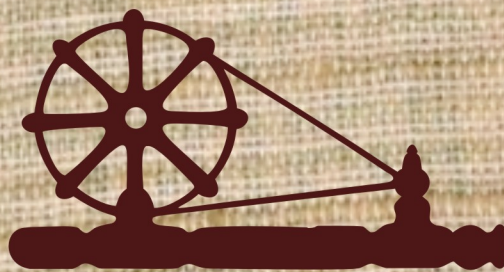


GANDHI SMRITI AND DARSHAN SAMITI

**ANNUAL ACCOUNTS AND AUDIT REPORT
2022-23**

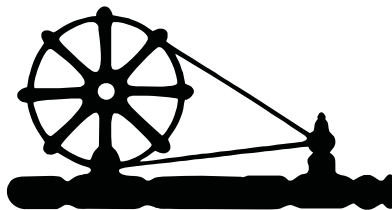


GANDHI SMRITI AND DARSHAN SAMITI

Rajghat, New Delhi - 110002

GANDHI SMRITI AND DARSHAN SAMITI

**ANNUAL ACCOUNTS AND AUDIT REPORT
2022 – 2023**



**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 (GSDS) for the year ended 31st March 2023

We have audited the attached Balance Sheet of the Gandhi Smriti and Darshan Samiti (GSDS) as at 31st March 2023, 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 responsibilities 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 Following recoveries were lying outstanding under Current Assets, Loans, Advances etc. (Sch-11):

Sr. No.	Items (Others)	Amount Recoverable
1	Recoverable from GPF	94579
2	Recoverable from Jawahar Bal Vikash	75000
3	Recoverable from DDUGKY	23298
4	TDS Recoverable	24478
5	TDS recoverable on GPF	23559
	Total	240914

Efforts should be made for the recovery of these outstanding amounts.

A.2 As per Bank Reconciliation Statement of bank account in State Bank of India as on 31.03.23, four cheques amounting to Rs. 0.38 lakh received by GSDS were entered in the Cash Book by GSDS but the same were not credited by the bank. These cheques were issued in the year 2009 to 2011.

As cheques are time bound and the validity of these cheques have lapsed long back, these should be written back by GSDS and efforts should be made to approach the concerned parties for issue of fresh cheques in lieu of these outdated cheques.

A.3 No provisions for retirement benefits on the basis of actuarial valuation were made by the GSDS, which is in contravention of the Uniform Format of Accounts prescribed by the Ministry of Finance.

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

B. Grants-in-aid:

The grants-in-aid received from Ministry of Culture and utilization thereof for the year 2022-23 is given below:

(Rs. in Lakh)	
Particulars	Amount
Unspent balance of previous year	35.85
Grants in Aid received during the year	1601.94
Internal receipts during the year	155.79
Total available fund	1793.58
Less: Expenditure during the year	1780.46
Unspent balance at the year end	13.12

Thus, GSDS had an unspent balance of Rs. 13.12 lakh at the end of the financial year 2022-23.

C 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 2023: 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: 27/10/23

(Rajiv Kumar Pandey)
Director General of Audit (Central Expenditure)
New Delhi

Annexure

1. Adequacy of internal audit system

- GSDS has engaged a Chartered Accountant for conducting internal audit. However, the same CA firm is responsible for preparation of Annual Accounts of GSDS. Also, the CA engaged does not cover all activities of GSDS under the internal audits.
- The internal audit by Internal Audit wing of PAO, Ministry of Culture was last conducted upto March 2020 and Internal Audit of GSDs by CA Firm was conducted up to 2022-23.

2. Adequacy of Internal Control System

- Annual accounts of GSDS for the year 2022-23 was submitted after the due date for submission of accounts i.e. 30.06.2023 prescribed under GFR provisions.
- 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 32 audit paras for the period from 2005-06 to 2022-23 were outstanding.

3. System of Physical verification of assets

Physical verification of Fixed Assets has been conducted upto 2022-2023.

4. System of Physical verification of inventory

Physical verification of inventory has been conducted upto 2022-2023.

5. Regularity in payment of statutory dues

No payment over six months in respect of statutory dues was outstanding as on 31st March 2023.

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GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

RECEIPTS :		Schedule	Current Year 2022-23	Previous Year 2021-22	Schedule	Current Year 2022-23	Previous Year 2021-22
			Rs.	Rs.		Rs.	Rs.
I. Opening Balance							
a) Bank Balance :							
-Syndicate Bank	922,438.00		9,481,189.00				92,264,616.00
-Syndicate Bank (Srijan)	1,805,257.00		402,115.00		24	97,729,515.00	34,222,725.00
-Syndicate Bank (Champaran)	459,903.00		113,350.00		25	48,922,183.00	456,600.00
-State Bank of India	856,823.00		266,701.00			154,981.00	
-Bank Account DDUGKY	5,031,756.00		11,304,420.00				
-Bank Guarantee DDUGKY	3,128,000.00		3,128,000.00				
II. Grants Received							
a) From Govt. of India :							
General	44,994,000.00		30,806,627.00				1,109,720.00
North East:							4,124,000.00
-Salaries	100,000,000.00		84,642,000.00	-			1,000,880.00
-CCA	15,000,000.00		1,000,000.00				2,400.00
-SAP	200,000.00						1,720,216.00
III. INVESTMENT							565,176.00
i) FDR	-		9,000,000.00				23,298.00
III. Interest Received							280,000.00
a) On Bank Deposits/Saving Bank(Net)							65,000.00
b) Interest on Advances to Staff			326,921.00	715,617.00			100,000.00
IV. Other Income				59,151.00			100,000.00
1. House Rent	609,932.00		407,434.00				1,991,700.00
2. Sale of books/Subscriptions	11,200.00		8,000.00				24,478.00
3. Sale of Condemed Goods	668,806.00		245,329.00				-
4. Misc. Receipts	4,908,548.00		1,042,094.00				-
V. Any Other Receipts							-
Recoveries / Adjustments :							-
a) Recoveries							1,537,382.00
i) GPF/CPF	4,311,000.00		4,124,000.00				-
ii) G.I	2,574.00		2,400.00				75,121.00
iii) LIC	1,041,261.00		1,000,880.00				-
iv) Income Tax Receipt			800.00				-
v) CGHS	133,150.00		260,500.00				-
vi) New Pension-NSDL	1,349,600.00		1,109,720.00				1,095.00
vii) Income Tax	1,715,826.00		1,720,216.00				2,566,015.00
viii)Computer Advance Recovery	36,000.00		-				9,474,999.00
ix) Property Tax Recovery	200,000.00		200,000.00				-
x) Security deposits	245,000.00		-				-
xi) Tender Fees	3,000.00		-				208,679.00
I. Expenses							
a) Establishment Exp.							
b) Administrative Exp.							
c) North East Programme							
II. Expenditure on Fixed Assets & Capital Work-in-progress							
a) Purchase of Fixed Assets							
b) Books for library							
III. Other Payments Remittances & Advances							
i) New Pension-NSDL							
ii) GPF/CPF							
iii) LIC							
iv) GI							
v) Income Tax							
vi) LTC Advance Payment							
vii) Adv. General							
viii) Adv-for Prog							
ix) DDUGKY							
x) Advance Salary							
xi) Advance to Post Office							
xii) Security Refund							
xiii) Computer advance							
xiv) CPWD ADVANCE							
xv) TDS							
xvi) Advance railway Boggy platform							
IV. Srijan Section							
i) Srijan Purchases							
ii) Purchase of Fixed Assets							
iii) Purchase of Books,Canteen items and khadi material							
iv) Bank Charges							
v) GST Paid							
vi) Salary							
vii) Food							
viii) Advance general							
VI. Champaran Section							
i) Bank Charges							
ii) Interpretation Centre Exps							
iii) Fixed Deposit							
iv) TDS Deducted							

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Schedule		Current Year 2022-23	Previous Year 2021-22	Schedule		Current Year 2022-23	Previous Year 2021-22
RECEIPTS :				PAYMENTS :			
		Rs.	Rs.			Rs.	Rs.
b) Adjustment				IX. DDUGKY			
i) Adv General		1,098,839.00	820,176.00	i) Bank Charges		5,164.00	4,467.00
ii) Adv. Programme		604,500.00	881,700.00	ii) Project Expenses		6,361,745.00	6,291,706.00
iii) LTC Recoveries		218,088.00	-	iii) Advance/Loan		-	535,000.00
iv) Salary and Wages Recoveries		259,816.00	454,700.00	X. Closing Balance			
VI. Srijan Section				b) Bank Balance :			
i) Sale of Khadi		3,239,570.00	1,420,498.00	-Canara (Syndicate Bank) A/c No.31268		392,348.00	922,438.00
ii) Sale of Books		322,348.00	87,525.00	-State Bank of India		143,796.00	856,823.00
iii) Bank Interest		83,806.00	25,192.00	-Srijan Bank (Syndicate)		775,750.00	1,805,257.00
vi) Canteen (Food)		43,264.00	935,412.00	-Champan Bank (Syndicate)		505,703.00	459,903.00
v) DDU-Rent		2,195,244.00	-	-Bank Account DDUGKY		392,649.00	5,031,756.00
vi) Other UPI receipt		371,116.00	-				
VIII. Champaran Section				-Bank Guarantee DDUGKY		3,128,000.00	3,128,000.00
i) Bank Interest		47,015.00	2,099,159.00				
iii) FDR encashed		-	5,000,000.00				
ii AD PAV 4 REC. AD CHAMPARAN		-	15,000.00				
IX. DDUGKY							
i) Bank Interest		57,170.00	284,509.00				
ii) Adv Adj/Rec Boarding & Lodging		165,305.00	175,000.00				
iii) Adv Adj/rec Training Cost		71,000.00	211,000.00				
iv) Transfer from GSDS		1,434,327.00	-				
Total		198,172,403.00	173,450,414.00	Total		198,172,403.00	173,450,414.00

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi
Date : 30.06.2023

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 24: FORMING PART OF RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

SCHEDULE 24- ESTABLISHMENT EXPENSES

	Current Year 2022-23	Previous Year 2021-22
	Rs.	Rs.
a) Salaries and Wages	61,724,060.00	57,692,574.00
b) Allowance and Bonus	80,258.00	64,258.00
c) Samiti Contribution to NPS/GPF	2,234,434.00	2,517,057.00
d) Contribution to CGHS/Medical Reimbursement	1,114,147.00	3,073,231.00
e) Expenses on Employee's Retirement and Terminal Benefits	5,103,754.00	3,822,268.00
f) Pension	25,232,292.00	23,149,871.00
g) Contribution to Provident Fund	-	-
h) Other: LTC	280,109.00	44,795.00
Tution Fee	702,000.00	621,000.00
Leave Encashment	160,189.00	64,190.00
i) CGHS Govt. Contribution for staff benefit	-	-
j) CGHS Contribution	1,098,272.00	1,215,372.00
Total	97,729,515.00	92,264,616.00

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi
Date : 30.06.2023

SCHEDULE 25- OTHER ADMINISTRATIVE EXPENSES ETC.		
	Current Year 2022-23	Previous Year 2021-22
	Rs.	Rs.
a) Purchase of Newspapers and Periodicals	54,129.00	16,948.00
b) Electricity and Power	8,289,291.00	6,132,114.00
c) Water Charges	5,165,973.00	1,309,013.00
d) Insurance	9,275.00	23,672.00
e) Repairs and Maintenance	8,279,357.00	3,467,163.00
f) Sanitation	655,655.00	477,174.00
g) Property Tax	136,323.00	136,323.00
h) Vehicle Running and Maintenance	2,178,366.00	1,681,997.00
i) Telephone and Communication Charges	166,622.00	127,273.00
j) Printing and Stationary	963,461.00	551,754.00
k) Travelling and Conveyance Expenses	37,151.00	4,246.00
l) Auditor's Remuneration	215,060.00	202,845.00
m) Professional Charges: Legal Expenses	112,290.00	21,570.00
n) Programmes Advertisement and Publicity	309,221.00	165,775.00
o) Programme Expenses	-	-
p) Fee & Honorarium	848,488.00	238,381.00
q) Bank Charges	38,208.00	34,552.00
r) Others:		
(i) Misc Expenses	204,958.00	106,839.00
(ii) Uniform & Liveries	61,968.00	33,900.00

SCHEDULE 25- OTHER ADMINISTRATIVE EXPENSES ETC.		Current Year 2022-23	Previous Year 2021-22
Programme's/Scheme :			
(i) Regular and Special Programmes, Exhibitions, National and children programmes		13,975,707.00	11,504,346.00
(ii) Expenses of Photo Unit		19,353.00	-
(iii) Strengthening of Samiti's administrative infrastructure			
a) Salary & Allowance		-	-
b) Tuition Fee		-	-
c) Security Guards		6,039,683.00	4,829,627.00
d) CADAM (Safai Sewak)		-	-
(iv) TA/DA		19,038.00	118,479.00
(v) Publication of literature		-	345,000.00
(vi) Exhibition Expenses		-	
(vii) Postage Expenses		200,470.00	44,716.00
(viii) Skill Development Expense		-	-
(ix) Horticulture Expenses		218,586.00	2,649,018.00
(x) Swachh Bharat Expenses		723,550.00	-
Total		48,922,183.00	34,222,725.00

Office Supervisor

Accounts Officer

Admin Officer

Director

**Place : New Delhi
Date : 30.06.2023**

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

	Schedule	Current Year 2022-23	Previous Year 2021-22
<u>INCOME</u>		<u>Rs.</u>	<u>Rs.</u>
Income from Sales/Services	14	9,764,852.00	3,802,535.00
Grants/Subsidies	15	147,475,921.00	122,027,153.00
Fees/Subscriptions	16	-	-
Income from Investments	17	-	-
Income from Royalty, Publication etc.	18	-	-
Interest earned	19	410,727.00	799,960.00
Other Income	20	2,808,176.00	407,434.00
Increase / Decrease in Stock of Finished Goods	21	-2,025,353.00	-1,259,223.10
Total-A		<u>158,434,323.00</u>	<u>125,777,858.90</u>
<u>EXPENDITURE</u>			
Establishment Expenses	22	97,692,739.00	92,154,004.65
Other Administrative Expenses etc.	23	49,867,605.00	36,352,883.00
Depreciation/Deletion	8	11,120,620.97	13,600,554.27
(net total at the year end corresponding to Sch. 8)			
Total-B		<u>158,680,964.97</u>	<u>142,107,441.92</u>
Balance being excess of Income over Expenditure (A-B)		-246,641.97	-16,329,583.02
Transfer to CCA from own sources		-	-918,164.00
Total Plan+Non-Plan excess income over expenditure/			
(excess expenditure over income)		-246,641.97	-17,247,747.02
Balance being cost of Assets to Capital fund/Reserve			
Significant Accounting Policies	26		
Contingent Liabilities and Notes on Accounts	27		
Office Supervisor	Accounts Officer	Admin Officer	Director

Place : New Delhi
Date : 30.06.2023

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE- 14 & 15: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

	Current Year 2022-23	Previous Year 2021-22
SCHEDULE 14 - INCOME FROM SALES/SERVICES		
	Rs.	Rs.
1 Income from Sales		
a) Sales of Finished Goods:	-	-
b) Books sale at Gandhi Smriti	-	-
c) Srijan Sales of (Khadi, Books, Saksham, Canteen)	3,987,498.00	2,451,435.00
d) Srijan Skill Development	-	-
e) Khadi sales at Gandhi Smriti	-	-
f) Saksham Sale	-	-
g) Gift of Books	-	-
h) Sale of Condemned Goods	668,806.00	245,329.00
2 Other (specify) Misc. Receipts		
a) Miscellaneous Receipts	5,108,548.00	1,105,771.00
Total	9,764,852.00	3,802,535.00

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi
Date : 30.06.2023

	Current Year 2022-23	Previous Year 2021-22
SCHEDULE 15 - GRANTS/SUBSIDIES (Irrevocable grants & subsidies received)	Rs.	Rs.
1 Central Government:		
Unspent Opening Balance of Last Year	3,584,518.00	10,150,005.00
Received During the Year for :		
- North East		
- General Programme	44,994,000.00	30,806,627.00
- Swachh Bharat	200,000.00	-
-Salaries	100,000,000.00	84,642,000.00
Transfer From AAUM Trust	-	13,039.00
	148,778,518.00	125,611,671.00
Less: Unspent balance of the year transfer to Balance Sheet	1,302,597.00	3,584,518.00
	147,475,921.00	122,027,153.00
Total	147,475,921.00	122,027,153.00

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi
Date : 30.06.2023

SCHEDULE- 16 & 17: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Place : New Delhi
Date : 30.06.2023

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE- 18 & 19: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

	Current Year 2022-23	Previous Year 2021-22
SCHEDULE 18 - INCOME FROM ROYALTY, PUBLICATION ETC.		
1 Income from Royalty	Rs. -	Rs. -
2 Income from Publications	-	-
3 Others (specify):	-	-
Total	-	-

SCHEDULE 19 - INTEREST EARNED

1) On Bank Deposit		
a) With Scheduled Banks	410,727.00	740,809.00
2) On Loans		
a) Employees/Staff	-	59,151.00
Total	410,727.00	799,960.00

Office Supervisor Accounts Officer Admin Officer Director

Place : New Delhi
Date : 30.06.2023

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE-20 & 21: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

	Current Year 2022-23	Previous Year 2021-22
SCHEDULE 20 - OTHER INCOME	Rs.	Rs.
1 House Rent Received	2,805,176.00	407,434.00
2 Tender Fees	3,000.00	-
Total	2,808,176.00	407,434.00

SCHEDULE 21 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS &

WORK IN PROGRESS

a) Closing stock

Store and Spares
Finished Goods (Books)
Work-in-progress
Khadi Clothes

1,409,859.00
4,263,044.00
-
1,208,045.00
6,880,948.00

875,815.00
4,116,292.00
-
3,914,194.00
8,906,301.00

b) Less: Opening Stock

Store and Spares
Finished Goods (Books)
Work-in-progress
Khadi Clothes

875,815.00
4,116,292.00
-
3,914,194.00
8,906,301.00
-2,025,353.00

1,361,267.10
4,211,402.00
-
4,592,855.00
10,165,524.10
-1,259,223.10

Net Increase / (Decrease) (a-b)

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 30.06.2023

SCHEDULE-22: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

Office Supervisor Accounts Officer Admin Officer Director

Place : New Delhi
Date : 30.06.2023

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE-23: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

	Current Year 2022-23	Previous Year 2021-22
SCHEDULE 23 - OTHER ADMINISTRATIVE EXPENSES ETC.		
a) Purchase of News Papers and Periodicals	Rs. 54,129.00	Rs. 16,948.00
b) Electricity and power	8,289,291.00	6,132,114.00
c) Water Charges	5,165,973.00	1,309,013.00
d) Insurance	9,275.00	23,672.00
e) Repairs and maintenance of assets	8,279,357.00	3,467,163.00
f) Sanitation	655,655.00	477,174.00
g) Property Tax	136,323.00	-
h) Vehicle Running and Maintenance	2,178,366.00	1,681,997.00
i) Telephone and Communication Charges	166,622.00	127,273.00
j) Printing and Stationary	963,461.00	551,754.00
k) Travelling and Conveyance Expenses	44,873.00	4,246.00
l) Auditor's Remuneration	215,060.00	202,845.00
m) Professional Charges: Legal Expenses	112,290.00	21,570.00
n) Programmes Advertisment and Publicity	309,221.00	165,775.00
o) Fee and Honorarium	848,488.00	238,381.00
p) Bank charges	42,327.00	34,552.00
q) LTC	-	-
r) Others: (i) Misc. Expenses	204,958.00	106,839.00
(ii) Uniform & Liveries	61,968.00	33,900.00
s) Purchase of Books ,Canteen items and khadi material	1,070,291.00	1,537,382.00
Implementation of programmes/Schemes		
(i) Regular and Special Programmes exhibition, National and Children programmes	13,432,401.00	11,504,346.00

SCHEDULE-23: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

Office Supervisor	Accounts Officer	Admin Officer	Director
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Place : New Delhi
Date : 30.06.2023

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
BALANCE SHEET AS AT 31ST MARCH, 2023

Schedule		As At	As At
		31.03.2023	31.03.2022
CORPUS/CAPITAL FUND AND LIABILITIES			
		Rs.	Rs.
Corpus / Capital Fund	1	111,381,811.81	104,898,447.53
Reserve and Surplus	2	10,763,030.00	1,880,331.00
Earmarked /Endowment Funds	3	49,019,865.00	51,094,665.00
Secured Loans & Advances	4	-	-
Unsecured Loans & Borrowings	5	-	-
Deferred Credit Liabilities	6	-	-
Current Liabilities & Provisions	7	2,016,066.00	4,172,987.00
Total		173,180,772.81	162,046,430.53
ASSETS			
Fixed Assets	8	91,083,869.46	95,485,880.18
Investments - from Corpus Fund	9	-	-
Investments - Other : GPF/CPF	10	-	-
Current Assets , Loans , Advances etc..	11	82,096,903.35	66,560,550.35
Miscellaneous Expenditure		-	-
(to the extent not written Off or adjusted)		-	-
Expenditure on Grant, Subsidies Etc.	12	-	-
Interest etc.	13	-	-
Total		173,180,772.81	162,046,430.53
Significant Accounting Policies	26		
Contingent Liabilities and Notes on Accounts	27		
Office Supervisor	Accounts Officer	Admin Officer	Director

Place : New Delhi
Date : 30.06.2023

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 1: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

	As At 31.03.2023	As At 31.03.2022
SCHEDULE 1 - CORPUS/CAPITAL FUND	Rs.	Rs.
CAPITAL FUND		
Balance as at the beginning of the year	104,898,447.53	100,609,518.55
Less : Unspent balance of previous year transferred to Income & expdt. Account	-	-
Add: Fixed Assets Purchased	6,117,301.00	-
	111,015,748.53	1,918,164.00
	<u>102,527,682.55</u>	
Add: Prior Period Adjustment		
i) Capitalization of Champaran Project in 2020-21, Dome expenditure of Rs. 1,93,47,940/- (Building), Rs. 51,072/- (Carpet) and Rs. 2,19,500/- (Air Condition) wrongly depreciation charged on Display & Exhibits (Jeep, Boat, etc.), now rectified	-	19,618,512.00
Add : Balance of net Income / (Expenditure) transferred from Income & Expenditure Account	612,705.25 -246,641.97	-
	<u>111,381,811.81</u>	<u>104,898,447.53</u>
Total		

Office Supervisor Accounts Officer Admin Officer Director

Place : New Delhi
Date : 30.06.2023

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 2: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

	As At 31.03.2023	As At 31.03.2022
SCHEDULE - 2 RESERVES AND SURPLUS:		
1. Capital Reserve		
As per last Account		
Addition during the year	1,880,331.00	1,880,331.00
	15,000,000.00	1,000,000.00
	<u>16,880,331.00</u>	<u>2,880,331.00</u>
Add: Transferred from own sources	-	918,164.00
	<u>16,880,331.00</u>	<u>3,798,495.00</u>
Less: Capital Assets acquired	6,117,301.00	1,918,164.00
	<u>10,763,030.00</u>	<u>1,880,331.00</u>
Total	<u>10,763,030.00</u>	<u>1,880,331.00</u>

Office Supervisor Accounts Officer Admin Officer Director

Place : New Delhi
Date : 30.06.2023

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 3: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

	As At	As At
	31.03.2023	31.03.2022
ii) DDUGKY		
Opening Balance	5,008,458.00	11,169,122.00
Grant Received	-	-
Interest Received	57,170.00	284,509.00
Received from GSDS	1,434,327.00	-
	6,499,955.00	11,453,631.00
Advances	-	149,000.00
Project Payment	6,125,440.00	6,291,706.00
Bank Charges	5,164.00	4,467.00
	6,130,604.00	6,445,173.00
	369,351.00	5,008,458.00
iii) AAUM TRUST PROJECT		
Opening Balance of Fund		
a) Opening balance of the funds	-	13,039.00
	-	13,039.00
Utilisation/expenditure towards objectives of funds		
a) Salaries & Wages	-	-
b) Transfer to Main Account	-	13,039.00
	-	13,039.00
	-	-
Total		
Balance as on March 31st		
	49,019,865.00	51,094,665.00
	Total (i+ii+iii)	
Office Supervisor	Admin Officer	Director
	Accounts Officer	

Place : New Delhi
Date : 30.06.2023

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 4,5 & 6 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

	As At 31.03.2023	As At 31.03.2022
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

Office Supervisor Accounts Officer Admin Officer Director

Place : New Delhi
Date : 30.06.2023

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 7 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023

SCHEDULE 7: CURRENT LIABILITIES AND PROVISIONS :		As At	As At
		31.03.2023	31.03.2022
	Rs.		Rs.
A. CURRENT LIABILITIES			
1. Acceptances	-	-	-
2. Sundry Creditors			
a) For Goods	-	-	-
b) Others/Outstanding	-	-	-
c) Security Deposit	712,669.00	587,669.00	
d) G.I Remittance Payable	-	-	-
e) Stale Cheque	-	-	-
3. Advance Received	800.00	800.00	
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	1,302,597.00	3,584,518.00	
Total- A	2,016,066.00	4,172,987.00	
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	2,016,066.00	4,172,987.00	
Office Supervisor	Accounts Officer	Admin Officer	Director

Place : New Delhi
Date : 30.06.2023

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2023

FIXED ASSETS	Rate of Dep.	GROSS BLOCK			Depreciation full rate		DEPRECIATION		NET BLOCK	
		WDV as at 01.04.2022	Additions before 03.10.2022	Additions after 03.10.2022	Deletion	WDV (Before Dep.) as at 01.04.2022	Dep. Half rate	Total During the year	as at 31.03.2023	as at 31.03.2022
LAND & BUILDING										
Building	0.10	70,909,721	-	231,900.00	-	71,141,620.65	7,090,972.07	11,595.00	7,102,567.07	64,039,053.59
Land on leasehold (Refer point 6 of Sch 27)	1		-		-	1.00	-	-	-	70,909,720.65
									1.00	-
PLANT, MACHINERY & EQUIPMENT										
Sound Equipment	0.15	335,805			-	335,805.00	50,370.75	-	50,370.75	285,434.25
Musical Instruments	0.15	449			-	448.67	67.30	-	67.30	381.37
Washing Machine	0.15	6,464			-	6,464.21	969.63	-	969.63	5,494.58
Tools	0.15	8,323	48,160.00	6,490.00	-	62,973.20	8,472.48	486.75	8,959.23	54,013.97
Binding Machine	0.15	452			-	451.56	67.73	-	67.73	383.83
Weighing Machine	0.15	2,536			-	2,535.98	380.40	-	380.40	2,155.58
Refrigrator	0.15	127,497		19,498.00	-	146,994.69	19,124.50	1,462.35	20,586.85	126,407.83
Others	0.15	299,027			-	299,026.86	44,854.03	-	44,854.03	254,172.83
Grinder Machine	0.15	15,225			-	15,224.73	2,283.71	-	2,283.71	12,941.02
Portable Fogging Machine	0.15	27,991			-	27,991.10	4,198.66	-	4,198.66	23,792.43
Bush Cutter	0.15	412,663	22,997.00		-	435,660.10	65,349.02	-	65,349.02	370,311.09
Hedge Trimmer and Chain Saw	0.15	22,593			-	22,592.58	3,388.89	-	3,388.89	19,203.69
Air Compressor	0.15			8,600.00	-	8,600.00	-	645.00	645.00	7,955.00
Sewing machine	0.15				-			-	-	-
									-	-
VEHICLES										
Van Maruti	0.15	17,451			-	17,451.27	2,617.69	-	2,617.69	14,833.58
Car	0.15	45,018			-	45,017.53	6,752.63	-	6,752.63	38,264.90
Jeep Sumo	0.15	8,580			-	8,580.41	1,287.06	-	1,287.06	7,293.35
Bus	0.15	29,783			-	29,782.90	4,467.43	-	4,467.43	25,315.46
Scooter	0.15	2,061			-	2,060.57	309.09	-	309.09	1,751.48
Battery Three Wheeler	0.15	72,666			-	72,666.16	10,899.92	-	10,899.92	61,766.24
Maruti Eriga	0.15	527,018		960,654.00	-	1,487,672.23	79,052.73	72,049.05	151,101.78	1,336,570.45
Tractor	0.15	280,258			-	280,258.47	42,038.77	-	42,038.77	238,219.70
									-	-
FURNITURE & FIXTURE										
Furniture & Fixtures	0.10	5,180,741	11,500.00	614,190.00	-	5,806,430.54	519,224.05	30,709.50	549,933.55	5,256,496.99
Steam Bath & SPA	0.10	109,207			-	109,206.63	10,920.66	-	10,920.66	98,285.97
									-	109,206.63

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2023

FIXED ASSETS	Rate of Dep.	GROSS BLOCK			Depreciation		DEPRECIATION		NET BLOCK	
		WDV	Additions	Deletion	WDV	Dep. full rate	Dep. Half rate	Total During	as at 31.03.2023	as at 31.03.2022
		as at 01.04.2022	before 03.10.2022	after 03.10.2022	(Before Dep.) as at 01.04.2022			the year		
Steam Bath & SPA	0.10	676,232		-	676,231.74	67,623.17	-	67,623.17	608,608.57	676,231.74
White Board	0.10	11,238		-	11,237.94	1,123.79	-	1,123.79	10,114.15	11,237.94
Toilet Seat	0.10	30,096		-	30,096.36	3,009.64	-	3,009.64	27,086.72	30,096.36
Steel locker	0.10	59,950		-	59,949.90	5,994.99	-	5,994.99	53,954.91	59,949.90
Metal Utensils	0.10	53,188		-	53,187.84	5,318.78	-	5,318.78	47,869.06	53,187.84
Iron Tile Sheet	0.10	31,996		-	31,995.81	3,199.58	-	3,199.58	28,796.23	31,995.81
Cotton mattresses	0.10	131,178		-	131,178.33	13,117.83	-	13,117.83	118,060.50	131,178.33
Metal Book Shag	0.10	60,985		-	60,984.90	6,098.49	-	6,098.49	54,886.41	60,984.90
Barrier Gate	0.10	35,624		-	35,624.05	3,562.41	-	3,562.41	32,061.65	35,624.05
Plastic Chairs	0.10	134,121		-	134,121.42	13,412.14	-	13,412.14	120,709.28	134,121.42
Steel Almirahas	0.10	30,991		-	30,991.41	3,099.14	-	3,099.14	27,892.27	30,991.41
Steel Book Case	0.10	29,231		-	29,231.28	2,923.13	-	2,923.13	26,308.15	29,231.28
Dining Chair-Table Set	0.10	997,272		-	997,271.60	99,727.16	-	99,727.16	897,544.44	997,271.60
Carpet	0.10	79,017		-	79,017.12	7,901.71	-	7,901.71	71,115.41	79,017.12
Double Bed	0.10	40,961		-	40,961.34	4,096.13	-	4,096.13	36,865.21	40,961.34
Podium	0.10	15,005		-	15,005.25	1,500.53	-	1,500.53	13,504.73	15,005.25
Rectification of Depreciation 0.10		6,971		-	6,970.86	697.09	-	697.09	6,273.77	6,970.86
-Depreciation excess charged in P.Y.										-
OFFICE EQUIPMENT										-
Photo Graphic equipments	0.15	175,418		-	175,417.94	26,312.69	-	26,312.69	149,105.25	175,417.94
Photo-copier machine	0.15	139,016		-	139,015.50	20,852.33	-	20,852.33	118,163.18	139,015.50
Telephone Equipment	0.15	12,779		-	12,779.16	1,916.87	-	1,916.87	10,862.28	12,779.16
Fax machine	0.15	3,556		-	3,556.15	533.42	-	533.42	3,022.72	3,556.15
Mobile	0.15	28,427	14,999.00	-	43,425.76	6,513.86	-	6,513.86	36,911.90	28,426.76
Walk man	0.15	928		-	927.69	139.15	-	139.15	788.54	927.69
Micro Oven	0.15	20,718		-	20,718.11	3,107.72	-	3,107.72	17,610.40	20,718.11
Mixer Grinder	0.15	10,129		-	10,129.28	1,519.39	-	1,519.39	8,609.89	10,129.28
Gyser	0.15	26,732	40,638.00	-	67,369.78	10,105.47	-	10,105.47	57,264.31	26,731.78
Water Tank	0.15	109,344		-	109,344.47	16,401.67	-	16,401.67	92,942.80	109,344.47
TV	0.15	227,442		-	227,442.28	34,116.34	-	34,116.34	193,325.94	227,442.28
Television LED	0.15	153,277		24,900.00	178,176.97	22,991.55	-	22,991.55	153,317.93	153,276.97
Water Dispenser	0.15	60,218		-	60,218.18	9,032.73	-	9,032.73	51,185.46	60,218.18
Water Cooler	0.15	224,706		-	224,706.17	33,705.93	-	33,705.93	191,000.24	224,706.17
AC (electrical Division)	0.15	1,118,443		-	1,118,443.01	167,766.45	-	167,766.45	950,676.55	1,118,443.01
Air Conditioner***	0.15	2,577,875	78,500.00	744,174.00	3,400,548.89	398,456.23	-	55,813.05	2,946,279.61	2,577,874.89
Tower AC	0.15	44,268		-	44,267.58	6,640.14	-	6,640.14	37,627.44	44,267.58

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2023

FIXED ASSETS	Rate of Dep.	GROSS BLOCK				Depreciation		DEPRECIATION		NET BLOCK	
		WDV	Additions	Deletion	WDV	full rate	Half rate	Dep.	Total During the year	as at 31.03.2023	as at 31.03.2022
		as at 01.04.2022	before 03.10.2022	after 03.10.2022	(Before Dep.) as at 01.04.2022						
UPS	0.15	33,499			-	5,024.92	-	-	5,024.92	28,474.56	33,499.48
Aquaguard	0.15	142,607	80,596.00	239,000.00	-	33,480.46	17,925.00	17,925.00	51,405.46	410,797.59	142,607.05
Room Cooler	0.15	98,865	98,390.00	22,400.00	-	29,588.32	1,680.00	1,680.00	31,268.32	188,387.14	98,865.46
Bio-Metric machine	0.15	32,733	15,900.00	59,997.00	-	7,294.93	4,499.78	4,499.78	11,794.70	96,835.16	32,732.86
Head Phones	0.15	8,153			-	1,222.90	-	-	1,222.90	6,929.79	8,152.69
Exhaust Fan	0.15	20,781			-	3,117.09	-	-	3,117.09	17,663.50	20,780.59
wall fan	0.15	6,968			-	1,045.25	-	-	1,045.25	5,923.06	6,968.30
Pedestal Fan	0.15	5,768			-	2,438.77	-	-	2,438.77	13,819.67	5,768.44
Dustbins	0.15	26,245	10,490.00		-	3,936.72	-	-	3,936.72	22,308.09	26,244.81
Burner Stove	0.15	25,866			-	3,879.95	-	-	3,879.95	21,986.40	25,866.35
Induction Cooktop	0.15	3,357			-	503.48	-	-	503.48	2,853.04	3,356.52
Coffee Machine	0.15	13,032			-	1,954.87	-	-	1,954.87	11,077.59	13,032.46
Sandwich Maker	0.15	2,967			-	445.10	-	-	445.10	2,522.21	2,967.31
Ceiling Fan	0.15	63,438	3,100.00	52,305.00	-	9,980.63	3,922.88	3,922.88	13,903.50	104,939.00	63,437.50
Intercom	0.15	185,636		306,851.00	-	27,845.46	23,013.83	23,013.83	50,859.29	441,628.12	185,636.40
insect killer	0.15	2,253			-	337.88	-	-	337.88	1,914.63	2,252.50
Air Purifier	0.15			48,298.00	-	-	3,622.35	3,622.35	3,622.35	44,675.65	-
Paper Shredding Machine	0.15			22,450.00	-	-	1,683.75	1,683.75	1,683.75	20,766.25	-
COMPUTER											
Computer	0.40	303,184	49,910.00	170,966.00	-	141,237.78	34,193.20	34,193.20	175,430.98	348,629.46	-
Printer	0.40	63,870		249,278.00	-	25,548.10	49,855.60	49,855.60	75,403.70	237,744.54	303,184.44
UPS	0.40	26	14,994.00	23,097.00	-	6,008.11	4,619.40	4,619.40	10,627.51	27,489.77	63,870.24
Scanner	0.40	102			-	40.61	-	-	40.61	60.91	26.28
External Harddisk	0.40	555			-	222.05	-	-	222.05	333.07	101.52
Tablet	0.40	17,279			-	6,911.71	-	-	6,911.71	10,367.57	555.12
CPU & Display	0.40	426,010	9,899.00	6,299.00	-	174,363.44	1,259.80	1,259.80	175,623.24	266,584.36	17,279.28
Laptop	0.40	68,326			-	27,330.43	-	-	27,330.43	40,995.65	426,009.60
Software											68,326.08
National informatics	0.40	107,079			-	42,831.79	-	-	42,831.79	64,247.69	-
Software for Digital											107,079.48
Interactive Display	0.40	124,608			-	49,843.20	-	-	49,843.20	74,764.80	124,608.00
ELECTRIC											
INSTALLATIONS	0.10	3,959,584			-	395,958.38	-	-	395,958.38	3,563,625.38	-
Transformer	0.10	572,979			-	57,297.86	-	-	57,297.86	515,680.75	3,959,583.75
Battery	0.10	28,370			-	2,837.00	-	-	2,837.00	25,533.00	572,978.61
											28,370.00

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2023

FIXED ASSETS	Rate of Dep.	GROSS BLOCK			Depreciation		DEPRECIATION		NET BLOCK	
		WDV	Additions	Deletion	WDV	Depreciation	Dep.	Total During		
		as at 01.04.2022	before 03.10.2022	after 03.10.2022	(Before Dep.) as at 01.04.2022	full rate	Half rate	the year	as at 31.03.2023	as at 31.03.2022
Inverter	0.10	10,259		-	10,258.65	1,025.87	-	1,025.87	9,232.79	10,258.65
Electric Meter	0.10	8,974		-	11,253.53	897.35	114.00	1,011.35	10,242.18	8,973.53
Toaster	0.10	1,924		-	1,923.75	192.38	-	192.38	1,731.38	1,923.75
Street Light	0.10	21,555	68,215.00	48,378.00	138,147.55	8,976.96	2,418.90	11,395.86	126,751.70	21,554.55
OTHER FIXED ASSETS										
Library Books	0.40	55,905	7,844.00	-	117,818.00	25,499.60	10,813.80	36,313.40	81,504.60	55,905.00
Depre. short charged in P.Y.		-		-	-	-	-	-	-	-
Display & Exhibits	0.15	577,259		-	577,259.25	86,588.89	-	86,588.89	490,670.36	577,259.25
Depre. short charged in P.Y.		-		-	-	-	-	-	-	-
Fire Extinguisher	0.15	281,863		-	281,863.15	42,279.47	-	42,279.47	239,583.67	281,863.15
Exhibition Iron Stand	0.15	160,638		-	160,637.76	24,095.66	-	24,095.66	136,542.10	160,637.76
Tata Sky (DTH)	0.15	47,339		-	47,338.58	7,100.79	-	7,100.79	40,237.79	47,338.58
Hot Case	0.15	1,334		-	13,922.46	200.17	944.10	1,144.27	12,778.19	1,334.46
Exhibition Standaees	0.15	33,992		-	33,992.18	5,098.83	-	5,098.83	28,893.35	33,992.18
Que Manager	0.15	55,044		-	123,657.17	8,256.63	-	13,402.60	110,254.57	55,044.17
Large Photo frame	0.15	13,258		-	13,257.88	1,988.68	-	1,988.68	11,269.19	13,257.88
Electric Iron (Press)	0.15	5,976		-	5,976.16	896.42	-	896.42	5,079.73	5,976.16
Charkhas	0.15	84		-	83.81	12.57	-	12.57	71.24	83.81
Heat Convector & Oil Heater	0.15	34,925		-	34,924.52	5,238.68	-	5,238.68	29,685.84	34,924.52
Electric Kettle	0.15	21,898		-	37,436.37	3,284.76	1,165.35	4,450.11	32,986.26	21,898.37
Trolley Rickshaw/bi-cycle	0.15	29,352	15,538.00	-	29,351.56	4,402.73	-	4,402.73	24,948.83	29,351.56
Projector	0.15	147,628		-	147,628.43	22,144.26	-	22,144.26	125,484.16	147,628.43
Sounding/ Audio System	0.15	144,558	17,599.00	-	162,156.80	21,683.67	1,319.93	23,003.60	139,153.21	144,557.80
Gadgets For Gandhi				-						
Memorabilia	0.15	102,414		-	102,413.65	15,362.05	-	15,362.05	87,051.60	102,413.65
Torch	0.15	1,228		-	1,228.25	184.24	-	184.24	1,044.01	1,228.25
CCTV Camera	0.15	238,977	24,886.00	493,475.00	757,337.78	39,579.42	37,010.63	76,590.04	680,747.73	238,976.78
CCTV Camera	0.15	22,163		-	22,163.41	3,324.51	-	3,324.51	18,838.90	22,163.41
CCTV Camera	0.15	22,163		-	22,163.41	3,324.51	-	3,324.51	18,838.90	22,163.41
CCTV Camera	0.15	10,104		-	10,104.16	1,515.62	-	1,515.62	8,588.54	10,104.16
Screen	0.15	4,307		-	4,306.82	646.02	-	646.02	3,660.80	4,306.82
Iron Press	0.15	5,511		-	5,510.51	826.58	-	826.58	4,683.93	5,510.51
Water Pump	0.15	40,243		-	40,242.71	6,036.41	-	6,036.41	34,206.31	40,242.71
Starter Pump	0.15	652		-	652.42	97.86	-	97.86	554.55	652.42
Angel Iron	0.15	30,321		-	30,321.16	4,548.17	-	4,548.17	25,772.98	30,321.16
Steel box	0.15	4,273		-	4,272.87	640.93	-	640.93	3,631.94	4,272.87
Shoe shiner Machine	0.15	8,265		-	8,265.40	1,239.81	-	1,239.81	7,025.59	8,265.40

SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2023

Place : New Delhi
Date : 30.06.2023

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

FIXED ASSETS	Rate of Dep.	GROSS BLOCK				Depreciation full rate	DEPRECIATION		NET BLOCK	
		WDV as at 01.04.2022	Additions before 03.10.2022	Deletion after 03.10.2022	WDV (Before Dep.) as at 31.03.2023		Dep. Half rate	Total During the year	as at 31.03.2023	as at 31.03.2022
Museum, Auditorium & Library	0.10	33,428	-	-	-	33,427.89	-	3,342.79	30,085.10	33,427.89
FURNITURE & FIXTURES		-	-	-	-	-	-	-	-	-
Furniture	0.10	53	-	-	-	52.65	-	5.27	47.39	52.65
OTHER FIXED ASSETS		-	-	-	-	-	-	-	-	-
Photographs	0.15	178	-	-	-	177.74	-	26.66	151.07	177.74
Total		33,658.28	-	-	-	33,658.28		3,374.71	30,283.56	33,658.28

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi
Date : 30.06.2023

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

FIXED ASSETS	Rate of Dep.	GROSS BLOCK			Depreciation full rate	DEPRECIATION		NET BLOCK	
		WDV as at 01.04.2022	Additions before 03.10.2022	Deletion after 03.10.2022		WDV (Before Dep.) as at 31.03.2023	Dep. Half rate	Total During the year	as at 31.03.2023
									as at 31.03.2022
LAND & BUILDING									
Building	0.10	390,531.78		-		390,531.78	-	39,053.18	351,478.60
Development of Low Land	-	36,199.00		-		36,199.00	-	-	36,199.00
PLANT, MACHINERY & EQUIPMENT									
Cyclorma	0.15	403.88		-		403.88	-	60.58	343.30
FURNITURE & FIXTURES	0.10	101,902.05		-		101,902.05	-	10,190.21	91,711.85
Photographic equipments	0.15	338.13		-		338.13	-	50.72	287.41
LIBRARY BOOKS	0.40	696.00		-		696.00	-	278.40	417.60
Depre. short charged in P.Y. Display & Exhibits	0.15	289,097.75	612,705.25	-		901,803.00	-	-	-
				-		-	-	-	901,803.00
Total		819,168.59	612,705.25	-		1,431,873.84	-	49,633.08	1,382,240.75
									819,168.59

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi
Date : 30.06.2023

RAJGHAT, NEW DELHI - 110002
SRIJAN SECTION

FIXED ASSETS	Rate of Dep.	GROSS BLOCK			Depreciation full rate	DEPRECIATION		NET BLOCK	
		WDV as at 01.04.2022	Additions before 03.10.2022	Deletion after 03.10.2022		WDV (Before Dep.) as at 31.03.2023	Dep. Half rate	Total During the year	as at 31.03.2023 as at 31.03.2022
COMPUTER									
Computer	0.40	17,472.60	447,545.00	-		465,017.60		186,007.04	17,472.60
Furniture	0.10	62,329.50	72,275.00	-		134,604.50		13,460.45	62,329.50
Fixture	0.10	124,591.77		-		124,591.77		12,459.18	124,591.77
Steel Box	0.15	13,965.20				13,965.20		2,094.78	13,965.20
PLANT: MACHINERY & EQUIPMENT									
- Sewing machine	0.15		390,432.00			390,432.00		58,564.80	-
Total		218,359.07	910,252.00	-		1,128,611.07	-	272,586.25	218,359.07
		95,485,881.18	2,144,975.25	4,573,634.00	-	102,204,490.43	10,411,459.45	383,567.48	11,120,620.97
									91,083,869.46
									95,485,880.18

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi
Date : 30.06.2023

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 9 & 10 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

	As At 31.03.2023	As At 31.03.2022
SCHEDULE 9 - INVESTMENTS FROM CORPUS FUND		
1 In Government Securities	Rs. -	Rs. -
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	-	-

Office Supervisor Accounts Officer Admin Officer Director

Place : New Delhi
Date : 30.06.2023

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 11 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

	As At 31.03.2023	As At 31.03.2022
SCHEDULE:11: CURRENT ASSETS, LOANS, ADVANCES ETC.		
A. CURRENT ASSETS:		
1 Inventories		
a) Stores and Spares	1,409,859.00	875,815.00
b) Loose Tools	-	-
c) Stock-in-trade	-	-
i) Finished Goods (Books)	4,263,044.00	4,116,292.00
ii) Khadi Material	1,208,045.00	3,914,194.00
2 Deposits	285,000.00	-
Bank Gurantee DDUGKY	2,843,000.00	3,128,000.00
3 Bank Balances:		
With Scheduled Banks: (Saving Account)		
-Canara Bank (Main)	392,348.00	922,438.00
-Canara Bank (Srijan)	775,750.00	1,805,257.00
-SBI Bank (Main)	143,796.00	856,823.00
-Canara Bank (Champran)	505,703.00	459,903.00
-Bank Account DDUGKY	392,649.00	5,031,756.00
5 Fixed Deposits with Banks:		
Syndicate Bank (Champran)	46,993,506.00	44,474,999.00
Total- A	59,212,700.00	65,585,477.00

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

	As At 31.03.2023	As At 31.03.2022
B. LOANS, ADVANCES AND OTHER ASSETS		
1 Loans:		
a) Staff	-	-
b) Others (specify): Programmes	120,500.00	79,700.00
c) Others (specify): General	1,112,084.00	47,500.00
d) LTC Advance	33,750.00	105,400.00
2 Advances and other amounts recoverable in cash or in kind or for value to be received		
(a) Others	-	-
(i) Temporary/ Contingent Advances	21,172.00	20,988.00
(ii) Security Deposit	401,508.00	401,508.00
(iii) Advance to CPWD	17,375,019.00	-
(iv) Recoverable from GPF	94,579.35	94,579.35
(v) Recoverable from Jawahar Bal Vikash.	75,000.00	75,000.00
(vi) Recoverable from DDUGKY Project	23,298.00	23,298.00
(vii) Advance to Deptt of Post	28,815.00	2,622.00
(viii) Advance For Computer	64,000.00	100,000.00
(ix) Tds Recoverable	24,478.00	24,478.00
3 Srijan Advance	10,000.00	-
4 Advance for railway Buggy platform	3,500,000.00	-
Total- B	22,884,203.35	975,073.35
Total- A + B	82,096,903.35	66,560,550.35

Place : New Delhi
Date : 30.06.2023

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE –12 & 13 : FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH, 2023

	Current Year 2022-23	Previous Year 2021-22
SCHEDULE 12 – EXPENDITURE ON GRANTS, SUBSIDIES ETC.		
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.		
a) on Fixed Loans	-	-
b) On other Loans (including Bank Charges)	-	-
c) Others (specify):	-	-
Total	-	-

Office Supervisor Accounts Officer Admin Officer Director

Place : New Delhi
Date : 30.06.2023

GANDHI SMRITI & DARSHAN SAMITI

[illegible]

Accounts Officer

Admin Officer

Director

Place : New Delhi
Date : 30.06.2023

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE –26 FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

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 IN FIXED DEPOSITS : 4,69,93,506.00

4. EXCISE DUTY : Not applicable

5. 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.

6. ACCOUNTING FOR SALES:

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

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

8. FOREIGN CURRENCY TRANSACTIONS : NIL

9. LEASE : Not applicable.

10. RETIREMENT BENEFITS :

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

11. 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.

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 30.06.2023

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE – 27: FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

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. **28,43,000.00**
 - 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**).

2. LEASE OBLIGATIONS:

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

3. 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.

4. TAXATION :

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

5. FOREIGN CURRENCY TRANSACTIONS: Nil

Leasehold land covering an area of 38.39 acre has been disclosed in Fixed Assets schedule.

The construction work of Multi-Purpose Community Centre next to Karturba Kutir at Gandhi Darshan was given by the Gandhi Samiti to Central Public Works Department (CPWD) for a budgeted sanctioned amount of Rs. 94,50,000. MPLAD Scheme fund has directly funded this project and no amount is received by the Gandhi Samiti.

Corresponding figures for the previous year have been regrouped / rearranged, wherever necessary.

Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March 2023 and the Income and Expenditure Account for the year ended on that date.

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 30.06.2023

