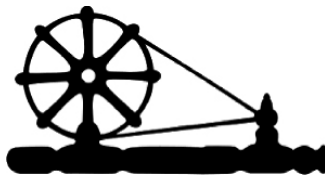


GANDHI SMRITI AND DARSHAN SAMITI

**ANNUAL ACCOUNTS AND AUDIT REPORT
2019-20**



GANDHI SMRITI AND DARSHAN SAMITI
RAJGHAT, NEW DELHI-110002

Draft Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Gandhi Smriti and Darshan Samiti for the year ended 31 March 2020

We have audited the attached Balance Sheet of the Gandhi Smriti and Darshan Samiti (GSDS) as at 31 March 2020, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20 (1) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit was entrusted up to 2018-19. **The entrustment for 2019-20 is awaited.** 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 draft Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transaction with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.

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

4. Based on our audit, we report that:

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

A Balance Sheet

A.1 Assets

A.1.1 Fixed Assets (Schedule-8) – Rs. 9.82 crore

A.1.1.1 Gandhi Smriti Darsan Samiti incurred capital expenditure of Rs.1.93 crore towards Dome building in Commemoration of Centenary Satygarha during 2019-2020 from earmarked fund but not capitalised. This resulted in understatement of fixed assets as well as capital fund by the like amount.

A.1.1.2 Gandhi Smriti & Darshan Samiti has Library Books worth Rs.13.79 lakh and Display & Exhibits worth Rs.11.20 lakh. Depreciations were not charged on library books at the rate of 40 % amounting to Rs. 5.52 and on Display & Exhibits at the rate of 15 % amounting to Rs.1.68 lakh as prescribed in Income Tax Act. Non charging of depreciation on library books and Display & Exhibits has resulted in overstatement of fixed assets as well as understatement of expenditure by Rs7.20 lakh.

B. General

B.1 During 2019-20, GSDS invested the entire GPF accumulations of Rs. 194.56 lakh into term deposits, which was not in accordance with the investment pattern prescribed by the Ministry of Finance.

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

B.3 As per the format approved by the Ministry of Finance to be adopted by the autonomous bodies, the financial statements were to be prepared on the accrual method of accounting. However, GSDS was maintaining the accounts on cash system of accounting. The schedule numbers were also not in conformity with the approved format.

B.4 An amount of Rs. 0.24 lakh was depicted as TDS recoverable on the Asset side of the Balance Sheet of GPF/CPF. This amount was also shown in the last year's Balance sheet. Audit noted that this amount pertained to TDS wrongly deducted by the Syndicate Bank. Despite being pointed out by audit, the GSDS could not recover this amount.

B.5 In the annual accounts of 2014-15, Sale proceeds of books, journals and subscription amounting to Rs. 8.43 lakh was shown which included amount of subscription of Rs. 3.55 lakh. However, as per the details provided to audit, subscription of Rs. 2.30 lakh only was received during the year 2014-15. The difference of Rs. 1.25 lakh needs to be reconciled as yet.

B.6 Cheques amounting to Rs. 0.38 lakh pertaining to the period from December 2009 to December 2011 were not credited into bank and were depicted as pending clearance in the Bank Reconciliation Statement as of 31.03.2020. These cheques had become time barred. This has resulted in understatement of 'Sundry Debtors' and overstatement of 'Bank Balance' by Rs. 0.38 lakh.

C. Grants-in-aid:

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

Particulars	Amount (Rs. in Lakh)
Unspent balance of previous year	47.39
Grants in Aid received during the year	1611.99
Internal receipts during the year	44.42
Total available fund	1703.80
Less: Expenditure during the year	1640.85
Unspent balance	62.95

Thus, GSDS had unspent balance of Rs. 62.95 lakh at the end of the financial year.

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 2020; and

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

For and on behalf of CAG of India

Place:

Date:

**Director General of Audit
(Home, Education and Skill Development)**

Annexure

1. Adequacy of internal audit system

- Internal audit for the year 2019-20 was conducted by the Chartered Accountant.

2. Adequacy of Internal control System

- Annual accounts of GSDS have been prepared on cash basis instead of accrual basis.
- The Management's response towards statutory audit was not effective as 23 audit paras for the period from 2005-06 to 2017-18 were outstanding.
- GSDS made property tax on behalf of Khadi Village and Industries Commission (KVIC) during the period 2017-18 to 2019-2020 . The amount has not been recovered from KVIC.

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

3. System of Physical verification of assets

- Physical verification of fixed assets has been conducted upto 2019-20.

4. System of Physical verification of inventory

- Physical verification of inventory has been conducted upto 2019-20.

5. Regularity in payment of statutory dues

- No payment over six months in respect of statutory dues was outstanding as on 31.03.2020.

Annexure-I
GANDHI SMRITI AND DARSHAN SAMITI

Monthly Closing Balance

	Syndicate Bank	SBI
Month	90432010031268	10021675556
O.B.	39,68,825.00	1,77,806.00
APRIL, 2019	1,26,78,067.00	2,40,822.00
MAY, 2019	30,80,113.00	2,46,852.00
JUNE, 2019	1,68,58,429.00	2,47,252.00
JULY, 2019	55,24,311.00	4,07,277.00
AUGUST, 2019	2,36,57,791.00	6,45,620.00
SEPTEMBER, 2019	6,47,13,755.00	6,95,520.00
OCTOBER, 2019	3,18,68,633.00	7,46,120.00
NOVEMBER, 2019	1,70,15,373.00	7,74,905.00
DECEMBER, 2019	3,56,98,238.00	10,33,505.00
JANUARY, 2020	2,52,90,570.00	5,35,548.00
FEBRUARY, 2020	5,68,46,230.00	8,92,609.00
MARCH, 2020	51,22,286.00	1,52,286.00

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Schedule		Current Year 2019-20	Previous Year 2018-19	Schedule		Current Year 2019-20	Previous Year 2018-19
RECEIPTS :		Rs	Rs	PAYMENTS :		Rs	Rs
viii) Temporary Loan			2,55,763	vii) Purchase of Books		24,107	14,07,756
ix) GI Claim Receipt		34,182	11,50,921	viii) Skill Development Expense			5,59,159
x) IGNOU		0	20,35,906	ix) Bank Charges		31,061	12,342
xi) CPWD Advance Recovery			86,58,097	x) Allowances & Bonus		0	35,994
xii) Salary & Wages Recovery		3,40,825	7,25,286	xi) GST Paid		88,370	1,02,783
xiii) Recovery of postage advance to Deptt. Of Post			2,00,000	xii) Medical Reimbursement/CGHS			23,142
xiv) HBA Advance Recovery		0	-	xiii) Sundry Exps			1,700
xv) Scooter Advance Recovery		0	-	xiv) Vegetable Cultivation Exps		60,000	15,863
xvi) Car Advance Recovery		27,000		xv) Advance Programme Payment		42,05,171	
xvii) Computer Advance Recovery		5,000		xvi) Purchase of Khadi		1,37,000	
				xviii) PMKVY		3,99,480	
b) Adjustment				VI. Aaum Trust			
i) Adv General		2,82,600	0	i) Salary & Wages		3,05,357	5,24,642
ii) Adv. Programme		23,95,250	28,86,610	ii) House Rent Allowance		36,479	-
iii) Employees Adv (HBA)				iii) Liscence Fees		6,620	-
v) LTC Recoveries			2,13,822	iv) Bank Charges		45	111
vi) Corpus Fund Adjustment			-	v) Programme Exps		0	10,000
vii) Security Deposits Tenders		1,500	-	vi) Electricity Charges Payment		969	
viii) Advance to Srijan				vii) Water Charges		75	
				VII. Champaran Section			
VI. Srijan Section				i) Commemoration Exp			-
i) Advance General Recovery			0	ii) Bank Charges		154	-
ii) Sale of Khadi		47,52,713	36,76,053	iii) Staff Advance			
iii) Sale of Books		2,65,909	3,68,198	iv) CPWD Advance			23,26,986
v) GIA Skill Development		0	6,98,776	v) Grant refunded			85,53,750
vi) Bank Interest		23,481	51,716	vi) Salyagrah Mandap exps			80,00,000
vii) Advance Programme Recovery		1,10,000		vii) Advance to Contractors			20,00,000
viii) Sale of Vegetables		27,375		viii) Interpretation Centre Exps		6,32,820	27,89,923
ix) PMKVY Grant		3,70,551					26,89,774
x) Advance PMKVY Recovery		2,21,625					
x) NIOS Fees		2,400					
VII. Aaum Trust							
i) Grant Received		4,26,988	1,90,233				
ii) Bank Interest		2,161	4,067				
				VIII. Closing Balance			
VIII. Champaran Section				a) Cash in hand (Imprest)			
i) Grant in Aid Champaran			76,18,750	Postage		30,075	5,522
ii) Bank Interest		7,36,145	15,67,871	b) Bank Balance :			
iii) Money Transfer			1,85,336	-Syndicate Bank A/c No.31268		51,22,286	39,68,825
iv) Staff Advance Recovery		15,295	2,60,000	-State Bank of India		1,52,286	1,77,806
v) CPWD Recovery			80,00,000	-Srijan Bank (Syndicate)		1,16,992	5,86,927
				-Aaum Trust (Syndicate)		82,131	2,527
				-Champaran Bank (Syndicate)		4,72,37,789	4,51,58,352
				-Srijan Bank (ICIC)		8,73,037	
Total		26,04,70,460	26,40,92,026	Total		26,04,70,460	26,40,92,026

Sd/-
OS (I/c)Sd/-
Accounts Officer (I/c)Sd/-
Admo & DirectorPlace : New Delhi
Date : 26.06.2020

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 24: FORMING PART OF RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

<u>SCHEDULE 24- ESTABLISHMENT EXPENSES</u>	Current Year 2019-20	Previous Year 2018-19
	Rs	Rs
a) Salaries and Wages	5,64,68,376	5,13,17,145
b) Allowance and Bonus	4,36,978	13,02,345
c) Samiti Contribution to NPS/GPF	16,59,218	62,75,880
d) Contribution to CGHS/Medical Reimbursement	8,94,550	9,05,940
e) Expenses on Employee's Retirement and Terminal Benefits	81,50,075	38,20,950
f) Pension	2,08,59,597	1,76,85,612
g) Contribution to Provident Fund		
h) Other: LTC	1,44,932	3,93,914
Tuition Fee	7,08,750	5,31,481
Leave Encashment	1,39,047	3,76,941
i) CGHS Govt. Contribution for staff benefit		
j) CGHS Contribution	10,44,466	
Total	9,05,05,989	8,26,10,208

Place : New Delhi
Date : 26.06.2020

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 25: FORMING PART OF RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

SCHEDULE 25- OTHER ADMINISTRATIVE EXPENSES ETC.

	Current Year 2019-20	Previous Year 2018-19
	Rs	Rs
a) Purchase of Books NewsPapers and Periodicals	45,410	1,42,516
b) Electricity and Power	87,49,778	1,04,17,390
c) Water Charges	56,49,091	65,47,975
d) Insurance	14,646	14,384
e) Repairs and Maintenance	36,96,968	68,41,788
f) Sanitation	7,35,075	5,11,692
g) Property Tax	1,36,323	1,36,323
h) Vehicle Running and Maintenance	9,62,455	9,50,940
i) Telephone and Communication Charges	1,69,554	1,97,829
j) Printing and Stationary	23,52,763	6,65,569
k) Travelling and Conveyance Expenses	3,028	15,648
l) Auditor's Remuneration	2,15,695	1,88,555
m) Professional Charges: Legal Expenses	2,43,390	3,59,850
n) Programmes Advertisement and Publicity	1,07,783	23,01,049
o) Fee & Honorarium	12,16,590	5,93,771
p) Bank Charges	15,167	20,063
q) Others:		
(i) Misc Expenses	1,27,411	1,08,793
(ii) Uniform & Liveries	2,02,026	1,20,160
r) Purchase of Books	17,620	-
s) Farming	3,600	

(5)

Programme's/Scheme :

(i) Regular and Special Programmes, Exhibitions, National and children programmes	2,87,82,704	3,21,12,926
(ii) Development of Gandhi Smriti and Gandhi Darshan Complexes	-	-
(iii) Expenses of Photo Unit	-	-
(iv) Strengthening of Samiti's administrative infrastructure		
a) Salary & Allowance	-	-
b) Tuition Fee	-	-
c) Security Guards	58,60,267	81,61,563
d) CADAM (Safai Sewak)	-	-
(v) TA/DA	2,54,356	-
(vi) Publication of literature	9,59,995	2,32,051
(vii) Exhibition Expenses	12,67,678	-
viii) Postage Expenses	1,68,700	2,33,972
ix) Skill Development Expense	5,31,473	-
x) Horticulture Expenses	46,41,791	49,87,965
xi) Swachh Bharat Expenses	6,01,570	-
Total	6,77,32,907	7,58,62,772

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

	Schedule	Current Year 2019-20	Previous Year 2018-19
INCOME		Rs.	Rs.
Income from Sales/Services	14	75,59,491	94,00,187
Grants/Subsidies	15	15,50,38,508	14,66,16,323
Fees/Subscriptions	16	-	-
Income from Investments	17	-	-
Income from Royalty, Publication etc.	18	-	-
Interest earned	19	10,93,824	7,94,574
Other Income	20	2,84,408	2,10,393
Increase / Decrease in Stock of Finished Goods	21	-14,49,856	50,28,284
Total-A		16,25,26,375	16,20,49,761
EXPENDITURE			
Establishment Expenses	22	9,05,05,989	7,76,79,783
Other Administrative Expenses etc.	23	7,11,47,990	7,52,13,413
Depreciation/Deletion	8	1,16,40,800	1,06,75,010
(net total at the year end corresponding to Sch. 8)			
Srijan Section Expenses		47,48,189	52,47,035
Total-B		17,80,42,968	16,88,15,241
Balance being excess of Income over Expenditure (A-B)		-1,55,16,593	-67,65,480
Transfer to CCA from own sources			-9,45,898
Total Plan+Non-Plan excess income over expenditure/			
(excess expenditure over income)		-1,55,16,593	-77,11,378
Balance being cost of Assets to Capital fund/Reserve			
Significant Accounting Policies	26		
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GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE- 14 & 15: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

	Current Year 2019-20	Previous Year 2018-19
SCHEDULE 14 - INCOME FROM SALES/SERVICES	Rs.	Rs.
1 Income from Sales		
a) Sales of Finished Goods:	-	-
Sale proceeds of books, Journal, Sales of Photos & Subscription	8,500	6,410
b) Books sale at Gandhi Smriti		3,68,198
c) Srijan Sales (Khadi, Books, Saksham)	55,67,398	36,76,053
d) Srijan Skill Development		6,98,776
e) Khadi sales at Gandhi Smriti	-	-
f) Saksham Sale		-
g) Gift of Books		-
2 Other (specify) Misc. Receipts		
a) Miscellaneous Receipts	19,83,593	46,50,750
Total	75,59,491	94,00,187

Current Year	Previous Year
2019-20	2018-19

Rs.	Rs.
47,33,558	66,09,881
16,49,000	50,00,000
6,08,68,000	6,45,01,000
1,19,000	10,91,000
9,35,63,000	7,41,48,000
16,09,32,558	15,13,49,881
-	-
62,64,601	47,33,558
15,46,67,957	14,66,16,323

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	3,70,551
	Total	15,50,38,508
		14,66,16,323

Place : New Delhi
Date : 26.06.2020

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE- 16 & 17: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

	Current Year 2019-20	Previous Year 2018-19
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
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/- O.S. (I/C)	Sd/- ACCOUNT OFFICER I/c	Sd/- ADMO & DIRECTOR
OFFICE SUPERVISOR I/c		

Place : New Delhi

Date : 26.06.2020

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE-18 & 19: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

	Current Year 2019-20	Previous Year 2018-19
	Rs.	Rs.
<u>SCHEDULE 18 - INCOME FROM ROYALTY, PUBLICATION ETC.</u>		
1 Income from Royalty	-	-
2 Income from Publications	-	-
3 Others (specify):	-	-
Total	-	-
<u>SCHEDULE 19 - INTEREST EARNED</u>		
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	10,34,349	7,57,744
e) With Non-Scheduled Banks	-	-
f) With Institutions	-	-
g) Others	-	-
3) On Loans		
h) Employees/Staff	59,475	36,830
i) Others	-	-
4) Interest on Debtors and Other Receivables	-	-
Total	10,93,824	7,94,574
Sd/- O.S. (I/C)	Sd/- ACCOUNT OFFICER I/c	Sd/- ADMO & DIRECTOR

Place : New Delhi

Date : 26.06.2020

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE-20 & 21: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

	Current Year 2019-20	Previous Year 2018-19
<u>SCHEDULE 20 - OTHER INCOME</u>		
1 House rent received	2,82,908	2,10,393
2 Tender Fees	1,500	
Total	2,84,408	2,10,393

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

WORK IN PROGRESS

a) Closing stock

Store and Spares	12,90,112	10,76,530
Finished Goods (Books)	42,37,417	44,47,036
Work-in-progress	-	-
Khadi Clothes	38,60,114	53,13,933
	93,87,643	1,08,37,499

b) Less: Opening Stock

Store and Spares	10,76,530	11,35,893
Finished Goods (Books)	44,47,036	24,61,176
Work-in-progress	-	-
Khadi Clothes	53,13,933	22,12,146
	1,08,37,499	58,09,215
	-14,49,856	50,28,284

Net Increase / (Decrease) (a-b)

Sd/- O.S. (I/C)	Sd/- ACCOUNT OFFICER I/c	Sd/- ADMO & DIRECTOR
OFFICE SUPERVISOR I/c		

Place : New Delhi

Date : 26.06.2020

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE-22: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

	Current Year 2019-20	Previous Year 2018-19
<u>SCHEDULE 22 -ESTABLISHMENT EXPENSES</u>		
	Rs.	Rs.
a) Salaries and Wages	5,64,68,376	5,13,17,145
b) Allowance and Bonus	4,36,978	13,02,345
c) Contribution to Pension NPS	13,70,485	11,19,403
d) Contribution to Provident Fund - Interest	2,88,733	3,78,977
e) Medical Reimbursement	8,94,550	6,37,471
f) Expenses on Employees Retirement and Terminal Benefits	81,50,075	38,20,950
g) Pension	2,08,59,597	1,76,85,612
h) Others:		
LTC		
Tuition Fee	1,44,932	3,93,914
Leave Encashment	7,08,750	5,31,481
Group Insurance	1,39,047	3,76,941
CGHS Govt. Contribution	10,44,466	1,15,544
	Total	7,76,79,783

Sd/- O.S. (I/C)	Sd/- ACCOUNT OFFICER I/c	Sd/- ADMO & DIRECTOR
OFFICE SUPERVISOR I/c		

Place : New Delhi
Date : 26.06.2020

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE-23: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

	Current Year 2019-20	Previous Year 2018-19
<u>SCHEDULE 23 - OTHER ADMINISTRATIVE EXPENSES ETC.</u>		
a) Purchase of News Papers and Periodicals	45,410	1,42,516
b) Electricity and power	87,49,778	95,34,785
c) Water Charges	56,49,091	57,11,735
d) Insurance	14,646	14,384
e) Repairs and maintenance of assets	36,96,968	67,98,797
f) Sanitation	7,35,075	5,11,692
g) Property Tax	1,36,323	1,36,323
h) Vehicle Running and Maintenance	9,62,455	9,50,940
i) Telephone and Communication Charges	1,69,554	1,97,829
j) Printing and Stationary	23,52,763	6,65,569
k) Travelling and Conveyance Expenses	3,028	15,648
l) Auditors's Remuneration	2,15,695	1,88,555
m) Professional Charges: Legal Expenses	2,43,390	3,59,850
n) Programmes Advertisement and Publicity	1,07,783	23,01,049
o) Fee and Honorarium	12,16,590	5,93,771
p) Bank charges	15,167	20,063
q) LTC		-
r) Others: (i) Misc. Expenses	1,27,411	1,08,793
(ii) Uniform & Liveries	2,02,026	1,20,160
s) Purchase of Books and khadi material	17,620	-
Implementation of programmes/Schemes		
(i) Regular and Special Programmes exhibition, National and Children programmes	2,87,82,704	3,09,65,788
(ii) Development of Gandhi Smriti and Darshan Complexes		-
(iii) Expenses of Photo Unit		-
(iv) Strengthening of Samiti's administrative infrastructure		-
a) Salary & Allowance		-
b) Tution Fee		-
c) Security Guards	58,60,267	65,79,740
d) CADAM (Safai Sewak)		-
(v) Contribution to CGHS/Medical Reimbursement		-
(vi) Samiti Contribution to NPS		-

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE-23: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

	Current Year 2019-20	Previous Year 2018-19
<u>SCHEDULE 23 - OTHER ADMINISTRATIVE EXPENSES ETC.</u>		
(vii) TA/DA	2,54,356	6,86,879
(viii) Publication of Literature	9,59,995	2,32,051
(ix) North East Prog	22,98,717	26,94,300
(x) International Centre for Gandhian Studies & Research		-
(xi) National Gandhi fellowship		-
(xii) Exhibition Expenses	12,67,678	4,60,259
(xiii) Postage	1,68,700	2,33,972
(xiv) Skill Development Expenses	5,50,808	-
(xv) Horticulture Expenses	46,41,791	49,87,965
(xvi) Swachh Bharat Expenses	6,01,570	-
(xvii) Farming	3,600	
(xviii) GST Paid	2,46,606	
(xix) Maintenance by CPWD	8,50,425	
Total	<u>7,11,47,990</u>	<u>7,52,13,413</u>

	Current Year 2019-20
<u>ANNEXTURE-I</u>	
Srijan Expenses	
1 Bank Charges	31061
2 Gst paid	88370
3 Purchase of Khadi	4205171
4 Pradhan Mantri Kaushal Vikas Yojna(PMKVY)	399480
5 Purchase of Books	24107
	<u>4748189</u>

Sd/- O.S. (I/C)	Sd/- ACCOUNT OFFICER I/c	Sd/- ADMO & DIRECTOR
OFFICE SUPERVISOR I/c		

Place : New Delhi

Date : 26.06.2020

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
BALANCE SHEET AS AT 31ST MARCH, 2020

	Schedule	As At 31.03.2020	As At 31.03.2019
CORPUS/CAPITAL FUND AND LIABILITIES			
		Rs.	Rs.
Corpus / Capital Fund	1	10,44,85,849	11,64,19,243
Reserve and Surplus	2	36,03,029	21,76,666
Earmarked /Endowment Funds	3	4,79,19,925	4,70,09,369
Secured Loans & Advances	4	-	-
Unsecured Loans & Borrowings	5	-	-
Deferred Credit Liabilities	6	-	-
Current Liabilities & Provisions	7	69,36,452	53,71,227
Total		16,29,45,255	17,09,76,505
ASSETS			
Fixed Assets	8	9,81,84,263	9,12,82,595
Investments - from Corpus Fund	9	-	-
Investments - Other : GPF/CPF	10	-	-
Current Assets, Loans, Advances etc..	11	6,47,60,992	7,96,93,910
Miscellaneous Expenditure		-	-
(to the extent not written Off or adjusted)		-	-
Expenditure on Grant, Subsidies Etc.	12	-	-
Interest etc.	13	-	-
Total		16,29,45,255	17,09,76,505
Significant Accounting Policies	26		
Contingent Liabilities and Notes on Accounts	27		

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

Sd/-
OFFICE SUPERVISOR I/c

Sd/-
ACCOUNT OFFICER I/c

Sd/-
ADMO & DIRECTOR

Place : New Delhi
Date : 26.06.2020

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 1: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2020

	As At 31.03.2020	As At 31.03.2019
	Rs.	Rs.
SCHEDULE 1 - CORPUS/CAPITAL FUND		
CAPITAL FUND		
Balance as at the beginning of the year	11,64,19,243	6,25,48,561
Less : Unspent balance of previous year transferred to Income & expdt. Account		-
Add: Fixed Assets Purchased	35,73,637	37,69,436
		6,63,17,997
Add: Prior Period Error		
i) Capitalization of expenditure on Upgradation of Gandhi Smriti and Darshan samiti in 15-16 & 16-17 earlier wrongly shown as expenditure	-	6,85,47,679
ii) Less: Depreciation on capital expenditure on upgradation excess charged during the year 2018-19	9,562	-1,07,35,055
	9,562	5,78,12,624
Add : Balance of net Income / (Expenditure) transferred from Income & Expenditure Account	-1,55,16,593	-77,11,378
Total	10,44,85,849	11,64,19,243

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

Sd/-
OFFICE SUPERVISOR I/c

Sd/-
ACCOUNT OFFICER I/c

Sd/-
ADMO & DIRECTOR

Place : New Delhi

Date : 26.06.2020

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 2: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH ,2020

SCHEDULE - 2 RESERVES AND SURPLUS:	As At 31.03.2020	As At 31.03.2019
	Rs.	Rs.
1. Capital Reserve		
As per last Account	21,76,666	2,04,204
Addition during the year	50,00,000	47,96,000
	<u>71,76,666</u>	<u>50,00,204</u>
Add: Transferred from own sources	-	9,45,898
	<u>71,76,666</u>	<u>59,46,102</u>
Less: Capital Assets acquired	<u>35,73,637</u>	<u>37,69,436</u>
	36,03,029	21,76,666
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>36,03,029</u>	<u>21,76,666</u>

Sd/- O.S. (I/C)	Sd/- ACCOUNT OFFICER I/c	Sd/- ADMO & DIRECTOR
OFFICE SUPERVISOR I/c		

Place : New Delhi

Date : 26.06.2020

GANDHI SMRITI & DARSHAN SAMITI

RAJGHAT, NEW DELHI - 110002

SCHEDULE - 3: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2020

	As At 31.03.2020	As At 31.03.2019
<u>SCHEDULE - 3: EARMARKED/ENDOWMENT FUNDS :</u>		
i) COMMEMORATION OF CENTENARY OF CHAMPARAN SATYAGRAHA		
a) Opening balance of the funds	4,70,06,842	5,96,53,668
b) Addition to the funds during the year		
- Donation/Grants	2,15,60,426	78,18,750
- Interest Received	7,36,145	15,67,871
Total	<u>6,93,03,413</u>	<u>6,90,40,289</u>
Utilisation/expenditure towards objectives of funds		
a) Commemoration Exp	-	-
b) Bank charges	154	-
c) Sulabh School & Sanitation Club	-	-
d) Satyagraha Mandap Expenses	-	80,00,000
e) Insignia Expenses	5,84,705	27,89,923
f) Dome Expenses	1,93,47,940	-
g) Interpretation Expenses	15,32,820	26,89,774
	<u>2,14,65,619</u>	<u>1,34,79,697</u>
Refund of grant	-	85,53,750
	<u>2,14,65,619</u>	<u>2,20,33,447</u>
Total	<u>4,78,37,794</u>	<u>4,70,06,842</u>
Balance as on March 31st		

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 3: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2020

	As At 31.03.2020	As At 31.03.2019
ii) AAUM TRUST PROJECT		
Opening Balance of Fund		
a) Opening balance of the funds	2,527	3,42,980
b) Addition to the funds during the year		
- Donation/Grants	4,26,988	1,90,233
- Interest Received	2,161	4,067
Total	4,31,676	5,37,280
Utilisation/expenditure towards objectives of funds		
a) Salaries & Wages	3,49,500	5,24,642
b) Programme Exps	-	10,000
c) Bank Charges	45	111
Total	3,49,545	5,34,753
Balance as on March 31st	82,131	2,527
iii) GRAM SWARAJ PADYATRA		
Opening Balance of Fund		
a) Opening balance of the funds	-	-
b) Received funds during the year		
- Donation/Grants	49,10,561	-
Total	49,10,561	-
Utilisation/expenditure towards objectives of funds		
a) Expenses during the Year	49,10,561	-
Total	49,10,561	-
Balance as on March 31st	-	-
Total (i+ii+iii)	4,79,19,925	4,70,09,369

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

Sd/-
OFFICE SUPERVISOR I/c

Sd/-
ACCOUNT OFFICER I/c

Sd/-
ADMO & DIRECTOR

Place : New Delhi
Date : 26.06.2020

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 4, 5 & 6 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2020

	As At 31.03.2020	As At 31.03.2019
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	Rs.	Rs.
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	Rs.	Rs.
a) Acceptances secured by hypothecation of capital equipment and other assets	-	-
b) Others	-	-
Total	-	-

Note : Amounts due within one year

Sd/- O.S. (I/C)	Sd/- ACCOUNT OFFICER I/c	Sd/- ADMO & DIRECTOR
OFFICE SUPERVISOR I/c		

Place : New Delhi

Date : 26.06.2020

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 7 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020

<u>SCHEDULE 7: CURRENT LIABILITIES AND PROVISIONS :</u>		As At 31.03.2020	As At 31.03.2019
		Rs.	Rs.
A. CURRENT LIABILITIES			
1. Acceptances		-	-
2. Sundry Creditors		-	-
a) For Goods		-	-
b) Others/Outstanding		-	-
c) Security Deposit		6,37,669	6,37,669
d) G.I Remittance Payable		34,182	-
e) Stale Cheque		-	-
3. Advance Received		-	-
4. Interest accrued but not due on		-	-
a) Secured loans/borrowings		-	-
b) Unsecured loans/borrowings		-	-
5. Statutory Liabilities		-	-
a) Overdue		-	-
b) Others: Income Tax Remittance		-	-
6. Other current Liabilities:			
a) Unspent balance of Grant Received		62,64,601	47,33,558
Total - A		69,36,452	53,71,227
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		69,36,452	53,71,227
	Sd/-	Sd/-	Sd/-
	O.S. (I/C)	ACCOUNT OFFICER I/c	ADMO & DIRECTOR
		OFFICE SUPERVISOR I/c	

Place : New Delhi

Date : 26.06.2020

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2020

FIXED ASSETS	Rate of Dep.	GROSS BLOCK			DEPRECIATION			NET BLOCK	
		WDV as at 01.04.2019	Additions before 01.10.2019	after 01.10.2019	Deletion	WDV (Before Dep.) as at 31.03.2020	on additions after 01.10.2019	During the year	
								As on 31.03.2020	As at 31.03.2019
LAND & BUILDING	0.10	6,29,89,536	1,27,82,603	-	-	7,57,72,139	-	75,77,214	6,81,94,925
Building									6,29,89,536
PLANT, MACHINERY & EQUIPMENT									
Sound Equipment	0.15	5,41,842	4,960	-	-	5,46,802	-	82,020	4,64,782
Musical Instruments	0.15	731	-	-	-	731	-	110	621
Washing Machine	0.15	10,526	-	-	-	10,526	-	1,579	8,947
Tools	0.15	13,553	-	-	-	13,553	-	2,033	11,520
Binding Machine	0.15	735	-	-	-	735	-	110	625
Weighing Machine	0.15	2,332	-	1,652	-	3,984	124	350	2,332
Refrigrator	0.15	39,364	-	56,440	-	95,804	4,233	474	3,510
Others	0.15	4,86,915	-	-	-	4,86,915	-	5,905	85,666
Grinder Machine	0.15	10,985	-	-	-	10,985	-	73,037	4,13,878
Portable Fogging Machine	0.15	45,579	-	-	-	45,579	-	1,648	9,337
Bush Cutter	0.15	-	4,66,400	-	-	4,66,400	-	6,837	38,742
VEHICLES								69,960	3,96,440
Van Maruti	0.15	28,416	-	-	-	28,416	-	4,262	24,154
Car	0.15	73,304	-	-	-	73,304	-	10,996	62,308
Jeep Sumo	0.15	13,972	-	-	-	13,972	-	2,096	11,876
Bus	0.15	48,497	-	-	-	48,497	-	7,275	41,222
Scooter	0.15	3,356	-	-	-	3,356	-	503	2,852
Battery Three Wheeler	0.15	1,10,925	-	6,800	-	1,17,725	510	16,639	1,00,576
Maruti Ertiga	0.15	8,58,161	-	-	-	8,58,161	-	1,28,724	7,29,437
Tractor	0.15	-	4,19,352	-	-	4,19,352	31,451	-	3,87,901
FURNITURE & FIXTURE									
Furniture & Fixtures	0.10	55,83,246	5,43,691	-	-	61,26,937	-	6,12,694	55,83,246
Steam Bath & SPA	0.10	1,49,803	-	-	-	1,49,803	-	14,980	1,34,823
Steam Bath & SPA	0.10	9,27,616	-	-	-	9,27,616	-	92,762	8,34,854
White Board	0.10	15,416	-	-	-	15,416	-	1,542	13,874
Toilet Seat	0.10	41,285	-	-	-	41,285	-	4,128	37,156
Metal Utensils	0.10	72,960	-	-	-	72,960	-	7,296	65,664
Iron Tile Sheet	0.10	43,890	-	-	-	43,890	-	4,389	39,501
Cotton mattresses	0.10	1,55,925	-	-	-	1,55,925	-	15,593	1,40,333
Metal Book Shag	0.10	83,655	-	-	-	83,655	-	8,366	75,290
Plastic Chairs	0.10	1,83,980	-	-	-	1,83,980	-	18,398	1,65,582
Steel Almiranas	0.10	42,513	-	-	-	42,513	-	4,251	38,261
Steel Book Case	0.10	40,098	-	-	-	40,098	-	4,010	36,088
Dining Chair-Table Set	0.10	4,56,000	-	-	-	4,56,000	-	66,880	4,14,712
Carpet	0.10	-	4,25,592	21,280	-	8,81,592	21,280	45,600	8,14,712
Podium	0.10	-	48,926	2,446	-	48,926	2,446	2,446	46,480
Rectification of Depreciation	0.10	-	19,500	975	-	19,500	975	975	18,525
-Depreciation excess charged in P.Y.	0.10	-	9,562	-	-	9,562	-	956	8,606

FIXED ASSETS		Rate of Dep.	WDV as at 01.04.2019	Additions before 01.10.2019	Additions after 01.10.2019	Deletion	WDV as at 31.03.2020	on additions after 01.10.2019	During the year	Total Dep	NET BLOCK		
												As at 31.03.2020	As at 31.03.2019
OFFICE EQUIPMENT													
Photo Graphic equipments	0.15	2,85,639	-			-	2,85,639	-	42,846	42,846	2,42,793	2,85,639	
Photo-copier machine	0.15	2,26,364	-			-	2,26,364	-	33,955	33,955	1,92,409	2,26,364	
Telephone Equipment	0.15	13,127	-			-	13,127	-	1,969	1,969	11,158	13,127	
Fax machine	0.15	5,791	-			-	5,791	-	869	869	4,922	5,791	
Mobile	0.15	46,289	-			-	46,289	-	6,943	6,943	39,345	46,289	
Walk man	0.15	1,510	-			-	1,510	-	227	227	1,284	1,510	
Micro Oven	0.15	4,761	-	8,820		-	13,581	662	714	1,376	12,205	4,761	
Mixer Grinder	0.15	1,962	-			-	1,962	-	294	294	1,668	1,962	
Gyser	0.15	8,646	-			-	8,646	-	1,297	1,297	7,349	8,646	
Water Tank	0.15	1,00,501	-	14,950	6,728	-	1,22,179	505	17,318	17,822	1,04,357	1,00,501	
TV	0.15	3,70,352	-			-	3,70,352	-	55,553	55,553	3,14,799	3,70,352	
Television LED	0.15	1,86,472	-			-	1,86,472	-	27,971	27,971	1,58,501	1,86,472	
Water Dispenser	0.15	87,361	-			-	87,361	-	13,104	13,104	74,257	87,361	
Water Cooler	0.15	3,65,897	-			-	3,65,897	-	54,885	54,885	3,11,012	3,65,897	
AC (electrical Divison)	0.15	18,21,197	-			-	18,21,197	-	2,73,180	2,73,180	15,48,018	18,21,197	
Air Conditioner	0.15	9,21,999	-	18,25,066	2,80,977	-	30,28,042	21,073	4,12,060	4,33,133	25,94,909	9,21,999	
Tower AC	0.15	72,083	-			-	72,083	-	10,812	10,812	61,270	72,083	
UPS	0.15	21,298	-		24,450	-	45,748	1,834	3,195	5,028	40,719	21,298	
Aquaguard	0.15	1,221	-	2,30,990		-	2,32,211	-	34,832	34,832	1,97,380	1,221	
Room Cooler	0.15	1,60,986	-			-	1,60,986	-	24,148	24,148	1,36,838	1,60,986	
Bio-Metric machine	0.15	53,300	-			-	53,300	-	7,995	7,995	45,305	53,300	
Head Phones	0.15	13,275	-			-	13,275	-	1,991	1,991	11,284	13,275	
Exhaust Fan	0.15	5,511	-			-	5,511	-	827	827	4,685	5,511	
Pedestal Fan	0.15	9,393	-			-	9,393	-	1,409	1,409	7,984	9,393	
Dustbins	0.15	42,735	-			-	42,735	-	6,410	6,410	36,325	42,735	
Induction Cooktop	0.15	2,213	-			-	2,213	-	332	332	1,881	2,213	
Coffee Machine	0.15	-	-		19,500	-	19,500	1,463	-	1,463	18,038	-	
Sandwich Maker	0.15	-	-		4,440	-	4,440	333	-	333	4,107	-	
COMPUTER													
Computer	0.40	5,05,937	-	93,773	2,81,391	-	8,81,101	56,278	2,39,884	2,96,162	5,84,939	5,05,937	
Coloured jet printer	0.40	73,713	-			-	73,713	-	29,485	29,485	44,228	73,713	
UPS	0.40	121	-			-	121	-	48	48	73	121	
Scanner	0.40	470	-			-	470	-	188	188	282	470	
External Harddisk	0.40	2,569	-			-	2,569	-	1,028	1,028	1,542	2,569	
Tablet	0.40	-	-	79,996		-	79,996	-	31,998	31,998	47,998	-	
Software													
National informatics													
	0.40	4,95,738	-			-	4,95,738	-	1,98,295	1,98,295	2,97,443	4,95,738	
ELECTRIC													
INSTALLATIONS													
Transformer	0.10	54,31,528	-			-	54,31,528	-	5,43,153	5,43,153	48,88,375	54,31,528	
Inverter	0.10	7,85,979	-		4,500	-	7,85,979	225	78,598	78,598	7,07,381	7,85,979	
Electric Meter	0.10	-	-		2,950	-	4,500	148	-	225	4,275	-	
Toaster	0.10	-	-		2,500	-	2,950	125	-	148	2,803	-	
Coffee Machine	0.10	-	-		2,500	-	2,500	125	-	125	2,375	-	

FIXED ASSETS		Rate of Dep.	WDV as at 01.04.2019	Additions before 01.10.2019	Additions after 01.10.2019	Deletion	WDV (Before Dep.) as at 31.03.2020	on additions after 01.10.2019	During the year	Total Dep As on 31.03.2020	As at 31.03.2020	As at 31.03.2019
OTHER FIXED ASSETS												
LIBRARY BOOKS	-	13,24,346		54,493		-	13,78,839	-	-	-	13,78,839	13,24,346
Display & Exhibits	-	11,19,730				-	11,19,730	-	-	-	11,19,730	11,19,730
Fire Extinguisher	0.15	13,967		4,45,000		-	4,58,967		68,845	68,845	3,90,122	13,967
Exhibition Iron Stand	0.15	2,57,328			3,900	-	2,61,228	293	38,599	38,892	2,22,336	2,57,328
Tata Sky (DTH)	0.15	74,222				-	74,222	-	11,133	11,133	63,088	74,222
Hot Case	0.15	2,173				-	2,173	-	326	326	1,847	2,173
Exhibition Standees	0.15	55,351				-	55,351	-	8,303	8,303	47,048	55,351
Q Manager	0.15	63,907				-	63,907	-	9,586	9,586	54,321	63,907
Large Photo frame	0.15	21,588				-	21,588	-	3,238	3,238	18,350	21,588
Electric Iron (Press)	0.15	1,598				-	1,598	-	240	240	1,358	1,598
Charkhas	0.15	137				-	137	-	21	21	116	137
Heat Convector & Oil Heater	0.15	43,614				-	43,614	-	6,542	6,542	37,072	43,614
Electric Kettle	0.15	28,336	995			-	29,331	-	4,400	4,400	24,932	28,336
Trolly Rickshaw/bi-cycle	0.15	47,794				-	47,794	-	7,169	7,169	40,625	47,794
Projector	0.15	2,40,388				-	2,40,388	-	36,058	36,058	2,04,330	2,40,388
Sounding/ Audio System	0.15	2,35,388				-	2,35,388	-	35,308	35,308	2,00,080	2,35,388
Gadgets For Gandhi Memorabilia	0.15	1,66,764				-	1,66,764	-	25,015	25,015	1,41,749	1,66,764
Torch	0.15	2,000				-	2,000	-	300	300	1,700	2,000
CCTV Camera	0.15	16,602			3,08,214	-	3,24,816	23,116	2,490	25,606	2,99,210	16,602
CCTV Camera	0.15	36,089				-	36,089	-	5,413	5,413	30,676	36,089
CCTV Camera	0.15	36,089				-	36,089	-	5,413	5,413	30,676	36,089
CCTV Camera	0.15	16,453				-	16,453	-	2,468	2,468	13,985	16,453
Screen	0.15	7,013				-	7,013	-	1,052	1,052	5,961	7,013
Iron Press	0.15	3,254		4,021	1,560	-	8,835	117	1,091	1,208	7,627	3,254
Water Pump	0.15	22,380			5,300	-	27,680	398	3,357	3,754	23,925	22,380
Starter Pump	0.15	1,063				-	1,063	-	159	159	903	1,063
Angel Iron	0.15	19,637		29,736		-	49,373	-	7,406	7,406	41,967	19,637
Steel box	0.15	6,958				-	6,958	-	1,044	1,044	5,914	6,958
Shoe shiner Machine	0.15	13,459				-	13,459	-	2,019	2,019	11,440	13,459
Camera	0.15	11,994				-	11,994	-	1,799	1,799	10,194	11,994
G I Box	0.15	2,516				-	2,516	-	377	377	2,139	2,516
Power Bank	0.15	1,359				-	1,359	-	204	204	1,155	1,359
INTANGIBLE ASSETS												
Computer Software	0.40	1,64,977				-	1,64,977	-	65,991	65,991	98,986	1,64,977
Total		8,92,59,525	1,65,86,236	19,33,492	-	-	10,77,79,253	1,67,587	1,13,39,438	1,15,07,025	9,62,72,229	8,92,59,525

Sd/-
O.S. (I/C)Sd/-
OFFICE SUPERVISOR I/cSd/-
ACCOUNT OFFICER I/cSd/-
ADMO & DIRECTOR

Place : New Delhi

Date : 26.06.2020

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

DESCRIPTION	Rate of Dep.	GROSS BLOCK				DEPRECIATION			NET BLOCK		
		WDV	Additions	Additions	WDV	on	During	Total Dep.	As at 31.03.2020	As at 31.03.2019	
		as at 01.04.2019	before 01.04.2019	after 01.04.2019	Deletions	(Before dep) as at 31.03.2020	additions after 01.10.2018	The year			
LAND & BUILDING											
Museum, Auditorium & Library	0.10	45,854	-	-	-	45,854	-	4,585	4,585	41,269	45,854
FURNITURE & FIXTURES											
Furniture	0.10	72	-	-	-	72	-	7	7	65	72
OTHER FIXED ASSETS											
Photographs	0.15	289	-	-	-	289	-	43	43	246	289
Total		46,215	-	-	-	46,215	-	4,636	4,636	41,579	46,215

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

Sd/-
OFFICE SUPERVISOR I/c

Sd/-
ACCOUNT OFFICER I/c

Sd/-
ADMO & DIRECTOR

Place : New Delhi
Date : 26.06.2020

(26)

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

DESCRIPTION	Rate of Dep.	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		WDV as at 01.04.2019	Additions		Deletions after 01.10.2019	WDV (beforedep) as at 31.03.2020	On additions after 01.10.2019	During the year 31.03.2020	Total Dep. As on 31.03.2020	As at 31.03.2020	As at 31.03.2019
			before 01.10.2019	after 01.10.2019							
LAND & BUILDING											
Building	0.10	5,35,709	-	-	-	5,35,709	-	53,571	53,571	4,82,138	5,35,709
Development of Low Land	-	36,199	-	-	-	36,199	-	-	-	36,199	36,199
PLANT. MACHINERY & EQUIPMENT											
Cyclorma	0.15	658	-	-	-	658	-	99	99	559	658
FURNITURE & FIXTURES	0.10	1,39,784	-	-	-	1,39,784	-	13,978	13,978	1,25,805	1,39,784
OFFICE EQUIPMENT											
Photographic equipments	0.15	551	-	-	-	551	-	83	83	468	551
LIBRARY BOOKS	-	24,852	-	-	-	24,852	-	-	-	24,852	24,852
OTHER FIXED ASSETS											
Display & Exhibits	-	9,01,803	-	-	-	9,01,803	-	-	-	9,01,803	9,01,803
Total		16,39,555	-	-	-	16,39,555	-	67,731	67,731	15,71,824	16,39,555

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

Sd/-
OFFICE SUPERVISOR I/c

Sd/-
ACCOUNT OFFICER I/c

Sd/-
ADMO & DIRECTOR

Place : New Delhi
Date : 26.06.2020

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SRIJAN SECTION									
DESCRIPTION	Rate of Dep.	GROSS BLOCK			DEPRECIATION			NET BLOCK	
		WDV as at 01.04.2019	Additions		WDV(Before dep) as at 31.03.2019	on additions after 01.10.2019	During The year		Total Dep. As on 31.03.2020
			before 01.10.2019	after 01.10.2019					
COMPUTER									
Computer	0.40	80,892	-	-	-	80,892	32356.8	32,357	48,535
Furniture	0.10	85,500	-	-	-	85,500	8550	8,550	76,950
Fixture	0.10	1,70,907	-	-	-	1,70,907	17090.73	17,091	1,53,817
Steel Box	0.15		16,604	6,136		22,740	3411	3,411	19,329
Total		3,37,299	16,604	6,136	-	3,60,039	-	61,409	61,409
		9,12,82,595	1,66,02,840	19,39,628	-	10,98,25,063	1,67,587	1,14,73,213	2,98,631
								1,16,40,800	9,81,84,263
									3,37,299
									9,12,82,595

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

Sd/-
OFFICE SUPERVISOR I/c

Sd/-
ACCOUNT OFFICER I/c

Sd/-
ADMO & DIRECTOR

Place : New Delhi
Date : 26.06.2020

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 9 & 10 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2020

	As At 31.03.2020	As At 31.03.2019
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	-	-
Sd/- O.S. (I/C)	Sd/- ACCOUNT OFFICER I/c	Sd/- ADMO & DIRECTOR

Place : New Delhi
Date : 26.06.2020

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 11 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2020

	As At 31.03.2020	As At 31.03.2019
SCHEDULE-11: CURRENT ASSETS, LOANS, ADVANCES ETC.	Rs.	Rs.
A. CURRENT ASSETS:		
1 Inventories		
a) Stores and Spares	12,90,112	10,76,530
b) Loose Tools	-	-
c) Stock-in-trade		
i) Finished Goods (Books)	42,37,417	44,47,036
ii) Work-in-progress	-	-
iii) Books on loan	-	-
iv) Khadi Material	38,60,114	53,13,933
2 Sundry Debtors:	-	-
3 Cash balances in hand (including cheques/drafts and imprest)	-	-
Postage	30,075	5,522
4 Bank Balances:		
With Scheduled Banks: (Saving Account)	5,27,11,484	4,98,94,437
-Syndicate Bank(Main)		
-Rs. 51,22,286		
-Syndicate Bank(Srijan)		
-Rs. 1,16,992		
-SBI Bank		
-Rs. 1,52,286		
-Syndicate Bank(Champran)		
-Rs. 4,72,37,789		
-Syndicate Bank(Aaum)		
-Rs. 82131		
5 Bank Balances:		
With Scheduled Banks: (Saving Account)		
-ICICI Bank	8,73,037	
Total- A	6,30,02,239	6,07,37,458

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 11 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2020

	As At	As At
	31.03.2020	31.03.2019
B. LOANS, ADVANCES AND OTHER ASSETS		
1 Loans:		
a) Staff		32,000
b) Others (specify): Programmes	1,68,000	2,38,000
c) Others (specify): General	68,510	27,750
d) LTC Advance	29,835	-
2 Advances and other amounts recoverable in cash or in kind or for value to be received		-
(a) Others		-
(i) Temporary/ Contingent Advances	3,80,900	1,62,500
(ii) Security Deposit	4,01,508	4,01,508
(iii) Recoverable from CPWD	-	1,58,09,694
(iv) Recoverable from Jawahar Bal Vikash.	75,000	75,000
(v) Recoverable to Champaran Project	-	2,51,510
(vi) Advance to Deptt of Post	-	-
3 Srijan Advance	35,000	1,10,000
4 Champaran Advances:		
- Advance to Contractors	6,00,000	20,00,000
- CPWD	-	-
- Payable to GSDS	-	-2,51,510
- Staff Advance	-	1,00,000
Total- B	17,58,753	1,89,56,452
Total- A + B	6,47,60,992	7,96,93,910

Sd/- O.S. (I/C)	Sd/- OFFICE SUPERVISOR I/c	Sd/- ACCOUNT OFFICER I/c
		ADMO & DIRECTOR

Place : New Delhi

Date : 26.06.2020

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI – 110002

SCHEDULE –12 & 13 : FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH, 2020

	Current Year 2019-20	Previous Year 2018-19
	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 2019-20	Previous Year 2018-19
	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/-
OFFICE SUPERVISOR I/c

Sd/-
ACCOUNT OFFICER I/c

Sd/-
ADMO & DIRECTOR

Place : New Delhi
Date : 26.06.2020

Sd/- O.S. (I/C)	Sd/- OFFICE SUPERVISOR I/c	Sd/- ACCOUNT OFFICER I/c	Sd/- ADMO & DIRECTOR
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Place : New Delhi
Date : 26.06.2020

GANDHI SMRITI AND DARSHAN SAMITI
RAJGHAT, NEW DELHI-110002
RECEIPTS AND PAYMENT ACCOUNT OF GPF/CPF FOR THE YEAR 2019-20

	Current Year 2019-20	Previous Year 2018-19		Current Year 2019-20	Previous Year 2018-19
RECEIPTS :	Rs	Rs	PAYMENTS :	Rs	Rs
Opening Balance					
With Scheduled Banks	1490336	1933827	Advances to Staff		
			-G.P.F. advance		-
			-G.P.F.Part withdrawals	3475000	2842810
			-G.P.F. withdrawal DIR		
			-C.P.F. refunded to GSDS		
Subscriptions :			-GPF Final withdrawals / Payments	6484106	1192604
- G.P.F.	4700000	4657500			4035414
- G.P.F DIR	-	4700000	Investment in Term Deposits		1500000
GPF Final Payment			Bank Charges	-	756
Recoveries of Advances :			Closing Balance :		
- G.P.F.			With Scheduled Banks	488288	1490336
- C.P.F.					
Samiti's Contribution towards CPF					
- GSDS Employees					
- Received towards deficit		378977			
Interest :					
- On S.B.Account	55398	56202			
- On Term Deposits	1368968				
- TDS On Interest, Recovered	-	56202			
Maturity of Term Deposits	1424366	-			
	2832692	-			
	10447394	7026506		10447394	7026506

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

Sd/-
OFFICE SUPERVISOR I/c

Sd/-
ACCOUNT OFFICER I/c

Sd/-
ADMO & DIRECTOR

Place : New Delhi
Date : 26.06.2020

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI – 110002

SCHEDULE –26 FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2020

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 price.

3. INVESTMENTS :

Nil

4. EXCISE DUTY :

Not applicable

5. FIXED ASSETS :

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

6. DEPRECIATION :

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

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

8. ACCOUNTING FOR SALES:

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

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

10. FOREIGN CURRENCY TRANSACTIONS: NIL

11. LEASE: Not applicable.

12. RETIREMENT BENEFITS :

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

13. REVENUE REORGANIZATION / ACCOUNTING FOR GOVT. GRANTS:

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

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

Sd/-
OFFICE SUPERVISOR I/c

Sd/-
ACCOUNT OFFICER I/c

Sd/-
ADMO & DIRECTOR

Place : New Delhi

Date : 26.06.2020

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI – 110002

SCHEDULE – 27 : FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2020

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**)
 - GST Rs. **NIL** (Previous year Rs. **NIL**)
 - Municipal Tax Rs. **NIL** (Previous year Rs. **NIL**)
 - In respect of claims from parties for non-execution of orders but contested by the Entity - Rs. **NIL** (Previous year Rs. **NIL**)

CAPITAL COMMITMENTS:

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

1. LEASE OBLIGATIONS:-

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

2. CURRENT ASSETS, LOANS AND ADVANCES:

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

3. TAXATION :

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

4. FOREIGN CURRENCY TRANSACTIONS: Nil

Prior period errors Rectified : In compliance of C&AG observations on the account of previous year i.e. 2018-19 and also to make comparable previous year's figures with that of current year, following adjustments have been made in the previous year's figures

- a) D.O. letter no. AMG-III/4-56SAR/GSDS/2019-20/681 (1.) on observation of CAG difference on depreciation charged Rs. 69,98,837/- instead of Rs. 69,89,275/- the difference of Rs. 9,562/- have been rectified, it has been reinstated in the Fixed Asset Schedule and duly corrected.

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

8. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March 2020 and the Income and Expenditure Account for the year ended on that date.

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

Sd/-
OFFICE SUPERVISOR I/c

Sd/-
ACCOUNT OFFICER I/c

Sd/-
ADMO & DIRECTOR

Place : New Delhi

Date : 26.06.2020

