENT LIABILITIES :

- Claims against the Entity not acknowledged as debts – Rs. **NIL** (Previous year Rs. **NIL**)
in respect of :
- Bank guarantees given by / on behalf of the Entity – Rs. **NIL** (Previous year Rs. **NIL**)
 - Letters of Credit opened by Bank on behalf of the Entity – Rs. **NIL** (Previous year Rs. **NIL**)
 - Bills discounted with banks Rs. **NIL** (Previous year Rs. **NIL**)
 - Disputed demands in respect of :
 - Income Tax Rs. **NIL** (Previous year Rs. **NIL**)
 - Sales Tax Rs. **NIL** (Previous year Rs. **NIL**)
 - Municipal Tax Rs. **NIL** (Previous year Rs. **NIL**)
 - In respect of claims from parties for non-execution of orders but contested by the Entity - Rs. **NIL** (Previous year Rs. **NIL**)

CAPITAL COMMITMENTS:

Estimated value of contracts remaining to be executed on capital account and not provided for is **NIL** (Previous year Rs.**NIL**).

1. LEASE OBLIGATIONS:

Future obligations for rentals under finance lease arrangements for plant and machinery amount to **Rs. NIL** Previous year **Rs.NIL**)

2. CURRENT ASSETS, LOANS AND ADVANCES:

- i. In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.

3. TAXATION :

In view of there being no taxable income under Income-tax Act 1961, no provision for Income tax has been considered necessary.

4. FOREIGN CURRENCY TRANSACTIONS: Nil

5. Prior period errors Rectified : In compliance of C&AG observations on the account of previous year i.e. 2017-18 and also to make comparable previous year's figures with that of current year, following adjustments have been made in the previous year's figures

- a) Para No. A.1.1:- Grant in aid received for Commemoration of Centenary of Champaran Satyagraha, expenditure incurred against said grant and unspent balance has now been shown as Earmarked/ Endowment Fund (Schedule-3) by corresponding reduction in income, expenditure and current liabilities of previous year.
- b) Para No.A.1.2. :- Grant in aid received from AAUM Trust, expenditure incurred against said grant and unspent balance has now been shown as Earmarked/ Endowment Fund (Schedule-3) by corresponding reduction in income, expenditure and current liabilities of previous year.
- c) Para No. A.2.1:- As per the cash method of accounting which is being consistently followed by GSDS, the remaining liability of Rs. 18.86 lakhs will be accounted for on actual payment basis.
- d) Para No. A.3.1:- During the current year, in schedule 1 under Prior Period Errors, this error has been rectified by additions to corpus fund by Rs. 6,85,47,679.00 and reduction of Rs. 1,07,35,055.00 towards depreciation for the year 2016-17 & 2017-18 and correspond-

- ing addition of net amount of Rs.5,78,12,624.00(6,85,47,679.00-1,07,35,055.00) in Building in schedule 8 of Fixed Assets
 Para No. A.3.2.1: This is an old matter pertaining to year 2009 & 2011 and bank is not helping in this matter in spite several follow up.
 Samiti is in process of placing the matter before Executive Committee for write off.
- e) Para No. B.1.1: This observation pertains to year 2015-16 & 2016-17. There was no understatement of income as the grant was received for acquisition of Capital/Assets and it was a restricted grant to be used solely for acquiring capital assets. So following the rules of accounting of restricted grants, we have rightly shown (by correcting our error in earlier year) the unspent amount of grant under Reserve & Surplus (Capital Reserve Fund). Other observation has now been compiled in current year accounts.
- g) Para No. C.1: This matter will be put before Executive Committee for its consideration and necessary guidance.
- h) Para No. C.2: This is due to posting error of Rs. 27,67,913.00 in the ledger account though effect of this was taken in final account presented before C&AG. Posting has now been done in the ledger.
- i) Para No. C.3: Noted for future compliances.
- j) Para No. C.4: This has been corrected now by showing refund of grant separately in previous year's figures in Schedule-15.
- k) Para No. D.1: It will be put before Executive Committee for seeking necessary guidance in this matter.
- l) Para No. D.2: This is an old matter when GSDS was not registered u/s 12 AA of the Income Tax Act and was not filing its return of income. Therefore it could not be claimed as refund from Income Tax Department. This matter will be placed before Executive Committee for necessary guidance.
- m) Para No. D.3: Difference is due to some wrong posting in the ledger account of subscription.
- n) Para No. D.4: As already stated that GSDS is following Cash Method of Accounting and in accordance of this method of accounting and method of accounting of recovery consistently followed, recovery of property tax from KVIC of earlier years was credited in Property tax exps of 2014-15. But since, actual expenditure of property tax paid for the year 2014-15 was lower than the recovered amount, account showed negative expenditure in the year 2014-15. There is no requirement of booking of recoverable amount under Sundry Debtor in the Cash Method of Accounting.
- o) Para No. E: This is the details of Grant in Aid received, its utilization and unspent balance at the close of year.
7. Corresponding figures for the previous year have been regrouped / rearranged, wherever necessary.
8. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March 2019 and the Income and Expenditure Account for the year ended on that date.

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|---------------|----------------------|------------------------|
| Sd/- | Sd/- | Sd/- |
| Accountant/OS | Accounts Officer I/C | ADMINISTRATIVE OFFICER |
| | | DIRECTOR |

Place : New Delhi
 Date : 09.06.2016