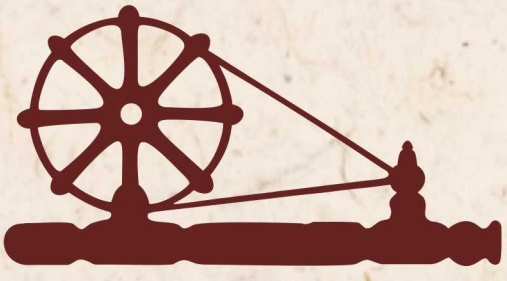
GANDHI SMRITI
AND
DARSHAN SAMITI

ANNUAL ACCOUNTS AND AUDIT REPORT
2024-25

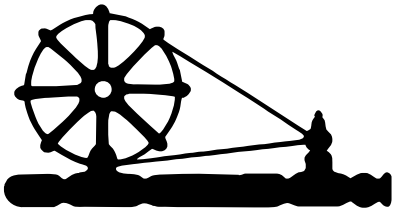


GANDHI SMRITI AND DARSHAN SAMITI

Rajghat, New Delhi - 110002

GANDHI SMRITI
AND
DARSHAN SAMITI

ANNUAL ACCOUNTS AND AUDIT REPORT
2024 – 2025



GANDHI SMRITI AND DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

Opinion of the Comptroller & Auditor General of India on the Accounts of Gandhi Smriti and DarshanSamiti (GSDS) for the year ended 31st March 2025

Qualified Opinion

We have audited the financial statements of Gandhi Smriti and DarshanSamiti (GSDS), which comprise the statement of financial position as at 31st March 2025 and the Income & Expenditure Account/Receipts & Payments Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2028-29.

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

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements of GSDS, read together with the Accounting Policies and Notes thereon and other matters mentioned in the draft Separate Audit Report, which follows, **give a true and fair view** of the financial position of the autonomous body as at March 31st, 2025, and (of) its financial performance and its cash flows for the year then ended in accordance with uniform format of accounts.

Basis for Opinion

Accrued Interest of 28.88 lakh not depicted under Current Assets, Loans, Advances, etc. (A.1.1.1); Investment Policy prescribed by the Ministry of Finance not followed by GSDS **(B.2)**; Non-provisioning of retirement benefits on actuarial valuation basis **(B.3)**; Preparation of accounts on cash basis instead of accrual basis **(B.4)**

We conducted our in accordance with audit regulations/standards/manuals/guidelines/guidance-notes/orders/circulars CAG'S auditing Our etc. responsibilities are further described in the *Auditor's Responsibilities for the Audit* of the Financial Statements section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Responsibilities of Management for the Financial Statements

The Governing Body of GSDS is responsible for the preparation and fair presentation of the financial statements in accordance with uniform format of accounts, and for internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations/standards/ manuals/guidelines /guidance-notes/orders/circulars etc.

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Gandhi Smriti and DarshanSamiti (GSDS) for the year ended 31st March 2025

A Balance Sheet

A.1 Assets

A.1.1 Current Assets, Loans, Advances etc. (Sch-11)-29.44 crore

A.1.1.1 As per Earmarked/Endowment Funds (Sch-3), interest received from Champaran Section amounted to 29.07 lakh. However, as per Receipts and Payments Account, the interest received during the year amounted to 0.19 lakh. The difference amount of 28.88 lakh has not been depicted as receivable under Current Assets, Loans, Advances, etc. This resulted in understatement of Current Assets, Loans, Advances, etc. as well as Income for the year by 28.88 lakh.

B General

B.1 Following recoveries were lying outstanding under Current Assets, Loans, Advances etc. (Sch-11) for long:

(Amount in ₹)

Sl. No.	Items (Others)	Amount Recoverable
1	TDS Recoverable	24,478.00
2	TDS Recoverable on GPF	60.655.00
	Total	**85,133.00**

Efforts should be made for the recovery of these outstanding amounts. This has been pointed out in previous years also, but no remedial action has been taken by GSDS.

B.2 GSDS has not followed the Investment pattern prescribed by the Ministry of Finance and invested the entire GPF accumulations of ₹279.34 lakh into term deposits. This was also pointed out in previous year, but no remedial action has been taken by GSDS.

B.3 GSDS has not made provisions for retirement benefits on actuarial valuation, which is in contravention of the Uniform Format of Accounts prescribed by the Ministry of Finance. This has been pointed out in previous reports also, but no remedial action has been taken by GSDS.

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 is 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.

C Management Letter

Deficiencies which have not been included in this Separate Audit Report have been brought to the notice of the Management through a Management Letter issued separately for remedial/corrective action.

D Assessment of Internal Controls

(i) Adequacy of Internal Control System:

- Annual accounts of GSDS have been prepared on cash basis instead of accrual basis.

- 29 paras of external audit for the period from 2009-12 to 2017-23 were outstanding as of March 2025.

(ii) Adequacy of Internal Audit System:

Internal Audit was conducted by the Internal Audit Wing of Ministry of Human Resource and Development up to 2015-20.

(iii) System of Physical verification of fixed assets:

Physical verification of Fixed Assets was conducted up to March 2025.

(iv) System of Physical verification of inventory:

Physical verification of Library Books was conducted up to March 2025.

Physical verification of stationery and consumables was conducted up to March 2025.

(v) Regularity in payment of statutory dues:

As per annual accounts, no payment over six months in respect of statutory dues was outstanding as on 31.03.2025.

E Grants in aid

(₹ in crore)

Grant-in-Aid received during the year	15.66
Internal Receipts	1.40
Unspent balance of 2023-24	0.94
Total available funds	**18.00**
Expenditure	16.18
Unspent balance for the current year	**1.82**

Thus, at the year end, GSDS had an unspent balance of ₹1.82 crore.

For and on behalf of CAG of India

(Saurav Kumar Jaipuriyar)
Director General of Audit (Central Expenditure)
New Delhi

Place: New Delhi
Date: 18/12/25

INDEX

BALANCE SHEET AS AT 31ST MARCH, 2025	1
INCOME AND EXPNEDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025	2
RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025	3-4
SCHEDULE I: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2025	5
SCHEDULE II: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2025	6
SCHEDULE III: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2025	7-8
SCHEDULE IV, V & VI: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2025	9
SCHEDULE VII: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2025	10
SCHEDULE VIII: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2025	11-18
SCHEDULE IX & X: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2025	19
SCHEDULE XI : FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2025	20-21
SCHEDULE XII & XIII: FORMING PART OF THE BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH, 2025	22
SCHEDULE XIV & XV: FORMING PART OF INCOME & EXPENDITURE ACCOUNT	23-24
SCHEDULE XVI & XVII FORMING PART OF INCOME & EXPENDITURE ACCOUNT	25
SCHEDULE XVIII & XIX: FORMING PART OF INCOME & EXPENDITURE ACCOUNT	26
SCHEDULE XX & XXI FORMING PART OF INCOME & EXPENDITURE ACCOUNT	27
SCHEDULE XXII: FORMING PART OF INCOME & EXPENDITURE ACCOUNT	28
SCHEDULE XXIII: FORMING PART OF INCOME & EXPENDITURE ACCONT FOR THE YEAR ENDED 31ST MARCH, 2025	29-30
SCHEDULE XXIV: FORMING PART OF THE RECEIPT & PAYMENT ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025	31
SCHEDULE XXV: FORMING PART OF THE RECEIPTS & PAYMENT ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025	32-33
SCHEDULE XXVI: FORMING PART OF RECEIPTS & PAYMENTS ACCOUNT	34
SCHEDULE XXVII: FORMING PART OF RECEIPT & PAYMENT ACCOUNT	35
BALANCE SHEET OF GPF/CPF AS ON 31ST MARCH, 2025	36
RECEIPTS AND PAYMENT ACCOUNT OF GPF/CPF FOR THE YEAR 2024-25	37

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
BALANCE SHEET AS AT 31ST MARCH, 2025

	Schedule	As At 31.03.2025	As At 31.03.2024
CORPUS/CAPITAL FUND AND LIABILITIES		**Rs.**	**Rs.**
Corpus / Capital Fund	1	95,377,465.83	102,490,686.31
Reserve and Surplus	2	16,757,361.00	23,997,901.00
Earmarked /Endowment Funds	3	54,726,327.00	51,807,671.00
Secured Loans & Advances	4	-	-
Unsecured Loans & Borrowings	5	-	-
Deferred Credit Liabilities	6	-	-
Current Liabilities & Provisions	7	20,242,534.00	10,221,683.00
	Total	**187,103,687.83**	**188,517,941.31**
ASSETS			
Fixed Assets	8	92,708,783.83	91,724,357.31
Investments - from Corpus Fund	9		-
Investments - Other : GPF/CPF	10		-
Current Assets , Loans , Advances etc..	11	94,394,904.00	96,793,584.00
Miscellaneous Expenditure			-
(to the extent not written Off or adjusted)			-
Expenditure on Grant, Subsidies Etc.	12		-
Interest etc.	13		-
	Total	**187,103,687.83**	**188,517,941.31**
Significant Accounting Policies	26		
Contigent Liabilities and Notes on Accounts	27		

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

	Schedule	Current Year 2024-25	Previous Year 2023-24
INCOME		**Rs.**	**Rs.**
Income from Sales/Services	14	12,264,598.00	12,462,935.00
Grants/Subsidies	15	143,039,294.00	167,899,383.00
Fees/Subscriptions	16	11,200.00	9,300.00
Income from Investments	17	-	-
Income from Royalty, Publication etc.	18	-	-
Interest earned	19	881,071.00	561,113.00
Other Income	20	866,200.00	836,937.00
Increase / Decrease in Stock of Finished Goods	21	-693,724.00	-2,957,548.00
	Total-A	**156,368,639.00**	**178,812,120.00**
EXPENDITURE			
Establishment Expenses	22	108,161,464.00	119,676,123.00
Other Administrative Expenses etc.	23	56,313,463.00	68,498,031.00
Depreciation/Deletion (net total at the year end corresponding to Sch. 8)	8	10,979,113.48	11,037,182.38
	Total-B	**175,454,040.48**	**199,211,336.38**
Balance being excess of Income over Expenditure (A-B)		**-19,085,401.48**	**-20,399,216.38**
Transfer to CCA from own sources		-	-
Total Plan+Non-Plan excess income over expenditure/ (excess expenditure over income)		**-19,085,401.48**	**-20,399,216.38**
Balance being cost of Assets to Capital fund/Reserve			
Significant Accounting Policies	26		
Contigent Liabilities and Notes on Accounts	27		

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

RECEIPTS :	Schedule	Current Year 2024-25 Rs.	Previous Year 2023-24 Rs.
I. Opening Balance			
a) Bank Balance :			
-Canara Bank (Main) A/c No.31268		6,731,989.00	392,348.00
-Canara Bank (Srijan)		882,494.00	775,750.00
-Canara Bank (Champaran)		519,076.00	505,703.00
-State Bank of India		1,788,731.00	143,796.00
-Bank Account DDUGKY		360,103.00	392,649.00
-Bank Guarantee DDUGKY		31,28,000.00	31,28,000.00
II. Grants Received			
a) From Govt. of India :			
General		35,873,000.00	55,000,000.00
North East:		-	-
-Salaries		115,000,000.00	120,000,000.00
-CCA		4,723,000.00	25,000,000.00
-SAP		1,000,000.00	1,000,000.00
III. INVESTMENT			
i) FDR		-	-
III. Interest Received			
a) On Bank Deposits/Saving Bank(Net)		841,328.00	544,179.00
b) Interest on Advances to Staff		4,929.00	-
IV. Other Income			
1. House Rent		866,200.00	831,437.00
2. Subscriptions		11,200.00	9,300.00
3. Sale of Condemed Goods		300,000.00	511,000.00
4. Misc. Receipts		8,942,395.00	8,529,833.00
5. Sale of books		17,600.00	-
V. Any Other Receipts			
Recoveries / Adjustments :			
a) Recoveries			
i) GPF		4,351,000.00	4,389,000.00
ii) G.I		9,880.00	8,600.00
iii) LIC (Salary Savings)		1,037,912.00	1,046,021.00
iv) Income Tax Receipt		2,021,652.00	2,201,346.00
v) CGHS		-	38,500.00
vi) New Pension Scheme		1,565,695.00	1,575,994.00
vii) Computer Advance Recovery		13,000.00	31,000.00
viii) Property Tax Recovery		154,261.00	-
ix) Security deposits		200,000.00	155,000.00
x) Tender Fees		-	5,500.00
xi) DDU-GKY		-	23,298.00

PAYMENTS :	Schedule	Current Year 2024-25 Rs.	Previous Year 2023-24 Rs.
I. Expenses			
a) Establishment Exp.	**24**	108,161,464.00	119,714,623.00
b) Administrative Exp.	**25**	55,828,418.00	66,535,005.00
c) North East Programme		-	-
II. Expenditure on fixed Assets & Capital Work-in-progress			
a) Purchase of Fixed Assets		11,959,040.00	11,739,194.00
b) Books for library		4,500.00	25,935.00
III. Other Payments Remittances & Advances			
I) New Pension-NSDL		1,565,695.00	1,575,994.00
ii) GPF		4,351,000.00	4,389,000.00
iii) LIC (Salary Savings)		1,037,912.00	1,046,021.00
iv) GI		8,800.00	8,600.00
v) Income Tax		2,021,652.00	2,201,346.00
vi) LTC Advance Payment		80,000.00	-
vii) Adv. General		1,337,325.00	3,886,204.00
viii) Adv-for Prog		746,760.00	410,200.00
ix) DDU-GKY		-	-
x) Advance Salary		382,500.00	851,000.00
xi) Advance to Post Office		210,000.00	120,000.00
xii) Security Refund		-	50,000.00
xiii) Computer advance		-	-
xiv)CPWD ADVANCE		-	10,858,200.00
xv) GST Paid		6,454.00	-
xvi) Advance railway Bogie platform		-	2,100,000.00
xvii) Medical Advance		462,835.00	315,833.00
xviii) GPF Withdrawal		600,000.00	
IV. Srijan Section			
i) Srijan Puchases		261,024.00	1,351,661.00
ii) Purchase of Khadi material and Books		139,330.00	404,497.00
iii) Bank Charges		2,951.00	3,511.00
iv) GST Paid		211,609.00	203,357.00
v) Salary		-	-
vi) Food		-	-
vii) Advance general		18,500.00	-
viii) Advance Srijan		-	37,500.00
ix) TDS			-
VI. Champaran Section			
i) Bank Charges		413.00	413.00
ii) Interpretation Centre Exps			-
iii) Fixed Deposit		-	84,30,061.00
iv) TDS Deducted			
			-

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

RECEIPTS :	Schedule	Current Year 2024-25 Rs.	Previous Year 2023-24 Rs.
b) Adjustment			
i) Adv General		716,271.00	1,596,112.00
ii) Adv. Programme		720,923.00	485,700.00
iii) LTC Recoveries		80,000.00	33,750.00
iv) Salary Advance Recoveries		634,196.00	415,296.00
v) Postage Adv. Recoveries		172,398.00	139,632.00
vi) CPWD Adv. Recoveries		10,962,485.00	6,786,967.00
vii) Rail Coach Adv. Recoveries		4,476,768.00	2,100,000.00
viii) Medical Adv. Recoveries		455,965.00	-
VI. Srijan Section			
i) Sale of Khadi		392,091.00	2,732,367.00
ii) Sale of Books		258,223.00	245,523.00
iii) Bank Interest		34,814.00	16,934.00
vi) Sale of Pottery Items		1,500.00	0.00
v) DDU-Rent		-	0.00
vi) Other Misc. receipt		2,352,789.00	444,212.00
vii) Advance Srijan Recovery		25,000.00	12,500.00
vii) Advance General Recovery		15,000.00	10,000.00
VIII.Champaran Section			
i) Bank Interest		18,762.00	2,820,765.00
iii) FDR encashed		-	5,623,082.00
iii) AD PAV 4 REC. AD CHAMPARAN			
IX. DDUGKY			
i) Bank Interest		12,236.00	12,215.00
ii) Adv Adj/Rec Boarding & Lodging		-	12,973.00
iii) Adv Adj/rec Training Cost		-	-
iv) Transfer from GSDS		-	269,403.00
	Total	**211,672,866.00**	**249,995,685.00**

PAYMENTS :	Schedule	Current Year 2023-24 Rs.	Previous Year 2022-23 Rs.
IX. DDUGKY			
i) Bank Charges		531.00	554.00
ii) Project Expenses		-	303,285.00
iii) Advance/Loan		-	-
iv) To Main Account		-	23,298.00
X. Closing Balance			
b) Bank Balance :			
-Canara Bank (Main) A/c No.31268		9,786,866.00	6,731,989.00
-State Bank of India		6,731,557.00	1,788,731.00
-Canara Bank (Srijan)		1,718,497.00	882,494.00
-Canara Bank (Champaran)		537,425.00	519,076.00
-Bank Account DDUGKY		371,808.00	360,103.00
-Bank Guarantee DDUGKY		3,128,000.00	3,128,000.00
	Total	**21,16,72,866.00**	**24,99,95,685.00**
		-	-

Office Supervisor **Accounts Officer** **Admin Officer** **Director**

Place : New Delhi
Date : 28.06.2024

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 1: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2025

		As At 31.03.2025		As At 31.03.2024
SCHEDULE 1 - CORPUS/CAPITAL FUND		**Rs.**		**Rs.**
CAPITAL FUND				
Balance as at the beginning of the year	102,490,686.31		111,381,811.81	
Less : Unspent balance of previous year transferred to Income & expdt. Account	-		-	
Add: Fixed Assets Purchased	11,963,540.00	114,454,226.31	11,765,129.00	123,146,940.81
Add: Prior Period Adjustment				
22-23		-9,297.00		
23-24		17,938.00		
i) Rs. 94,579.35/- wrongly shown as recoverable from GPF previous year. Besides it was recouped in 2022-23 and balance was nil. ii) Rs. 75,000/- shown as recoverable from Jawahar Jyoti Bal Vikas Kendra on account of double payment to party which was paid in the year 2012-13. As per Bank Statement pertaining to FY 2012-13 only one debit entry relating to JJBVK can be seen. Hence, double payment was not done to party. iii) Condemned vehicles were scrap off previous year but they are still reflects in Sch. 8, now rectified which is amounting to Rs. 87,458.77 wrongly depreciation charged on Display & Exibits (Jeep, Boat, etc.), now rectified				-2,57,038.12
Add : Balance of net Income / (Expenditure) transferred from Income & Expenditure Account		-19,085,401.48		-20,399,216.38
	Total	**95,377,465.83**		**102,490,686.31**

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 2: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2025

		As At 31.03.2025		As At 31.03.2024
SCHEDULE - 2 RESERVES AND SURPLUS:		**Rs.**		**Rs.**
1. Capital Reserve				
As per last Account	23,997,901.00		10,763,030.00	
Addition during the year	4,723,000.00		25,000,000.00	
	28,720,901.00		35,763,030.00	
Add: Transferred from own sources	-		-	
	28,720,901.00		35,763,030.00	
Less: Capital Assets acquired	11,963,540.00	16,757,361.00	11,765,129.00	23,997,901.00
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: Acumulated 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		**16,757,361.00**		**23,997,901.00**

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 3: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2025

	As At 31.03.2025	As At 31.03.2024
SCHEDULE - 3: EARMARKED/ENDOWMENT FUNDS :		
i) COMMEMORATION OF CENTENARY OF CHAMPARAN SATYAGRAHA		
a) Opening balance of the funds	51,470,866.00	48,650,514.00
b) Addition to the funds during the year		
- Donation/Grants		-
-Interest Received	2,907,364.00	2,820,765.00
-Dome Expenses		-
Total	**54,378,230.00**	**51,471,279.00**
Utilisation/expenditure towards objectives of funds		
Upgradation of Digital Museum in GD		
c) Bank charges	413.00	413.00
g) Interpretation Expenses	-	-
i) TDS Deduct by Bank	-	-
j) CPWD From Main Accounts	-	-
k) Transfer to capitalised of assets	-	-
Sub Total	**413.00**	**413.00**
Refund of grant		
Total	**413.00**	**413.00**
Balance as on March 31st	**54,377,817.00**	**51,470,866.00**

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 3: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2025

	As At 31.03.2025	As At 31.03.2024
ii) DDUGKY		
Opening Balance	336,805.00	369,351.00
Grant Received	-	-
Interest Received	12,236.00	12,215.00
Received from GSDS	-	282,376.00
	349,041.00	**663,942.00**
Advances	-	-
Project Payment	-	303,285.00
Paid to main account	-	23,298.00
Bank Charges	531.00	554.00
	531.00	**327,137.00**
	348,510.00	336,805.00
Total (i+ii)	**54,726,327.00**	**51,807,671.00**

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 4,5 & 6 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2025

	As At 31.03.2025	As At 31.03.2024
SCHEDULE 4: SECURED LOANS AND BORROWINGS:	**Rs.**	**Rs.**
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions	-	-
4. Banks	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Others (Specify)	-	-
Total	-	-
SCHEDULE 5: UNSECURED LOANS AND BORROWINGS		
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions	-	-
4. Banks	-	-
Term Loans	-	-
Other Loan (Specify)	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Fixed Deposits	-	-
8. Gandhi Smriti	-	-
Total	-	-
SCHEDULE 6 - DEFERRED CREDIT LIABILITIES		
a) Acceptances secured by hypothecation of capital equipment and other assets	-	-
b) Others	-	-
Total	-	-

Note : Amounts due within one year

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 7 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2025

SCHEDULE 7: CURRENT LIABILITIES AND PROVISIONS :	As At 31.03.2025	As At 31.03.2024
	Rs.	Rs.
A. CURRENT LIABILITIES		
1. Acceptances	-	-
2. Sundry Creditors		
a) For Goods	-	-
b) Others/Outstanding	-	-
c) Security Deposit	1,017,669.00	817,669.00
d) G.I Remitance Payable	1,080.00	-
e) Stale Cheque		-
f) Rail Coach Kalka	976,768.00	
g) Payable to Srijan	-	
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	18,246,217.00	9,403,214.00
Total- A	**20,242,534.00**	**10,221,683.00**
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	**20,242,534.00**	**10,221,683.00**

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2025

FIXED ASSETS	Rate of Dep.	GROSS BLOCK WDV as at 01.04.2024	Additions before 03.10.2024	Additions after 03.10.2024	Deletion	WDV (Before Dep.) as at 31.03.2025	Depreciation full rate	DEPRECIATION Dep. Half rate	Total During the year	NET BLOCK as at 31.03.2025	as at 31.03.2024
LAND & BUILDING											
Building	0.10	59,781,311.53	22,420.00	4,801,287.00	-	64,605,018.53	5,980,373.15	240,064.35	6,220,437.50	58,384,581.02	59,781,311.53
Land on leasehold (Refer point 6 of Sch 27)		1.00			-	1.00	-	-	-	1.00	1.00
PLANT. MACHINERY & EQUIPMENT											
Sound Equipment	0.15	405,181.38			-	405,181.38	60,777.21	-	60,777.21	344,404.18	405,181.38
Musical Instruments	0.15	324.17			-	324.17	48.62	-	48.62	275.54	324.17
Washing Machine	0.15	49,838.54			-	49,838.54	7,475.78	-	7,475.78	42,362.76	49,838.54
Tools	0.15	58,364.67			-	58,364.67	8,754.70	-	8,754.70	49,609.97	58,364.67
Binding Machine	0.15	326.25			-	326.25	48.94	-	48.94	277.32	326.25
Weighing Machine	0.15	1,832.24			-	1,832.24	274.84	-	274.84	1,557.41	1,832.24
Refrigrator	0.15	148,091.96			-	148,091.96	22,213.79	-	22,213.79	125,878.16	148,091.96
Others	0.15	216,046.90			-	216,046.90	32,407.04	-	32,407.04	183,639.87	216,046.90
Grinder Machine	0.15	16,728.39			-	16,728.39	2,509.26	-	2,509.26	14,219.14	16,728.39
Portable Fogging Machine	0.15	20,223.57			-	20,223.57	3,033.53	-	3,033.53	17,190.03	20,223.57
Bush Cutter	0.15	358,239.42			-	358,239.42	53,735.91	-	53,735.91	304,503.51	358,239.42
Hedge Trimmer and Chain Saw	0.15	83,450.39			-	83,450.39	12,517.56	-	12,517.56	70,932.83	83,450.39
Air Compressor	0.15	6,761.75			-	6,761.75	1,014.26	-	1,014.26	5,747.49	6,761.75
Marble/Stone Polishing Machine	0.15	44,645.13			-	44,645.13	6,696.77	-	6,696.77	37,948.36	44,645.13
Stone Cutter Machine	0.15	7,622.80			-	7,622.80	1,143.42	-	1,143.42	6,479.38	7,622.80
Vaccum Cleaner	0.15	12,869.00			-	12,869.00	1,930.35	-	1,930.35	10,938.65	12,869.00
VEHICLES											
Battery Three Wheeler	0.15	226,449.55			-	226,449.55	33,967.43	-	33,967.43	192,482.12	226,449.55
Maruti Ertiga	0.15	1,136,084.88			-	1,136,084.88	170,412.73	-	170,412.73	965,672.15	1,136,084.88
Tractor	0.15	202,486.75			-	202,486.75	30,373.01	-	30,373.01	172,113.73	202,486.75
Electric Scooty	0.15	69,375.00			-	69,375.00	10,406.25	-	10,406.25	58,968.75	69,375.00
FURNITURE & FIXTURE											
Furniture & Fixtures	0.10	4,894,322.39		47,000.00	-	4,941,322.39	489,432.24	2,350.00	491,782.24	4,449,540.15	4,894,322.39
Steam Bath & SPA	0.10	88,457.37			-	88,457.37	8,845.74	-	8,845.74	79,611.63	88,457.37
Steam Bath & SPA	0.10	547,747.71			-	547,747.71	54,774.77	-	54,774.77	492,972.94	547,747.71
White Board	0.10	9,102.73			-	9,102.73	910.27	-	910.27	8,192.46	9,102.73
Toilet Seat	0.10	24,378.05			-	24,378.05	2,437.81	-	2,437.81	21,940.25	24,378.05
Steel locker	0.10	48,559.42	15,340.00			63,899.42	6,389.94	-	6,389.94	57,509.48	48,559.42
Metal Utensils	0.10	43,082.15			-	43,082.15	4,308.22	-	4,308.22	38,773.94	43,082.15

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2025

FIXED ASSETS	Rate of Dep.	GROSS BLOCK					Depreciation full rate	DEPRECIATION		NET BLOCK	
		WDV as at 01.04.2024	Additions before 03.10.2024	Additions after 03.10.2024	Deletion	WDV (Before Dep.) as at 31.03.2025		Dep. Half rate	Total During the year	as at 31.03.2025	as at 31.03.2024
Iron Tile Sheet	0.10	25,916.61			-	25,916.61	2,591.66	-	2,591.66	23,324.95	25,916.61
Cotton mattresses	0.10	106,254.45			-	106,254.45	10,625.44	-	10,625.44	95,629.00	106,254.45
Metal Book Shag	0.10	49,397.77			-	49,397.77	4,939.78	-	4,939.78	44,457.99	49,397.77
Barrier Gate	0.10	28,855.48				28,855.48	2,885.55	-	2,885.55	25,969.93	28,855.48
Plastic Chairs	0.10	295,788.35			-	295,788.35	29,578.84	-	29,578.84	266,209.52	295,788.35
Steel Almirahas	0.10	181,853.04			-	181,853.04	18,185.30	-	18,185.30	163,667.74	181,853.04
Steel Book Case	0.10	23,677.34			-	23,677.34	2,367.73	-	2,367.73	21,309.60	23,677.34
Dining Chair-Table Set	0.10	807,789.99			-	807,789.99	80,779.00	-	80,779.00	727,010.99	807,789.99
Carpet	0.10	64,003.87			-	64,003.87	6,400.39	-	6,400.39	57,603.48	64,003.87
Double Bed	0.10	33,178.69			-	33,178.69	3,317.87	-	3,317.87	29,860.82	33,178.69
Podium	0.10	12,154.25			-	12,154.25	1,215.43	-	1,215.43	10,938.83	12,154.25
Rectification of Depreciation	0.10	5,646.40			-	5,646.40	564.64	-	564.64	5,081.76	5,646.40
OFFICE EQUIPMENT											
Photo Graphic equipments	0.15	126,739.46			-	126,739.46	19,010.92	-	19,010.92	107,728.54	126,739.46
Photo-copier machine	0.15	433,940.20			-	433,940.20	65,091.03	-	65,091.03	368,849.17	433,940.20
Telephone Equipment	0.15	19,831.59			-	19,831.59	2,974.74	-	2,974.74	16,856.85	19,831.59
Fax machine	0.15	2,569.31			-	2,569.31	385.40	-	385.40	2,183.92	2,569.31
Mobile	0.15	65,374.26			-	65,374.26	9,806.14	-	9,806.14	55,568.12	65,374.26
Walk man	0.15	670.26			-	670.26	100.54	-	100.54	569.72	670.26
Micro Oven	0.15	20,518.84			-	20,518.84	3,077.83	-	3,077.83	17,441.01	20,518.84
Mixer Grinder	0.15	7,318.40			-	7,318.40	1,097.76	-	1,097.76	6,220.64	7,318.40
Gyser	0.15	61,532.16		4,499.00	-	66,031.16	9,229.82	337.43	9,567.25	56,463.91	61,532.16
Water Tank	0.15	94,146.68			-	94,146.68	14,122.00	-	14,122.00	80,024.68	94,146.68
TV	0.15	164,327.05		39,800.00	-	204,127.05	24,649.06	2,985.00	27,634.06	176,492.99	164,327.05
Television LED	0.15	145,168.04			-	145,168.04	21,775.21	-	21,775.21	123,392.83	145,168.04
Water Dispenser	0.15	99,932.64			-	99,932.64	14,989.90	-	14,989.90	84,942.74	99,932.64
Water Cooler	0.15	162,350.21			-	162,350.21	24,352.53	-	24,352.53	137,997.68	162,350.21
AC (electrical Divison)	0.15	808,075.07			-	808,075.07	121,211.26	-	121,211.26	686,863.81	808,075.07
Air Conditioner***	0.15	2,789,686.29	451,992.00	175,000.00	-	3,416,678.29	486,251.74	13,125.00	499,376.74	2,917,301.55	2,789,686.29
Tower AC	0.15	31,983.32			-	31,983.32	4,797.50	-	4,797.50	27,185.82	31,983.32
UPS	0.15	24,203.37			-	24,203.37	3,630.51	-	3,630.51	20,572.87	24,203.37
Aquaguard	0.15	349,177.95			-	349,177.95	52,376.69	-	52,376.69	296,801.26	349,177.95
Room Cooler	0.15	269,279.07			-	269,279.07	40,391.86	-	40,391.86	228,887.21	269,279.07
Bio-Metric machine	0.15	82,309.88			-	82,309.88	12,346.48	-	12,346.48	69,963.40	82,309.88
Head Phones	0.15	5,890.32			-	5,890.32	883.55	-	883.55	5,006.77	5,890.32
Exhuast Fan	0.15	95,255.02	5,084.00	8,847.00	-	109,186.02	15,050.85	663.53	15,714.38	93,471.65	95,255.02
Wall fan	0.15	5,034.60				5,034.60	755.19	-	755.19	4,279.41	5,034.60

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2025

FIXED ASSETS	Rate of Dep.	GROSS BLOCK					Depreciation full rate	DEPRECIATION		NET BLOCK	
		WDV as at 01.04.2024	Additions before 03.10.2024	Additions after 03.10.2024	Deletion	WDV (Before Dep.) as at 31.03.2025		Dep. Half rate	Total During the year	as at 31.03.2025	as at 31.03.2024
Pedestal Fan	0.15	11,746.72			-	11,746.72	1,762.01	-	1,762.01	9,984.71	11,746.72
Dustbins	0.15	18,961.88			-	18,961.88	2,844.28	-	2,844.28	16,117.60	18,961.88
Burner Stove	0.15	20,064.59				20,064.59	3,009.69	-	3,009.69	17,054.90	20,064.59
Induction Cooktop	0.15	2,425.09			-	2,425.09	363.76	-	363.76	2,061.32	2,425.09
Coffee Machine	0.15	9,415.95			-	9,415.95	1,412.39	-	1,412.39	8,003.56	9,415.95
Sandwich Maker	0.15	2,143.88			-	2,143.88	321.58	-	321.58	1,822.30	2,143.88
Ceiling Fan	0.15	117,648.25		54,758.00	-	172,406.25	17,647.24	4,106.85	21,754.09	150,652.16	117,648.25
Intercom	0.15	375,383.90			-	375,383.90	56,307.58	-	56,307.58	319,076.31	375,383.90
Insect Killier	0.15	4,301.61			-	4,301.61	645.24	-	645.24	3,656.37	4,301.61
Air Purifier	0.15	37,974.30			-	37,974.30	5,696.15	-	5,696.15	32,278.16	37,974.30
Paper Shreding Machine	0.15	38,823.11			-	38,823.11	5,823.47	-	5,823.47	32,999.65	38,823.11
Air Blower	0.15	2,788.00			-	2,788.00	418.20	-	418.20	2,369.80	2,788.00
COMPUTER											
Computer	0.40	374,521.68	199,360.00	76,667.00	-	650,548.68	229,552.67	15,333.40	244,886.07	405,662.61	374,521.68
Printer	0.40	207,306.73		39,468.00	-	246,774.73	82,922.69	7,893.60	90,816.29	155,958.44	207,306.73
UPS	0.40	39,053.86	4,610.00		-	43,663.86	17,465.54	-	17,465.54	26,198.32	39,053.86
Scanner	0.40	36.55			-	36.55	14.62	-	14.62	21.93	36.55
External Harddisk	0.40	199.84			-	199.84	79.94	-	79.94	119.91	199.84
Tablet	0.40	20,019.94			-	20,019.94	8,007.98	-	8,007.98	12,011.96	20,019.94
CPU & Display	0.40	159,950.62			-	159,950.62	63,980.25	-	63,980.25	95,970.37	159,950.62
Laptop	0.40	179,957.39			-	179,957.39	71,982.96	-	71,982.96	107,974.43	179,957.39
Software											
National informatics	0.40	38,548.61			-	38,548.61	15,419.45	-	15,419.45	23,129.17	38,548.61
Software for Digital Interactive Display	0.40	44,858.88			-	44,858.88	17,943.55	-	17,943.55	26,915.33	44,858.88
ELECTRIC INSTALLATIONS	0.10	3,207,262.84			-	3,207,262.84	320,726.28	-	320,726.28	2,886,536.55	3,207,262.84
Transformer	0.10	464,112.67			-	464,112.67	46,411.27	-	46,411.27	417,701.41	464,112.67
Battery	0.10	22,979.70				22,979.70	2,297.97	-	2,297.97	20,681.73	22,979.70
Inverter	0.10	8,309.51			-	8,309.51	830.95	-	830.95	7,478.56	8,309.51
Electric Meter	0.10	9,217.96			-	9,217.96	921.80	-	921.80	8,296.16	9,217.96
Toaster	0.10	1,558.24			-	1,558.24	155.82	-	155.82	1,402.41	1,558.24
Street Light	0.10	309,545.93		77,306.00	-	386,851.93	30,954.59	3,865.30	34,819.89	352,032.03	309,545.93

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2025

FIXED ASSETS	Rate of Dep.	GROSS BLOCK					Depreciation full rate	DEPRECIATION		NET BLOCK	
		WDV as at 01.04.2024	Additions before 03.10.2024	Additions after 03.10.2024	Deletion	WDV (Before Dep.) as at 31.03.2025		Dep. Half rate	Total During the year	as at 31.03.2025	as at 31.03.2024
OTHER FIXED ASSETS											
Library Books	0.40	64,984.56	4,500.00		-	69,484.56	27,793.82	-	27,793.82	41,690.74	64,984.56
Depre. short charged in P.Y.		-				-	-	-	-	-	-
Display & Exhibits	0.15	5,882,687.38	276,887.00	315,060.00	-	6,474,634.38	923,936.16	23,629.50	947,565.66	5,527,068.73	5,882,687.38
Depre. short charged in P.Y.		-				-	-	-	-	-	-
Fire Extinguisher	0.15	203,646.12	180,496.00		-	384,142.12	57,621.32	-	57,621.32	326,520.80	203,646.12
Exhibition Iron Stand	0.15	116,060.78			-	116,060.78	17,409.12	-	17,409.12	98,651.66	116,060.78
Tata Sky (DTH)	0.15	34,202.12			-	34,202.12	5,130.32	-	5,130.32	29,071.81	34,202.12
Hot Case	0.15	25,309.96			-	25,309.96	3,796.49	-	3,796.49	21,513.47	25,309.96
Exhibition Standees	0.15	24,559.35			-	24,559.35	3,683.90	-	3,683.90	20,875.45	24,559.35
Que Manager	0.15	93,716.39			-	93,716.39	14,057.46	-	14,057.46	79,658.93	93,716.39
Large Photo frame	0.15	9,578.81			-	9,578.81	1,436.82	-	1,436.82	8,141.99	9,578.81
Electric Iron (Press)	0.15	4,317.77			-	4,317.77	647.67	-	647.67	3,670.11	4,317.77
Charkhas	0.15	60.55			-	60.55	9.08	-	9.08	51.47	60.55
Heat Convector & Oil Heater	0.15	51,641.72		9,300.00	-	60,941.72	7,746.26	697.50	8,443.76	52,497.96	51,641.72
Electric Kettle	0.15	58,641.95			-	58,641.95	8,796.29	-	8,796.29	49,845.66	58,641.95
Trolly Rickshaw/bi-cycle	0.15	21,206.50			-	21,206.50	3,180.98	-	3,180.98	18,025.53	21,206.50
Projector	0.15	119,408.04		78,900.00	-	198,308.04	17,911.21	5,917.50	23,828.71	174,479.33	119,408.04
Sounding/ Audio System	0.15	118,280.22		21,501.00	-	139,781.22	17,742.03	1,612.58	19,354.61	120,426.62	118,280.22
Gadgets For Gandhi Memorabilia	0.15	73,993.86			-	73,993.86	11,099.08	-	11,099.08	62,894.78	73,993.86
Torch	0.15	887.41			-	887.41	133.11	-	133.11	754.30	887.41
CCTV Camera	0.15	598,885.97			-	598,885.97	89,832.90	-	89,832.90	509,053.08	598,885.97
CCTV Camera	0.15	16,013.06			-	16,013.06	2,401.96	-	2,401.96	13,611.10	16,013.06
CCTV Camera	0.15	16,013.06			-	16,013.06	2,401.96	-	2,401.96	13,611.10	16,013.06
CCTV Camera	0.15	7,300.26			-	7,300.26	1,095.04	-	1,095.04	6,205.22	7,300.26
Screen	0.15	3,111.68			-	3,111.68	466.75	-	466.75	2,644.93	3,111.68
Iron Press	0.15	7,218.84			-	7,218.84	1,082.83	-	1,082.83	6,136.02	7,218.84
Water Pump	0.15	106,138.26			-	106,138.26	15,920.74	-	15,920.74	90,217.52	106,138.26
Starter Pump	0.15	471.37			-	471.37	70.71	-	70.71	400.67	471.37
Angel Iron	0.15	21,907.04			-	21,907.04	3,286.06	-	3,286.06	18,620.98	21,907.04
Steel box	0.15	3,087.14			-	3,087.14	463.07	-	463.07	2,624.07	3,087.14
Shoe shiner Machine	0.15	5,971.75			-	5,971.75	895.76	-	895.76	5,075.99	5,971.75
Camera	0.15	14,623.99	155,000.00	146,245.00	-	315,868.99	25,443.60	10,968.38	36,411.97	279,457.02	14,623.99
G I Box	0.15	1,116.57			-	1,116.57	167.49	-	167.49	949.09	1,116.57
Power Bank	0.15	602.92			-	602.92	90.44	-	90.44	512.48	602.92
Sanitizer Dispanser	0.15	10,630.50			-	10,630.50	1,594.58	-	1,594.58	9,035.93	10,630.50
Sink	0.15	25,363.36			-	25,363.36	3,804.50	-	3,804.50	21,558.86	25,363.36

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2025

FIXED ASSETS	Rate of Dep.	GROSS BLOCK					Depreciation full rate	DEPRECIATION		NET BLOCK	
		WDV as at 01.04.2024	Additions before 03.10.2024	Additions after 03.10.2024	Deletion	WDV (Before Dep.) as at 31.03.2025		Dep. Half rate	Total During the year	as at 31.03.2025	as at 31.03.2024
Halogen Tube	0.15	864.07			-	864.07	129.61	-	129.61	734.46	864.07
Utensils	0.15	13,032.35			-	13,032.35	1,954.85	-	1,954.85	11,077.49	13,032.35
Ladder	0.15	48,255.54			-	48,255.54	7,238.33	-	7,238.33	41,017.21	48,255.54
Suggestion BoxTender Box	0.15	6,030.54			-	6,030.54	904.58	-	904.58	5,125.96	6,030.54
Electric Motor	0.15	5,950.00	24,499.00		-	30,449.00	4,567.35	-	4,567.35	25,881.65	5,950.00
Jhula	0.15	50,450.90			-	50,450.90	7,567.64	-	7,567.64	42,883.27	50,450.90
Flag Stang	0.15	18,500.00			-	18,500.00	2,775.00	-	2,775.00	15,725.00	18,500.00
DMX Controller Light	0.15	32,375.00			-	32,375.00	4,856.25	-	4,856.25	27,518.75	32,375.00
Water Meter	0.15	29,137.50			-	29,137.50	4,370.63	-	4,370.63	24,766.88	29,137.50
Standing Brass Lamp	0.15	-	24,780.00			24,780.00	3,717.00	-	3,717.00	21,063.00	
Starter Box Panel	0.15	-	63,166.00			63,166.00	9,474.90	-	9,474.90	53,691.10	
Metal Detector	0.15	-	133,000.00			133,000.00	19,950.00	-	19,950.00	113,050.00	
Musical Instruments	0.15	-		30,000.00		30,000.00	-	2,250.00	2,250.00	27,750.00	
INTANGIBLE ASSETS											
Computer Software	0.40	12,828.59			-	12,828.59	5,131.43	-	5,131.43	7,697.15	12,828.59
	Total	**89,689,917.30**	**1,561,134.00**	**5,925,638.00**	**-**	**97,176,689.30**	**10,468,730.63**	**335,799.90**	**10,804,530.53**	**86,372,158.77**	**89,689,917.30**

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

FIXED ASSETS	GROSS BLOCK						Depreciation full rate	DEPRECIATION		NET BLOCK	
	Rate of Dep.	WDV as at 01.04.2024	Additions before 03.10.2024	Additions after 03.10.2024	Deletion	WDV (Before Dep.) as at 31.03.2025		Dep. Half rate	Total During the year	as at 31.03.2025	as at 31.03.2024
Museum, Auditorium & Library	0.10	27,077	-	-	-	27,076.59	2,707.66	-	2,707.66	24,368.93	27,077
FURNITURE & FIXTURES		-	-	-	-	-			-	-	-
Furniture	0.10	43	-	-	-	42.65	4.26	-	4.26	38.38	43
OTHER FIXED ASSETS		-	-	-	-	-			-	-	-
Photographs	0.15	128	-	-	-	128.41	19.26	-	19.26	109.15	128
Total		**27,247.65**	**-**	**-**	**-**	**27,247.65**	**2,731.19**	**-**	**2,731.19**	**24,516.47**	**27,247.65**

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

FIXED ASSETS	GROSS BLOCK					Depreciation full rate	DEPRECIATION		NET BLOCK	
	Rate of Dep.	WDV as at 01.04.2024	Additions before 03.10.2024	Additions after 03.10.2024	Deletion WDV (Before Dep.) as at 31.03.2025		Dep. Half rate	Total During the year	as at 31.03.2025	as at 31.03.2024
LAND & BUILDING										
Building	0.10	316,330.74		-	316,330.74	31,633.07	-	31,633.07	284,697.67	316,330.74
Development of Low Land	-	36,199.00		-	36,199.00	-	-	-	36,199.00	36,199.00
PLANT. MACHINERY & EQUIPMENT										
Cyclorma	0.15	291.80		-	291.80	43.77	-	43.77	248.03	291.80
FURNTURE & FIXTURES	0.10	82,540.66		-	82,540.66	8,254.07	-	8,254.07	74,286.59	82,540.66
Photographic equipments	0.15	244.30		-	244.30	36.64	-	36.64	207.65	244.30
LIBRARY BOOKS	0.40	250.56		-	250.56	100.22	-	100.22	150.34	250.56
Display & Exhibits		901,803.00	-	4,476,768.00	- 5,378,571.00	-	-	-	5,378,571.00	901,803.00
Total		**1,337,660.06**	**-**	**4,476,768.00**	**- 5,814,428.06**	**40,067.78**	**-**	**40,067.78**	**5,774,360.28**	**1,337,660.06**

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

RAJGHAT, NEW DELHI - 110002
SRIJAN SECTION

FIXED ASSETS	GROSS BLOCK						Depreciation full rate	DEPRECIATION		NET BLOCK	
	Rate of Dep.	WDV as at 01.04.2024	Additions before 03.10.2024	Additions after 03.10.2024	Deletion	WDV (Before Dep.) as at 31.03.2025		Dep. Half rate	Total During the year	as at 31.03.2025	as at 31.03.2024
COMPUTER											
Computer	0.40	167,406.34			-	167,406.34	66,962.53	-	66,962.53	100,443.80	167,406.34
Furniture	0.10	109,029.65			-	109,029.65	10,902.96	-	10,902.96	98,126.68	109,029.65
Fixture	0.10	100,919.33			-	100,919.33	10,091.93	-	10,091.93	90,827.40	100,919.33
Steel Box	0.15	10,089.86				10,089.86	1,513.48	-	1,513.48	8,576.38	10,089.86
PLANT. MACHINERY & EQUIPMENT											
- Sewing machine	0.15	282,087.12	-			282,087.12	42,313.07	-	42,313.07	239,774.05	282,087.12
	Total	**669,532.29**	**-**	**-**	**-**	**669,532.29**	**131,783.98**	**-**	**131,783.98**	**537,748.31**	**669,532.29**
		91,724,357.31	**1,561,134.00**	**10,402,406.00**	**-**	**103,687,897.31**	**10,643,313.58**	**335,799.90**	**10,979,113.48**	**92,708,783.83**	**91,724,357.31**

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 9 & 10 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2025

	As At 31.03.2025	As At 31.03.2024
SCHEDULE 9 - INVESTMENTS FROM CORPUS FUND	**Rs.**	**Rs.**
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	**-**	**-**

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 11 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2025

	As At 31.03.2025	As At 31.03.2024
SCHEDULE:11: CURRENT ASSETS, LOANS, ADVANCES ETC.	**Rs.**	**Rs.**
A. CURRENT ASSETS:		
1 Inventories		
a) Stores and Spares	1,390,082.00	1,854,591.00
b) Loose Tools	-	-
c) Stock-in-trade		
i) Finished Goods (Books)	1,750,345.00	1,848,493.00
ii) Work-in-progress		-
iii) Books on loan		-
iv) Khadi Material	89,249.00	220,316.00
2 Deposits	285,000.00	285,000.00
-Bank Gurantee DDUGKY	2,843,000.00	2,843,000.00
3 Cash balances in hand (including cheques/drafts and imprest)	-	-
Postage	-	-
4 Bank Balances:		
With Scheduled Banks: (Saving Account)		
-Canara Bank (Main)	9,786,866.00	6,731,989.00
-Canara Bank (Srijan)	1,718,497.00	882,494.00
-SBI Bank (Main)	6,731,557.00	1,788,731.00
-Canara Bank (Champran)	537,425.00	519,076.00
-Bank Account DDUGKY	371,808.00	360,103.00
5 Fixed Deposits with Banks:		
Canara Bank (Main)		
Canara Bank (Champaran)	52,689,087.00	49,800,485.00
Total- A	**78,192,916.00**	**67,134,278.00**

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 11 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2025

	As At 31.03.2025	As At 31.03.2024
B. LOANS, ADVANCES AND OTHER ASSETS		
1 Loans:		
a) Staff	-	-
b) Others (specify): Programmes	70,837.00	45,000.00
c) Others (specify): General	4,023,230.00	3,402,176.00
d) LTC Advance	-	-
e) Medical Advance	322,703.00	315,833.00
2 Advances and other amounts recoverable in cash or in kind or for value to be received		
(a) Others		
(i) Temporary/ Contingent Advances	205,180.00	456,876.00
(ii) Security Deposit	401,508.00	401,508.00
(iii) Advance to CPWD	10,483,767.00	21,446,252.00
(iv) Recoverable from GPF	600,000.00	-
(v) Advance to Deptt of Post	46,785.00	9,183.00
(vi) Advance For Computer	20,000.00	33,000.00
(vii) Tds Recoverable	24,478.00	24,478.00
3 Srijan Advance	3,500.00	25,000.00
4 Receivable from GSDS(Main)	-	
5 KVIC Receivable	-	
6 Recoverable from Srijan (Namrata, Sangeeta, Roopa, Mohanty)	-	-
7 Advance for railway Boggy platform	-	3,500,000.00
8 Champaran Advances:		
- Adv. For Upgradation of Digital Museum in GD		
- Advance to Contractors		
- CPWD From Main Accounts		
- Payable to GSDS		
- Staff Advance		
- TDS Recoverable		
Total- B	**16,201,988.00**	**29,659,306.00**
Total- A + B	**94,394,904.00**	**96,793,584.00**

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE –12 & 13 : FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH, 2025

	Current Year 2024-25	Previous Year 2023-24
SCHEDULE 12 – EXPENDITUTRE ON GRANTS, SUBSIDIES ETC.	**Rs.**	**Rs.**
a) Grants given to Institutions/Organisations for implementation of the Schemes:	-	-
b) Subsidies given to Institutions/Organisations	-	-
c) Expenditure on Seminar, Symposia and Conferences	-	-
d) Subscription for periodicals of academic nature	-	-
Total	**-**	**-**
Total Grants in aid under Plan & Non-plan	**-**	**-**

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

	Current Year 2024-25	Previous Year 2023-24
SCHEDULE 13 – INTEREST, Etc.	**Rs.**	**Rs.**
a) on Fixed Loans	-	-
b) On other Loans (including Bank Charges)	-	-
c) Others (specify):	-	-
Total	**-**	**-**

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE- 14 & 15: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

	Current Year 2024-25	Previous Year 2023-24
SCHEDULE 14 - INCOME FROM SALES/SERVICES	**Rs.**	**Rs.**
1 Income from Sales		
a) Sales of Finished Goods:		-
b) Sale of Books	17,600.00	-
c) Srijan Sales of (Khadi, Books, Saksham, Canteen)	651,814.00	2,977,890.00
d) Srijan Skill Development		-
e) Khadi sales at Gandhi Smriti		-
f) Saksham Sale		-
g) Gift of Books		-
h) Sale of Condemned Goods	300,000.00	511,000.00
i) Sale of vegetables (Srijan)		-
2 Other (specify) Misc. Receipts		
a) Miscellaneous Receipts	11,295,184.00	8,974,045.00
Total	**12,264,598.00**	**12,462,935.00**

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

	Current Year 2024-25	Previous Year 2023-24
SCHEDULE 15 - GRANTS/SUBSIDIES (Irrevocable grants & subsidies received)	**Rs.**	**Rs.**
1 Central Government:		
Unspent Opening Balance of Last Year	9,403,214.00	1,302,597.00
Received During the Year for :		
- North East		
- General Programme	35,873,000.00	55,000,000.00
- Swachh Action Plan (SAP)	1,000,000.00	1,000,000.00
-Salaries	115,000,000.00	120,000,000.00
	161,276,214.00	**177,302,597.00**
Less: Refund of unspent balance of General Programme Grant		-
Less: Unspent balance of the year transfer to Balance Sheet	18,236,920.00	9,403,214.00
	143,039,294.00	**167,899,383.00**
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		-
Total	**143,039,294.00**	**167,899,383.00**

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE- 16 & 17: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

	Current Year 2024-25	Previous Year 2023-24
SCHEDULE 16 INCOME FROM FEES/SUBSCRIPTIONS	**Rs.**	**Rs.**
1 Entrance Fees		-
2 Annual Fees/Subscriptions	11,200.00	9,300.00
3 Seminar/Program Fees		-
4 Consultancy Fees		-
5 Others (Specify)		-
Total	**11,200.00**	**9,300.00**

Note: Accounting policies towards each item are to be disclosed

	Investment from Corpus Fund Current year	Investment from Corpus Fund Current year
SCHEDULE 17: INCOME FROM INVESTMENTS:		
(Income on investment from Earmarked/Endowment Funds transferred to Funds)		
1 Interest		-
a) On Government Securities		-
b) Other Bonds/Debentures		-
2 Dividends		-
a) On Shares		-
b) Other Mutual Fund Securities		-
3 Rent		-
Others (Specify)		-
Total	-	-
Transferred to Earmarked / Corpus Funds	-	-

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE- 18 & 19: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

	Current Year 2024-25	Previous Year 2023-24
SCHEDULE 18 - INCOME FROM ROYALTY, PUBLICATION ETC.	**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		-
1) On Bank Deposit		
a) With Scheduled Banks	876,142.00	561,113.00
e) With Non-Scheduled Banks	-	-
f) With Institutions	-	-
g) Others	-	-
2) On Loans		
a) Employees/Staff	4929.00	-
Total	**881,071.00**	**561,113.00**

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE-20 & 21: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

	Current Year 2024-25	Previous Year 2023-24
SCHEDULE 20 - OTHER INCOME	**Rs.**	**Rs.**
1 House Rent Received	866,200.00	831,437.00
2 Tender Fees	-	5,500.00
Total	**866,200.00**	**836,937.00**
SCHEDULE 21 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS		
a) Closing stock		
Store and Spares	1,390,082.00	1,854,591.00
Finished Goods (Books)	1,750,345.00	1,848,493.00
Work-in-progress		-
Khadi Clothes	89,249.00	220,316.00
	3,229,676.00	**3,923,400.00**
b) Less: Opening Stock		
Store and Spares	1,854,591.00	1,409,859.00
Finished Goods (Books)	1,848,493.00	4,263,044.00
Work-in-progress	-	-
Khadi Clothes	220,316.00	1,208,045.00
	3,923,400.00	**6,880,948.00**
Net Increase / (Decrease) (a-b)	**-693,724.00**	**-2,957,548.00**

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE-22: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

	Current Year 2024-25	Previous Year 2023-24
SCHEDULE 22 - ESTABLISHMENT EXPENSES	**Rs.**	**Rs.**
a) Salaries and Wages	62,937,373.00	59,062,943.00
b) Allowance and Bonus	64,761.00	43,743.00
c) Samiti Contribution to Pension NPS	2,191,981.00	2,206,304.00
d) Samiti Contribution to Provident Fund - Interest	-	352,075.00
e) Medical Reimbursement	3,074,795.00	1,845,916.00
f) Expenses on Employees Retirement and Terminal Benefits	5,489,418.00	4,082,899.00
g) Pension	31,923,026.00	51,036,022.00
h) Others:		
LTC	241,320.00	75,106.00
Tution Fee	737,448.00	567,000.00
Leave Encashment	48,800.00	58,205.00
i) CGHS Govt. Contribution	1,452,542.00	345,910.00
Total	**108,161,464.00**	**119,676,123.00**

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE-23: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

	Current Year 2024-25	Previous Year 2023-24
SCHEDULE 23 - OTHER ADMINISTRATIVE EXPENSES ETC.	**Rs.**	**Rs.**
a) Purchase of News Papers and Periodicals	90,300.00	81,336.00
b) Electricity and power	11,310,688.00	10,662,968.00
c) Water Charges	7,225,292.00	1,371,898.00
d) Insurance	20,570.00	40,578.00
e) Repairs and maintenance of assets	7,820,917.00	13,505,675.00
f) Sanitation	548,975.00	486,440.00
g) Property Tax	-	-
h) Vehicle Running and Maintenance	1,250,641.00	1,702,026.00
i) Telephone and Communication Charges	230,018.00	243,814.00
j) Printing and Stationary	740,987.00	2,081,267.00
k) Travelling and Conveyance Expenses	11,198.00	27,569.00
l) Auditor's Remuneration	177,000.00	544,850.00
m) Professional Charges: Legal Expenses	239,260.00	4,000.00
n) Programmes Advertisement and Publicity	96,905.00	239,185.00
o) Fee and Honorarium	247,166.00	802,024.00
p) Bank charges	44,475.00	45,023.00
q) LTC	-	-
r) Others: (i) Misc. Expenses	81,150.00	137,640.00
(ii) Uniform & Liveries	112,256.00	-
(iii) Short & Excess		-
s) Purchase of Books ,Canteen items and khadi material	429,985.00	1,768,923.00
Implementation of programmes/Schemes		
(i) Regular and Special Programmes exhibition, National and Children programmes	12,031,301.00	19,957,431.00
(ii) Development of Gandhi Smriti and Darshan Complexes		
(iii) Expenses of Photo Unit	-	41,300.00

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE-23: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

	Current Year 2024-25	Previous Year 2023-24
(iv) Strengthening of Samiti's administrative infrastructure		
a) Salary & Allowance		
b) Tution Fee		
c) Security Guards	8,695,873.00	8,399,074.00
d) CADAM (Safai Sewak)		
(v) Contribution to CGHS/Medical Reimbursement		
(vi) Samiti Contribution to NPS		
(vii) TA/DA	60,646.00	70,551.00
(viii) Publication of Literature	112,926.00	186,227.00
(ix) North East Prog	-	-
(x) International Centre for Gandhian Studies & Research		
(xi) National Gandhi fellowship		
(xii) Exhibition Expenses	213,816.00	
(xiii) Postage	246,831.00	281,463.00
(xiv) Horticulture Expenses	3,056,224.00	4,613,412.00
(xv) Swachh Action Plan (SAP) Expenses	1,000,000.00	1,000,000.00
(xvi) Farming		
(xvii) GST Paid	218,063.00	203,357.00
(xviii) Maintanence by CPWD		
Total	**56,313,463.00**	**68,498,031.00**

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 24: FORMING PART OF RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

SCHEDULE 24- ESTABLISHMENT EXPENSES	**Current Year 2024-25**	**Previous Year 2023-24**
	Rs.	**Rs.**
a) Salaries and Wages	62,937,373.00	59,062,943.00
b) Allowance and Bonus	64,761.00	43,743.00
c) Samiti Contribution to NPS/GPF	2,191,981.00	2,558,379.00
d) Contribution to CGHS/Medical Reimbursement	3,074,795.00	1,845,916.00
e) Expenses on Employee's Retirement and Terminal Benefits	5,489,418.00	4,082,899.00
f) Pension	31,923,026.00	51,036,022.00
g) Contribution to Provident Fund	-	-
h) Other: LTC	241,320.00	75,106.00
Tution Fee	737,448.00	567,000.00
Leave Encashment	48,800.00	58,205.00
i) CGHS Govt. Contribution for staff benefit	-	-
j) CGHS Contribution	1,452,542.00	384,410.00
Total	**108,161,464.00**	**119,714,623.00**

Office Supervisor **Accounts Officer** **Admin Officer** **Director**

Place : New Delhi
Date : 28.06.2024

SCHEDULE-25: FORMING PART OF RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

	Current Year 2024-25	Previous Year 2023-24
	Rs.	Rs.
a) Purchase of Newspapers and Periodicals	90,300.00	81,336.00
b) Electricity and Power	11,310,688.00	10,662,968.00
c) Water Charges	7,225,292.00	1,371,898.00
d) Insurance	20,570.00	40,578.00
e) Maintenance and Repair	7,820,917.00	13,505,675.00
f) Sanitation	548,975.00	486,440.00
g) Property Tax	136,323.00	-
h) Vehicle Running and Maintenance	1,250,641.00	1,702,026.00
i) Telephone and Communication Charges	230,018.00	243,814.00
j) Printing and Stationary	740,987.00	2,081,267.00
k) Travelling and Conveyance Expenses	11,198.00	27,569.00
l) Auditor's Remuneration	177,000.00	544,850.00
m) Professional Charges: Legal Expenses	239,260.00	4,000.00
n) Programmes Advertisement and Publicity	96,905.00	239,185.00
o) Fee & Honorarium	247,166.00	802,024.00
p) Bank Charges	41,524.00	41,512.00
q) Others:		
(i) Misc Expenses	81,150.00	137,640.00
(ii) Uniform & Liveries	112,256.00	-
(iii) Purchase of Books	29,631.00	12,765.00

SCHEDULE 25- OTHER ADMINISTRATIVE EXPENSES ETC.	Current Year 2024-25	Previous Year 2023-24
Programme's/Scheme :		
(i) Regular and Special Programmes, Exhibitions, National and children programmes	12,031,301.00	19,957,431.00
(ii) Expenses of Photo Unit	-	41,300.00
(iii) Strengthening of Samiti's administrative infrastructure		
a) Salary & Allowance	-	-
b) Tution Fee	-	-
c) Security Guards	8,695,873.00	8,399,074.00
(iv) TA/DA	60,646.00	70,551.00
(v) Publication of literature	112,926.00	186,227.00
(vi) Exhibition Expenses	213,816.00	-
(vii) Postage Expenses	246,831.00	281,463.00
(viii) Horticulture Expenses	3,056,224.00	4,613,412.00
(ix) Swachh Action Plan (SAP) Expenses	1,000,000.00	1,000,000.00
Total	**55,828,418.00**	**66,535,005.00**

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE –26 FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

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 : 5,26,89,087.00**
4. **EXCISE DUTY : Not applicable**
5. **FIXED ASSETS :**
6. **DEPRECIATION :**
   i. Depreciation is provided on written down value as per rates specified under Income Tax Rules, 1962.
   ii. In respect of additions to / deduction from Fixed Assets during the year, depreciation is considered at the rates and basis specified under the Income Tax Rules, 1962.
7. **ACCOUNTING FOR SALES:**
   Sale of Books, sale of Khadi and other misc. items is accounted for on cash basis.
8. **GOVERNMENT GRANTS / SUBSIDIES:** Government Grants/Subsidy are accounted for on receipt basis.
9. **FOREIGN CURRENCY TRANSACTIONS:** NIL
10. **LEASE: Not applicable.**
11. **RETIREMENT BENEFITS:** No provision is being made and expenditure relating to Retirement benefits is accounted for at the time of payments.
12. **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 I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE – 27: FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

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**
6. Corresponding figures for the previous year have been regrouped / rearranged, wherever necessary.
7. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March 2025 and the Income and Expenditure Account for the year ended on that date.

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
BALANCE SHEET OF GPF AS AT 31st MARCH 2025

LIABILITIES		As at 31.03.2025 Rs.		As at 31.03.2024 Rs.
GPF Accounts :				
As per last Account	30,019,646.00		26,839,973.98	
- CPF merged				
- Subscription towards GPF	4,243,000.00		4,389,000.00	
- Previous year adjustment				
- Interest credited	2,092,592.38		2,002,122.02	
	36,355,238.38		33,231,096.00	
Less:-				
- Part Payment	4,775,000.00		1,850,000.00	
- Final Withdrawal / Payments	3,031,411.00		1,361,450.00	
- GPF DIR Withdrawal / Payments				
	7,806,411.00	28,548,827.38	3,211,450.00	30,019,646.00
Advance Samiti Contribution				
Opening Balance	173,659.28		660,967.59	
Add:Received During the Year	17,148.00		352,075.00	
	190,807.28		1,013,042.59	
Recouped During the Year	-	190,807.28	839,383.31	173,659.28
Payable to GSDS (Main)		600,000		
		29,339,634.66		**30,193,305.28**

ASSETS		As at 31.03.2025 Rs.		As at 31.03.2024 Rs.
Bank Balances :				
With Scheduled Banks		330,797.36		851,030.81
Investment in term Deposits :				
As per last Account	28,889,905.65		25,377,755.92	
Investment during the year	8,232,130.82		28,889,905.65	
	37,122,036.47		54,267,661.57	
Less : Matured during the year	9,188,358.17	27,933,678.30	25,377,755.92	28,889,905.65
Accrued Interest :				
As per last Account	391,713.82		228,519.84	
Add : Accrued during the year	2,064,921.00		391,713.82	
	2,456,634.82		620,233.66	
Less : Interest Accrued liquidated and Invested	1,442,130.82	1,014,504.00	228,519.84	391,713.82
Recoverables				
-TDS Recoverable	60,655.00		60,655.00	
		60,655.00		60,655.00
		29,339,634.66		**30,193,305.28**

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
RECEIPTS AND PAYMENT ACCOUNT OF GPF/CPF FOR THE YEAR 2024-25

RECEIPTS :		Current Year 2024-25 Rs.		Previous Year 2023-24 Rs.	*PAYMENTS :*		Current Year 2024-25 Rs.		Previous Year 2023-24 Rs.
Opening Balance					Advances to Staff				
With Scheduled Banks		851,031		1,834,010.81	-G.P.F. advance				
					-G.P,F.Part withdrawals	4,175,000.00		1,850,000.00	
					-G.P.F. withdrawal DIR				
					-C.P.F refunded to GSDS				
Subscriptions :					-GPF Final withdrawals	3,031,411.00	7,206,411.00	1,361,450.00	3,211,450.00
- G.P.F.	4,243,000.00		4,389,000.00						
- G.P.F DIR		4,243,000.00		4,389,000.00	Investment in Term Deposits		6,790,000.00		5,271,339.40
GPF Final Payment					Bank Charges		417.00		240.00
FDR Encashment	9,188,358.17		1,307,439.00						
		9,188,358.17		1,307,439.00					
Samiti's Contribution towards GPF					**Closing Balance :**				
- GSDS Employees					With Scheduled Banks		330,797.36		851,030.81
- Received towards deficit	-	-	352,075.00	352,075.00					
Interest :									
- On S.B.Account	45,236		30,196.00						
- On Term Deposits			1,421,339.40						
- TDS On Interest, Recovered		45,236.00		1,451,535.40					
		14,327,624.98		**9,334,060.21**			**14,327,625.36**		**9,334,060.21**

Office Supervisor **Accounts Officer** **Admin Officer & Director I/C**

Place : New Delhi
Date : 27.06.2025