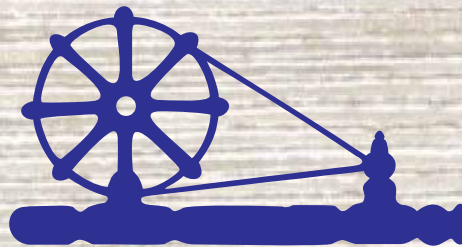


GANDHI SMRITI AND DARSHAN SAMITI

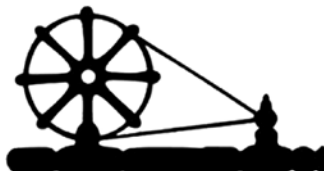
**ANNUAL ACCOUNTS AND AUDIT REPORT
2020-21**



GANDHI SMRITI AND DARSHAN SAMITI
RAJGHAT, NEW DELHI-110002

**GANDHI SMRITI
AND
DARSHAN SAMITI**

**ANNUAL ACCOUNTS AND AUDIT REPORT
2020-21**



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 2021

We have audited the attached Balance Sheet of the Gandhi Smriti and Darshan Samiti (GSDS) as at 31st March 2021, 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 was entrusted up to 2023-24. 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 Balance Sheet

A.1 Assets

A.1.1 Current Assets (Schedule-11)

A.1.1.1 As per DDU-GKY (Earmarked Fund) cash book, an amount of Rs. 32.40 lakh was transferred from Champaran A/c (Earmarked Fund) to DDU-GKY A/c for creating bank guarantee of Rs. 28.43 lakh in favour of Uttar Pradesh Skill Development Society, Lucknow. However, out of Rs. 32.40 lakh, Rs. 31.28 lakh were invested in fixed deposit by GSDS for above bank guarantee and Rs. 1.12 lakh remained unspent, which needs to be adjusted. Further, Notes to Account mentioned a Contingent Liability of Rs. 31.28 lakh, however, the Contingent Liability

of Rs. 28.43 lakh (bank guarantee) should be shown in the Notes to Accounts. This needs to be reconciled along with a disclosure of purpose of bank guarantee in the Notes to Accounts.

A.1.1.2 As per GPF consolidated statement 2020-21, an amount of Rs 2,11,61,728.07 is shown as opening balance however, as per Balance Sheet of GPF, it is shown as Rs. 2,11,12,149.88. Thus there was a difference of Rs.49,578/-, which needs to be reconciled.

B. General

B.1 Gandhi Smriti & Darshan Samiti had not charged depreciation on Library Books and Display & Exhibits till 2019-20. In the annual accounts for the year 2020-21, depreciation has been charged on Library Books at the rate of 40% and 15% on Display and Exhibits for the year 2020-21 only and not for previous years. The Depreciation for the previous years should also be charged and taken into accounts by GSDS.

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. This issue was also reported in the previous year's report, however, no remedial action was taken by GSDS.

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. This issue was also reported in the previous year's report, however no remedial action was taken by GSDS as yet.

B.4 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. This issue was also reported in the previous year's report, however, no remedial action was taken by GSDS.

C. Grants-in-aid:

The grants-in-aid received from Ministry of Culture and utilization thereof for the year 2020-21 is given below:

Particulars	Amount (Rs. in Lakh)
Unspent balance of previous year	62.95
Grants in Aid received during the year	1123.00
Internal receipts during the year	60.94
Total available fund	1246.89
Less: Expenditure during the year	1109.38
Unspent balance	137.51

Thus, GSDS had unspent balance of Rs. 137.51 lakh at the end of the financial year.

D. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the GSDS through a management letter issued separately for remedial corrective action.

- 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 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 2021; 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: 01-02-2022

(Pravir Pandey)
Director General of Audit
(Home, Education & Skill Development)

Annexure

1. **Adequacy of internal audit system**
 - Internal audit for the year 2020-21 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.
 - 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.
3. **System of Physical verification of assets**
 - Physical verification of fixed assets has been conducted upto 2020-21.
4. **System of Physical verification of inventory**
 - Physical verification of inventory has been conducted upto 2020-21.
5. **Regularity in payment of statutory dues**
 - No payment over six months in respect of statutory dues was outstanding as on 31.03.2021.

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GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

Schedule	Current Year 2020-21		Previous Year 2019-20		Schedule	Current Year 2020-21		Previous Year 2019-20	
	Rs	Rs	Rs	Rs		Rs	Rs	Rs	Rs
RECEIPTS :									
I. Opening Balance									
a) Cash in hand (Imprest)					24				
Postage	30,075.00	5,522.00			25	76,023,400.00	27,768,159.00	90,505,989.00	67,732,907.00
b) Bank Balance :							840,175.00	2,298,717.00	
-Syndicate Bank	5,122,286.00	3,968,825.00							
-ICI/Bank Srijan	873,037.00	-							
-Syndicate Bank (Srijan)	116,992.00	586,927.00							
-Syndicate Bank (Aaum Trust)	82,131.00	2,527.00							
-Syndicate Bank (Champaran)	47,237,789.00	45,158,352.00							
-Slate Bank of India	152,286.00	177,806.00							
II. Grants Received									
a) From Govt of India :									
General	22,837,000.00	60,868,000.00							
North East	-	1,649,000.00							
Salaries	89,463,000.00	93,563,000.00							
CCA	-	5,000,000.00							
Swachh Bharat	-	119,000.00							
Champaran	8,836,182.00	21,560,426.00							
Gram Swaraj Padyatra	-	4,910,561.00							
III. Interest Received									
a) On Bank Deposits/Saving Bank(Net)	214,794.00	1,010,868.00							
b) Interest on Advances to Staff	96,938.00	59,475.00							
IV. Other Income									
1. House Rent	420,139.00	282,908.00							
2. Sale of books/Subscriptions	4,444.00	8,500.00							
3. Sale of Condemned Goods	485,000.00	-							
4. Misc. Receipts	1,379,181.00	1,981,193.00							
5. Khadi sales	-	521,401.00							
V. Any Other Receipts									
Recoveries / Adjustments :									
a) Recoveries									
i) GPF/CPF	-	5,132,500.00							
ii) G.I	-	3,096.00							
iii) LIC	-	950,926.00							
iv) Income Tax	-	1,908,605.00							
v) CGHS	115,500.00	-							
vi) New Pension-NSDL	-	1,000,042.00							
vii) GI Claim Receipt	-	34,182.00							
PAYMENTS :									
I. Expenses									
a) Establishment Exp.					24				
b) Administrative Exp.					25	76,023,400.00	27,768,159.00	90,505,989.00	67,732,907.00
c) North East Prog						840,175.00		2,298,717.00	
II. Expenditure on fixed Assets & Capital Work-in-progress									
a) Purchase of Fixed Assets						2,996,083.00	-	3,493,381.00	54,493.00
b) Books for library						-	-	-	-
III. Other Payments Remittances & Advances									
i) New Pension-NSDL								1,000,042.00	
ii) GPF/CPF								5,132,500.00	
iii) LIC								950,926.00	
iv) GI Payable						34,182.00		-	
v) GI								3,096.00	
vi) Income Tax								1,908,605.00	
vii) LTC Advance Payment								29,835.00	
viii) Adv. General						281,452.00		323,360.00	
ix) Adv-for Prog						1,241,992.00		2,300,250.00	
x) Champaran Payments								19,347,940.00	
xi) Adv. to Volunteers								559,225.00	
xii) DDUGKY						23,298.00		-	
xiii) PMKVY								103,960.00	
xiv) GST Paid								246,606.00	
xv) Gram samaj Padyatra								4,910,561.00	
xvi) Advance Salary						167,263.00		-	
xvii) Investments (FD)						9,000,000.00		-	
xviii) Advance to Post Office						135,000.00		-	
xix) Short & Excess						1.00		-	
IV. Srijan Section									
i) Srijan Purchases						1,407,623.00			
ii) Purchase of Fixed Assets								25,763.00	
iii) Purchase of Books								24,107.00	
iv) Bank Charges						17,872.00		31,061.00	
v) GST Paid						1,914.00		88,370.00	
vi) Advance Programme Payment								60,000.00	
vii) Purchase of Khadi								4,205,171.00	
viii) Advance PMKVY								137,000.00	
ix) PMKVY								399,480.00	

(2)

Schedule	Current Year 2020-21	Previous Year 2019-20	Schedule	Current Year 2020-21	Previous Year 2019-20
RECEIPTS :					
	Rs	Rs	PAYMENTS :	Rs	Rs
viii) Salary & Wages Recovery	-	340,825.00	V. Aaam Trust		
xi) Car Advance Recovery	-	27,000.00	i) Salary & Wages	230,000.00	305,357.00
xii) Computer Advance Recovery	-	5,000.00	ii) House Rent Allowance	-	36,479.00
xiii) Property Tax Recovery	200,000.00	-	iii) Liscence Fees	-	6,620.00
xiv) Adv. Program Rec/Adj.	904,000.00	-	iv) Bank Charges	330.00	45.00
b) Adjustment			v) Electricity Charges Payment	-	969.00
i) Adv General	-	282,600.00	vi) Water Charges	-	75.00
ii) Adv. Programme	-	2,395,250.00	VI. Champaran Section		
iii) LTC Recoveries	29,835.00	-	i) Bank Charges	892.00	154.00
iv) Security Deposits Tenders	50,000.00	1,500.00	ii) Interpretation Centre Exps	-	632,820.00
v) Salary and Wages Recoveries	737,106.00	-	iii) Money Transfer (Champaran Expenses)	3,466,584.00	-
vi) Recovery of Advance (Prog. Srijan)	-	-	iv) Fixed Deposit	40,000,000.00	-
VI. Srijan Section			v) Installation of Statue	4,098,440.00	-
i) Sale of Khadi	674,878.00	4,752,713.00	vi) Repair & Maintenance	56,951.00	-
ii) Sale of Books	24,621.00	265,909.00	vii) Upgradation of Digital Museum in GD		
iii) Bank Interest	25,036.00	23,481.00	Pay-4 Advances	15,000.00	-
iv) Advance Programme Recovery	35,000.00	110,000.00	Fixed Assets Pur-chase	270,572.00	-
v) Sale of Vegetables	11,065.00	27,375.00	Repair & Maintenance	57,543.00	-
vi) PMKVY Grant	686,985.00	370,551.00	IX. DDUGKY		
vii) Advance PMKVY Recovery	-	221,625.00	i) Bank Charges	63,407.00	-
viii) NIOS Fees	-	2,400.00	X. Closing Balance		
VII. Aaam Trust			a) Cash in hand (Imprest)	-	30,075.00
i) Grant Received	160,000.00	426,988.00	Postage	-	-
ii) Bank Interest	1,238.00	2,161.00	b) Bank Balance :		
VIII. Champaran Section			-Canara (Syndicate Bank) A/c No.31268	9,481,189.00	5,122,286.00
i) Bank Interest	631,543.00	736,145.00	-State Bank of India	266,701.00	152,286.00
ii) Staff Advance recovery	-	15,295.00	-Srijan Bank (Syndicate)	402,115.00	116,992.00
IX. DDUGKY			-Aaam Trust (Syndicate)	-	82,131.00
i) Bank Interest	6,445.00	-	-Champaran Bank (Syndicate)	113,350.00	47,237,789.00
ii) GIA DDUGKY	11,249,382.00	-	-Srijan Bank (ICICI)	-	873,037.00
			-Bank Account DDUGKY	11,304,420.00	-
			-Bank Guarantee DDUGKY	3,128,000.00	-
Total	192,893,908.00	260,470,460.00	Total	192,893,908.00	260,470,460.00

Sd
OSSd
Accounts Officer I/CSd
Admin OfficerSd
DirectorPlace : New Delhi
Date : 24.08.2021

(3)

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 24: FORMING PART OF RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

SCHEDULE 24- ESTABLISHMENT EXPENSES

	Current Year 2020-21	Previous Year 2019-20
	Rs	Rs
a) Salaries and Wages	48,751,889.00	56,468,376.00
b) Allowance and Bonus	5,234.00	436,978.00
c) Samiti Contribution to NPS/GPF	1,378,216.00	1,659,218.00
d) Contribution to CGHS/Medical Reimbursement	2,835,333.00	894,550.00
e) Expenses on Employee's Retirement and Terminal Benefits	-	8,150,075.00
f) Pension	20,809,949.00	20,859,597.00
g) Contribution to Provident Fund	-	-
h) Other: LTC	31,639.00	144,932.00
Tuition Fee	951,750.00	708,750.00
Leave Encashment	45,318.00	139,047.00
i) CGHS Govt. Contribution for staff benefit	-	-
j) CGHS Contribution	1,214,072.00	1,044,466.00
Total	76,023,400.00	90,505,989.00

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OS

Sd
Accounts Officer I/C

Sd
Admin Officer

Sd
Director

Place : New Delhi
Date : 24.08.2021

(4)

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 25: FORMING PART OF RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

<u>SCHEDULE 25- OTHER ADMINISTRATIVE EXPENSES ETC.</u>		Current Year	Previous Year
		2020-21	2019-20
	Rs	Rs	Rs
a) Purchase of Newspapers and Periodicals	18,854.00	45,410.00	
b) Electricity and Power	5,440,920.00	8,749,778.00	
c) Water Charges	2,639,995.00	5,649,091.00	
d) Insurance	23,889.00	14,646.00	
e) Repairs and Maintenance	1,569,920.00	3,696,968.00	
f) Sanitation	165,891.00	735,075.00	
g) Property Tax	136,323.00	136,323.00	
h) Vehicle Running and Maintenance	921,439.00	962,455.00	
i) Telephone and Communication Charges	160,101.00	169,554.00	
j) Printing and Stationary	209,599.00	2,352,763.00	
k) Travelling and Conveyance Expenses	2,120.00	3,028.00	
l) Auditor's Remuneration	154,580.00	215,695.00	
m) Professional Charges: Legal Expenses	45,540.00	243,390.00	
n) Programmes Advertisement and Publicity	12,019.00	107,783.00	
o) Programme Expenses	-	-	
p) Fee & Honorarium	373,021.00	1,216,590.00	
q) Bank Charges	7,933.00	15,167.00	
r) Others:	-	-	
s) (i) Misc Expenses	41,332.00	127,411.00	
t) (ii) Uniform & Liveries	76,330.00	202,026.00	
u) Purchase of Books	-	17,620.00	
v) Farming	2,545.00	3,600.00	

(5)

Programme's/Scheme :

(i)	Regular and Special Programmes, Exhibitions, National and children programmes	-	-
(iii)	Development of Gandhi Smriti and Gandhi Darshan Complexes	-	-
(iv)	Expenses of Photo Unit	8,338,878.00	28,782,704.00
(v)	Strengthening of Samiti's administrative infrastructure	-	-
	a) Salary & Allowance	-	-
	b) Tuition Fee	-	-
	c) Security Guards	6,675,098.00	5,860,267.00
	d) CADAM (Safai Sewak)	-	-
(vi)	TA/DA	46,948.00	254,356.00
(vii)	Publication of literature	425,641.00	959,995.00
(viii)	Exhibition Expenses	18,046.00	1,267,678.00
(ix)	Postage Expenses	40,730.00	168,700.00
(x)	Skill Development Expense	62,831.00	531,473.00
(xi)	Horticulture Expenses	157,636.00	4,641,791.00
(xii)	Swachh Bharat Expenses	-	601,570.00
	Total	27,768,159.00	67,732,907.00

Sd
OS

Sd
Accounts Officer I/C

Sd
Admin Officer

Sd
Director

Place : New Delhi
Date : 24.08.2021

(6)

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

	Schedule	Current Year 2020-21	Previous Year 2019-20
		Rs.	Rs.
INCOME			
Income from Sales/Services	14	2,642,866	7,559,491
Grants/Subsidies	15	109,101,581	155,038,508
Fees/Subscriptions	16	-	-
Income from Investments	17	-	-
Income from Royalty, Publication etc.	18	-	-
Interest earned	19	336,768	1,093,824
Other Income	20	420,139	284,408
Increase / Decrease in Stock of Finished Goods	21	777,881	-1,449,856
Total-A		113,279,235	162,526,375
EXPENDITURE			
Establishment Expenses	22	75,517,582	90,505,989
Other Administrative Expenses etc.	23	28,301,785	71,147,990
Depreciation/Deletion (net total at the year end corresponding to Sch. 8)	8	13,630,588	11,640,800
Srijan Section Expenses		1,428,309	4,748,189
Total-B		118,878,264	178,042,968
Balance being excess of Income over Expenditure (A-B)		-5,599,028	-15,516,593
Transfer to CCA from own sources		-1,543,957	0
Total Plan+Non-Plan excess income over expenditure/ (excess expenditure over income)		-7,142,985	-15,516,593
Balance being cost of Assets to Capital fund/Reserve			
Significant Accounting Policies	26		
Contingent Liabilities and Notes on Accounts	27		
		Sd	Sd
		Accounts Officer I/C	Admin Officer
		OS	Director

Place : New Delhi
Date : 24.08.2021

(7)

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE- 14 & 15: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

	Current Year 2020-21	Previous Year 2019-20
	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	4,444	8,500
b) Books sale at Gandhi Smriti	24,621	-
c) Srijan Sales of (Khadi, Books, Saksham)	-	5,567,398
d) Srijan Skill Development	-	-
e) Khadi sales at Gandhi Smriti	674,878	-
f) Saksham Sale		-
g) Gift of Books		-
h) Sale of Condemned Goods	485,000	-
i) Sale of vegetables (Srijan)	11,065	-
2 Other (specify) Misc. Receipts		
a) Miscellaneous Receipts	1,442,858	1,983,593
Total	2,642,866	7,559,491

Sd
OS

Sd
Accounts Officer I/C

Sd
Admin Officer

Sd
Director

Place : New Delhi
Date : 24.08.2021

(8)

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE- 14 & 15: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

	Current Year 2020-21	Previous Year 2019-20
	Rs.	Rs.
SCHEDULE 15 - GRANTS/SUBSIDIES (Irrevocable grants & subsidies received)		
1 Central Government:		
Unspent Opening Balance of Last Year	6,264,601	4,733,558
Received During the Year for :		
-North East	-	1,649,000
- General Programme	22,837,000	60,868,000
- Swachh Bharat	-	119,000
-Salaries	89,463,000	93,563,000
	118,564,601	160,932,558
Less: Refund of unspent balance of General Programme Grant	-	-
Less: Unspent balance of the year transfer to Balance Sheet	10,150,005	6,264,601
	108,414,596	154,667,957
2 State Government (s)	-	-
3 Government Agencies (NCERT)	-	-
4 Institutions/Welfare Bodies	-	-
5 International Organisation	-	-
6 Other (Specify) UNICEF	-	-
7 Grant- Pradhan Mantri Kaushal Vikas Yojna	686,985	370,551
Total	109,101,581	155,038,508

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Admin OfficerSd
Director

Place : New Delhi
Date : 24.08.2021

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE- 16 & 17: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

SCHEDULE 16 INCOME FROM FEES/SUBSCRIPTIONS		Current Year 2020-21	Previous Year 2019-20
		Rs.	Rs.
1	Entrance Fees	-	-
2	Annual Fees/Subscriptions	-	-
3	Seminar/Program Fees	-	-
4	Consultancy Fees	-	-
5	Others (Specify)	-	-
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)		Current year	Previous Year
		Investment from Corpus Fund	
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

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Accounts Officer I/C	Admin Officer

Place : New Delhi
Date : 24.08.2021

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE-18 & 19: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

	Current Year	Previous Year
	2020-21	2019-20
	Rs.	Rs.
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
 - e) With Non-Scheduled Banks
 - f) With Institutions
 - g) Others
- 3) On Loans
 - h) Employees/Staff
 - i) Others
- 4) Interest on Debtors and Other Receivables

	239,830	1,034,349
	-	-
	-	-
	-	-
	-	-
	96,938	59,475
	-	-
	-	-
Total	336,768	1,093,824

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Admin OfficerSd
Director

Place : New Delhi
 Date : 24.08.2021

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE-20 & 21: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

	Current Year 2020-21	Previous Year 2019-20
	Rs.	Rs.
<u>SCHEDULE 20 - OTHER INCOME</u>		
1 House rent received	420,139	282,908
2 Tender Fees	-	1,500
Total	420,139	284,408
<u>SCHEDULE 21 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS</u>		
a) Closing stock		
Store and Spares	1,361,267	1,290,112
Finished Goods (Books)	4,211,402	4,237,417
Work-in-progress	-	-
Khadi Clothes	4,592,855	3,860,114
	10,165,524	9,387,643
b) Less: Opening Stock		
Store and Spares	1,290,112	1,076,530
Finished Goods (Books)	4,237,417	4,447,036
Work-in-progress	-	-
Khadi Clothes	3,860,114	5,313,933
	9,387,643	10,837,499
Net Increase / (Decrease) (a-b)	777,881	-1,449,856

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Director

Place : New Delhi
Date : 24.08.2021

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE-22: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

	Current Year 2020-21	Previous Year 2019-20
	Rs.	Rs.
a) Salaries and Wages	48,751,889	56,468,376
b) Allowance and Bonus	5,234	436,978
c) Contribution to Pension NPS	696,700	1,370,485
d) Contribution to Provident Fund - Interest	437,048	288,733
e) Medical Reimbursement	2,835,333	894,550
f) Expenses on Employees Retirement and Terminal Benefits	-	8,150,075
g) Pension	20,809,949	20,859,597
h) Others:		
LTC	31,639	144,932
Tuition Fee	951,750	708,750
Leave Encashment	45,318	139,047
Group Insurance		-
i) CGHS Govt. Contribution	952,722	1,044,466
	Total	Total
	75,517,582	90,505,989

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Accounts Officer I/CSd
Admin OfficerSd
Director

Place : New Delhi

Date : 24.08.2021

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE-23: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 23 - OTHER ADMINISTRATIVE EXPENSES ETC.	Rs.	Rs.
a) Purchase of News Papers and Periodicals	18,854.00	45,410.00
b) Electricity and power	5,278,692.00	8,749,778.00
c) Water Charges	2,631,996.00	5,649,091.00
d) Insurance	23,889.00	14,646.00
e) Repairs and maintenance of assets	1,569,920.00	3,696,968.00
f) Sanitation	165,891.00	735,075.00
g) Property Tax	-	136,323.00
h) Vehicle Running and Maintenance	921,439.00	962,455.00
i) Telephone and Communication Charges	160,101.00	169,554.00
j) Printing and Stationary	209,599.00	2,352,763.00
k) Travelling and Conveyance Expenses	2,120.00	3,028.00
l) Auditors's Remuneration	154,580.00	215,695.00
m) Professional Charges: Legal Expenses	45,540.00	243,390.00
n) Programmes Advertisement and Publicity	12,019.00	107,783.00
o) Fee and Honorarium	373,021.00	1,216,590.00
p) Bank charges	7,933.00	15,167.00
q) LTC	-	-
r) Others: (i) Misc. Expenses	41,332.00	127,411.00
(ii) Uniform & Liveries	76,330.00	202,026.00
(iii) Short & Excess	1.00	-
s) Purchase of Books and khadi material	-	17,620.00
Implementation of programmes/Schemes		
(i) Regular and Special Programmes exhibition, National and Children programmes	8,338,878.00	28,782,704.00
(ii) Development of Gandhi Smriti and Darshan Complexes	-	-
(iii) Expenses of Photo Unit	-	-
(iv) Strengthening of Samiti's administrative infrastructure	-	-
a) Salary & Allowance	-	-
b) Tuition Fee	-	-
c) Security Guards	6,675,098.00	5,860,267.00
d) CADAM (Safai Sewak)	-	-

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GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE-23: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 23 - OTHER ADMINISTRATIVE EXPENSES ETC.		
(v) Contribution to CGHS/Medical Reimbursement	-	-
(vi) Samiti Contribution to NPS	-	-
(vii) TA/DA	46,948.00	254,356.00
(viii) Publication of Literature	425,641.00	959,995.00
(ix) North East Prog	840,175.00	2,298,717.00
(x) International Centre for Gandhian Studies & Research	-	-
(xi) National Gandhi fellowship	-	-
(xii) Exhibition Expenses	18,046.00	1,267,678.00
(xiii) Postage	40,730.00	168,700.00
(xiv) Skill Development Expenses	62,831.00	550,808.00
(xv) Horticulture Expenses	157,636.00	4,641,791.00
(xvi) Swachh Bharat Expenses	-	601,570.00
(xvii) Farming	2,545.00	3,600.00
(xviii) GST Paid	-	246,606.00
(xix) Maintenance by CPWD	-	850,425.00
Total	28,301,785	71,147,990

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Admin Officer

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Director

Place : New Delhi
Date : 24.08.2021

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
BALANCE SHEET AS AT 31ST MARCH, 2021

	Schedule	As At 31.03.2021	As At 31.03.2020
		Rs.	Rs.
CORPUS/CAPITAL FUND AND LIABILITIES			
Corpus / Capital Fund	1	100,609,519	104,485,849
Reserve and Surplus	2	1,880,331	3,603,029
Earmarked /Endowment Funds	3	79,555,210	47,919,925
Secured Loans & Advances	4	-	-
Unsecured Loans & Borrowings	5	-	-
Deferred Credit Liabilities	6	-	-
Current Liabilities & Provisions	7	10,837,674	6,936,452
	Total	192,882,734	162,945,255
ASSETS			
Fixed Assets	8	107,168,270	98,184,263
Investments - from Corpus Fund	9	-	-
Investments - Other : GPF/CPF	10	-	-
Current Assets , Loans , Advances etc..	11	85,714,463	64,760,992
Miscellaneous Expenditure		-	-
(to the extent not written Off or adjusted)		-	-
Expenditure on Grant, Subsidies Etc.	12	-	-
Interest etc.	13	-	-
	Total	192,882,734	162,945,255
Significant Accounting Policies	26		
Contingent Liabilities and Notes on Accounts	27		
	Sd	Sd	Sd
	OS	Accounts Officer I/C	Director
	Sd	Admin Officer	Sd

Place : New Delhi
Date : 24.08.2021

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 1: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021

	As At 31.03.2021 Rs.	As At 31.03.2020 Rs.
SCHEDULE 1 - CORPUS/CAPITAL FUND		
CAPITAL FUND		
Balance as at the beginning of the year	104,485,849.00	116,419,243.00
Less : Unspent balance of previous year transferred to Income & expdt. Account	-	-
Add: Fixed Assets Purchased	3,266,655.00	107,752,504.00
	<u>107,752,504.00</u>	<u>3,573,637.00</u>
	119,992,880.00	119,992,880.00
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	-	-
ii) Less: Depreciation on capital expenditure on upgradation excess charged during the year 2018-19	-	9,562.00
Add : Balance of net income / (Expenditure) transferred from Income & Expenditure Account	<u>-7,142,985.45</u>	<u>-15,516,593.00</u>
Total	<u><u>100,609,518.55</u></u>	<u><u>104,485,849.00</u></u>

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Admin OfficerSd
DirectorPlace : New Delhi
Date : 24.08.2021

GANDHI SMRITI & DARSHAN SAMITI
, NEW DELHI - 110002
SCHEDULE - 2: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH ,2021

SCHEDULE - 2 RESERVES AND SURPLUS:	As At 31.03.2021 Rs.	As At 31.03.2020 Rs.
1. Capital Reserve		
As per last Account	3,603,029	2,176,666
Addition during the year	-	5,000,000
	<u>3,603,029</u>	<u>7,176,666</u>
Add: Transferred from own sources	1,543,957	-
	<u>5,146,986</u>	<u>7,176,666</u>
Less: Capital Assets acquired	3,266,655	3,573,637
	<u>1,880,331.00</u>	<u>3,603,029</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	<u><u>1,880,331.00</u></u>	<u><u>3,603,029.00</u></u>

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GANDHI SMRITI & DARSHAN SAMITI

RAJGHAT, NEW DELHI - 110002

SCHEDULE - 3: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021

	As At 31.03.2021	As At 31.03.2020
SCHEDULE - 3: EARMARKED/ENDOWMENT FUNDS :		
i) COMMEMORATION OF CENTENARY OF CHAMPARAN SATYAGRAHA		
a) Opening balance of the funds	47,837,794.00	47,006,842
b) Addition to the funds during the year	8,836,182.00	21,560,426
- Donation/Grants	631,543.00	736,145
- Interest Received	19,347,940.00	-
- Dome Expenses	76,653,459.00	69,303,413
Total		
Utilisation/expenditure towards objectives of funds		
Upgradation of Digital Museum in GD		
Repair and Maintenance	57,543.00	-
Fixed Assets Purchased (LED and Carpet)	270,572.00	-
Less: T/f to Fixed Assets	-270,572.00	-
c) Bank charges	892.00	154
d) Repair & Maintenance Expenses	56,951.00	-
e) Insignia Expenses	4,066,584.00	584,705
f) Dome Expenses	-	19,347,940
g) Interpretation Expenses	-	1,532,820
h) Installation of Statue (incinerators)	4,098,440.00	21,465,619
Refund of grant	8,280,410.00	-
Sub Total	8,280,410.00	-
Total	68,373,049.00	21,465,619
Balance as on March 31st		47,837,794
ii) DDUGKY		
Grant Received	11,249,382	-
Interest Received	6,445	-
Total	11,255,827	
Project Payment	23,298	-
Bank Charges	63,407	-
Total	86,705	
	11,169,122	

GANDHI SMRITI & DARSHAN SAMITI

RAJGHAT, NEW DELHI - 110002

SCHEDULE - 3: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021

	As At 31.03.2021	As At 31.03.2020
ii) AAUM TRUST PROJECT		
Opening Balance of Fund	82,131	2,527
a) Opening balance of the funds	-	-
b) Addition to the funds during the year	160,000	426,988
- Donation/Grants	1,238	2,161
- Interest Received	243,369	431,676
Total		
Utilisation/expenditure towards objectives of funds		
a) Salaries & Wages	230,000	349,500
b) Transfer to Main Account	-	-
c) Bank Charges	330	45
Total	230,330	349,545
Balance as on March 31st	13,039	82,131

iii) GRAM SWARAJ PADYATRA		
Opening Balance of Fund	-	-
a) Opening balance of the funds	-	-
b) Received funds during the year	-	4,910,561
- Donation/Grants	-	4,910,561
Total		
Utilisation/expenditure towards objectives of funds		
a) Expenses during the Year	-	4,910,561
Total	-	4,910,561
Balance as on March 31st	79,555,210	-
Total (i+ii+iii)		47,919,925

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Place : New Delhi
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GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 4, 5 & 6 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021

	As At 31.03.2021 Rs.	As At 31.03.2020 Rs.
SCHEDULE 4: SECURED LOANS AND BORROWINGS:		
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

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Place : New Delhi
Date : 24.08.2021

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 7 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

<u>SCHEDULE 7: CURRENT LIABILITIES AND PROVISIONS :</u>	As At	As At
	31.03.2021	31.03.2020
	Rs.	Rs.
A. CURRENT LIABILITIES		
1. Acceptances	-	-
2. Sundry Creditors		
a) For Goods	-	-
b) Others/Outstanding	-	-
c) Security Deposit	687,669	637,669
d) G.I Remittance Payable	-	34,182
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) Group Insurance Payable	-	-
b) Others: Income Tax Remittance (TDS on Salary)	-	-
6. Other current Liabilities:		
a) Unspent balance of Grant Received	10,150,005	6,264,601
	10,837,674	6,936,452
Total- A		
	10,837,674	6,936,452
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	6,936,452

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Director

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Admin Officer

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Accounts Officer I/C

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Place : New Delhi
Date : 24.08.2021

FIXED ASSETS	Rate of Dep.	GROSS BLOCK		DEPRECIATION		NET BLOCK			
		WDV as at 01.04.2020	Additions before 03.10.2020	after 03.10.2020	Deletion	WDV (Before Dep.) as at 31.03.2021	Total During the year	As at 31.03.2021	As at 31.03.2020
OFFICE EQUIPMENT									
Photo Graphic equipments	0.15	242,793.00	-	-	-	242,793.00	36,418.95	206,374.05	242,793.00
Photo-copier machine	0.15	192,409.00	-	-	-	192,409.00	28,861.35	163,547.65	192,409.00
Telephone Equipment	0.15	11,158.00	-	-	-	11,158.00	1,673.70	9,484.30	11,158.00
Fax machine	0.15	4,922.00	-	-	-	4,922.00	738.30	4,183.70	4,922.00
Mobile	0.15	39,345.00	-	-	-	39,345.00	5,901.75	33,443.25	39,345.00
Walk man	0.15	1,284.00	-	-	-	1,284.00	192.60	1,091.40	1,284.00
Micro Oven	0.15	12,205.00	-	-	-	12,205.00	1,830.75	10,374.25	12,205.00
Mixer Grinder	0.15	1,668.00	-	-	-	1,668.00	250.20	1,417.80	1,668.00
Gyser	0.15	7,349.00	9,300.00	18,700.00	-	35,349.00	3,899.85	31,449.15	7,349.00
Water Tank	0.15	104,357.00	11,800.00	32,332.00	-	148,489.00	19,848.45	128,640.55	104,357.00
TV	0.15	314,799.00	-	-	-	314,799.00	47,219.85	267,579.15	314,799.00
Television LED	0.15	158,501.00	-	-	-	158,501.00	23,775.15	134,725.85	158,501.00
Water Dispenser	0.15	74,257.00	-	-	-	74,257.00	11,138.55	63,118.45	74,257.00
Water Cooler	0.15	311,012.00	-	-	-	311,012.00	46,651.80	264,360.20	311,012.00
AC (electrical Division)	0.15	1,548,018.00	-	-	-	1,548,018.00	232,202.70	1,315,815.30	1,548,018.00
Air Conditioner	0.15	2,594,909.00	234,900.00	583,390.00	-	3,413,199.00	468,225.60	2,944,973.40	2,594,909.00
Tower AC	0.15	61,270.00	-	-	-	61,270.00	9,190.50	52,079.50	61,270.00
UPS	0.15	40,719.00	-	-	-	40,719.00	4,107.85	36,611.15	40,719.00
Aquaguard	0.15	197,380.00	-	-	-	197,380.00	29,607.00	167,773.00	197,380.00
Room Cooler	0.15	136,838.00	-	-	-	136,838.00	20,525.70	116,312.30	136,838.00
Bio-Metric machine	0.15	45,305.00	-	-	-	45,305.00	6,795.75	38,509.25	45,305.00
Head Phones	0.15	11,284.00	-	-	-	11,284.00	1,692.60	9,591.40	11,284.00
Exhaust Fan	0.15	4,685.00	3,450.00	-	-	8,135.00	1,220.25	6,914.75	4,685.00
Pedestal Fan	0.15	7,984.00	-	-	-	7,984.00	1,197.60	6,786.40	7,984.00
Dustbins	0.15	36,325.00	-	-	-	36,325.00	5,448.75	30,876.25	36,325.00
Induction Cooktop	0.15	1,881.00	-	-	-	1,881.00	282.15	1,598.85	1,881.00
Coffee Machine	0.15	18,038.00	-	-	-	18,038.00	2,705.70	15,332.30	18,038.00
Sandwich Maker	0.15	4,107.00	-	-	-	4,107.00	616.05	3,490.95	4,107.00
COMPUTER									
Computer	0.40	584,939.00	-	192,930.00	-	777,869.00	272,561.60	505,307.40	584,939.00
Coloured jet printer	0.40	44,228.00	-	99,892.00	-	144,120.00	37,669.60	106,450.40	44,228.00
UPS	0.40	73.00	-	-	-	73.00	29.20	43.80	73.00
Scanner	0.40	282.00	-	-	-	282.00	112.80	169.20	282.00
External Harddisk	0.40	1,542.00	-	-	-	1,542.00	616.80	925.20	1,542.00
Tablet	0.40	47,998.00	-	-	-	47,998.00	19,199.20	28,798.80	47,998.00
CPU & Display	0.40	-	-	887,520.00	-	887,520.00	177,504.00	710,016.00	-
Laptop	0.40	-	-	142,346.00	-	142,346.00	28,469.20	113,876.80	-
Software									
National informatics Software for Digital Interactive Display	0.40	297,443.00	-	259,600.00	-	297,443.00	118,977.20	178,465.80	297,443.00
	0.40	-	-	-	-	259,600.00	51,920.00	207,680.00	-
ELECTRIC INSTALLATIONS									
Transformer	0.10	4,888,375.00	-	-	-	4,888,375.00	488,837.50	4,399,537.50	4,888,375.00
Inverter	0.10	707,381.00	-	-	-	707,381.00	70,738.10	636,642.90	707,381.00
	0.10	4,275.00	-	-	-	4,275.00	427.50	3,847.50	4,275.00

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FIXED ASSETS	Rate of Dep.	GROSS BLOCK			DEPRECIATION		NET BLOCK	
		WDV as at 01.04.2020	Additions before 03.10.2020	after 03.10.2020	WDV (Before Dep.) as at 31.03.2021	Total During the year	As at 31.03.2021	As at 31.03.2020
Electric Meter	0.10	2,803.00	-	-	2,803.00	280.30	2,522.70	2,803.00
Toaster	0.10	2,375.00	-	-	2,375.00	237.50	2,137.50	2,375.00
Coffee Machine								
OTHER FIXED ASSETS								
LIBRARY BOOKS	0.40	1,378,839.00	-	-	1,378,839.00	551,535.60	827,303.40	1,378,839.00
Display & Exhibits	0.15	1,119,730.00	-	-	1,119,730.00	167,959.50	951,770.50	1,119,730.00
Fire Extinguisher	0.15	390,122.00	-	-	390,122.00	58,518.30	331,603.70	390,122.00
Exhibition Iron Stand	0.15	222,336.00	-	-	222,336.00	33,350.40	188,985.60	222,336.00
Tata Sky (DTH)	0.15	63,088.00	-	-	63,088.00	9,463.20	53,624.80	63,088.00
Hot Case	0.15	1,847.00	-	-	1,847.00	277.05	1,569.95	1,847.00
Exhibition Standees	0.15	47,048.00	-	-	47,048.00	7,057.20	39,990.80	47,048.00
Q Manager	0.15	54,321.00	-	-	54,321.00	8,148.15	46,172.85	54,321.00
Large Photo frame	0.15	18,350.00	-	-	18,350.00	2,752.50	15,597.50	18,350.00
Electric Iron (Press)	0.15	1,358.00	-	-	1,358.00	203.70	1,154.30	1,358.00
Charkhas	0.15	116.00	-	-	116.00	17.40	98.60	116.00
Heat Convector & Oil Heater	0.15	37,072.00	-	-	37,072.00	5,560.80	31,511.20	37,072.00
Electric Kettle	0.15	24,932.00	-	-	24,932.00	3,739.80	21,192.20	24,932.00
Trolley Rickshaw/bi-cycle	0.15	40,625.00	-	-	40,625.00	6,093.75	34,531.25	40,625.00
Projector	0.15	204,330.00	-	-	204,330.00	30,649.50	173,680.50	204,330.00
Sounding/ Audio System	0.15	200,080.00	-	-	200,080.00	30,012.00	170,068.00	200,080.00
Gadgets For Gandhi Memorabilia	0.15	141,749.00	-	-	141,749.00	21,262.35	120,486.65	141,749.00
Torch	0.15	1,700.00	-	-	1,700.00	255.00	1,445.00	1,700.00
CCTV Camera	0.15	299,210.00	-	-	299,210.00	44,881.50	254,328.50	299,210.00
CCTV Camera	0.15	30,676.00	-	-	30,676.00	4,601.40	26,074.60	30,676.00
CCTV Camera	0.15	30,676.00	-	-	30,676.00	4,601.40	26,074.60	30,676.00
CCTV Camera	0.15	13,985.00	-	-	13,985.00	2,097.75	11,887.25	13,985.00
Screen	0.15	5,961.00	-	-	5,961.00	894.15	5,066.85	5,961.00
Iron Press	0.15	7,627.00	-	-	7,627.00	1,144.05	6,482.95	7,627.00
Water Pump	0.15	23,925.00	-	-	23,925.00	3,588.75	20,336.25	23,925.00
Starter Pump	0.15	903.00	-	-	903.00	135.45	767.55	903.00
Angel Iron	0.15	41,967.00	-	-	41,967.00	6,295.05	35,671.95	41,967.00
Steel box	0.15	5,914.00	-	-	5,914.00	887.10	5,026.90	5,914.00
Shoe shiner Machine	0.15	11,440.00	-	-	11,440.00	1,716.00	9,724.00	11,440.00
Camera	0.15	10,194.00	-	-	10,194.00	1,529.10	8,664.90	10,194.00
G I Box	0.15	2,139.00	-	-	2,139.00	320.85	1,818.15	2,139.00
Power Bank	0.15	1,155.00	-	-	1,155.00	173.25	981.75	1,155.00
INTANGIBLE ASSETS								
Computer Software	0.40	98,986.00	-	-	98,986.00	39,594.40	59,391.60	98,986.00
Total		96,272,229.00	19,958,252.00	2656343	- 118,886,824.00	13,374,868.60	105,511,955.40	96,272,229.00

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Accounts Officer I/CSd
Admin OfficerSd
DirectorPlace : New Delhi
Date : 24.08.2021

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**GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002**

DESCRIPTION	Rate of Dep.	WDV as at 01.04.2020	Additions		Deletions	WDV(Before dep) as at 31.03.2021	DEPRECIATION		As at 31.03.2021	As at 31.03.2020	NET BLOCK
			before 03.10.2020	after 03.10.2020			During The year				
LAND & BUILDING											
Museum, Auditorium & Library	0.10	41,269.00	-	-	-	41,269.00	4,126.90	37,142.10	41,269.00		
FURNITURE & FIXTURES											
Furniture	0.10	65.00	-	-	-	65.00	6.50	58.50	65.00		
OTHER FIXED ASSETS											
Photographs	0.15	246.00	-	-	-	246.00	36.90	209.10	246.00		
Total		41,580.00	-	-	-	41,580.00	4,170.30	37,409.70	41,580.00		

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Accounts Officer I/CSd
Admin OfficerSd
Director

Place : New Delhi
Date : 24.08.2021

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GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

DESCRIPTION	Rate of Dep.	GROSS BLOCK			WDV (before dep) as at 31.03.2021	DEPRECIATION During the year	NET BLOCK	
		WDV as at 01.04.2020	Additions before 03.10.2020	after 03.10.2020			Deletions	As at 31.03.2021
LAND & BUILDING								
Building	0.10	482,138.00	-	-	482,138.00	48,213.80	433,924.20	482,138.00
Development of Low Land	-	36,199.00	-	-	36,199.00	-	36,199.00	36,199.00
PLANT. MACHINERY & EQUIPMENT								
Cyclorma	0.15	559.00	-	-	559.00	83.85	475.15	559.00
FURNITURE & FIXTURES								
	0.10	125,805.00	-	-	125,805.00	12,580.50	113,224.50	125,805.00
OFFICE EQUIPMENT								
Photographic equipments	0.15	468.00	-	-	468.00	70.20	397.80	468.00
LIBRARY BOOKS								
	0.40	24,852.00	-	-	24,852.00	9,940.80	14,911.20	24,852.00
OTHER FIXED ASSETS								
Display & Exhibits	0.15	901,803.00	-	-	901,803.00	135,270.45	766,532.55	901,803.00
Total		1,571,824.00	-	-	1,571,824.00	206,159.60	1,365,664.40	1,571,824.00

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Accounts Officer I/CSd
Admin OfficerSd
DirectorPlace : New Delhi
Date : 24.08.2021

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RAJGHAT, NEW DELHI - 110002

SRIJAN SECTION

DESCRIPTION	Rate of Dep.	GROSS BLOCK Additions		WDV as at 01.04.2020	Deletions after 03.10.2020	WDV (Before dep) as at 31.03.2021	DEPRECIATION During The year		NET BLOCK		
		before 03.10.2020	after 03.10.2020				As at 31.03.2021	As at 31.03.2020			
COMPUTER											
Computer	0.40	-	-	48,535.00	-	48,535.00	19,414.00	29,121.00	48,535.00		
Furniture	0.10	-	-	76,950.00	-	76,950.00	7,695.00	69,255.00	76,950.00		
Fixture	0.10	-	-	153,817.00	-	153,817.00	15,381.70	138,435.30	153,817.00		
Steel Box	0.15	-	-	19,329.00	-	19,329.00	2,899.35	16,429.65	19,329.00		
Total				298,631.00	-	298,631.00	45,390.05	253,240.95	298,631.00		
				98,184,264.00	19,958,252.00	2,656,343.00	-	120,798,859.00	13,630,587.55	107,168,270.45	98,184,264.00

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Accounts Officer I/C

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Admin Officer

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Director

Place : New Delhi
Date : 24.08.2021

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 9 & 10 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021

	As At 31.03.2021	As At 31.03.2020
	Rs.	Rs.
SCHEDULE 9 - INVESTMENTS FROM CORPUS FUND		
1 In Government Securities	-	-
2 Other approved Securities	-	-
3 Shares	-	-
4 Debentures and Bonds	-	-
5 Subsidiaries and Joint Ventures	-	-
6 Other (to be specified)	-	-
Total	-	-

SCHEDULE 10 - INVESTMENTS - OTHERS

1 In Government Securities	-	-
2 Other approved Securities	-	-
3 Shares	-	-
4 Debentures and Bonds	-	-
5 Subsidiaries and Joint Ventures	-	-
6 Others (to be specified)	-	-
Total	-	-

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Accounts Officer I/C

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Admin Officer

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Director

Place : New Delhi
Date : 24.08.2021

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 11 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021

	As At 31.03.2021	As At 31.03.2020
	Rs.	Rs.
SCHEDULE-11: CURRENT ASSETS, LOANS, ADVANCES ETC.		
A. CURRENT ASSETS:		
1 Inventories		
a) Stores and Spares	1,361,267	1,290,112
b) Loose Tools	-	-
c) Stock-in-trade	4,211,402	4,237,417
i) Finished Goods (Books)	-	-
ii) Work-in-progress	-	-
iii) Books on loan	4,592,855	3,860,114
iv) Khadi Material	-	-
2 Deposits	3,128,000	-
Bank Gurantee DDUGKY	-	30,075
3 Cash balances in hand (including cheques/drafts and imprest)	-	-
Postage	-	-
4 Bank Balances:		
With Scheduled Banks: (Saving Account)		
-Canara Bank (Main) -Rs. 94,81,189.00	21,567,775	52,711,484
-Canara Bank (Srijan) -Rs. 4,02,115.00		
-SBI Bank (Main) -Rs. 2,66,701.00		
-Syndicate Bank (Champran) -Rs. 1,13,350.00		
-Bank Account DDUGKY -Rs. 1,13,04,420.00		
5 Bank Balances:		
With Scheduled Banks: (Saving Account)		
ICICI Bank	-	873,037
6 Fixed Deposits with Banks:		
Canara Bank (Main)	9,000,000.00	-
Syndicate Bank (Champaran)	40,000,000.00	-
Total - A	83,861,299.00	63,002,239

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 11 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021

	As At	As At
	31.03.2021	31.03.2020
B. LOANS, ADVANCES AND OTHER ASSETS	Rs.	Rs.
1 Loans:		
a) Staff	-	-
b) Others (specify): Programmes	484,000	168,000
c) Others (specify): General	302,500	68,510
d) LTC Advance	-	29,835
2 Advances and other amounts recoverable in cash or in kind or for value to be received		
(a) Others		
(i) Temporary/ Contingent Advances	195,688	380,900
(ii) Security Deposit	401,508	401,508
(iii) Recoverable from GPF	244,468	-
(iv) Recoverable from Jawahar Bal Vikash.	75,000	75,000
(v) Recoverable from Champaran Project	-	-
(vi) Advance to Deptt of Post	135,000	-
3 Srijan Advance	-	35,000
4 Champaran Advances:		
- Adv. For Upgradation of Digital Museum in GD	15,000	600,000
- Advance to Contractors	-	-
- CPWD	-	-
- Payable to GSDS	-	-
- Staff Advance	-	-
	1,853,164	1,758,753
Total- B	1,853,164	1,758,753
Total- A + B	85,714,463	64,760,992

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Accounts Officer I/C

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Admin Officer

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Director

Place : New Delhi
Date : 24.08.2021

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI – 110002
SCHEDULE –12 & 13 : FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH, 2021

	Current Year 2020-21	Previous Year 2019-20
	Rs.	Rs.
<u>SCHEDULE 12 – EXPENDITURE ON GRANTS, SUBSIDIES ETC.</u>		
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.

	Current Year 2020-21	Previous Year 2019-20
	Rs.	Rs.
<u>SCHEDULE 13 – INTEREST, Etc.</u>		
a) on Fixed Loans	-	-
b) On other Loans (including Bank Charges)	-	-
c) Others (specify):	-	-
Total	-	-

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Director

Place : New Delhi
Date : 24.08.2021

**GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI – 110002**

SCHEDULE –26 FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

SCHEDULE - 26

SIGNIFICANT ACCOUNTING POLICIES :

1. ACCOUNTING CONVENTION:

The Financial Statement has been prepared on the basis of historical cost convention, on cash and accrual 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 cost price.
- iii. Stock of Khadi Material are valued at cost price.

3. INVESTMENTS : 4,90,00,000.00

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.
Gandhi Smriti Darshan Samiti incurred capital expenditure of Rs. 1,93,47,940.00 towards Dome Building which is not capitalized in the previous year, but the same is capitalized and depreciation is charged at the rate of 10% during the F.Y. 2020-21.

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.
- iii. Gandhi Smriti Darshan Samiti incurred capital expenditure of Rs. 1,93,47,940.00 towards Dome Building which is not capitalized in the previous year, but the same is capitalized and depreciation is charged at the rate of 10% during the F.Y. 2020-21.

7. MISCELLANEOUS EXPENDITURE : (To the extent not written off / adjusted) 41,332.00

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.

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Director

Place : New Delhi

Date : 24.08.2021

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI – 110002
SCHEDULE – 27: FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

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. **31,28,000.00**
 - 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**)
 - 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. 2019-20 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) Gandhi Smriti Darshan Samiti incurred capital expenditure of Rs. 1,93,47,940.00 towards Dome Building which is not capitalized in the previous year, but the same is capitalized and depreciation is charged at the rate of 10% during the F.Y. 2020-21 and duly corrected.
 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 2021 and the Income and Expenditure Account for the year ended on that date.

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Director

Place : New Delhi
 Date : 24.08.2021

