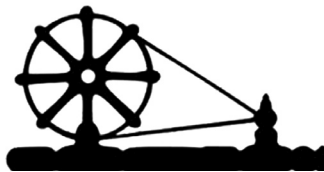


**GANDHI SMRITI
AND
DARSHAN SAMITI**

**ANNUAL ACCOUNTS AND AUDIT REPORT
2021-22**



GANDHI SMRITI AND DARSHAN SAMITI
RAJGHAT, NEW DELHI-110002

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Gandhi Smriti and Darshan Samiti for the year ended 31 March 2022

We have audited the attached Balance Sheet of the Gandhi Smriti and Darshan Samiti (GSDS) as at 31st March 2022, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20 (1) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit was entrusted up to 2023-24. These financial statements are the responsibility of the GSDSs' 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. General

A.1 As per the records made available to audit, it was observed that construction works of Multi-Purpose Community Centre next to Kasturba Kutir at Gandhi Darshan was given by GSDS to CPWD in July 2019 and the work is still under progress. However, GSDS has not shown the same under Capital work-in-progress. Further, the till date expenditure incurred on the above work was not made available to audit, in the absence of which its impact on accounts could not be ascertained by audit.

A.2 GSDS transferred an amount of Rs. 32.40 lakh during 2020-21 from one scheme of Earmarked Fund viz. Commemoration of Centenary of Champaran Satyagraha to another scheme of DDU-GKY for creating bank guarantee of Rs. 28.43 lakh. However, out of Rs. 32.40 lakh only an

amount of Rs. 31.28 lakh were invested in Fixed Deposits by GSDS for above bank guarantee. The remaining unspent amount of Rs. 1.12 lakh was transferred from DDU-GKY to Champaran Satyagraha during 2021-22. Further, Contingent Liability of Rs. 31.28 lakh were shown in the Notes to Accounts instead of Rs. 28.43 lakh as bank guarantee and Rs. 2.85 lakh as security deposit. This needs to be reconciled along with a disclosure of purpose of bank guarantee in the Notes to Accounts.

A.3 An amount of Rs. 0.24 lakh was depicted as TDS recoverable on the Asset side of the Balance Sheet of GPF/CPF. This amount was also shown in the last year's Balance sheet. Audit noted that this amount pertained to TDS wrongly deducted by the Syndicate Bank. Despite being pointed out by audit, the GSDS could not recover this amount. This issue was also reported in the previous year's report, however, no remedial action was taken by GSDS.

A.4 In the annual accounts of 2014-15, Sale proceeds of books, journals and subscription amounting to Rs. 8.43 lakh was shown which included amount of subscription of Rs. 3.55 lakh. However, as per the details provided to audit, subscription of Rs. 2.30 lakh only was received during the year 2014-15. The difference of Rs. 1.25 lakh needs to be reconciled. This issue was also reported in the previous year reports; however, no remedial action was taken by GSDS as yet.

A.5 As per the format approved by the Ministry of Finance to be adopted by the Autonomous Bodies, the financial statements were to be prepared on the accrual method of accounting. However, GSDS was maintaining the accounts on cash system of accounting. This issue was also reported in the previous year's report, however, no corrective action was taken by GSDS.

A.6 Under the Fixed Assets (Land & Building), possession of leasehold land covering an area of 38.39 acre has not been reflected in the accounts of GSDS. This needs to be rectified.

B. Grants-in-aid:

The grants-in-aid received from Ministry of Culture and utilization thereof for the year 2021-22 is given below:

Particulars	Amount (₹ in Lakh)
Unspent balance of previous year	137.51
Grants in Aid received during the year	1164.49
Internal receipts during the year	75.92
Total available fund	1377.92
Less: Expenditure during the year	1342.07
Unspent balance	35.85

Thus, GSDS had unspent balance of ₹ 35.85 lakh at the end of the financial year 2021-22.

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 2022; and

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

For and on behalf of C& AG of India

Place: New Delhi

Date:

**(Sanjay Kumar Jha)
Director General of Audit (Central Expenditure)
New Delhi**

Annexure

1. Adequacy of internal audit system

GSDS has engaged a Chartered Accountant (M/s Badal and Gupta Co.) for conducting internal audit. However, the same CA firm is responsible for preparation of Annual Accounts of GSDS. Also, the CA engaged does not cover all activities of GSDS under the internal audits. The internal audit by Internal Audit wing of PAO, Ministry of Culture was last conducted upto March 2020.

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 2016-17 were outstanding.

3. System of Physical verification of assets

Physical verification of fixed assets has been conducted upto 2021-22.

4. System of Physical verification of inventory

Physical verification of inventory has been conducted upto 2021-22.

5. Regularity in payment of statutory dues

No payment over six months in respect of statutory dues was outstanding as on 31 March 2022.

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(2)

Schedule	Current Year 2021-22		Previous Year 2020-21		Schedule	Current Year 2021-22		Previous Year 2020-21							
	Rs	Rs	Rs	Rs		Rs	Rs	Rs	Rs						
RECEIPTS :															
v) New Pension-NSDL															
vii) Income Tax	1,109,720.00														
viii) Salary & Wages Recovery	1,720,216.00														
ix) Car Advance Recovery															
x) Computer Advance Recovery	200,000.00		200,000.00						230,000.00						
xi) Property Tax Recovery			904,000.00												
xii) Adv. Program Rec/Adj.									330.00						
b) Adjustment															
i) Adv General	820,176.00														
ii) Adv. Programme	881,700.00														
iii) LTC Recoveries															
iv) Security Deposits Tenders			29,835.00												
v) Salary and Wages Recoveries			50,000.00												
vi) Recovery of Advance (Prog. Srijan)	454,700.00		737,106.00												
VI. Srijan Section															
i) Sale of Khadi	1,420,498.00		674,878.00												
ii) Sale of Books	87,525.00		24,621.00												
iii) Bank Interest	25,192.00		25,036.00												
iv) Advance Programme Recovery			35,000.00												
v) Sale of Vegetables			11,065.00												
vi) Canteen	935,412.00														
vii) PMKVY Grant			686,985.00												
viii) Advance Recovery adj															
ix) NIOS Fees															
x) Recovery of water and electricity															
VII. Aaum Trust															
i) Grant Received			160,000.00												
ii) Bank Interest			1,238.00												
iii) Project															
VIII. Champaran Section															
i) Bank Interest			631,543.00												
ii) Staff Advance recovery	2,099,159.00														
iii) FDR encashed	5,000,000.00														
iv) AD, PAV 4 REC. AD CHAMPARAN	15,000.00														
IX. DDUGKY															
i) Bank Interest	284,509.00		6,445.00												
ii) GIA DDUGKY	175,000.00		11,249,382.00												
iii) Adv Adj/Rec Boarding & Lodging	211,000.00														
iv) Adv Adj/rec Training Cost															
Total	173,450,414.00		192,893,908.00		Total	173,450,414.00		192,893,908.00							
<table border="0" style="width: 100%;"> <tr> <td style="width: 50%; text-align: right;">Sd OS</td> <td style="width: 50%; text-align: left;">Sd Accounts Officer</td> </tr> <tr> <td style="text-align: right;">Place : New Delhi</td> <td style="text-align: left;">Sd Admin Officer</td> </tr> <tr> <td style="text-align: right;">Date : 08.06.2022</td> <td style="text-align: left;">Sd Director</td> </tr> </table>										Sd OS	Sd Accounts Officer	Place : New Delhi	Sd Admin Officer	Date : 08.06.2022	Sd Director
Sd OS	Sd Accounts Officer														
Place : New Delhi	Sd Admin Officer														
Date : 08.06.2022	Sd Director														

(3)

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 24: FORMING PART OF RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

SCHEDULE 24- ESTABLISHMENT EXPENSES

	Current Year 2021-22	Previous Year 2020-21
	Rs	Rs
a) Salaries and Wages	57,692,574.00	48,751,889.00
b) Allowance and Bonus	64,258.00	5,234.00
c) Samiti Contribution to NPS/GPF	2,517,057.00	1,378,216.00
d) Contribution to CGHS/Medical Reimbursement	3,073,231.00	2,835,333.00
e) Expenses on Employee's Retirement and Terminal Benefits	3,822,268.00	-
f) Pension	23,149,871.00	20,809,949.00
g) Contribution to Provident Fund	-	-
h) Other: LTC	44,795.00	31,639.00
Tuition Fee	621,000.00	951,750.00
Leave Encashment	64,190.00	45,318.00
i) CGHS Govt. Contribution for staff benefit	-	-
j) CGHS Contribution	1,215,372.00	1,214,072.00
Total	92,264,616.00	76,023,400.00

Sd
Admin Officer

Sd
Accounts Officer I/C

Sd
Director

Place : New Delhi
Date : 08.06.2022

SCHEDULE - 25: FORMING PART OF RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**SCHEDULE 25- OTHER ADMINISTRATIVE EXPENSES ETC.**

	Current Year 2021-22	Previous Year 2020-21
	Rs	Rs
a) Purchase of Newspapers and Periodicals	16,948.00	18,854.00
b) Electricity and Power	6,132,114.00	5,440,920.00
c) Water Charges	1,309,013.00	2,639,995.00
d) Insurance	23,672.00	23,889.00
e) Repairs and Maintenance	3,467,163.00	1,569,920.00
f) Sanitation	477,174.00	165,891.00
g) Property Tax	136,323.00	136,323.00
h) Vehicle Running and Maintenance	1,681,997.00	921,439.00
i) Telephone and Communication Charges	127,273.00	160,101.00
j) Printing and Stationary	551,754.00	209,599.00
k) Travelling and Conveyance Expenses	4,246.00	2,120.00
l) Auditor's Remuneration	202,845.00	154,580.00
m) Professional Charges: Legal Expenses	21,570.00	45,540.00
n) Programmes Advertisement and Publicity	165,775.00	12,019.00
o) Programme Expenses		
p) Fee & Honorarium	238,381.00	373,021.00
q) Bank Charges	34,552.00	7,933.00
r) Others:	-	-
s) (i) Misc Expenses	106,839.00	41,332.00
t) (ii) Uniform & Liveries	33,900.00	76,330.00
u) Farming		2,545.00

(5)

SCHEDULE 25- OTHER ADMINISTRATIVE EXPENSES ETC.

	Current Year 2021-22	Previous Year 2020-21
<u>Programme's/Scheme :</u>		
(i) Regular and Special Programmes, Exhibitions, National and children programmes	-	-
(iii) Development of Gandhi Smriti and Gandhi Darshan Complexes	11,504,346.00	8,338,878.00
(iv) Expenses of Photo Unit	-	-
(v) Strengthening of Samiti's administrative infrastructure	-	-
a) Salary & Allowance	-	-
b) Tuition Fee	-	-
c) Security Guards	4,829,627.00	6,675,098.00
d) CADAM (Safai Sewak)	-	-
(vi) TA/DA	118,479.00	46,948.00
(vii) Publication of literature	345,000.00	425,641.00
(viii) Exhibition Expenses		18,046.00
(ix) Postage Expenses	44,716.00	40,730.00
(x) Skill Development Expense		62,831.00
(xi) Horticulture Expenses	2,649,018.00	157,636.00
(xii) Swachh Bharat Expenses	-	-
Total	34,222,725.00	27,768,159.00

Sd
OSSd
Accounts Officer I/CSd
Admin OfficerSd
DirectorPlace : New Delhi
Date : 08.06.2022

(6)

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

	Schedule	Current Year 2021-22	Previous Year 2020-21
<u>INCOME</u>		Rs.	Rs.
Income from Sales/Services	14	3,802,535.00	2,642,866.00
Grants/Subsidies	15	122,027,153.00	109,101,581.00
Fees/Subscriptions	16	-	-
Income from Investments	17	-	-
Income from Royalty, Publication etc.	18	-	-
Interest earned	19	799,960.00	336,768.00
Other Income	20	407,434.00	420,139.00
Increase / Decrease in Stock of Finished Goods	21	-1,259,223.10	777,881.00
Total-A		<u>125,777,858.90</u>	<u>113,279,235.00</u>
<u>EXPENDITURE</u>			
Establishment Expenses	22	92,154,004.65	75,517,582.00
Other Administrative Expenses etc.	23	36,352,883.00	28,301,785.00
Depreciation/Deletion (net total at the year end corresponding to Sch. 8)	8	13,600,554.27	13,630,588.00
<u>Srijan Section Expenses</u>		-	1,428,309.00
Total-B		<u>142,107,441.92</u>	<u>118,878,264.00</u>
Balance being excess of Income over Expenditure (A-B)		<u>-16,329,583.02</u>	<u>-5,599,029.00</u>
Transfer to CCA from own sources		-918,164.00	-1,543,957.00
Total Plan+Non-Plan excess income over expenditure/ (excess expenditure over income)		-17,247,747.02	-7,142,985.00
Balance being cost of Assets to Capital fund/Reserve			
Significant Accounting Policies	26		
Contingent Liabilities and Notes on Accounts	27		
		Sd	Sd
		Accounts Officer I/C	Admin Officer
		OS	Director

Place : New Delhi
Date : 08.06.2022

(7)

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE- 14 & 15: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

	Current Year 2021-22	Previous Year 2020-21
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		4,444.00
b) Books sale at Gandhi Smriti	-	24,621.00
c) Srijan Sales of (Khadi, Books, Saksham, Canteen)	2,451,435.00	-
d) Srijan Skill Development	-	-
e) Khadi sales at Gandhi Smriti	-	674,878.00
f) Saksham Sale	-	-
g) Gift of Books	-	-
h) Sale of Condemned Goods	245,329.00	485,000.00
i) Sale of vegetables (Srijan)	-	11,065.00
2		
Other (specify) Misc. Receipts		
a) Miscellaneous Receipts	1,105,771.00	1,442,858.00
Total	3,802,535.00	2,642,866.00

Sd
OS

Sd
Accounts Officer I/C

Sd
Admin Officer

Sd
Director

Place : New Delhi
Date : 08.06.2022

(8)

	Current Year 2021-22	Previous Year 2020-21
	Rs.	Rs.
SCHEDULE 15 - GRANTS/SUBSIDIES (Irrevocable grants & subsidies received)		
1 Central Government:		
Unspent Opening Balance of Last Year	10,150,005.00	6,264,601.00
Received During the Year for :		
- North East	-	-
- General Programme	30,806,627.00	22,837,000.00
- Swachh Bharat	-	-
- Salaries	84,642,000.00	89,463,000.00
Transfer From AAUM Trust	13,039.00	-
	125,611,671.00	118,564,601.00
Less: Refund of unspent balance of General Programme Grant	-	-
Less: Unspent balance of the year transfer to Balance Sheet	3,584,518.00	10,150,005.00
	122,027,153.00	108,414,596.00
2 State Government (s)	-	-
3 Government Agencies (NCERT)	-	-
4 Institutions/Welfare Bodies	-	-
5 International Organisation	-	-
6 Other (Specify) UNICEF	-	-
7 Grant- Pradhan Mantri Kaushal Vikas Yojna	-	686,985.00
8		
Total	122,027,153.00	109,101,581.00

Sd
OSSd
Accounts Officer I/CSd
Admin OfficerSd
DirectorPlace : New Delhi
Date : 08.06.2022

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE- 16 & 17: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

	Current Year 2021-22	Previous Year 2020-21
SCHEDULE 16 INCOME FROM FEES/SUBSCRIPTIONS		
1 Entrance Fees	Rs. -	Rs. -
2 Annual Fees/Subscriptions	-	-
3 Seminar/Program Fees	-	-
4 Consultancy Fees	-	-
5 Others (Specify)	-	-
Total	-	-

Note: Accounting policies towards each item are to be disclosed

SCHEDULE 17: INCOME FROM INVESTMENTS:

(Income on investment from Earmarked/Endowment Funds transferred to Funds)

	Investment from Corpus Fund Current year	Previous Year
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 OS	Sd Director
Accounts Officer I/C	Admin Officer

Place : New Delhi
Date : 08.06.2022

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE-18 & 19: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

	Current Year 2021-22	Previous Year 2020-21
<u>SCHEDULE 18 - INCOME FROM ROYALTY, PUBLICATION ETC.</u>		
1	-	-
2	-	-
3	-	-
	-	-
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	740,809.00	239,830.00
e) With Non-Scheduled Banks	-	-
f) With Institutions	-	-
g) Others	-	-
3) On Loans		
h) Employees/Staff	59,151.00	96,938.00
i) Others	-	-
4) Interest on Debtors and Other Receivables	-	-
Total	799,960.00	336,768.00

Sd

OS

Sd
Accounts Officer I/CSd
Admin OfficerSd
Director

Place : New Delhi
Date : 08.06.2022

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE-20 & 21: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

	Current Year 2021-22	Previous Year 2020-21
<u>SCHEDULE 20 - OTHER INCOME</u>		
1	407,434.00	420,139.00
2	-	-
Total	407,434.00	420,139.00
<u>SCHEDULE 21 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS</u>		
a) Closing stock		
Store and Spares	875,815.00	1,361,267.10
Finished Goods (Books)	4,116,292.00	4,211,402.00
Work-in-progress	-	-
Khadi Clothes	3,914,194.00	4,592,855.00
	8,906,301.00	10,165,524.10
b) Less: Opening Stock		
Store and Spares	1,361,267.10	-
Finished Goods (Books)	4,211,402.00	-
Work-in-progress	-	-
Khadi Clothes	4,592,855.00	-
	10,165,524.10	-
	-1,259,223.10	10,165,524.10

Sd
OS

Sd
Accounts Officer I/C

Sd
Admin Officer

Sd
Director

Place : New Delhi
Date : 08.06.2022

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE-22: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

	Current Year		Previous Year	
	2021-22		2020-21	
	Rs.	Rs.		
a) Salaries and Wages	57,692,574.00	48,751,889.00		
b) Allowance and Bonus	64,258.00	5,234.00		
c) Contribution to Pension NPS	2,320,871.00	696,700.00		
d) Contribution to Provident Fund - Interest	346,074.65	437,048.00		
e) Medical Reimbursement	3,073,231.00	2,835,333.00		
f) Expenses on Employees Retirement and Terminal Benefits	3,822,268.00	-		
g) Pension	23,149,871.00	20,809,949.00		
h) Others:				
LTC	44,795.00	31,639.00		
Tuition Fee	621,000.00	951,750.00		
Leave Encashment	64,190.00	45,318.00		
CGHS Govt. Contribution	954,872.00	952,722.00		
Total	92,154,004.65	75,517,582.00		

Sd
OS

Sd
Accounts Officer I/C

Sd
Admin Officer

Sd
Director

Place : New Delhi
Date : 08.06.2022

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE-23: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

	Current Year 2021-22	Previous Year 2020-21
	Rs.	Rs.
<u>SCHEDULE 23 - OTHER ADMINISTRATIVE EXPENSES ETC.</u>		
a) Purchase of News Papers and Periodicals	16,948.00	18,854.00
b) Electricity and power	6,132,114.00	5,278,692.00
c) Water Charges	1,309,013.00	2,631,996.00
d) Insurance	23,672.00	23,889.00
e) Repairs and maintenance of assets	3,467,163.00	1,569,920.00
f) Sanitation	477,174.00	165,891.00
g) Property Tax	-	-
h) Vehicle Running and Maintenance	1,681,997.00	921,439.00
i) Telephone and Communication Charges	127,273.00	160,101.00
j) Printing and Stationary	551,754.00	209,599.00
k) Travelling and Conveyance Expenses	4,246.00	2,120.00
l) Auditor's Remuneration	202,845.00	154,580.00
m) Professional Charges: Legal Expenses	21,570.00	45,540.00
n) Programmes Advertisement and Publicity	165,775.00	12,019.00
o) Fee and Honorarium	238,381.00	373,021.00
p) Bank charges	34,552.00	7,933.00
q) LTC	-	-
r) Others: (i) Misc. Expenses	106,839.00	41,332.00
(ii) Uniform & Liveries	33,900.00	76,330.00
(iii) Short & Excess	1,537,382.00	1.00
s) Purchase of Books, Canteen items and khadi material	-	-
Implementation of programmes/Schemes		
(i) Regular and Special Programmes exhibition, National and Children Programmes	11,504,346.00	8,338,878.00
(ii) Development of Gandhi Smriti and Darshan Complexes		
(iii) Expenses of Photo Unit		

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE-23: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

	Current Year 2021-22	Previous Year 2020-21
	Rs.	Rs.
<u>SCHEDULE 23 - OTHER ADMINISTRATIVE EXPENSES ETC.</u>		
(iv) Strengthening of Samiti's administrative infrastructure		
a) Salary & Allowance		-
b) Tuition Fee		-
c) Security Guards	4,829,627.00	6,675,098.00
d) CADAM (Safai Sewak)		
(v) Contribution to CGHS/Medical Reimbursement		
(vi) Samiti Contribution to NPS		
(vii) TA/DA	118,479.00	46,948.00
(viii) Publication of Literature	345,000.00	425,641.00
(ix) North East Prog	456,600.00	840,175.00
(x) International Centre for Gandhian Studies & Research		
(xi) National Gandhi fellowship		
(xii) Exhibition Expenses		18,046.00
(xiii) Postage	242,094.00	40,730.00
(xiv) Skill Development Expenses		62,831.00
(xv) Horticulture Expenses	2,649,018.00	157,636.00
(xvi) Swachh Bharat Expenses		
(xvii) Farming		2,545.00
(xviii) GST Paid	75,121.00	-
(xix) Maintenance by CPWD		-
(xx)		-
Total	36,352,883.00	28,301,785.00

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Accounts Officer I/CSd
Admin OfficerSd
Director

Place : New Delhi
Date : 08.06.2022

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 1: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

	As At 31.03.2022	As At 31.03.2021
	Rs.	Rs.
SCHEDULE 1 - CORPUS/CAPITAL FUND		
CAPITAL FUND		
Balance as at the beginning of the year	100,609,518.55	104,485,849.00
Less : Unspent balance of previous year transferred to Income & expdt. Account	-	-
Add: Fixed Assets Purchased	1,918,164.00	3,266,655.00
	<u>102,527,682.55</u>	<u>107,752,504.00</u>
Add: Prior Period Error		
i)Capitalization of Champaran Project in previous year, Dome expenditure of Rs. 1,93,47,940/- (Building), Rs. 51,072/- (Carpet) and Rs. 2,19,500/- (Air Condition) earlier wrongly shown as expenditure	19,618,512.00	-
Add : Balance of net Income / (Expenditure) transferred from Income & Expenditure Account	-17,247,747.02	-7,142,985.00
Total	<u>104,898,447.53</u>	<u>100,609,519.00</u>

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Director

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Admin Officer

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Accounts Officer I/C

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OS

Place : New Delhi
Date : 08.06.2022

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 2: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH ,2022

SCHEDULE - 2 RESERVES AND SURPLUS:	As At 31.03.2022	As At 31.03.2021
	Rs.	Rs.
1. Capital Reserve		
As per last Account	1,880,331.00	3,603,029.00
Addition during the year	1,000,000.00	-
	<u>2,880,331.00</u>	<u>3,603,029.00</u>
Add: Transferred from own sources	918,164.00	1,543,957.00
	<u>3,798,495.00</u>	<u>5,146,986.00</u>
Less: Capital Assets acquired	1,918,164.00	3,266,655.00
	<u>1,880,331.00</u>	<u>1,880,331.00</u>
2. Revaluation Reserve		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
3. Special Reserve		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
4. General Reserve:		
As per last Account: Accumulated Excess of Income over Expenditure	-	-
Add: Addition during the year i.e. Excess of Income over Expenditure during the year	-	-
Less: Deductions during the year i.e. Excess of Expenditure over Income	-	-
Total	<u><u>1,880,331.00</u></u>	<u><u>1,880,331.00</u></u>

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Accounts Officer I/C

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Admin Officer

Sd
Director

Place : New Delhi
Date : 08.06.2022

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 3: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

	As At 31.03.2022	As At 31.03.2021
<u>SCHEDULE - 3: EARMARKED/ENDOWMENT FUNDS :</u>		
i) COMMEMORATION OF CENTENARY OF CHAMPARAN SATYAGRAHA		
a) Opening balance of the funds	68,373,049.00	47,837,794.00
b) Addition to the funds during the year		
- Donation/Grants	-	8,836,182.00
- Interest Received	2,099,159.00	631,543.00
- Dome Expenses	-	19,347,940.00
Total	<u>70,472,208.00</u>	<u>76,653,459.00</u>
Utilisation/expenditure towards objectives of funds		
<u>Upgradation of Digital Museum in GD</u>		
Repair and Maintenance		57,543.00
Fixed Assets Purchased (LED and Carpet)		270,572.00
Less: T/f to Fixed Assets		-270,572.00
c) Bank charges	1,095.00	892.00
d) Repair & Maintenance Expenses		56,951.00
e) Insignia Expenses		4,066,584.00
f) Dome Expenses		-
g) Interpretation Expenses		-
h) Installation of Statue (incinerators)		4,098,440.00
i) TDS Deduct by Bank	208,679.00	
j) CPWD From Main Accounts	1,991,700.00	
k) Transfer to capitalised of assets	19,618,512.00	
	Sub Total	
	24,386,001.00	8,280,410.00
Refund of grant	-	-
	Total	8,280,410.00
	46,086,207.00	68,373,049.00
	Balance as on March 31st	

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 3: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH ,2022

	As At 31.03.2022	As At 31.03.2021
ii) DDUGKY		
Opening Balance	11,169,122.00	-
Grant Received		11,249,382.00
Interest Received	284,509.00	6,445.00
	11,453,631.00	11,255,827.00
Advances	149,000.00	
Project Payment	6,291,706.00	23,298.00
Bank Charges	4,467.00	63,407.00
	6,445,173.00	86,705.00
	5,008,458.00	11,169,122.00
iii) AAUM TRUST PROJECT		
Opening Balance of Fund	13,039.00	82,131.00
a) Opening balance of the funds		-
b) Addition to the funds during the year	-	160,000.00
- Donation/Grants		1,238.00
- Interest Received		243,369.00
	13,039.00	230,000.00
Total		
Utilisation/expenditure towards objectives of funds		
a) Salaries & Wages	13,039.00	330.00
b) Transfer to Main Account	13,039.00	230,330.00
c) Bank Charges	-	13,039.00
	26,078.00	230,699.00
Balance as on March 31st		
Total (i+ii+iii)	51,094,665.00	79,555,210.00
	Sd Admin Officer	Sd Director
	Sd Accounts Officer I/C	

Place : New Delhi
Date : 08.06.2022

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 4, 5 & 6 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

	As At 31.03.2022	As At 31.03.2021
	Rs.	Rs.
SCHEDULE 4: SECURED LOANS AND BORROWINGS:		
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions	-	-
4. Banks	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Others (Specify)	-	-
Total	-	-
SCHEDULE 5: UNSECURED LOANS AND BORROWINGS		
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions	-	-
4. Banks	-	-
Term Loans	-	-
Other Loan (Specify)	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Fixed Deposits	-	-
8. Gandhi Smriti	-	-
Total	-	-
SCHEDULE 6 - DEFERRED CREDIT LIABILITIES		
a) Acceptances secured by hypothecation of capital equipment and other assets	-	-
b) Others	-	-
Total	-	-

Note : Amounts due within one year

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Accounts Officer I/C

Sd
Admin Officer

Sd
Director

Place : New Delhi
Date : 08.06.2022

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 7 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

<u>SCHEDULE 7: CURRENT LIABILITIES AND PROVISIONS :</u>	As At	As At
	31.03.2022	31.03.2021
	Rs.	Rs.
A. CURRENT LIABILITIES		
1. Acceptances	-	-
2. Sundry Creditors		
a) For Goods	-	-
b) Others/Outstanding	-	-
c) Security Deposit	587,669.00	687,669.00
d) G.I Remittance Payable	-	-
e) Stale Cheque	-	-
3. Advance Received	800.00	-
4. Interest accrued but not due on		
a) Secured loans/borrowings	-	-
b) Unsecured loans/borrowings	-	-
5. Statutory Liabilities		
a) Group Insurance Payable	-	-
b) Others: Income Tax Remittance (TDS on Salary)	-	-
6. Other current Liabilities:		
a) Unspent balance of Grant Received	3,584,518.00	10,150,005.00
Total- A	4,172,987.00	10,837,674.00
B. PROVISIONS		
1. For Taxation	-	-
2. Gratuity	-	-
3. Superannuation/Pension	-	-
4. Accumulated Leave Encashment	-	-
5. Trade Warranties/Claims	-	-
6. Others (specify)	-	-
Total- B	-	-
Total- A+B	4,172,987.00	10,837,674.00

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Accounts Officer I/C

Sd
Admin Officer

Sd
Director

Place : New Delhi
Date : 08.06.2022

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2022

FIXED ASSETS	Rate of Dep.	GROSS BLOCK		WDV as at 01.04.2021	Additions before 03.10.2021	Deletion after 03.10.2021	WDV as at 31.03.2022 (Before Dep.)	DEPRECIATION		NET BLOCK		
		WDV as at 01.04.2021	Additions before 03.10.2021					Depreciation full rate	Dep. Half Rate	Total During the year	As at 31.03.2022	As at 31.03.2021
LAND & BUILDING												
Building*	0.10	78,788,578.50					- 78,788,578.50	7,878,857.85	-	7,878,857.85	70,909,720.65	78,788,578.50
PLANT, MACHINERY & EQUIPMENT												
Sound Equipment	0.15	395,064.70					- 395,064.70	59,259.71	-	59,259.71	335,805.00	395,064.70
Musical Instruments	0.15	527.85					- 527.85	79.18	-	79.18	448.67	527.85
Washing Machine	0.15	7,604.95					- 7,604.95	1,140.74	-	1,140.74	6,464.21	7,604.95
Tools	0.15	9,792.00					- 9,792.00	1,468.80	-	1,468.80	8,323.20	9,792.00
Binding Machine	0.15	531.25					- 531.25	79.69	-	79.69	451.56	531.25
Weighing Machine	0.15	2,983.50					- 2,983.50	447.53	-	447.53	2,535.98	2,983.50
Refrigrator	0.15	149,996.10					- 149,996.10	22,499.42	-	22,499.42	127,496.69	149,996.10
Others	0.15	351,796.30					- 351,796.30	52,769.45	-	52,769.45	299,026.86	351,796.30
Grinder Machine	0.15	7,936.45		9,975.00			- 17,911.45	2,686.72	-	2,686.72	15,224.73	7,936.45
Portable Fogging Machine	0.15	32,930.70					- 32,930.70	4,939.61	-	4,939.61	27,991.10	32,930.70
Bush Cutter	0.15	485,486.00					- 485,486.00	72,822.90	-	72,822.90	412,663.10	485,486.00
Hedge Trimmer and Chain Saw	0.15	26,579.50					- 26,579.50	3,986.93	-	3,986.93	22,592.58	26,579.50
VEHICLES												
Van Maruti	0.15	20,530.90					- 20,530.90	3,079.64	-	3,079.64	17,451.27	20,530.90
Car	0.15	52,961.80					- 52,961.80	7,944.27	-	7,944.27	45,017.53	52,961.80
Jeep Sumo	0.15	10,094.60					- 10,094.60	1,514.19	-	1,514.19	8,580.41	10,094.60
Bus	0.15	35,038.70					- 35,038.70	5,255.81	-	5,255.81	29,782.90	35,038.70
Scooter	0.15	2,424.20					- 2,424.20	363.63	-	363.63	2,060.57	2,424.20
Battery Three Wheeler	0.15	85,489.60					- 85,489.60	12,823.44	-	12,823.44	72,666.16	85,489.60
Maruti Ertiga	0.15	620,021.45					- 620,021.45	93,003.22	-	93,003.22	527,018.23	620,021.45
Tractor	0.15	329,715.85					- 329,715.85	49,457.38	-	49,457.38	280,258.47	329,715.85
FURNITURE & FIXTURE												
Furniture & Fixtures	0.10	4,962,819.60		769,395.00	22,892.00		- 5,755,106.60	573,221.46	1,144.60	574,366.06	5,180,740.54	4,962,819.60
Steam Bath & SPA	0.10	121,340.70					- 121,340.70	12,134.07	-	12,134.07	109,206.63	121,340.70
Steam Bath & SPA	0.10	751,368.60					- 751,368.60	75,136.86	-	75,136.86	676,231.74	751,368.60
White Board	0.10	12,486.60					- 12,486.60	1,248.66	-	1,248.66	11,237.94	12,486.60

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2022

FIXED ASSETS	Rate of Dep.	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		WDV as at 01.04.2021	Additions before 03.10.2021	after 03.10.2021	Deletion	WDV as at 31.03.2022 (Before Dep.)	Depreciation full rate	Dep. Half Rate	Total During the year	As at 31.03.2022	As at 31.03.2021
Toilet Seat	0.10	33,440.40	-	33,440.40	-	3,344.04	-	3,344.04	30,096.36	33,440.40	
steel locker	0.10	-	66,611.00	66,611.00	-	6,661.10	-	6,661.10	59,949.90	59,949.90	
Metal Utensils	0.10	59,097.60	-	59,097.60	-	5,909.76	-	5,909.76	53,187.84	59,097.60	
Iron Tile Sheet	0.10	35,550.90	-	35,550.90	-	3,555.09	-	3,555.09	31,995.81	35,550.90	
Cotton mattresses	0.10	126,299.70	19,454.00	145,753.70	-	14,575.37	-	14,575.37	131,178.33	126,299.70	
Metal Book Shag	0.10	67,761.00	-	67,761.00	-	6,776.10	-	6,776.10	60,984.90	67,761.00	
Barrier Gate	0.10	-	-	37,499.00	-	-	1,874.95	1,874.95	35,624.05	35,624.05	
Plastic Chairs	0.10	149,023.80	-	149,023.80	-	14,902.38	-	14,902.38	134,121.42	149,023.80	
Steel Almirahas	0.10	34,434.90	-	34,434.90	-	3,443.49	-	3,443.49	30,991.41	34,434.90	
Steel Book Case	0.10	32,479.20	-	32,479.20	-	3,247.92	-	3,247.92	29,231.28	32,479.20	
Dining Chair-Table Set	0.10	1,108,079.55	-	1,108,079.55	-	110,807.96	-	110,807.96	997,271.60	1,108,079.55	
Carpet**	0.10	87,796.80	-	87,796.80	-	8,779.68	-	8,779.68	79,017.12	87,796.80	
Double Bed	0.10	45,512.60	-	45,512.60	-	4,551.26	-	4,551.26	40,961.34	45,512.60	
Podium	0.10	16,672.50	-	16,672.50	-	1,667.25	-	1,667.25	15,005.25	16,672.50	
Rectification of Depreciation	0.10	7,745.40	-	7,745.40	-	774.54	-	774.54	6,970.86	7,745.40	
- Depreciation excess charged in P.Y.											
OFFICE EQUIPMENT											
Photo Graphic equipments	0.15	206,374.05	-	206,374.05	-	30,956.11	-	30,956.11	175,417.94	206,374.05	
Photo-copier machine	0.15	163,547.65	-	163,547.65	-	24,532.15	-	24,532.15	139,015.50	163,547.65	
Telephone Equipment	0.15	9,484.30	5,100.00	14,584.30	-	1,422.65	382.50	1,805.15	12,779.16	9,484.30	
Fax machine	0.15	4,183.70	-	4,183.70	-	627.56	-	627.56	3,556.15	4,183.70	
Mobile	0.15	33,443.25	-	33,443.25	-	5,016.49	-	5,016.49	28,426.76	33,443.25	
Walk man	0.15	1,091.40	-	1,091.40	-	163.71	-	163.71	927.69	1,091.40	
Micro Oven	0.15	10,374.25	14,000.00	24,374.25	-	3,656.14	-	3,656.14	20,718.11	10,374.25	
Mixer Grinder	0.15	1,417.80	10,499.00	11,916.80	-	1,787.52	-	1,787.52	10,129.28	1,417.80	
Gyser	0.15	31,449.15	-	31,449.15	-	4,717.37	-	4,717.37	26,731.78	31,449.15	
Water Tank	0.15	128,640.55	-	128,640.55	-	19,296.08	-	19,296.08	109,344.47	128,640.55	
TV	0.15	267,579.15	-	267,579.15	-	40,136.87	-	40,136.87	227,442.28	267,579.15	
Television LED	0.15	134,725.85	45,600.00	180,325.85	-	27,048.88	-	27,048.88	153,276.97	134,725.85	
Water Dispenser	0.15	63,118.45	-	7,100.00	-	9,467.77	532.50	10,000.27	60,218.18	63,118.45	
Water Cooler	0.15	264,360.20	-	264,360.20	-	39,654.03	-	39,654.03	224,706.17	264,360.20	

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2022

FIXED ASSETS	Rate of Dep.	GROSS BLOCK				DEPRECIATION			NET BLOCK	
		WDV	Additions	Deletion	WDV	Depreciation full rate	Dep. Half Rate	Total During	As at 31.03.2022	As at 31.03.2021
		01.04.2021	before 03.10.2021	after 03.10.2021	as at 31.03.2022	as at 31.03.2022	the year	the year	31.03.2022	31.03.2021
AC (electrical Division)	0.15	1,315,815.30	-	1,315,815.30	197,372.30	-	197,372.30	1,118,443.01	1,315,815.30	
Air Conditioner***	0.15	2,944,973.40	-	3,025,673.40	441,746.01	6,052.50	447,798.51	2,577,874.89	2,944,973.40	
Tower AC	0.15	52,079.50	-	80,700.00	7,811.93	-	7,811.93	44,267.58	52,079.50	
UPS	0.15	34,611.15	4,800.00	-	39,411.15	5,911.67	5,911.67	33,499.48	34,611.15	
Aqueguard	0.15	167,773.00	-	-	167,773.00	25,165.95	25,165.95	142,607.05	167,773.00	
Room Cooler	0.15	116,312.30	-	-	116,312.30	17,446.85	17,446.85	98,865.46	116,312.30	
Bio-Metric machine	0.15	38,509.25	-	-	38,509.25	5,776.39	5,776.39	32,732.86	38,509.25	
Head Phones	0.15	9,591.40	-	-	9,591.40	1,438.71	1,438.71	8,152.69	9,591.40	
Exhaust Fan	0.15	6,914.75	17,533.00	-	24,447.75	3,667.16	3,667.16	20,780.59	6,914.75	
wall fan	0.15	-	8,198.00	-	8,198.00	1,229.70	1,229.70	6,968.30	-	
Pedestal Fan	0.15	6,786.40	-	-	6,786.40	1,017.96	1,017.96	5,768.44	6,786.40	
Dustbins	0.15	30,876.25	-	-	30,876.25	4,631.44	4,631.44	26,244.81	30,876.25	
Burner Stove	0.15	-	30,431.00	-	30,431.00	4,564.65	4,564.65	25,866.35	-	
Induction Cooktop	0.15	1,598.85	2,350.00	-	3,948.85	592.33	592.33	3,356.52	1,598.85	
Coffee Machine	0.15	15,332.30	-	-	15,332.30	2,299.85	2,299.85	13,032.46	15,332.30	
Sandwich Maker	0.15	3,490.95	-	-	3,490.95	523.64	523.64	2,967.31	3,490.95	
Ceiling Fan	0.15	-	38,775.00	32,950.00	71,725.00	5,816.25	2,471.25	63,437.50	-	
Intercom	0.15	-	-	200,688.00	200,688.00	-	15,051.60	185,636.40	-	
insect killer	0.15	-	2,650.00	-	2,650.00	397.50	397.50	2,252.50	-	
COMPUTER										
Computer	0.40	505,307.40	-	-	505,307.40	202,122.96	-	303,184.44	505,307.40	
Coloured jet printer	0.40	106,450.40	-	-	106,450.40	42,580.16	-	63,870.24	106,450.40	
UPS	0.40	43.80	-	-	43.80	17.52	-	26.28	43.80	
Scanner	0.40	169.20	-	-	169.20	67.68	-	101.52	169.20	
External Harddisk	0.40	925.20	-	-	925.20	370.08	-	555.12	925.20	
Tablet	0.40	28,798.80	-	-	28,798.80	11,519.52	-	17,279.28	28,798.80	
CPU & Display	0.40	710,016.00	-	-	710,016.00	284,006.40	-	426,009.60	710,016.00	
Laptop	0.40	113,876.80	-	-	113,876.80	45,550.72	-	68,326.08	113,876.80	

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2022

FIXED ASSETS	Rate of Dep.	GROSS BLOCK			DEPRECIATION		NET BLOCK			
		WDV as at 01.04.2021	Additions before 03.10.2021	Deletions after 03.10.2021	WDV as at 31.03.2022 (Before Dep.)	Depreciation full rate	Dep. Half Rate	Total During the year	As at 31.03.2022	As at 31.03.2021
Software										
National informatics	0.40	178,465.80	-	-	178,465.80	71,386.32	-	71,386.32	107,079.48	178,465.80
Software for Digital Interactive Display	0.40	207,680.00	-	-	207,680.00	83,072.00	-	83,072.00	124,608.00	207,680.00
ELECTRIC										
INSTALLATIONS										
Transformer	0.10	4,399,537.50	-	-	4,399,537.50	439,953.75	-	439,953.75	3,959,583.75	4,399,537.50
Battery	0.10	636,642.90	-	-	636,642.90	63,664.29	-	63,664.29	572,978.61	636,642.90
Inverter	0.10	3,847.50	14,000.00	16,600.00	30,600.00	1,400.00	830.00	2,230.00	28,370.00	3,847.50
Electric Meter	0.10	2,522.70	7,551.00	448.00	11,398.50	1,139.85	-	1,139.85	10,258.65	2,522.70
Toaster	0.10	2,137.50	6,975.00	-	9,945.70	949.77	22.40	972.17	8,973.53	2,137.50
Street Light	0.10	-	-	22,689.00	2,137.50	213.75	-	213.75	1,923.75	-
					22,689.00	-	1,134.45	1,134.45	21,554.55	-
OTHER FIXED ASSETS										
Library Books	0.40	91,483.00	1,692.00	-	93,175.00	37,270.00	-	37,270.00	55,905.00	827,303.40
Depre. short charged in P.Y.		735,820.40	-	-	735,820.40	-	-	735,820.40	-	-
Display & Exhibits	0.15	422,305.00	236,000.00	-	658,305.00	63,345.75	17,700.00	81,045.75	577,259.25	951,770.50
Depre. short charged in P.Y.		529,465.50	-	-	529,465.50	-	-	529,465.50	-	-
Fire Extinguisher	0.15	331,603.70	-	-	331,603.70	49,740.56	-	49,740.56	281,863.15	331,603.70
Exhibition Iron Stand	0.15	188,985.60	-	-	188,985.60	28,347.84	-	28,347.84	160,637.76	188,985.60
Tata Sky (DTH)	0.15	53,624.80	1,900.00	-	55,524.80	8,043.72	142.50	8,186.22	47,338.58	53,624.80
Hot Case	0.15	1,569.95	-	-	1,569.95	235.49	-	235.49	1,334.46	1,569.95
Exhibition Standees	0.15	39,990.80	-	-	39,990.80	5,998.62	-	5,998.62	33,992.18	39,990.80
Q Manager	0.15	46,172.85	18,585.00	-	64,757.85	9,713.68	-	9,713.68	55,044.17	46,172.85
Large Photo frame	0.15	15,597.50	-	-	15,597.50	2,339.63	-	2,339.63	13,257.88	15,597.50
Electric Iron (Press)	0.15	1,154.30	5,400.00	-	6,554.30	173.15	405.00	578.15	5,976.16	1,154.30
Charkhas	0.15	98.60	-	-	98.60	14.79	-	14.79	83.81	98.60
Heat Convector & Oil Heater	0.15	31,511.20	8,800.00	-	40,311.20	4,726.68	660.00	5,386.68	34,924.52	31,511.20
Electric Kettle	0.15	21,192.20	4,200.00	-	25,392.20	3,178.83	315.00	3,493.83	21,898.37	21,192.20
Trolley Rickshaw/bi-cycle	0.15	34,531.25	-	-	34,531.25	5,179.69	-	5,179.69	29,351.56	34,531.25
Projector	0.15	173,680.50	-	-	173,680.50	26,052.08	-	26,052.08	147,628.43	173,680.50
Sounding/ Audio System	0.15	170,068.00	-	-	170,068.00	25,510.20	-	25,510.20	144,557.80	170,068.00

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2022

FIXED ASSETS	Rate of Dep.	GROSS BLOCK				DEPRECIATION			NET BLOCK	
		WDV as at 01.04.2021	Additions before 03.10.2021	Deletion after 03.10.2021	WDV as at 31.03.2022	Depreciation full rate	Dep. Half Rate	Total During the year	As at 31.03.2022	As at 31.03.2021
					(Before Dep.)					
Gadgets For Gandhi Memorabilia	0.15	120,486.65	-	-	120,486.65	18,073.00	-	18,073.00	102,413.65	120,486.65
Torch	0.15	1,445.00	-	-	1,445.00	216.75	-	216.75	1,228.25	1,445.00
CCTV Camera	0.15	254,328.50	24,646.00	-	278,974.50	38,149.28	1,848.45	39,997.73	238,976.78	254,328.50
CCTV Camera	0.15	26,074.60	-	-	26,074.60	3,911.19	-	3,911.19	22,163.41	26,074.60
CCTV Camera	0.15	26,074.60	-	-	26,074.60	3,911.19	-	3,911.19	22,163.41	26,074.60
CCTV Camera	0.15	11,887.25	-	-	11,887.25	1,783.09	-	1,783.09	10,104.16	11,887.25
Screen	0.15	5,066.85	-	-	5,066.85	760.03	-	760.03	4,306.82	5,066.85
Iron Press	0.15	6,482.95	-	-	6,482.95	972.44	-	972.44	5,510.51	6,482.95
Water Pump	0.15	20,336.25	12,626.00	13,216.00	46,178.25	4,944.34	991.20	5,935.54	40,242.71	20,336.25
Starter Pump	0.15	767.55	-	-	767.55	115.13	-	115.13	652.42	767.55
Angel Iron	0.15	35,671.95	-	-	35,671.95	5,350.79	-	5,350.79	30,321.16	35,671.95
Steel box	0.15	5,026.90	-	-	5,026.90	754.04	-	754.04	4,272.87	5,026.90
Shoe shiner Machine	0.15	9,724.00	-	-	9,724.00	1,458.60	-	1,458.60	8,265.40	9,724.00
Camera	0.15	8,664.90	5,900.00	8,498.00	23,062.90	2,184.74	637.35	2,822.09	20,240.82	8,664.90
G I Box	0.15	1,818.15	-	-	1,818.15	272.72	-	272.72	1,545.43	1,818.15
Power Bank	0.15	981.75	-	-	981.75	147.26	-	147.26	834.49	981.75
Sanitizer Dispenser	0.15	-	17,310.00	-	17,310.00	2,596.50	-	2,596.50	14,713.50	-
Sink	0.15	-	41,300.00	-	41,300.00	6,195.00	-	6,195.00	35,105.00	-
Halogen Tube	0.15	-	1,407.00	-	1,407.00	211.05	-	211.05	1,195.95	-
Utensils	0.15	-	21,221.00	-	21,221.00	3,183.15	-	3,183.15	18,037.85	-
INTANGIBLE ASSETS										
Computer Software	0.40	59,391.60	-	-	59,391.60	23,756.64	-	23,756.64	35,634.96	59,391.60
Total		105,511,955.40	1,188,838.00	729,326.00	-107,430,119.40	11,697,943.00	52,196.25	13,015,425.15	94,414,694.25	105,511,955.40

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Accounts Officer I/CSd
Admin OfficerSd
DirectorPlace : New Delhi
Date : 08.06.2022

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GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

DESCRIPTION	Rate of Dep.	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		WDV as at 01.04.2021	Additions before 03.10.2021	Additions after 03.10.2021	Deletions 03.10.2021	WDV(Before dep) as at 31.03.2022	on additions Before 03.10.2021	on additions after 03.10.2021	During The year 31.03.2022	As at 31.03.2021	
Museum, Auditorium & Library	0.10	37,142.10	-	-	-	37,142.10	-	-	3,714.21	33,427.89	37,142.10
FURNITURE & FIXTURES		-	-	-	-	-	-	-	-	-	-
Furniture	0.10	58.50	-	-	-	58.50	-	-	5.85	52.65	58.50
OTHER FIXED ASSETS		-	-	-	-	-	-	-	-	-	-
Photographs	0.15	209.10	-	-	-	209.10	-	-	31.37	177.74	209.10
Total		37,409.70	-	-	-	37,409.70	-	-	3,751.43	33,658.28	37,409.70

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Admin OfficerSd
DirectorPlace : New Delhi
Date : 08.06.2022

(28)

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK		
	Rate of Dep.	WDV as at 01.04.2021	Additions before 03.10.2021	Additions after 03.10.2021	Deletions	WDV (beforedep) as at 31.03.2022	On additions before 03.10.2021	On additions after 03.10.2021	During the year	As at 31.03.2022	As at 31.03.2021
Land & Building											
Building	0.10	433,924.20	-	433,924.20	-	433,924.20	-	-	43,392.42	390,531.78	433,924.20
Development of Low Land	-	36,199.00	-	36,199.00	-	36,199.00	-	-	-	36,199.00	36,199.00
Plant. Machinery & Equipment											
Cyclorama	0.15	475.15	-	475.15	-	475.15	-	-	71.27	403.88	475.15
Furniture & Fixtures	0.10	113,224.50	-	113,224.50	-	113,224.50	-	-	11,322.45	101,902.05	113,224.50
Photographic equipments	0.15	397.80	-	397.80	-	397.80	-	-	59.67	338.13	397.80
Library Books	0.40	1,160.00	-	1,160.00	-	1,160.00	-	-	464.00	696.00	14,911.20
Depre. short charged in P.Y.		13,751.20	-	13,751.20	-	13,751.20	-	-	13,751.20	-	-
Display & Exhibits	0.15	340,115.00	-	340,115.00	-	340,115.00	-	-	51,017.25	289,097.75	766,532.55
Depre. short charged in P.Y.		426,417.55	-	426,417.55	-	426,417.55	-	-	426,417.55	-	-
Total		1,365,664.40	-	-	-	1,365,664.40	-	-	546,495.81	819,168.59	1,365,664.40

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Admin OfficerSd
DirectorPlace : New Delhi
Date : 08.06.2022

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RAJGHAT, NEW DELHI - 110002
SRIJAN SECTION

DESCRIPTION	Rate of	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		WDV as at 01.04.2021	Additions before 03.10.2021	Additions after 03.10.2021	Deletions	WDV (Before dep) as at 31.03.2022	on additions before 01.10.2021	on additions after 01.10.2021	During The year	As at 31.03.2022	As at 31.03.2021
COMPUTER											
Computer	0.40	29,121.00	-	-	29,121.00			11,648.40	17,472.60	29,121.00	
Furniture	0.10	69,255.00	-	-	69,255.00			6,925.50	62,329.50	69,255.00	
Fixture	0.10	138,435.30	-	-	138,435.30			13,843.53	124,591.77	138,435.30	
Steel Box	0.15	16,429.65			16,429.65			2,464.45	13,965.20	16,429.65	
Total		253,240.95	-	-	253,240.95	-	-	34,881.88	218,359.07	253,240.95	
		107,168,270.45	1,188,838.00	729,326.00	-	109,086,434.45	11,697,943.00	52,196.25	13,600,554.27	95,485,880.18	107,168,270.45

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Admin OfficerSd
DirectorPlace : New Delhi
Date : 08.06.2022

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 9 & 10 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

	As At 31.03.2022	As At 31.03.2021
SCHEDULE 9 - INVESTMENTS FROM CORPUS FUND		
1 In Government Securities	-	-
2 Other approved Securities	-	-
3 Shares	-	-
4 Debentures and Bonds	-	-
5 Subsidiaries and Joint Ventures	-	-
6 Other (to be specified)	-	-
Total	-	-
 SCHEDULE 10 - INVESTMENTS - OTHERS		
1 In Government Securities	-	-
2 Other approved Securities	-	-
3 Shares	-	-
4 Debentures and Bonds	-	-
5 Subsidiaries and Joint Ventures	-	-
6 Others (to be specified)	-	-
Total	-	-

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Accounts Officer I/C

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Admin Officer

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Director

Place : New Delhi
Date : 08.06.2022

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE - 11 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

	As At 31.03.2022	As At 31.03.2021
SCHEDULE-11: CURRENT ASSETS, LOANS, ADVANCES ETC.		
A. CURRENT ASSETS:		
1	Rs.	Rs.
Inventories		
a) Stores and Spares	875,815.00	1,361,267.00
b) Loose Tools	-	-
c) Stock-in-trade		
i) Finished Goods (Books)	4,116,292.00	4,211,402.00
ii) Work-in-progress	-	-
iii) Books on loan	-	-
iv) Khadi Material	3,914,194.00	4,592,855.00
2	-	-
Deposits		
Bank Gurantee DDUGKY	3,128,000.00	3,128,000.00
3		
Cash balances in hand (including cheques/drafts and imprest)	-	-
Postage	-	-
4		
Bank Balances:		
With Scheduled Banks : (Saving Account)		21,567,775.00
- Canara Bank (Main)	922,438.00	
- Canara Bank (Srijan)	1,805,257.00	
- SBI Bank (Main)	856,823.00	
- Canara Bank (Champran)	459,903.00	
- Bank Account DDUGKY	5,031,756.00	
5		
Fixed Deposits with Banks:		
Canara Bank (Main)	-	9,000,000.00
Syndicate Bank (Champran)	44,474,999.00	40,000,000.00
Total- A	65,585,477.00	83,861,299.00

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 11 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

	As At 31.03.2022	As At 31.03.2021
B. LOANS, ADVANCES AND OTHER ASSETS		
1 Loans:		
a) Staff	-	-
b) Others (specify): Programmes	79,700.00	484,000.00
c) Others (specify): General	47,500.00	302,500.00
d) LTC Advance	105,400.00	-
2 Advances and other amounts recoverable in cash or in kind or for value to be received		
(a) Others	-	-
(i) Temporary/ Contingent Advances	20,988.00	195,688.00
(ii) Security Deposit	401,508.00	401,508.00
(iii) Recoverable from GPF	94,579.35	244,468.00
(iv) Recoverable from Jawahar Bal Vikash.	75,000.00	75,000.00
(v) Recoverable from DDUCKY Project	23,298.00	-
(vi) Advance to Deptt of Post	2,622.00	135,000.00
(vii) Advance for Computer	100,000.00	-
(viii) TDS Recoverable	24,478.00	-
3 Srijan Advance	-	-
4 Champaran Advances:		
- Adv. for Upgradation of Digital Museum in GD	-	15,000.00
- Advance to Contractors	-	-
- CPWD from Main Accounts	-	-
- Payable to GSDS	-	-
- Staff Advance	-	-
- TDS Recoverable	-	-
Total- B	975,073.35	1,853,164.00
Total- A + B	66,560,550.35	85,714,463.00

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Director

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Admin Officer

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Accounts Officer I/C

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Place : New Delhi
Date : 08.06.2022

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI – 110002

SCHEDULE –12 & 13 : FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH, 2022

<u>SCHEDULE 12 – EXPENDITURE ON GRANTS, SUBSIDIES ETC.</u>	Current Year 2021-22	Previous Year 2020-21
	Rs.	Rs.
a) Grants given to Institutions/Organisations for implementation of the Schemes:	-	-
b) Subsidies given to Institutions/Organisations	-	-
c) Expenditure on Seminar, Symposia and Conferences	-	-
d) Subscription for periodicals of academic nature	-	-
Total	-	-
Total Grants in aid under Plan & Non-plan	-	-

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

SCHEDULE 13 – INTEREST, Etc.

	Current Year 2021-22	Previous Year 2020-21
	Rs.	Rs.
a) on Fixed Loans	-	-
b) On other Loans (including Bank Charges)	-	-
c) Others (specify):	-	-
Total	-	-

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Accounts Officer I/C

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Admin Officer

Sd
Director

Place : New Delhi

Date : 08.06.2022

GANDHI SMRITI AND DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
BALANCE SHEET OF GPF AS AT 31st MARCH 2022

	As At 31.03.2022	As At 31.03.2021	As At 31.03.2022	As At 31.03.2021
LIABILITIES	Rs.	Rs.	Rs.	Rs.
GPF Accounts :				
As per last Account	20,548,231.41	21,112,149.88	852,187.95	1,408,727.95
- CPF merged		-		
- Subscription towards GPF	3,968,000.00	4,177,500.00	19,170,401.95	19,455,562.00
- Previous year adjustment	1,481,755.28	9,576.89	21,802,414.63	21,068,924.66
- Interest credited	25,997,986.69	1,469,190.64	40,972,816.58	40,524,486.66
		26,768,417.41	19,170,401.95	21,354,084.71
Less:-			21,802,414.63	
- Part Payment	2,087,983.00	2,916,321.00	Accrued Interest :	
- Final Withdrawal / Payments	675,290.00	3,303,865.00	As per last Account	190,010.34
- GPF DIR Withdrawal / Payments	-	-	Add : Accrued during the year	651,131.29
				989,274.34
Advance Samiti Contribution	2,763,273.00	23,234,713.69	Less : Interest Accrued liquidated and Invested	799,264.00
		6,220,186.00		190,010.34
Opening Balance	244,467.83	20,548,231.41		190,010.34
Add: Received During the Year	196,186.00	244,467.83		
	440,653.83			
Recouped During the Year	346,074.65	94,579.18	Recoverables	
			-TDS Recoverable	23,559.00
			-Deficit recoverable from Samiti	23,559.00
				23,559.00
	23,329,292.87	20,792,699.24	23,329,292.87	20,792,699.24

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Accounts Officer I/CSd
Admin OfficerSd
DirectorPlace : New Delhi
Date : 08.06.2022

GANDHI SMRITI AND DARSHAN SAMITI
RAJGHAT, NEW DELHI-110002

RECEIPTS AND PAYMENT ACCOUNT OF GPF/CPF FOR THE YEAR 2021-22

	Current Year 2021-22	Previous Year 2020-21	Current Year 2021-22	Previous Year 2020-21
	Rs	Rs	Rs	Rs
RECEIPTS :				
Opening Balance				
With Scheduled Banks	1,408,727.95	488,287.88		
Advances to Staff				
-G.P.F. advance			2,087,983.00	2,916,321.00
-G.P.F. Part withdrawals				
-G.P.F. withdrawal DIR				
-C.P.F. refunded to GSDS			675,290.00	3,303,865.00
-GPF Final withdrawals				6,220,186.00
Subscriptions :				
- G.P.F.	3,968,000.00	4,177,500.00		
- G.P.F. DIR	-	3,968,000.00		
GPF Final Payment				
Investment in Term Deposits		4,177,500.00	2,635,052.97	2,000,000.00
Bank Charges			590.00	413.00
Recoveries of Advances :				
- G.P.F.			852,187.95	1,408,727.95
- C.P.F.				
Closing Balance :				
With Scheduled Banks				
Samiti's Contribution towards GPF				
- GSDS Employees	624,772.00	970,249.00		
- Received towards deficit	196,186.00	345,477.00		
Interest :				
- On S.B. Account	43,137.00	17,014.59		
- On Term Deposits	635,052.97	203,702.83		
- TDS On Interest, Recovered	678,189.97	220,717.42		
Maturity of Term Deposits				
	-	-	3,772,572.65	
	6,251,103.92	9,629,326.95	6,251,103.92	9,629,326.95

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Sd
Accounts Officer I/CSd
Admin OfficerSd
Director

Place : New Delhi
Date : 08.06.2022

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI – 110002

SCHEDULE –26 FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

SCHEDULE - 26

SIGNIFICANT ACCOUNTING POLICIES :

1. ACCOUNTING CONVENTION:

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

2. INVENTORY VALUATION:

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

3. INVESTMENTS : 44,474,999.00

4. EXCISE DUTY : Not applicable

5. FIXED ASSETS :

NOTE: * Includes Rs.1,93,47,940/- (Building) Champaran Project (Dome expenditure).

**** Includes Rs. 51,072/- (Carpet) Champaran Project.**

***** Includes Rs. 2,19,500/- (Air Conditioner) Champaran Project. & Including of Rs.17,05,454.65 Depre. net short charged in P.Y. (2015-16 to 2020-21) on Library Books and Display & Exhibits.**

Capitalization of Champaran Project in previous year, Dome expenditure of Rs. 1,93,47,940/- (Building), Rs. 51,072/- (Carpet) and Rs. 2,19,500/- (Air Condition) which was transferred from Champaran Project balance now, rectified.

6. DEPRECIATION :

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

7. ACCOUNTING FOR SALES:

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

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

9. FOREIGN CURRENCY TRANSACTIONS : NIL

10. LEASE : Not applicable.

11. RETIREMENT BENEFITS :

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

12. REVENUE REORGANIZATION / ACCOUNTING FOR GOVT. GRANTS:

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

Sd
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Sd
Accounts Officer I/C

Sd
Admin Officer

Sd
Director

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI – 110002

SCHEDULE – 27: FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

SCHEDULE - 27

CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS:

1. CONTINGENT LIABILITIES:

Claims against the Entity not acknowledged as debts – Rs. **NIL** (Previous year Rs. **NIL**) in respect of :

- Bank guarantees given by / on behalf of the Entity – Rs. **31,28,000.00**
- Letters of Credit opened by Bank on behalf of the Entity – Rs. **NIL** (Previous year - Rs. **NIL**)
- Bills discounted with banks Rs. **NIL** (Previous year Rs. **NIL**)
- In respect of claims from parties for non-execution of orders but contested by the Entity - Rs. **NIL** (Previous year Rs. **NIL**)

CAPITAL COMMITMENTS:

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

2. LEASE OBLIGATIONS:

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

3. CURRENT ASSETS, LOANS AND ADVANCES :

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

4. TAXATION :

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

5. FOREIGN CURRENCY TRANSACTIONS : Nil

- 6. Prior period errors Rectified : In compliance of C&AG observations on the account of previous year i.e. 2020-21 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

* **Includes Rs. 1,93,47,940/- (Building) Champaran Project.**

** **Includes Rs. 51,072/- (Carpet) Champaran Project.**

*** **Includes Rs. 2,19,500/- (Air Conditioner) Champaran Project. & Including of Rs.17,05,454.65 Depre. net short charged in P.Y. (2015-16 to 2020-21) on Library Books and Display & Exhibits.**

- 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 2022 and the Income and Expenditure Account for the year ended on that date.

Sd
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Sd
Accounts Officer I/C

Sd
Admin Officer

Sd
Director

