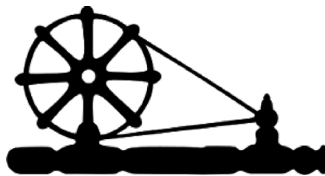


**GANDHI SMRITI
AND
DARSHAN SAMITI**

**ANNUAL ACCOUNTS AND AUDIT REPORT
2017-18**



GANDHI SMRITI AND DARSHAN SAMITI
RAJGHAT, NEW DELHI-110002

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of andhi Smriti and Darshan Samiti for the year ended 31 March 2018

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

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

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

4. Based on our audit, we report that:

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

A Balance Sheet

A.1 Earmarked/Endowment Fund (Schedule-3)

A.1.1 GSDS received a specific purpose grant of Rs.628.58 lakh from the Ministry of Culture for Commemoration of Centenary of Champaran Satyagraha. Out of this, an expenditure of Rs.92.64 lakh incurred during the year leaving an unspent balance of Rs.536.87 lakh, which was shown as liabilities under Current Liabilities and Provisions (Schedule-7). Since the grant received was for specific purposes, it should have been shown under Earmarked Funds (Sch.3). However, the same was depicted in Income & Expenditure Account (Schedule-15). This resulted in understatement of Earmarked Funds (Schedule-3) and overstatement of Liabilities (Schedule-7) by Rs.536.87 lakh and overstatement of Current Assets as well as Capital/Corpus Fund (Schedule-1) by Rs.621.58 lakh (considering the expenditure of Rs.7.00 lakh booked in Income & Expenditure Account).

A.1.2 GSDS also received a specific purpose Grant of Rs.13.75 lakh from AAUM Trust and interest of Rs.0.11 lakh earned thereon. Out of this an expenditure of Rs.10.44 lakh incurred during the year and unspent amount of Rs.3.42 lakh was shown and Current Liabilities and Provision (Schedule-7). The amount was depicted in the Income & Expenditure Account instead of showing it under Earmarked Fund. This resulted in understatement of Earmarked Funds (Schedule-3) and overstatement of liabilities (Schedule-7) by Rs. 3.42 lakh as well as overstatement of Current Assets (Schedule-11) and Capital/Corpus Fund (Schedule-1) by the like amount.

A.2 Liabilities

A.2.1 Current Liabilities and Provision (Schedule-7) – Rs.614.85 lakh

A.2.1.1 GSDS assigned maintenance of electricity installation and fans including compound lighting for the year 2017-18 to CPWD at a cost of Rs.68.86 lakh. Out of this, an amount of Rs.50 lakh was released to CPWD. However, liability for the balance amount of Rs.18.86 lakh was not created. This resulted in understatement of Liabilities as well as Expenditure by Rs.18.86 lakh.

A.3 Assets

A.3.1 Fixed Assets (Schedule-8): Rs.3.44 crore

A.3.1.1 An amount of Rs.7.23 crore was released to CPWD for ‘Up-gradation of Gandhi Smriti and Darshan Samiti, Tees January Marg, New Delhi’ during the year 2015-16. CPWD utilized Rs.4.31 crore during the year and had unspent balance of Rs.2.92 crore as on 31.03.2016. During 2016-17, Rs.50.41 lakh was given to CPWD out of which CPWD utilized Rs.2.54 crore. GSDS depicted Rs.6.85 crore (Rs.4.31 crore in 2015-16 and Rs.2.54 crore in 2016-17) as revenue expenditure instead of capitalizing the amount as the expenditure was incurred for up-gradation of the Samiti. This has resulted in understatement of fixed assets (work in progress) and overstatement of expenditure by Rs.6.85 crore. This was also pointed out in previous year’s report; however, no remedial action was taken.

A.3.2. Current Assets, Loans, Advances etc. (Schedule-11) : Rs.4.42 crore

A.3.2.1 Cheques amounting to Rs.0.38 lakh pertaining to the period from December 2009 to December 2011 were not credited into bank and were depicted as pending clearance in the Bank Reconciliation Statement. The cheques become time barred as on 31.03.2017. This has resulted in understatement of ‘Sundry Debtors’ and overstatement of ‘Bank Balance’ by Rs.0.38 lakh.

B. Income and Expenditure Account

B.1 Income

B.1.1 During 2015-16, the unspent balance of Grants/Subsidies was Rs.185.63 lakh which was to be taken as opening balance for the year 2016-17. But during the year 2016-17, the opening balance was depicted as 160.85 lakh instead of Rs.185.63 lakh. The difference of Rs.24.78 lakh was depicted in Schedule-2 Reserve and Surplus as ‘balance as per last year account’ whereas there was no balance in previous year under that head. This resulted in understatement of Income as well as overstatement of Reserve and Surplus by Rs.24.78 lakh.

Similarly, during the year 2016-17 Rs.25.22 lakh out of unspent balance of Rs.25.78 lakh was transferred to Reserve and Surplus. This resulted in understatement of Income by Rs.25.78 lakh and overstatement of Reserve and Surplus by Rs.25.22 lakh. Further, the difference of Rs.0.56 lakh (Rs.25.78 lakh – Rs.25.22 lakh) also need to be reconciled. This was also pointed out in previous year’s report; however, no remedial action was taken.

C. General

C.1 During 2017-18, GSDS invested the entire GPF accumulations of Rs.193.91 lakh into term deposits, which was not in accordance with the pattern prescribed by the Ministry of Finance.

C.2 As per account, an amount of Rs.1,28,61,853/- CPWD advance recovery and amount of Rs.1,56,37,623 shown against advance deposit with CPWD whereas as per Ledger maintained by GSDS an amount of Rs.1,56,29,766. CPWD advance recovery and amount of Rs.1,84,05,536 shown against advance deposit with CPWD. The difference of Rs.27,67,913/- needs reconciliation.

C.3 As per Schedule-10 of the Format of Accounts prescribed by the Ministry of Finance, each entity is to disclose the accounting policy in relation to investments both for long term & current investments. Audit noted that GSDS kept huge balances in savings bank account maintained with saving bank, which yielded interest at the rate of 4% annually. Closing balances of every month are as under:

Bank Balances		
(Rs. in lakh)		
Month	Syndicate Bank A/c No. 90432010031268	State Bank of India A/c No. 10021675556
April 2017	2.84	19.08
May 2017	3.17	0.29
June 2017	12.56	0.57
July 2017	151.50	2.87
Aug 2017	99.52	2.35
Sept 2017	112.76	3.38
Oct 2017	30.48	5.90
Nov 2017	17.46	0.60
Dec 2017	19.45	1.24
Jan 2018	13.74	13.49
Feb 2018	192.67	13.67
March 2018	54.73	6.31

GSDS had no investment policy for the unspent balance lying in the bank account. In the absence of Short term FDRs, Auto Sweep Account, etc. for these balances, GSDS lost the opportunity to earn interest income over and above the saving bank interest being given by the bank.

C.4 Out of the unspent grant of previous year, GSDS refunded Rs.26.25 lakh to the Ministry of Culture during 2017-18. Instead of depicting it as expenditure/payments GSDS depicted the grant received during 2017-18 from the Ministry after deducting this amount. This resulted in understatement of Income & Expenditure Account as well as Receipt & Payment Account by the like amount.

D. Other Persistent Irregularities:

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

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

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

D.3 In the annual accounts, Sale proceeds of books, journals and subscription amounting to Rs. 8.43 lakh was shown which included amount of subscription of Rs. 3.55 lakh. However, as per the details provided to audit, subscription of Rs. 2.30 lakh only was received during the year 2014-15. Despite assurance given by GSDS, the difference in amount of subscription was not reconciled as yet.

D.4 During 2014-15, an amount of Rs. 2.65 lakh was recovered from KVIC on account of property tax and was shown as negative expenditure under the head 'Other Administrative Expenses'.

Audit noted that GSDS had paid this amount on account of property tax in earlier years which was recovered from KVIC during 2014-15. Since the no debtors were shown in the previous years' account, it was shown as minus figure under the head 'Other Administrative Expenses'. This had resulted in understatement of expenditure by Rs. 2.65 lakh during 2014-15. Despite being pointed out by audit, GSDS did not take any corrective measures.

E. Grants-in-aid:

The grants-in-aid received from Ministry of Culture and utilization thereof for the year 2017-18 is given below:

Particulars	Amount (Rs. in lakh)
Unspent balance of previous year	138.84
Grants in Aid received during the year	1505.39
Other receipts during the year	474.70
Total available fund	2118.93
Less: Expenditure during the year	2050.70
Unspent balance	68.23

GSDS had unspent balance of Rs. 68.23 lakh at the end of the financial year.

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

vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with 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 2018; and
- b. In so far as it relates to Income and Expenditure Account of the deficit for the year ended on that date.

Inspecting Officer

Annexure

1. Adequacy of internal audit system

Internal audit for the year 2017-18 was conducted by the Chartered.

2. Adequacy of Internal control System

- The Management response towards statutory audit was not effective as 23 audit paras for the period from 2005-06 to 2014-17 were outstanding.
- GSDS released an amount of Rs.75,000/- to Jawahar Jyoti Bal Vikas Kendra (May 2012) for Gandhi Summer School, GSDS against made a double payment of Rs.75,000/- to the same organization on 04.06.2012. The Samiti has not received any refund, UC or completion report from Jawahar Jyoti Bal Vikas Kendra as of 31.3.2018.

3. System of Physical verification of assets

- Physical verification of fixed assets has been conducted up to 2017-18. The Fixed assets registers were to be maintained for plan/non-plan head of accounts separately.

4. System of Physical verification of inventory

- Physical verification of inventory has been conducted up to 2017-18.

5. Regularity in payment of statutory dues

- No payment over six months in respect of statutory dues was outstanding as on 31.3.2018.

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RECEIPTS :	Schedule	Current Year 2017-18		Previous Year 2016-17		Schedule	Current Year 2017-18		Previous Year 2016-17	
		Rs	Rs	Plan Rs	Non-Plan Rs		Rs	Rs	Plan Rs	Non-Plan Rs
xii) Exceeds Deduction of Loan	instalment to sy-									
xiii) KVVC	employee	-	-							
xiv) IGNOU					15,763					
xv) CPWD Advance Recovery		12,861,853	181,000							
xvi) Salary & Wages Recovery		226,214								
xvii) Recovery of postage advance to Deptt. Of Post										
b) Adjustment										
i) Adv General		310,321			590,816					
ii) Adv. Programme		4,258,297	2,233,800							
iii) Employees Adv (HBA)				365,000						
v) LTC Recoveries		58,243		47,133						
vi) Corpus Fund Adjustment										
vii) Security Deposits Tenders										
NAI		12,500,000			662,669					
2. Srijan Section										
i) Advance General Recovery		24,000								
ii) Sale of Khadi		3,309,841								
iii) Sale of Books		200,501								
iv) Saksham Sale		11,012								
v) GIA Skill Development		452,154								
v) Bank Interest		15,802								
3. Aaum Trust										
i) Grant Received		1,375,000								
ii) Bank Interest		11,895								
4. Champaran Section										
i) Grant in Aid Champaran		62,858,014								
ii) Bank Interest		27,731								
iii) Advance from GSDS		66,174								
Total		276,231,640	101,101,296	101,101,296	75,546,298	Total	276,231,640	101,101,296	101,101,296	75,546,298
Total Plan & Non-Plan				176,647,594		Total Plan & Non-Plan				176,647,594
Sd/- O.S. (I/C)		Sd/- ACCOUNT OFFICER (I/C)		Sd/- ADMINISTRATIVE OFFICER		Sd/- DIRECTOR				

GANDHI SMRITI & DARSHAN SAMITI

RAJGHAT, NEW DELHI - 110002

SCHEDULE - 24: FORMING PART OF RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

	Current Year		Previous Year	
	2017-18		2016-17	
	Rs	Plan	Rs	Non-Plan
a) Salaries and Wages	45,517,910.00	-	19,984,284.00	
b) Allowance and Bonus	1,356,528.00	-	641,501.00	
c) Samiti Contribution to NPS/GPF	707,491.00	-	61,166.00	
d) Contribution to CGHS/Medical Reimbursement	984,563.00	-	299,173.00	
e) Expenses on Employee's Retirement and Terminal Benefits	5,258,565.00	-	1,915,091.00	
f) Pension	15,926,543.00	-	15,968,994.00	
g) Contribution to Provident Fund	-	-	-	
h) Other:	148,698.00	-	30,182.00	
LTC	410,708.00	-	204,093.00	
Tuition Fee	127,303.00	-	91,670.00	
TA/DA/Leave Encashment	-	-	91,224.00	
Deputation Benefits	-	-	1,398,488.00	
i) CGHS Govt. Contribution for staff benefit	-	-	-	
Total	70,438,309.00	-	40,685,866.00	40,685,866.00
Total Plan and Non-Plan	70,438,309.00	-	40,685,866.00	40,685,866.00

Sd/-
O.S. (I/C)Sd/-
ACCOUNT OFFICER (I/C)Sd/-
ADMINISTRATIVE OFFICERSd/-
DIRECTORPlace : New Delhi
Date : 06.06.2018

(4)

GANDHI SMRITI & DARSHAN SAMITI

RAJGHAT, NEW DELHI - 110002

SCHEDULE - 25: FORMING PART OF RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

	Current Year 2017-18		Previous Year 2016-17	
	Rs	Plan Rs	Rs	Non-Plan Rs
a) Purchase of Books NewsPapers and Periodicals	37,248.00			39,027.00
b) Electricity and Power	8,879,567.00	3,130,908.00		7,018,510.00
c) Water Charges	5,894,303.00	1,130,412.00		5,879,577.00
d) Insurance	28,594.00	9,076.00		12,694.00
e) Repairs and Maintenance	7,597,215.00	1,578,595.00		96,320.00
f) Sanitation	621,439.00			737,158.00
g) Property Tax	-			
h) Vehicle Running and Maintenance	880,379.00	172,802.00		300,522.00
i) Telephone and Communication Charges	205,096.00	141,823.00		77,401.00
j) Printing and Stationary	744,148.00			691,198.00
k) Travelling and Conveyance Expenses	28,675.00	15,139.00		
l) Auditor's Remuneration	335,661.00			154,645.00
m) Professional Charges: Legal Expenses	121,325.00			75,000.00
n) Programmes Advertisement and Publicity	810,709.00	1,502,078.00		
o) Fee & Honorarium	1,152,261.00	1,287,458.00		299,025.00
p) Bank Charges	28,441.00			22,182.00
q) LTC		1,811.00		
r) Others:				
(i) Misc Expenses	116,274.00			66,499.00
(ii) Uniform & Liveries	129,718.00	5,822.00		45,372.00
(iii) Insurance of money Transit				576.00
s) Purchase of Books				722,777.00
t) Postage advance w/off	348,776.00			

(5)

Programme's/Scheme :

(i) Regular and Special Programmes, Exhibitions, National and children programmes	43,274,990.00	21,098,746.00	
(ii) Development of Gandhi Smriti and Gandhi Darshan Complexes		519,915.00	
(iii) Expenses of Photo Unit			
(iv) Strengthening of Samiti's administrative infrastructure			
a) Salary & Allowance		21,876,781.00	
b) Tuition Fee		180,000.00	
c) Security Guards	8,823,160.00	7,302,822.00	
d) CADAM (Safai Sewak)			
(v) Contribution to CGHS/Medical Reimbursement		699,619.00	
(vi) Samiti Contribution to NPS		631,269.00	
(vii) TA/DA/Leave Encashment	580,882.00	375,035.00	
(viii) Publication of literature	462,422.00	700,245.00	
(ix) International Centre for Gandhian Studies & Peace Research			
(x) National Gandhi Fellowship	535,267.00	1,112,650.00	
(xi) Exhibition Expenses			
(xii) Mobile Book Exhibition	28,943.00		
(xiii) Postage Expenses	100,286.00	-	
(xiv) Skill Development Expense	4,583,187.00	-	
(xv) Horticulture Expenses	716,000.00		
(xvi) Swachh Bharat Expense			
Total	87,064,966.00	63,473,006.00	16,238,483.00
Total Plan and Non-Plan	87,064,966.00		79,711,489.00

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

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 06.06.2018

(6)

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

	Schedule	Current Year 2017-18		Previous Year 2016-17	
		Rs.	Rs.	Plan	Non-Plan
INCOME					
Income from Sales/Services	14	7,976,448	889,680		3,239,787
Grants/Subsidies	15	157,307,014	89,572,824		46,558,551
Fees/Subscriptions	16	-	-		-
Income from Investments	17	-	-		-
Income from Royalty, Publication etc.	18	847,135	-		-
Interest earned	19	107,839	-		2,000,750
Other Income	20	1,231,600	91,578		100,499
Increase / Decrease in Stock of Finished Goods	21				430,338
Total-A		167,470,036	90,554,082		52,329,925
Total Plan and Non Plan					142,884,007
EXPENDITURE					
Establishment Expenses	22	70,663,523	-		40,596,066
Other Administrative Expenses etc.	23	89,233,090	99,294,572		12,827,708
Depreciation/Deletion (net total at the year end corresponding to Sch. 8)	8	4,920,875	-		3,814,035
Srijan Section Expenses		4,294,453			
Aaum Trust Expenses		1,043,915			
Champaran Expenses		700,294			
Total-B		170,856,150	99,294,572		57,237,809
Total Plan and Non Plan					156,532,381
Balance being excess of Income over Expenditure (A-B)		-3,386,114	-8,740,490		-4,907,884
Transfer to Special Reserve (Specify each)					
Total Plan+Non-Plan excess income over expenditure/ (excess expenditure over income)		-3,386,114			-13,648,374
Balance being cost of Assets to Capital fund/Reserve					
Significant Accounting Policies	26				
Contingent Liabilities and Notes on Accounts	27				

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

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 06.06.2018

(7)

GANDHI SMRITI & DARSHAN SAMITI

RAJGHAT, NEW DELHI - 110002

SCHEDULE- 14 & 15: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

	Current Year 2017-18		Previous Year 2016-17	
	Rs.	Plan	Rs.	Non-Plan
SCHEDULE 14 - INCOME FROM SALES/SERVICES				
1				
Income from Sales				
a) Sales of Finished Goods:				
Sale proceeds of books, Journal, Sales of Photos & Subscription	71,306			260,659
b) Books sale at Gandhi Smriti				
c) Srijan Sales (Khadi, Books, Saksham)	3,521,354			
d) Srijan Skill Development	452,154			
e) Khadi sales at Gandhi Smriti	126,514		889,680	
f) Saksham Sale	10,412			26,577
g) IGNOU	-			
h) KVIC	-			
i) Electricity & Water	-			
j) Security	-			
k) Gift of Books (Net, 76300 - 9210)	67,090			
2 Other (specify) Misc. Receipts				
a) Accommodation Charges of International Hostel				
b) Advance Written Back				
c) Miscellaneous Receipts	3,727,618			2,952,551
Total	7,976,448	889,680	889,680	3,239,787

		Current Year 2017-18	Previous Year 2016-17
		Rs.	Rs.
		Plan	Non-Plan
		Rs.	Rs.
SCHEDULE 15 - GRANTS/SUBSIDIES (Irrevocable grants & subsidies received)			
1	Central Government:		
i	Plan		
	Unspent Opening Balance of Last Year	13,874,537	16,084,557
	Received During the Year for :		
	- North East	2,500,000	1,599,033
	- General Programme	54,450,686	54,776,929
	- Swachh Bharat	1,125,000	
	- Aaum Trust	1,375,000	
	-Champaran	62,858,014	
	-Salaries	81,967,670	19,690,205
		218,150,907	92,150,724
	Less: Unspent balance of the year transfer to Balance Sheet	60,843,893	2,577,900
		157,307,014	89,572,824
iii	Non-Plan		
	Unspent Opening Balance of Last Year		22,988,188
	Received During the Year		
	General Programme		5,426,000
	Salaries		29,441,000
			57,855,188
	Less: Unspent balance of the year transfer to Balance Sheet		11,296,637
			46,558,551
2	State Government (s)		
3	Government Agencies (NCERT)		
4	Institutions/Welfare Bodies		
5	International Organisation		
6	Other (Specify) UNICEF		
	Total	157,307,014	89,572,824
			46,558,551

Sd/-
O.S. (I/C)Sd/-
ACCOUNT OFFICER (I/C)Sd/-
ADMINISTRATIVE OFFICERSd/-
DIRECTORPlace : New Delhi
Date : 06.06.2018

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE- 16 & 17: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018

	Current Year 2017-18		Previous Year 2016-17	
	Plan		Non-Plan	
	Rs.	Rs.	Rs.	Rs.
SCHEDULE 16 INCOME FROM FEES/SUBSCRIPTIONS				
1 Entrance Fees	-	-	-	-
2 Annual Fees/Subscriptions	-	-	-	-
3 Seminar/Program Fees	-	-	-	-
4 Consultancy Fees	-	-	-	-
5 Others (Specify)	-	-	-	-
Total	-	-	-	-

Note: Accounting policies towards each item are to be disclosed

	Current year		Previous Year	
	Current year	Investment from Corpus Fund	Current year	Investment from Corpus Fund
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	-	-	-	-

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

Place : New Delhi
Date : 06.06.2018

(10)

GANDHI SMRITI & DARSHAN SAMITI

RAJGHAT, NEW DELHI - 110002

SCHEDULE-18 & 19: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018

	Current Year 2017-18		Current Year 2016-17	
	Rs.	Plan	Rs.	Non-Plan
SCHEDULE 18 - INCOME FROM ROYALTY, PUBLICATION ETC.				
1 Income from Royalty	-	-	-	-
2 Income from Publications	-	-	-	-
3 Others (specify):	-	-	-	-
Total	-	-	-	-
SCHEDULE 19 - INTEREST EARNED				
1) On Term Deposits with Scheduled Banks:				
a) With Non-Scheduled Banks	-	-	-	-
b) With Institutions	-	-	-	-
c) Others	-	-	-	-
2) On Bank Deposit				
d) With Scheduled Banks	847,135	-	-	2,000,750
e) With Non-Scheduled Banks	-	-	-	-
f) With Institutions	-	-	-	-
g) Others	-	-	-	-
3) On Loans	-	-	-	-
h) Employees/Staff	-	-	-	-
i) Others	-	-	-	-
4) Interest on Debtors and Other Receivables	-	-	-	-
Total	847,135	-	-	2,000,750

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

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 06.06.2018

GANDHI SMRITI & DARSHAN SAMITI

RAJGHAT, NEW DELHI - 110002

SCHEDULE-20 & 21: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018

	Current Year 2017-18		Previous Year 2016-17	
	Rs.	Rs.	Plan	Non-Plan
SCHEDULE 20 - OTHER INCOME				
1 House rent received	107,839	-		82,009
2 Liabilities written off	-			18,490
Total	107,839			100,499
SCHEDULE 21 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS				
a) Closing stock				
Store and Spares	1,135,893			1,380,432
Finished Goods (Books)	2,461,176			2,706,699
Work-in-progress	-			
Khadi Clothes	2,212,146	490,484		
	5,809,215	490,484		4,087,131
b) Less: Opening Stock				
Store and Spares	1,380,432			1,412,212
Finished Goods (Books)	2,706,699			2,244,581
Work-in-progress	-			
Khadi Clothes	490,484	398,906		
	4,577,615	398,906		3,656,793
Net Increase / (Decrease) (a-b)	1,231,600	91,578		430,338

Sd/-
O.S. (I/C)Sd/-
ACCOUNT OFFICER (I/C)Sd/-
ADMINISTRATIVE OFFICERSd/-
DIRECTORPlace : New Delhi
Date : 06.06.2018

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE-22: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

	Current Year		Previous Year	
	2017-18		2016-17	
	Rs.	Rs.	Plan	Non-Plan
a) Salaries and Wages	45,517,910	-		19,984,284
b) Allowance and Bonus	1,356,528	-		641,501
\c) Contribution to Pension NPS	707,491	-		61,166
d) Contribution to GPF	225,214	-		
e) Medical Reimbursement	984,563	-		299,173
f) Expenses on Employees Retirement and Terminal Benefits	5,258,565	-		1,915,091
g) Pension	15,926,543	-		15,968,994
h) Others:				
LTC	148,698	-		30,182
Tuition Fee	410,708	-		204,093
TA/DA/Leave Encashment	127,303	-		91,670
Deputation Benefits		-		91,224
i) CGHS Govt. Contribution		-		1,308,688
	70,663,523	-		40,596,066

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

Place : New Delhi
Date : 06.06.2018

GANDHI SMRITI & DARSHAN SAMITI

RAJGHAT, NEW DELHI - 110002

SCHEDULE-23: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

	Current Year		Previous Year	
	2017-18		2016-17	
	Rs.	Rs.	Plan	Non-Plan
SCHEDULE 23 - OTHER ADMINISTRATIVE EXPENSES ETC.				
a)	Purchase of News Papers and Periodicals	37,248		39,027
b)	Electricity and power	8,753,766	3,130,908	6,152,850
c)	Water Charges	5,894,303	1,130,412	3,350,225
d)	Insurance	28,594	9,076	12,694
e)	Repairs and maintenance of assets	7,597,215	1,578,595	96,320
f)	Sanitation	621,439		721,395
g)	Property Tax	-		
h)	Vehicle Running and Maintenance	880,379	172,802	300,522
i)	Telephone and Communication Charges	205,096	141,823	77,401
j)	Printing and Stationary	744,148		691,198
k)	Travelling and Conveyance Expenses	28,675	15,139	
l)	Auditors's Remuneration	335,661		154,645
m)	Professional Charges: Legal Expenses	121,325		75,000
n)	Programmes Advertisement and Publicity	810,709	1,502,078	
o)	Fee and Honorarium	1,152,261	1,287,458	299,025
p)	Bank charges	28,441		22,182
q)	LTC		1,811	
r)	Others: (i) Misc. Expenses	116,274		66,499
	(ii) Uniform & Liveries	129,718	5,822	45,372
	(iii) Insurance of money Transit			576
s)	Purchase of Books and khadi material	448,776	923,477	722,777

Implementation of programmes/Schemes

(i)	Regular and Special Programmes exhibition, National and Children programmes	43,274,990	21,098,746
(ii)	Development of Gandhi Smriti and Darshan Complexes		34,170,152
(iii)	Expenses of Photo Unit		
(iv)	Strengthening of Samiti's administrative infrastructure		
	a) Salary & Allowance		21,876,781
	b) Tuition Fee		180,000
	c) Security Guards	8,663,210	6,033,697
	d) CADAM (Safai Sewak)		
(v)	Contribution to CGHS/Medical Reimbursement		699,619
(vi)	Samiti Contribution to NPS		631,269
(vii)	TA/DA/Leave Encashment	580,882	375,035
(viii)	Publication of Literature	462,422	700,245
(ix)	North East Prog	2,353,875	2,452,454
(x)	International Centre for Gandhian Studies & Research		
(xi)	National Gandhi fellowship		
(xii)	Exhibition Expenses	535,267	1,112,650
(xiii)	Mobile Book Exhibition		
(xiv)	Postage	28,943	64,523
(xv)	Skill Development Expenses	100,286	
(xvi)	Horticulture Expenses	4,583,187	
(xvii)	Swachh Bharat Expenses	716,000	
Total		89,233,090	99,294,572
Total Plan and Non Plan			112,122,280

Sd/-
O.S. (I/C)Sd/-
ACCOUNT OFFICER (I/C)Sd/-
ADMINISTRATIVE OFFICERSd/-
DIRECTORPlace : New Delhi
Date : 06.06.2018

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
BALANCE SHEET AS AT 31ST MARCH, 2018

Schedule	As At	
	31.03.2018	31.03.2017
	Rs.	Rs.
CORPUS/CAPITAL FUND AND LIABILITIES		
1	70,843,980	63,433,298
2	203,204	504,076
3	-	-
4	-	-
5	-	-
6	-	-
7	61,485,064	14,700,374
Total	132,532,248	78,637,748
ASSETS		
8	40,375,545	34,433,534
9	-	-
10	-	-
11	92,156,703	44,204,214
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total	132,532,248	78,637,748
Significant Accounting Policies		
26		
Contingent Liabilities and Notes on Accounts		
27		

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

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 06.06.2018

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 1: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

	As At 31.03.2018 Rs.	As At 31.03.2017 Rs.
SCHEDULE 1 - CORPUS/CAPITAL FUND		
CAPITAL FUND		
Balance as at the beginning of the year	63,433,298	72,585,749
Less : Unspent balance of previous year transferred to		
Income & expdt. Account		-
Add: Fixed Assets Purchased	10,796,796	4,495,924
Add: Prior Period Error		
GPF Recovery		
Endowment fund		
Advance to CPWD		
Fixed Assets Written off		
Gandhi Smriti Temporary Loan Written off		
Gandhi Smriti Corpus/Capital Fund Adj.		
Capitalization of books for library purchased in last year		
wrongly shown as expenditure		
Add : Balance of net Income / (Expenditure) transferred from Income & Expenditure Account	-3,386,114	-13,648,375
Total	70,843,980	63,433,298

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

Place : New Delhi
Date : 06.06.2018

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 2: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH ,2018

SCHEDULE - 2 RESERVES AND SURPLUS:	As At 31.03.2018	As At 31.03.2017
	Rs.	Rs.
1. Capital Reserve		
As per last Account	504,076	2,478,235
Addition during the year	10,495,924	2,521,765
	<u>11,000,000</u>	<u>5,000,000</u>
Less: Capital Assets	10,796,796	203,204
	<u>203,204</u>	<u>504,076</u>
2. Revaluation Reserve		
As per last Account		
Addition during the year		
Less: Deductions during the year		
3. Special Reserve		
As per last Account		
Addition during the year		
Less: Deductions during the year		
4. General Reserve:		
As per last Account: Accumulated Excess of Income over Expenditure		
Add: Addition during the year i.e. Excess of Income over Expenditure during the year		
Less: Deductions during the year i.e. Excess of Expenditure over Income		
Total	<u>203,204</u>	<u>504,076</u>

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

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 06.06.2018

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

SCHEDULE - 3: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

	North E. prog	FUND-WISE BREAK UP Re-Dev. GSDS
<u>SCHEDULE - 3: EARMARKED/ENDOWMENT FUNDS :</u>		
a) Opening balance of the funds	-	-
b) Addition to the funds during the year	-	-
- Donation/Grants	-	-
c) From UNICEF	-	-
Total	-	-
Utilisation/expenditure towards objectives of funds		
i) Capital Expenditure		
- Fixed Assets	-	-
- Others	-	-
Total	-	-
ii) Revenue Expenditure		
- Salaries, wages and allowances etc.	-	-
- Rent	-	-
- Other Administrative expenses (North-East)	-	-
- UNICEF	-	-
iii) Adjustment against advance	-	-
iv) Transfer to Corpus fund	-	-
Total	-	-
Total- (i+ii+iii)	-	-
Net Balance as at the Year End	-	-

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

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 06.06.2018

GANDHI SMRITI & DARSHAN SAMITI

RAJGHAT, NEW DELHI - 110002

SCHEDULE - 4,5& 6 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

	As At 31.03.2018	As At 31.03.2017
	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	-	-
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SCHEDULE 6 - DEFERRED CREDIT LIABILITIES

- a) Acceptances secured by hypothecation of capital equipment and other assets

- b) Others

Total	-	-
--------------	----------	----------

Note : Amounts due within one year

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

Place : New Delhi
Date : 06.06.2018

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 7 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2018

SCHEDULE 7: CURRENT LIABILITIES AND PROVISIONS :

	As At 31.03.2018 Rs.	As At 31.03.2017 Rs.
A. CURRENT LIABILITIES		
1. Acceptances		
2. Sundry Creditors	3,502	38,168
a) For Goods		
b) Others/Outstanding		
c) Security Deposit		
d) G.I Remittance Payable	637,669	787,669
e) Stale Cheque		
3. Advance Received		
4. Interest accrued but not due on		
a) Secured loans/borrowings		
b) Unsecured loans/borrowings		
5. Statutory Liabilities		
a) Overdue		
b) Others: Income Tax Remittance		
6. Other current Liabilities:	60,843,893	13,874,537
a) Unspent balance		
b) Excess deduction of loan installment to Syn Bank of employee		
Total - A	61,485,064	14,700,374
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	61,485,064	14,700,374

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

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 06.06.2018

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

SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2018

FIXED ASSETS	Rate of Dep.	WDV as at 01.04.2017	Additions before 01.10.2017	Additions after 01.10.2017	Deletion	WDV (Before Dep.) as at 31.03.2018	on additions after 01.10.2017	During the year	DEPRECIATION		NET BLOCK	
									Total Dep As on 31.03.2018	As at 31.03.2018	As at 31.03.2017	
LAND & BUILDING												
Building	0.10	8,287,437	5,028,673	-	-	13,316,110	-	1,331,611	1,331,611	11,984,499	8,287,437	
PLANT, MACHINERY & EQUIPMENT												
Sound Equipment	0.15	430,414	-	87,036	-	517,450	6,528	64,562	71,090	446,360	430,414	
Musical Instruments	0.15	1,012	-	-	-	1,012	-	152	152	860	1,012	
Washing Machine	0.15	14,569	-	-	-	14,569	-	2,185	2,185	12,384	14,569	
Tools	0.15	18,759	-	-	-	18,759	-	2,814	2,814	15,945	18,759	
Binding Machine	0.15	1,018	-	-	-	1,018	-	153	153	865	1,018	
Weighing Machine	0.15	3,227	-	-	-	3,227	-	484	484	2,743	3,227	
Refrigrator	0.15	54,482	-	-	-	54,482	-	8,172	8,172	46,310	54,482	
Attendance Machine	0.15	-	-	-	-	-	-	-	-	-	-	
Others	0.15	673,931	-	-	-	673,931	-	101,090	101,090	572,841	673,931	
Grinder Machine	0.15	-	-	7,500	-	7,500	563	-	563	6,938	-	
VEHICLES												
Van Maruti	0.15	39,330	-	-	-	39,330	-	5,900	5,900	33,431	39,330	
Car	0.15	101,459	-	-	-	101,459	-	15,219	15,219	86,240	101,459	
Jeep Sumo	0.15	19,339	-	-	-	19,339	-	2,901	2,901	16,438	19,339	
Bus	0.15	67,124	-	-	-	67,124	-	10,069	10,069	57,055	67,124	
Scooter	0.15	4,645	-	-	-	4,645	-	697	697	3,948	4,645	
FURNITURE & FIXTURE												
Furniture	0.10	6,570,918	48,050	48,750	-	6,667,718	2,437	661,897	664,334	6,003,384	6,570,918	
Steam Bath & SPA	0.10	184,942	-	-	-	184,942	-	18,494	18,494	166,448	184,942	
Steam Bath & SPA	0.10	1,145,204	-	-	-	1,145,204	-	114,520	114,520	1,030,684	1,145,204	
White Board	0.10	-	9,592	-	-	9,592	-	959	959	8,633	-	
Toilet Seat	0.10	-	-	48,286	-	48,286	2,414	-	2,414	45,872	-	
Metal Utensils	0.10	-	90,074	-	-	90,074	-	9,007	9,007	81,067	-	
Iron Tile Sheet	0.10	-	54,186	-	-	54,186	-	5,419	5,419	48,767	-	
Cotton mattresses	0.10	-	192,500	-	-	192,500	-	19,250	19,250	173,250	-	
OFFICE EQUIPMENT												
Photo Graphic equipments	0.15	395,348	-	-	-	395,348	-	59,302	59,302	336,046	395,348	
Photo-copier machine	0.15	313,306	-	-	-	313,306	-	46,996	46,996	266,310	313,306	
Telephone Equipment	0.15	31,455	-	-	20,036	11,419	-	1,713	1,713	9,706	31,455	
Fax machine	0.15	8,015	-	-	-	8,015	-	1,202	1,202	6,813	8,015	
Mobile	0.15	54,501	-	-	-	54,501	-	8,175	8,175	46,326	54,501	
Walk man	0.15	2,090	-	-	-	2,090	-	314	314	1,777	2,090	

FIXED ASSETS	Rate of Dep.	WDV as at 01.04.2017	Additions before 01.10.2017	Additions after 01.10.2017	Deletion	GROSS BLOCK			DEPRECIATION			NET BLOCK	
						WDV (Before Dep.) as at 31.03.2018	on additions after 01.10.2017	During the year	Total Dep As on 31.03.2018	As at 31.03.2018	As at 31.03.2017		
Micro Oven	0.15	6,589	-	-	-	6,589	-	988	988	5,601	6,589	-	
Mixer Grinder	0.15	2,715	-	-	-	2,715	-	407	407	2,308	2,715	-	
Gyser	0.15	7,832	-	3,800	-	11,632	285	1,175	1,460	10,172	7,832	-	
Water Tank	0.15	128,916	5,525	-	-	134,441	-	20,166	20,166	114,275	128,916	-	
TV	0.15	258,947	-	-	-	258,947	-	38,842	38,842	220,105	258,947	-	
Television LED	0.15	-	199,200	-	-	199,200	29,880	-	29,880	169,320	-	-	
Water Dispenser	0.15	113,280	-	-	-	113,280	-	16,992	16,992	96,288	113,280	-	
Water Cooler	0.15	506,432	-	-	-	506,432	-	75,965	75,965	430,467	506,432	-	
AC (electrical Division)	0.15	-	-	2,316,308	-	2,316,308	173,723	-	173,723	2,142,585	-	-	
Air Conditioner	0.15	1,082,524	193,600	-	-	1,276,124	-	191,419	191,419	1,084,705	1,082,524	-	
Tower AC	0.15	-	99,768	-	-	99,768	-	14,965	14,965	84,803	-	-	
UPS	0.15	14,711	-	13,570	-	28,281	1,018	2,207	3,225	25,056	14,711	-	
Aquaguard	0.15	1,691	-	-	-	1,691	-	254	254	1,437	1,691	-	
Room Cooler	0.15	222,818	-	-	-	222,818	-	33,423	33,423	189,395	222,818	-	
Bio-Metric machine	0.15	15,476	-	-	-	15,476	-	2,321	2,321	13,155	15,476	-	
Head Phones	0.15	7,222	-	-	-	7,222	-	1,083	1,083	6,139	7,222	-	
Exhaust Fan	0.15	4,099	-	-	-	4,099	-	615	615	3,484	4,099	-	
Pedestal Fan	0.15	-	13,000	-	-	13,000	-	1,950	1,950	11,050	-	-	
COMPUTER													
Computer	0.60	248,983	-	193,420	-	442,403	58,026	149,390	207,416	234,987	248,983	-	
Coloured jet printer	0.60	23,223	3,068	-	-	26,291	-	15,774	15,774	10,517	23,223	-	
UPS	0.60	504	-	-	-	504	-	302	302	202	504	-	
Scanner	0.60	1,958	-	-	-	1,958	-	1,175	1,175	783	1,958	-	
External Harddisk	0.60	709	-	-	-	709	-	425	425	284	709	-	
Software													
National informatics	0.60	-	-	1,180,329	-	1,180,329	354,099	-	354,099	826,230	-	-	
ELECTRIC													
INSTALLATIONS	0.10	6,705,590	-	-	-	6,705,590	-	670,559	670,559	6,035,031	6,705,590	-	
Transformer	0.10	970,344	-	-	-	970,344	-	97,034	97,034	873,310	970,344	-	
OTHER FIXED ASSETS													
LIBRARY BOOKS	-	1,250,845	-	76,300	9,210	1,317,935	-	-	-	1,317,935	1,250,845	-	
Display & Exhibits	-	1,119,730	-	-	-	1,119,730	-	-	-	1,119,730	1,119,730	-	
Fire Extinguisher	0.15	19,332	-	-	-	19,332	-	2,900	2,900	16,432	19,332	-	
Exhibition Iron Stand	0.15	356,164	-	-	-	356,164	-	53,425	53,425	302,739	356,164	-	
Tata Sky (DTH)	0.15	18,870	-	-	-	18,870	-	2,831	2,831	16,040	18,870	-	
Hot Case	0.15	3,007	-	-	-	3,007	-	451	451	2,556	3,007	-	
Exhibition Stands	0.15	76,611	-	-	-	76,611	-	11,492	11,492	65,119	76,611	-	
Q Manager	0.15	88,453	-	-	-	88,453	-	13,268	13,268	75,185	88,453	-	
Large Photo frame	0.15	29,880	-	-	-	29,880	-	4,482	4,482	25,398	29,880	-	

FIXED ASSETS	Rate of Dep.	WDV as at 01.04.2017	Additions before 01.10.2017	Additions after 01.10.2017	Deletion	GROSS BLOCK		DEPRECIATION		NET BLOCK	
						WDV as at 31.03.2018	WDV (Before Dep.) as at 01.10.2017	on additions after 01.10.2017	During the year	Total Dep As on 31.03.2018	As at 31.03.2018
Electric Iron (Press)	0.15	2,212	-	-	-	2,212	-	332	332	1,880	2,212
Charkhas	0.15	189	-	-	-	189	-	28	28	161	189
Solar Energy System	-	1	-	-	-	1	-	1	1	-	1
Heat Convector & Oil Heater	0.15	60,366	-	-	-	60,366	-	9,055	9,055	51,311	60,366
Electric Kettle	0.15	39,220	-	-	-	39,220	-	5,883	5,883	33,337	39,220
Trolley Rickshaw/bi-cycle	0.15	66,151	-	-	-	66,151	-	9,923	9,923	56,228	66,151
Projector	0.15	268,730	63,987	-	-	332,717	-	49,908	49,908	282,809	268,730
Sounding/Audio System	0.15	325,796	-	-	-	325,796	-	48,869	48,869	276,927	325,796
Gadgets For Gandhi Memorabilia	0.15	230,815	-	-	-	230,815	-	34,622	34,622	196,193	230,815
Torch	0.15	2,768	-	-	-	2,768	-	415	415	2,353	2,768
Crockery	0.15	-	-	-	-	-	-	-	-	-	-
CCTV Camera	0.15	-	-	21,116	-	21,116	1,584	-	1,584	19,532	-
CCTV Camera	0.15	-	-	45,900	-	45,900	3,443	-	3,443	42,458	-
CCTV Camera	0.15	-	-	45,900	-	45,900	3,443	-	3,443	42,458	-
CCTV Camera	0.15	-	-	20,925	-	20,925	1,569	-	1,569	19,356	-
Screen	0.15	-	9,706	-	-	9,706	-	1,456	1,456	8,250	-
Iron Press	0.15	-	-	2,301	-	2,301	173	-	173	2,128	-
Water Pump	0.15	-	30,975	-	-	30,975	-	4,646	4,646	26,329	-
Starter Pump	0.15	-	1,470	-	-	1,470	-	221	221	1,250	-
Angel Iron	0.15	-	-	24,975	-	24,975	1,873	-	1,873	23,102	-
Steel box	0.15	-	-	8,850	-	8,850	664	-	664	8,186	-
Shoe shiner Machine	0.15	-	18,628	-	-	18,628	-	2,794	2,794	15,834	-
Camera	0.15	-	16,600	-	-	16,600	-	2,490	2,490	14,110	-
G I Box	0.15	-	-	3,200	-	3,200	240	-	240	2,960	-
INTANGIBLE ASSETS											
Computer Software	0.60	44,311	-	-	-	44,311	-	26,587	26,587	17,724	44,311
Total		32,750,539	6,078,602	4,148,466	29,246	42,948,361	641,960	4,116,765	4,758,725	38,189,636	32,750,539

Sd/-
O.S. (I/C)Sd/-
ACCOUNT OFFICER (I/C)Sd/-
ADMINISTRATIVE OFFICERSd/-
DIRECTORPlace : New Delhi
Date : 06.06.2018

(24)

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

DESCRIPTION	Rate of Dep.	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		WDV as at 01.04.2017	Additions before 01.10.2017	Additions after 01.10.2017	Deletions	WDV(Before dep) as at 31.03.2018	on additions after 01.10.2017	During The year	Total Dep.	As at 31.03.2018	As at 31.03.2017
LAND & BUILDING											
Museum, Auditorium & Library	0.10	56,610	-	-	-	56,610	-	5,661	5,661	50,949	56,610
FURNITURE & FIXTURES											
Furniture	0.10	89	-	-	-	89	-	9	9	80	89
OTHER FIXED ASSETS											
Photographs	0.15	400	-	-	-	400	-	60	60	340	400
Total		57,099	-	-	-	57,099	-	5,730	5,730	51,369	57,099

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

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 06.06.2018

(25)

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

DESCRIPTION	Rate of Dep.	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		WDV as at 01.04.2017	Additions before 01.10.2017	Additions after 01.10.2017	Deletions	WDV (before dep) as at 31.03.2018	On additions after 01.10.2017	During the year	Total Dep.	As on 31.03.2018	As at 31.03.2017
LAND & BUILDING											
Building	0.10	661,369	-	-	-	661,369	-	66,137	66,137	595,232	661,369
Development of Low Land	-	36,199	-	-	-	36,199	-	-	-	36,199	36,199
PLANT, MACHINERY & EQUIPMENT											
Tools & Equipment & Sound equipment & Projector	0.15	-	-	-	-	-	-	-	-	-	-
Cyclorama	0.15	911	-	-	-	911	-	137	137	774	911
Films	0.15	-	-	-	-	-	-	-	-	-	-
VEHICLE	0.15	-	-	-	-	-	-	-	-	-	-
FURNITURE & FIXTURES	0.10	-	172,572	-	-	172,572	-	17,257	17,257	155,315	-
OFFICE EQUIPMENT											
Photographic equipments	0.15	762	-	-	-	762	-	114	114	648	762
ELECTRIC INSTALLATIONS	0.15	-	-	-	-	-	-	-	-	-	-
LIBRARY BOOKS	-	24,852	-	-	-	24,852	-	-	-	24,852	24,852
OTHER FIXED ASSETS											
Display & Exhibits	-	901,803	-	-	-	901,803	-	-	-	901,803	901,803
Total		1,625,896	172,572	-	-	1,798,468	-	83,645	83,645	1,714,823	1,625,896

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

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 06.06.2018

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

SRIJAN SECTION

SRIJAN SECTION	Rate of Dep.	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		WDV as at 1.04.2017	Additions before 01.10.2017	Additions after 1.10.2017	Deletions	WDV (Before dep) as at 31.03.2018	on additions after 01.10.2017	During The year	Total Dep. As on 31.03.2018	As at 31.03.2018	As at 31.03.2017
COMPUTER											
Computer	0.60	-	192,600	-	-	192,600	57,780	-	57,780	134,820	-
Furniture	0.10	-	-	100,000	-	100,000	5,000	-	5,000	95,000	-
Fixture	0.10	-	-	199,892	-	199,892	9,995	-	9,995	189,897	-
Total		-	-	492,492	-	492,492	72,775	-	72,775	419,717	-
		34,433,534	6,251,174	4,640,958	29,246	45,296,420	714,735	4,206,140	4,920,875	40,375,545	34,433,534

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

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 06.06.2018

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 9 & 10 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

		As At	As At
		31.03.2017	31.03.2016
		Rs.	Rs.
SCHEDULE 9 - INVESTMENTS FROM CORPUS FUND			
1	In Government Securities	-	-
2	Other approved Securities	-	-
3	Shares	-	-
4	Debentures and Bonds	-	-
5	Subsidiaries and Joint Ventures	-	-
6	Other (to be specified)	-	-
Total		-	-
SCHEDULE 10 - INVESTMENTS - OTHERS			
1	In Government Securities	-	-
2	Other approved Securities	-	-
3	Shares	-	-
4	Debentures and Bonds	-	-
5	Subsidiaries and Joint Ventures	-	-
6	Others (to be specified)	-	-
Total		-	-

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

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 06.06.2018

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 11 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

	As At 31.03.2018	As At 31.03.2017
	Rs.	Rs.
SCHEDULE:11: CURRENT ASSETS, LOANS, ADVANCES ETC.		
A. CURRENT ASSETS:		
1 Inventories		
a) Stores and Spares	1,135,893	1,380,432
b) Loose Tools		-
c) Stock-in-trade		-
i) Finished Goods (Books)	2,461,176	2,706,699
ii) Work-in-progress		-
iii) Books on loan		-
iv) Khadi Material	2,212,146	490,484
2 Sundry Debtors:		-
3 Cash balances in hand (including cheques/drafts and imprest)	8,831	8,831
Postage		
4 Bank Balances:		
With Scheduled Banks: (Saving Account)	60,843,893	13,874,537
Total- A	66,661,939	18,460,983

		As At 31.03.2018	As At 31.03.2017
		Rs.	Rs.
B. LOANS, ADVANCES AND OTHER ASSETS			
1	Loans:		
a)	Staff	128,400	345,450
b)	Others (specify): Programmes	1,213,368	186,000
c)	Others (specify): General	56,763	235,584
d)	LTC Advance	-	16,317
2	Advances and other amounts recoverable in cash or in kind or for value to be received		
(a)	On Capital Account : NDMC		
(b)	Prepayments		
(c)	Others		
(i)	Temporary/ Contingent Advances	417,786	252,000
(ii)	Security Deposit	401,508	401,508
(iii)	Recoverable from CPWD	14,507,142	11,731,372
(iv)	Recoverable from Jawahar Bal Vikash.	75,000	75,000
(v)	Advance to Deptt of Post	105,000	
(vi)	Advance Programme: National Archives of India	-	12,500,000
3	Srijan Advance	25,000	
4	Champaran Advances:		
	- CPWD	5,673,014	
	- Sulabh Sanitation Club	2,531,783	
	- Staff Advance	360,000	
Total- B		25,494,764	25,743,231
Total- A + B		92,156,703	44,204,214

Sd/-
O.S. (I/C)Sd/-
ACCOUNT OFFICER (I/C)Sd/-
ADMINISTRATIVE OFFICERSd/-
DIRECTORPlace : New Delhi
Date : 06.06.2018

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI – 110002

SCHEDULE –12 & 13 : FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH, 2018

	Current Year 2017-18	Previous Year 2016-17
	Rs.	Rs.
	Plan	Non-Plan
	Rs.	Rs.
<u>SCHEDULE 12 – EXPENDITURE ON GRANTS, SUBSIDIES ETC.</u>		
a) Grants given to Institutions/Organisations for implementation of the Schemes:	-	-
b) Subsidies given to Institutions/Organisations	-	-
c) Expenditure on Seminar, Symposia and Conferences	-	-
d) Subscription for periodicals of academic nature	-	-
Total	-	-
Total Grants in aid under Plan & Non-plan	-	-

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

	Current Year 2017-18	Previous Year 2016-17
	Rs.	Rs.
<u>SCHEDULE 13 – INTEREST, Etc.</u>		
a) on Fixed Loans	-	-
b) On other Loans (including Bank Charges)	-	-
c) Others (specify):	-	-
Total	-	-

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

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 06.06.2018

GANDHI SMRITI AND DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
BALANCE SHEET OF GPF / CPF AS AT 31st MARCH 2018

	As At 31.03.2018 Rs.	As At 1.03.2017 Rs.	As At 31.03.2018 Rs.	As At 31.03.2017 Rs.
LIABILITIES				
GPF Accounts :				
- As per last Account	20,784,811	21,132,822	1,933,827	2,206,208
- CPF merged	-	-		
- Subscription towards GPF	4,570,767	4,117,300	17,683,305	18,337,734
- Recovery of Advances	-	-	7,564,017	7,524,860
- Interest credited	1,674,645	1,563,798	25,247,322	25,862,594
	<u>27,030,223</u>	<u>26,813,920</u>	<u>19,391,490</u>	<u>17,683,305</u>
Less:-				
- Part Payment	3,683,623	-		
- Final Withdrawal / Payments	1,115,801	2,070,000	810,574	1,014,365
- GPF DIR Withdrawal / Payments	80,000	3,959,109	1,294,201	810,574
	<u>22,150,799</u>	<u>6,029,109</u>	<u>2,104,775</u>	<u>1,824,939</u>
		20,784,811	1,364,017	1,014,365
			740,758	810,574
- Final Payment towards GPF (Outstanding for Payment)				
Less: Tr. to Int. Account				
CPF Accounts :				
A. Subscription part				
- As per last Account			122,330	61,165
- Subscription towards CPF			23,559	23,559
- Interest credited			61,165	-
Less :				
- Withdrawal Payment				
Less: Merged with GPF				
B. Contribution Part				
- As per last Account				
- Contribution for the year				
- Interest credited for the year				
			84,724	84,724
Less: refunded to GSDS				
- Samiti Cr Balance - Interest				
	<u>22,150,799</u>	<u>20,784,811</u>	<u>22,150,799</u>	<u>20,784,811</u>
	Sd/-	Sd/-	Sd/-	Sd/-
	O.S. (I/C)	ACCOUNT OFFICER (I/C)	ADMINISTRATIVE OFFICER	DIRECTOR

Place : New Delhi
Date : 06.06.2018

GANDHI SMRITI AND DARSHAN SAMITI
RAJGHAT, NEW DELHI-110002
RECEIPTS AND PAYMENT ACCOUNT OF GPF/CPF FOR THE YEAR 2017-18

	Current Year 2017-18	Previous Year 2016-17		Current Year 2017-18	Previous Year 2016-17
	Rs	Rs	PAYMENTS :	Rs	Rs
RECEIPTS :					
Opening Balance					
With Scheduled Banks	2,206,208	1,812,873	Advances to Staff		
			-G.P.F. advance		
			-G.P.F.Part withdrawals	3,683,623	2,070,000
			-G.P.F. withdrawal DIR	80,000	
			-C.P.F. refunded to GSDS		
			-GPF Final withdrawals / Payments	1,115,801	4,879,424
Subscriptions :					6,029,109
- G.P.F.	4,490,767	4,117,300	Investment in Term Deposits	6,200,000	6,000,000
- G.P.F DIR	80,000	-	Bank Charges	-	-
GPF Final Payment	4,570,767	4,117,300	Closing Balance :		
Recoveries of Advances :			With Scheduled Banks	1,933,827	2,206,208
- G.P.F.					
- C.P.F.					
Samiti's Contribution towards CPF					
- GSDS Employees	225,214	-			
- Received for deficit last year	61,166	-			
Interest :					
- On S.B.Account	94,064	125,855			
- On Term Deposits	-	-			
- TDS On Interest, Recovered	-	125,855			
Maturity of Term Deposits	5,855,832	8,179,289			
	13,013,251	14,235,317		13,013,251	14,235,317

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

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi
Date : 06.06.2018

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI – 110002

SCHEDULE -26 FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2018

SCHEDULE - 26

SIGNIFICANT ACCOUNTING POLICIES :

1. ACCOUNTING CONVENTION:

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

2. INVENTORY VALUATION:

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

3. INVESTMENTS : Nil

4. EXCISE DUTY : Not applicable

5. FIXED ASSETS :

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

6. DEPRECIATION :

- i. Depreciation is provided on written down value as per rates specified under Income Tax Rules, 1962.

- ii. In respect of additions to / deduction from Fixed Assets during the year, depreciation is considered at the rates and basis specified under the Income Tax Rules, 1962.

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

8. ACCOUNTING FOR SALES:

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

9. GOVERNMENT GRANTS / SUBSIDIES: Government Grants/Subsidy are accounted on realization/ approval basis.

10. FOREIGN CURRENCY TRANSACTIONS: NIL

11. LEASE: Not applicable.

12. RETIREMENT BENEFITS :

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

13. REVENUE REORGANIZATION / ACCOUNTING FOR GOVT. GRANTS:

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

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

Sd/-
ACCOUNT OFFICER (I/C)

Sd/-
ADMINISTRATIVE OFFICER

Sd/-
DIRECTOR

Place : New Delhi

Date : 06.06.2018

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI – 110002

SCHEDULE – 27 : FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2018

SCHEDULE - 27
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS :

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

CAPITAL COMMITMENTS:

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

1. LEASE OBLIGATIONS:

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

2. CURRENT ASSETS, LOANS AND ADVANCES:

- i. In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.
 ii. Bank balances in the scheduled banks in Syndicate Bank and State Bank of India have been maintained.

3. TAXATION :

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

4. FOREIGN CURRENCY TRANSACTIONS: Nil

5. Prior period errors Rectified: Nil

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

8. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March 2018 and the Income and Expenditure Account for the year ended on that date.

Sd/- O.S. (I/C)	Sd/- ACCOUNT OFFICER (I/C)	Sd/- ADMINISTRATIVE OFFICER	Sd/- DIRECTOR
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Place : New Delhi
 Date : 06.06.2018