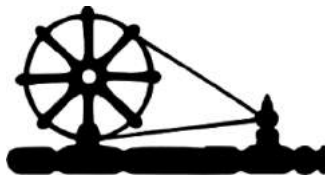


**GANDHI SMRITI  
AND  
DARSHAN SAMITI**

**ANNUAL ACCOUNTS AND AUDIT REPORT  
2016-17**



**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 2017**

We have audited the attached Balance Sheet of the Gandhi Smriti and Darshan Samiti (GSDS) as at 31 March 2017, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20 (1) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted up to 2018-19. These financial statements are the responsibility of the GSDS's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

4. Based on our audit, we report that:

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

iv. We further report that:

**A Balance Sheet**

**A.1 Assets**

**A.1.1 Fixed Assets (Schedule-8): Rs. 3.44 crore**

**A.1.1.1** An amount of Rs. 7.23 crore was released to CPWD for 'Up-gradation of Gandhi Smriti and Darshan Samiti, Tees January Marg, New Delhi' during the year 2015-16. CPWD utilized Rs. 4.31 crore during the year and had unspent balance of Rs. 2.92 crore as on 31.03.2016. During 2016-17, Rs. 50.41 lakh was given to CPWD out of which CPWD utilized Rs. 2.54 crore. GSDS depicted Rs. 6.85 crore (Rs. 4.31 crore in 2015-16 and Rs. 2.54 crore in 2016-17) as revenue expenditure instead of capitalizing the amount as the expenditure was incurred for upgradation of the Samiti. This has resulted in understatement of fixed assets (work in progress) and overstatement of expenditure by Rs. 6.85 crore. This was also pointed out in previous year's report, however, no remedial action was taken.

**A.1.2 Current Assets, Loans, Advances etc (Schedule-11): Rs. 4.42 crore**

**A.1.2.1** An amount of Rs. 1.25 crore was depicted as 'Advance' to National Archives of India in Schedule 11 of the Balance Sheet whereas the amount was not paid to the National Archives of India during 2016-17. This has resulted in understatement of Current Assets (Bank Balance) and overstatement of Loans and Advances by Rs. 1.25 crore.

**A.1.2.2** Cheques amounting to Rs. 0.38 lakh pertaining to the period from December 2009 to December 2011 were not credited into bank and were depicted as pending clearance in the Bank Reconciliation Statement. The cheques become time barred as on 31.03.2017. This has resulted in understatement of 'Sundry Debtors' and overstatement of 'Bank Balance' by Rs. 0.38 lakh.

**B. Income and Expenditure Account**

**B.1 Income**

**B.1.1** During 2015-16, the unspent balance of Grants/Subsidies was Rs. 185.63 lakh which was to be taken as opening balance for the year 2016-17. But during the year 2016-17, the opening balance was depicted as 160.85 lakh instead of Rs. 185.63 lakh. The difference of Rs. 24.78 lakh was depicted in Schedule 2-Reserve and Surplus as 'balance as per last year account' whereas there was no balance in previous year under that head. This resulted in understatement of Income as well as overstatement of Reserve and Surplus by Rs. 24.78 lakh. Similarly, during the year 2016-17, Rs. 25.22 lakh out of unspent balance of Rs. 25.78 lakh was transferred to Reserve and Surplus. This resulted in understatement of Income by Rs. 25.78 lakh and overstatement of Reserve and Surplus by Rs. 25.22 lakh. Further, the difference of Rs. 0.56 lakh (Rs. 25.78 lakh – Rs. 25.22 lakh) also needs to be reconciled.

**B.2 Expenditure**

**B.2.1** An expenditure of Rs. 4.17 lakh was incurred on two programmes and depicted as 'expenditure'. However, the amount was not paid in 2016-17 and it was actually paid in April 2017. Since the accounts of GSDS were prepared on cash basis, this was not to be depicted as 'Expenditure'. This has resulted in overstatement of 'Expenditure' and understatement of Bank Balance by Rs. 4.17 lakh.

**C. General**

**C.1** During 2016-17, GSDS invested the entire GPF accumulations of Rs. 176.83 lakh into term deposits, which was not in accordance with the pattern prescribed by the Ministry of Finance.

**C.2** As per Schedule-10 of the Format of Accounts prescribed by the Ministry of Finance, each entity is to disclose the accounting policy in relation to investments both for long term & current investments. Audit noted that GSDS kept huge balances in savings bank account maintained with saving bank, which yielded interest at the rate of 4% annually. Closing balances of every month are as under:

Bank Balances (Rs. in lakh)		
Month	Syndicate Bank A/c No. 90432010031268	State Bank of India A/c No. 10021675556
April 2016	259.54	68.73
May 2016	299.53	69.13
June 2016	784.07	71.01
July 2016	739.72	71.61

<b>Bank Balances</b> (Rs. in lakh)		
<b>Month</b>	<b>Syndicate Bank A/c No. 90432010031268</b>	<b>State Bank of India A/c No. 10021675556</b>
Aug 2016	592.43	72.55
Sept 2016	299.55	73.62
Oct 2016	185.74	7.02
Nov 2016	104.56	7.25
Dec 2016	212.28	10.80
Jan 2017	43.59	23.57
Feb 2017	208.37	96.58
March 2017	194.78	101.98

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

**D. Other Persistent Irregularities:**

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

- D.1** As per the format approved by the Ministry of Finance to be adopted by the autonomous bodies, the financial statements were to be prepared on the accrual method of accounting. However, GSDS was maintaining the accounts on cash system of accounting. The schedule numbers were also not in conformity with the approved format.
- D.2** An amount of Rs. 0.24 lakh was depicted as TDS recoverable on the Asset side of the Balance Sheet of GPF/CPF. This amount was also shown in the last year's Balance sheet also. Audit noted that this amount pertained to TDS wrongly deducted by the Syndicate Bank. Despite being pointed out by audit, the GSDS could not recover this amount.
- D.3** In the annual accounts, Sale proceeds of books, journals and subscription amounting to Rs. 8.43 lakh was shown which included amount of subscription of Rs. 3.55 lakh. However, as per the details provided to audit, subscription of Rs. 2.30 lakh only was received during the year 2014-15. Despite assurance given by GSDS, the difference in amount of subscription was not reconciled as yet.
- D.4** During 2014-15, an amount of Rs. 2.65 lakh was recovered from KVIC on account of property tax and was shown as negative expenditure under the head 'Other Administrative Expenses'.

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

**E. Grants-in-aid:**

The grants-in-aid received from Ministry of Culture and utilization thereof for the year 2016-17 are given below:

(Rs. in lakh)

Particulars	Plan	Non-Plan	Total
Unspent balance of previous year	185.78	229.88	415.66
Grants in Aid received during the year	785.88	348.67	1134.55
Internal receipts during the year	8.90	53.41	62.31
Total available fund	980.56	631.96	1612.52
Less: Expenditure during the year	954.68	519.00	1473.68
Unspent balance	25.88	112.96	138.84

GSDS had unspent balance of Rs. 138.84 lakh at the end of the financial year.

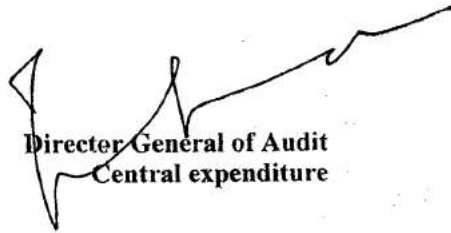
v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India;

- a. In so far as it relates to the Balance Sheet, of the state of affairs of the Gandhi Smriti and Darshan Samiti March 2017; 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: 08.11.2017

  
Director General of Audit  
Central expenditure

## Annexure

### **1. Adequacy of internal audit system**

- Internal audit for the year 2016-17 was conducted by the Chartered Accountant and was found to be adequate.

### **2. Adequacy of Internal control System**

- The Management's response towards statutory audit was not effective as 17 audit paras for the period from 2005-06 to 2013-14 were outstanding.
- No expenditure control register, register of refund of revenue, sanction register, contract register were maintained by the GSDS.

### **3. System of Physical verification of assets**

- Physical verification of fixed assets has been conducted up to 2016-17 and found to be adequate. The Fixed assets registers were to be maintained for plan/non-plan head of accounts separately.

### **4. System of Physical verification of inventory**

- Physical verification of inventory has been conducted up to 2016-17 and found to be adequate.

### **5. Regularity in payment of statutory dues**

- No payment over six months in respect of statutory dues was outstanding as on 31.03.2017.

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(2)

RECEIPTS :	Current Year 2016-17		Previous Year 2015-16		Schedule	Current Year 2016-17		Previous Year 2015-16	
	Schedule		Non-Plan			Schedule		Non-Plan	
	Plan Rs	Non-Plan Rs	Plan Rs	Non-Plan Rs		Plan Rs	Non-Plan Rs	Plan Rs	Non-Plan Rs
i) GPF/CPF		4,177,300	-	6,100,689					1,859
ii) G.I		4,158	-	4,836					
iii) LIC		769,587	-	760,239		184,425		0	-
iv) Income Tax		963,711	-	769,145			435,000	0	-
v) CGHS		89,800	-	80,400					
vi) Security		1,269,125	-	395,000					
vii) Others- Staff Loan			-	0		8,831		-	-
viii) New Pension-NSDL	631,269		-	564,062				14,823	0
ix) Temporary Loan			-	-					
x) G.I Recovery Payable			-	0			7,413,683	11,653,550	22,988,188
xi) Income Tax Recovery Payable			-	0					
xii) Excess Deduction of Loan instalment to syndicate bank of employee			-	0					
xiii) KVIC			-	0					
xiv) IGNOU		15,763	-	0					
xv) CPWD Advance Recovery			49,599,947	-					
xvi) Salary & Wages Recovery	181,000		136,619	-					
xvii) Recovery of postage advance to Deptt. Of Post			400,000	-					
<b>b) Adjustment</b>									
i) Adv General		590,816		373,200					
ii) Adv. Programme	2,233,800		990,200	-					
iii) Employees Adv (HBA)		365,000	-	304,450					
v) LTC Recoveries		47,133	18,828	28,682					
vi) Corpus Fund Adjustment			-	-					
vii) Security Deposits Tenders		662,669		-					
<b>Total</b>	<b>101,101,296</b>	<b>75,546,298</b>	<b>207,198,355</b>	<b>80,514,588</b>	<b>Total</b>	<b>101,101,296</b>	<b>75,546,298</b>	<b>207,198,355</b>	<b>80,514,588</b>
<b>Total Plan &amp; Non-Plan</b>		<b>176,647,594</b>		<b>287,712,943</b>	<b>Total Plan &amp; Non-Plan</b>	<b>176,647,594</b>		<b>287,712,943</b>	

Sd/-  
DIRECTORSd/-  
ADMINISTRATIVE OFFICERSd/-  
O/S ACCOUNT OFFICERSd/-  
ACCOUNTANTPlace : New Delhi  
Date : 03.06.2017

(3)

**GANDHI SMRITI & DARSHAN SAMITI**  
RAJGHAT, NEW DELHI - 110002  
**SCHEDULE - 24: FORMING PART OF RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017**

	Current Year 2016-17		Previous Year 2015-16	
	Plan	Non-Plan	Plan	Non-Plan
	Rs	Rs	Rs	Rs
a) Salaries and Wages	-	19,984,284	-	17,606,860
b) Allowance and Bonus	-	641,501	-	131,593
c) Samiti Contribution to NPS/GPF	-	61,166	-	-
d) Contribution to CGHS/Medical Reimbursement	-	299,173	-	163,380
e) Expenses on Employee's Retirement and Terminal Benefits	-	1,915,091	-	2,813,442
f) Pension	-	15,968,994	-	14,571,502
g) Contribution to Provident Fund	-	-	-	-
h) Other:	-	30,182	-	51,131
Tuition Fee	-	204,093	-	237,309
TA/DA/Leave Encashment	-	91,670	-	102,103
Deputation Benefits	-	91,224	-	-
i) CGHS Govt. Contribution for staff benefit	-	1,398,488	-	430,304
<b>Total</b>	<b>0</b>	<b>40,685,866</b>	<b>0</b>	<b>36,107,624</b>
<b>Total Plan and Non-Plan</b>		<b>40,685,866</b>		<b>36,107,624</b>

Sd/-  
ACCOUNTANT

Sd/-  
O/S ACCOUNT OFFICER

Sd/-  
ADMINISTRATIVE OFFICER

Sd/-  
DIRECTOR

Place : New Delhi  
Date : 03.06.2017

(4)

**GANDHI SMRITI & DARSHAN SAMITI**  
RAJGHAT, NEW DELHI - 110002  
**SCHEDULE - 25: FORMING PART OF RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017**

	Current Year 2016-17		Previous Year 2015-16	
	Plan Rs	Non-Plan Rs	Plan Rs	Non-Plan Rs
a) Purchase of Books NewsPapers and Periodicals		39,027	-	39,699
b) Electricity and Power	3,130,908	7,018,510	5,647,084	5,079,770
c) Water Charges	1,130,412	5,879,577	1,983,646	3,150,946
d) Insurance	9,076	12,694	3,270	17,112
e) Repairs and Maintenance	1,578,595	96,320	49,439,337	1,368,877
f) Sanitation		737,158	-	308,967
g) Property Tax			-	0
h) Vehicle Running and Maintenance	172,802	300,522	100,479	140,137
i) Telephone and Communication Charges	141,823	77,401	257,963	55,136
j) Printing and Stationary		691,198	-	465,639
k) Travelling and Conveyance Expenses	15,139		19,206	0
l) Auditor's Remuneration	-	154,645	-	218,925
m) Professional Charges: Legal Expenses		75,000	-	25,100
n) Programmes Advertisement and Publicity	1,502,078		0	95,854
o) Fee & Honorarium	1,287,458	299,025	330,169	1,010,150
p) Bank Charges		22,182	-	10,099
q) LTC	1,811		20,820	-
r) Others:				
(i) Misc Expenses		66,499	-	104,554
(ii) Uniform & Liveries	5,822	45,372	-	149,233
(iii) Insurance of money Transit		576	-	-
s) Purchase of Books		722,777	-	249,396
t) Postage advance w/off			-	-
Programme's/Scheme :				
(i) Regular and Special Programmes, Exhibitions, National and children programmes	21,098,746		13,514,494	-
(ii) Development of Gandhi Smriti and Gandhi Darshan Complexes	519,915		505,788	-

(5)

(iii)	Expenses of Photo Unit	-	-	-	-
(iv)	Strengthening of Samiti's administrative infrastructure	-	-	-	-
	a) Salary & Allowance	21,876,781	21,910,112		
	b) Tuition Fee	180,000	191,250		
	c) Security Guards	7,302,822	2,744,792		
	d) CADAM (Safai Sewak)	-	-		
(v)	Contribution to CGHS/Medical Reimbursement	699,619	23,736		
(vi)	Samiti Contribution to NPS	631,269	564,062		
(vii)	TADA/Leave Encashment	375,035	174,800		
(viii)	Publication of literature	700,245	584,659		
(ix)	International Centre for Gandhian Studies & Peace Research	-	-		
(x)	National Gandhi Fellowship	-	-		
(xi)	Exhibition Expenses	1,112,650	2,322,532		
(xii)	Mobile Book Exhibition	-	-		
xiii)	Postage Expenses	-	436,983		
xiv)	CGHS Govt. Contribution for staff benefit	-	199,784		
xv)	NIOS	-	3,383		
	<b>Total</b>	<b>63,473,006</b>	<b>100,978,349</b>	<b>16,238,483</b>	<b>12,489,594</b>
	<b>Total Plan and Non-Plan</b>	<b>63,473,006</b>	<b>100,978,349</b>	<b>79,711,489</b>	<b>113,467,943</b>

Sd/-  
ACCOUNTANT

Sd/-  
ACCOUNT OFFICER

Sd/-  
ADMINISTRATIVE OFFICER

Sd/-  
DIRECTOR

Place : New Delhi  
Date : 03.06.2017

(6)

**GANDHI SMRITI & DARSHAN SAMITI**  
**RAJGHAT, NEW DELHI - 110002**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017**

Schedule	Current Year 2016-17		Previous Year 2015-16	
	Plan	Non-Plan	Plan	Non-Plan
<b>INCOME</b>				
Income from Sales/Services	889,680	3,239,787	273,310	2,702,782
Grants/Subsidies	89,572,824	46,558,551	137,200,405	40,709,592
Fees/Subscriptions	-	-	-	-
Income from Investments	-	-	-	-
Income from Royalty, Publication etc.	0	2,000,750	-	1,954,257
Interest earned	-	100,499	-	68,959
Other Income	-	430,338	98,279	63,250
Increase / Decrease in Stock of Finished Goods	91,578	430,338	98,279	63,250
<b>Total-A</b>	<b>90,554,082</b>	<b>52,329,925</b>	<b>137,571,994</b>	<b>45,498,840</b>
<b>Total Plan and Non Plan</b>	<b>142,884,007</b>	<b>102,994,836</b>	<b>152,541,089</b>	<b>183,070,834</b>
<b>EXPENDITURE</b>				
Establishment Expenses		40,596,066	-	36,027,224
Other Administrative Expenses etc.	99,294,572	12,827,708	102,994,836	9,781,707
Depreciation/Deletion		3,814,035	-	3,737,322
(net total at the year end corresponding to Sch. 8)				
<b>Total-B</b>	<b>99,294,572</b>	<b>57,237,809</b>	<b>102,994,836</b>	<b>49,546,253</b>
<b>Total Plan and Non Plan</b>	<b>156,532,381</b>	<b>156,532,381</b>	<b>34,577,158</b>	<b>-4,047,413</b>
Balance being excess of Income over Expenditure (A-B)	-8,740,490	-4,907,885	34,577,158	-4,047,413
Transfer to Special Reserve (Specify each)				
<b>Total Plan+Non-Plan excess income over expenditure/ (excess expenditure over income)</b>		<b>-13,648,375</b>		<b>30,529,745</b>
<b>Balance being cost of Assets to Capital fund/Reserve</b>				
Significant Accounting Policies	26			
Contingent Liabilities and Notes on Accounts	27			

Sd/-  
ACCOUNTANTPlace : New Delhi  
Date : 03.06.2017Sd/-  
OS/ACCOUNT OFFICERSd/-  
ADMINISTRATIVE OFFICERSd/-  
DIRECTOR

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

**SCHEDULE- 14 & 15: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017**

	Current Year 2016-17		Previous Year 2015-16	
	Plan	Non-Plan	Plan	Non-Plan
	Rs.	Rs.	Rs.	Rs.
<b>SCHEDULE 14 - INCOME FROM SALES/SERVICES</b>				
1				
Income from Sales				
a) Sales of Finished Goods:				
Sale proceeds of books, Journal, Sales of Photos & Subscription		260,659	-	348,879
b) Books sale at Gandhi Smriti			-	-
c) Sale of scraps			-	-
d) Collection from Educational Center			-	-
e) Khadi sales at Gandhi Smriti	889,680		273,310	-
f) Saksham Sale		26,577		-
g) IGNOU			-	-
h) KVIC			-	-
2				
Other (specify) Misc. Receipts				
a) Accommodation Charges of International Hostel		2,952,551	-	2,353,903
b) Advance Written Back			-	-
c) Miscellaneous Receipts			-	-
<b>Total</b>	<b>889,680</b>	<b>3,239,787</b>	<b>273,310</b>	<b>2,702,782</b>

**SCHEDULE 15 - GRANTS/SUBSIDIES (Irrevocable grants & subsidies received)**

	2016-17		2015-16	
	Plan	Non-Plan	Plan	Non-Plan
	Rs.	Rs.	Rs.	Rs.
1				
Central Government:				
i				
Plan				
Unspent Opening Balance of Last Year	16,084,557		7,299,890	
Received During the Year for :				
- North East	1,599,033			

(8)

- General Programme	-	54,776,929	
-Salaries	-	19,690,205	148,463,307
		<b>92,150,724</b>	<b>155,763,197</b>
Less: Unspent balance of the year transfer to Balance Sheet		2,577,900	18,562,792
		<b>89,572,824</b>	<b>137,200,405</b>

iii Non-Plan			
Unspent Opening Balance of Last Year			11,443,119
Received During the Year			
General Programme	-	5,426,000	
Salaries	-	29,441,000	52,254,661
		<b>57,855,188</b>	<b>63,697,780</b>
Less: Unspent balance of the year transfer to Balance Sheet		11,296,637	22,988,188
		<b>46,558,551</b>	<b>40,709,592</b>
2 State Government (s)		-	-
3 Government Agencies (NCERT)		-	-
4 Institutions/Welfare Bodies		-	-
5 International Organisation		-	-
6 Other (Specify) UNICEF		-	-

<b>Total</b>	<b>89,572,824</b>	<b>46,558,551</b>	<b>137,200,405</b>	<b>40,709,592</b>
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Sd/- ACCOUNTANT OS/ACCOUNT OFFICER ADMINISTRATIVE OFFICER Sd/- DIRECTOR

Place : New Delhi  
Date : 03.06.2017



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

**SCHEDULE- 16 & 17: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2017**

	Current Year 2016-17		Previous Year 2015-16	
	Plan	Non-Plan	Plan	Non-Plan
	Rs.	Rs.	Rs.	Rs.
<b>SCHEDULE 16 INCOME FROM FEES/SUBSCRIPTIONS</b>				
1	Entrance Fees	-	-	-
2	Annual Fees/Subscriptions	-	-	-
3	Seminar/Program Fees	-	-	-
4	Consultancy Fees	-	-	-
5	Others (Specify)	-	-	-
<b>Total</b>		-	-	-

Note: Accounting policies towards each item are to be disclosed

**SCHEDULE 17: INCOME FROM INVESTMENTS:**

	Investment from Corpus Fund		Investment from Corpus Fund	
	Current year	Previous Year	Current year	Previous Year
	Rs.	Rs.	Rs.	Rs.
(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)	-	-	-
<b>Total</b>		-	-	-
<b>Transferred to Earmarked / Corpus Funds</b>				
<b>Total</b>		-	-	-

Sd/-  
ACCOUNTANT

Sd/-  
OS/ACCOUNT OFFICER

Sd/-  
ADMINISTRATIVE OFFICER

Sd/-  
DIRECTOR

Place : New Delhi  
Date : 03.06.2017

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

**SCHEDULE-18 & 19: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2017**

	Current Year 2016-17		Current Year 2015-16	
	Plan	Non-Plan	Plan	Non-Plan
	Rs.	Rs.	Rs.	Rs.
<b>SCHEDULE 18 - INCOME FROM ROYALTY, PUBLICATION ETC.</b>				
1				
Income from Royalty	-	-	-	-
2				
Income from Publications	-	-	-	-
3				
Others (specify):	-	-	-	-
<b>Total</b>	-	-	-	-
<b>SCHEDULE 19 - INTEREST EARNED</b>				
1) On Term Deposits with Scheduled Banks:				
a)				
With Non-Scheduled Banks	-	-	-	-
b)				
With Institutions	-	-	-	-
c)				
Others	-	-	-	-
2) On Bank Deposit				
d)		2,000,750		1,954,257
With Scheduled Banks	-	-	-	-
e)				
With Non-Scheduled Banks	-	-	-	-
f)				
With Institutions	-	-	-	-
g)				
Others	-	-	-	-
3) On Loans				
h)				
Employees/Staff	-	-	-	-
i)				
Others	-	-	-	-
4) Interest on Debtors and Other Receivables	-	-	-	-
<b>Total</b>	-	2,000,750	-	1,954,257

Sd/-  
ACCOUNTANT

Place : New Delhi  
Date : 03.06.2017

Sd/-  
OS/ACCOUNT OFFICER

Sd/-  
ADMINISTRATIVE OFFICER

Sd/-  
DIRECTOR

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

**SCHEDULE-20 & 21: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2017**

	Current Year 2016-17		Previous Year 2015-16	
	Plan	Non-Plan	Plan	Non-Plan
	Rs.	Rs.	Rs.	Rs.
<b>SCHEDULE 20 - OTHER INCOME</b>				
1	-	82,009	-	68,959
2	-	18,490	-	-
<b>Total</b>		<b>100,499</b>		<b>68,959</b>
<b>SCHEDULE 21 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS &amp; WORK IN PROGRESS</b>				
<b>a) Closing stock</b>				
Store and Spares		1,380,432	-	1,412,212
Finished Goods		2,706,699	-	2,244,581
Work-in-progress		-	-	-
Khadi Material	490,484	-	398,906	-
	<b>490,484</b>	<b>4,087,131</b>	<b>398,906</b>	<b>3,656,793</b>
<b>b) Less: Opening Stock</b>				
Store and Spares		1,412,212		1,377,116
Finished Goods		2,244,581		2,216,427
Work-in-progress		-		-
Khadi Material	398,906	-	300,627	-
	<b>398,906</b>	<b>3,656,793</b>	<b>300,627</b>	<b>3,593,543</b>
<b>Net Increase / (Decrease) (a-b)</b>	<b>91,578</b>	<b>430,338</b>	<b>98,279</b>	<b>63,250</b>

Sd/-  
ACCOUNTANT

Sd/-  
OS/ACCOUNT OFFICER

Sd/-  
ADMINISTRATIVE OFFICER

Sd/-  
DIRECTOR

Place : New Delhi  
Date : 03.06.2017

(12)

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

**SCHEDULE-22: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017**

	Current Year 2016-17		Previous Year 2015-16	
	Plan	Non-Plan	Plan	Non-Plan
	Rs.	Rs.	Rs.	Rs.
a) Salaries and Wages		19,984,284	-	17,606,860
b) Allowance and Bonus		641,501	-	131,593
c) Contribution to Pension Fund/GPF		61,166	-	-
d) Contribution to Provident Fund - Interest			-	-
e) Medical Reimbursement		299,173	-	163,380
f) Expenses on Employees Retirement and Terminal Benefits		1,915,091	-	2,813,442
g) Pension		15,968,994	-	14,571,502
h) Others:			-	-
LTC		30,182	-	51,131
Tuition Fee		204,093	-	237,309
TA/DA/Leave Encashment		91,670	-	102,103
Deputation Benefits		91,224	-	-
i) CGHS Govt. Contribution		1,308,688	-	349,904
<b>Total</b>		<b>-</b>	<b>-</b>	<b>36,027,224</b>

Sd/- ACCOUNTANT      OS/ACCOUNT OFFICER      Sd/- ADMINISTRATIVE OFFICER      Sd/- DIRECTOR

Place : New Delhi  
Date : 03.06.2017

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

**SCHEDULE-23: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017**

	Current Year		Previous Year	
	2016-17		2015-16	
	Plan	Non-Plan	Plan	Non-Plan
	Rs.	Rs.	Rs.	Rs.
<b>SCHEDULE 23 - OTHER ADMINISTRATIVE EXPENSES ETC.</b>				
a) Purchase of News Papers and Periodicals		39,027	-	39,699
b) Electricity and power	3,130,908	6,152,850	5,647,084	3,599,958
c) Water Charges	1,130,412	3,350,225	1,983,646	1,922,871
d) Insurance	9,076	12,694	3,270	17,112
e) Repairs and maintenance of assets	1,578,595	96,320	49,439,337	1,368,877
f) Sanitation		721,395	-	308,967
g) Property Tax			-	0
h) Vehicle Running and Maintenance	172,802	300,522	100,479	140,137
i) Telephone and Communication Charges	141,823	77,401	257,963	55,136
j) Printing and Stationary		691,198	-	465,639
k) Travelling and Conveyance Expenses	15,139		19,206	0
l) Auditor's Remuneration		154,645	-	218,925
m) Professional Charges: Legal Expenses		75,000	-	25,100
n) Programmes Advertisement and Publicity	1,502,078		0	95,854
o) Fee and Honorarium	1,287,458	299,025	330,169	1,010,150
p) Bank charges		22,182	-	10,099
q) LTC	1,811		20,820	-
r) Others: (i) Misc. Expenses		66,499	-	104,554
(ii) Uniform & Liveries	5,822	45,372	-	149,233
(iii) Insurance of money Transit		576	-	0
s) Purchase of Books and khadi material	923,477	722,777	371,589	249,396
<b>Implementation of programmes/Schemes</b>				
(i) Regular and Special Programmes exhibition, National and Children programmes	21,098,746		13,514,494	-
(ii) Development of Gandhi Smriti and Darshan Complexes	34,170,152		505,788	-
(iii) Expenses of Photo Unit			-	-
(iv) Strengthening of Samiti's administrative infrastructure			-	-

(14)

a) Salary & Allowance	21,876,781	21,910,112	-
b) Tuition Fee	180,000	191,250	-
c) Security Guards	6,033,697	2,744,792	-
d) CADAM (Safai Sewak)	-	-	-
(v) Contribution to CGHS/Medical Reimbursement	699,619	23,736	-
(vi) Samiti Contribution to NPS	631,269	564,062	-
(vii) TADA/Leave Encashment	375,035	174,800	-
(viii) Publication of Literature	700,245	584,659	-
(ix) North East Prog	2,452,454	1,644,898	-
(x) International Centre for Gandhian Studies & Research	-	-	-
(xi) National Gandhi fellowship	-	-	-
(xii) Exhibition Expenses	1,112,650	2,322,532	-
(xiii) Mobile Book Exhibition	-	-	-
(xiv) Postage	64,523	436,983	-
(xv) CGHS Govt. Contribution	-	199,784	-
(xvi) NIOS	-	3,383	-
<b>Total</b>	<b>99,294,572</b>	<b>12,827,708</b>	<b>9,781,707</b>
<b>Total Plan and Non-Plan</b>	<b>112,122,280</b>	<b>102,994,836</b>	<b>112,776,543</b>

Sd/- ACCOUNTANT OS/ACCOUNT OFFICER ADMINISTRATIVE OFFICER Sd/- DIRECTOR

Place : New Delhi  
Date : 03.06.2017

**GANDHI SMRITI & DARSHAN SAMITI**  
**RAJGHAT, NEW DELHI - 110002**  
**BALANCE SHEET AS AT 31ST MARCH, 2017**

	Schedule	As At	
		31.03.2017	31.03.2016
		Rs.	Rs.
<b>CORPUS/CAPITAL FUND AND LIABILITIES</b>			
Corpus / Capital Fund	1	63,433,298	72,585,749
Reserve and Surplus	2	504,076	-
Earmarked /Endowment Funds	3	-	-
Secured Loans & Advances	4	-	-
Unsecured Loans & Borrowings	5	-	-
Deferred Credit Liabilities	6	-	-
Current Liabilities & Provisions	7	14,700,374	42,295,406
<b>Total</b>		<b>78,637,748</b>	<b>114,881,155</b>
<b>ASSETS</b>			
Fixed Assets	8	34,433,534	33,751,645
Investments - from Corpus Fund	9	-	-
Investments - Other : GPF/GPF	10	-	-
Current Assets , Loans , Advances etc..	11	44,204,214	81,129,510
Miscellaneous Expenditure		-	-
(to the extent not written Off or adjusted)		-	-
Expenditure on Grant, Subsidies Etc.	12	-	-
Interest etc.	13	-	-
<b>Total</b>		<b>78,637,748</b>	<b>114,881,155</b>
Significant Accounting Policies	26		
Contingent Liabilities and Notes on Accounts	27		

Sd/-  
ACCOUNTANT

Place : New Delhi  
Date : 03.06.2017

Sd/-  
OS/ACCOUNT OFFICER

Sd/-  
ADMINISTRATIVE OFFICER

Sd/-  
DIRECTOR

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

**SCHEDULE - 1: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017**

	As At 31.03.2017	As At 31.03.2016
	Rs.	Rs.
<b>SCHEDULE 1 - CORPUS/CAPITAL FUND</b>		
<b>CAPITAL FUND</b>		
Balance as at the beginning of the year	72,585,749	42,056,004
Less : Unspent balance of previous year transferred to Income & expdt. Account	-	-
Add: Fixed Assets Purchased	4,495,924	77,081,673
Add: Prior Period Error		
GPF Recovery		-
Endowment fund		-
Advance to CPWD		-
Fixed Assets Written off		-
Gandhi Smriti Temporary Loan Written off		-
Gandhi Smriti Corpus/Capital Fund Adj.		-
Capitalization of books for library purchased in last year wrongly shown as expenditure		30,529,745
Add : Balance of net Income / (Expenditure) transferred from Income & Expenditure Account	(13,648,375)	
<b>Total</b>	<b>63,433,298</b>	<b>72,585,749</b>

Sd/-  
ACCOUNTANT

Place : New Delhi  
Date : 03.06.2017

Sd/-  
OS/ACCOUNT OFFICER

Sd/-  
ADMINISTRATIVE OFFICER

Sd/-  
DIRECTOR



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

**SCHEDULE - 2: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH ,2017**

	As At 31.03.2017 Rs.	As At 31.03.2016 Rs.
<b>SCHEDULE - 2 RESERVES AND SURPLUS:</b>		
<b>1. Capital Reserve</b>		
As per last Account	2,478,235	
Addition during the year	2,521,765	-
	5,000,000	
Less: Capital Assets	4,495,924	-
<b>2. Revaluation Reserve</b>		
As per last Account	504,076	-
Addition during the year	-	-
Less: Deductions during the year	-	-
<b>3. Special Reserve</b>		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
<b>4. General Reserve:</b>		
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	-	-
<b>Total</b>	<b>504,076</b>	<b>-</b>

Sd/-  
ACCOUNTANT

Sd/-  
OS/ACCOUNT OFFICER

Sd/-  
ADMINISTRATIVE OFFICER

Sd/-  
DIRECTOR

Place : New Delhi  
Date : 03.06.2017

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

**SCHEDULE - 3: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017**

	FUND-WISE BREAK UP		As At	As At
	North E. prog	Re-Dev. GSDS	31.03.2017	31.03.2016
			Rs.	Rs.
<b>SCHEDULE - 3: EARMARKED/ENDOWMENT FUNDS :</b>				
a) Opening balance of the funds	-	-	-	-
b) Addition to the funds during the year	-	-	-	-
- Donation/Grants	-	-	-	-
c) From UNICEF	-	-	-	-
<b>Total</b>	-	-	-	-
Utilisation/expenditure towards objectives of funds				
i) Capital Expenditure	-	-	-	-
- Fixed Assets	-	-	-	-
- Others	-	-	-	-
<b>Total</b>	-	-	-	-
ii) Revenue Expenditure	-	-	-	-
- Salaries, wages and allowances etc.	-	-	-	-
- Rent	-	-	-	-
- Other Administrative expenses (North-East)	-	-	-	-
- UNICEF	-	-	-	-
iii) Adjustment against advance	-	-	-	-
iv) Transfer to Corpus fund	-	-	-	-
<b>Total</b>	-	-	-	-
<b>Total- (i+ii+iii)</b>	-	-	-	-
<b>Net Balance as at the Year End</b>	-	-	-	-

Sd/-  
ACCOUNTANT

Place : New Delhi  
Date : 03.06.2017

Sd/-  
OS/ACCOUNT OFFICER

Sd/-  
ADMINISTRATIVE OFFICER

Sd/-  
DIRECTOR

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

**SCHEDULE - 4,5 & 6 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017**

	As At 31.03.2017 Rs.	As At 31.03.2016 Rs.
<b>SCHEDULE 4: SECURED LOANS AND BORROWINGS:</b>		
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions	-	-
4. Banks	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Others (Specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>SCHEDULE 5: UNSECURED LOANS AND BORROWINGS</b>		
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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>SCHEDULE 6 - DEFERRED CREDIT LIABILITIES</b>		
a) Acceptances secured by hypothecation of capital equipment and other assets	-	-
b) Others	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note : Amounts due within one year**

Sd/- ACCOUNTANT	Sd/- OS/ACCOUNT OFFICER	Sd/- ADMINISTRATIVE OFFICER
Place : New Delhi	Sd/- DIRECTOR	

Date : 03.06.2017

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

**SCHEDULE - 7 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2017**

<b>SCHEDULE 7: CURRENT LIABILITIES AND PROVISIONS ;</b>	<b>As At 31.03.2017</b>	<b>As At 31.03.2016</b>
	<b>Rs.</b>	<b>Rs.</b>
<b>A. CURRENT LIABILITIES</b>		
1. Acceptances		-
2. Sundry Creditors	38,168	
a) For Goods		184,426
b) Others/Outstanding		-
3. Security Deposit	787,669	560,000
4. G.I Remittance Payable		-
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	13,874,537	41,550,980
b) Excess deduction of loan installment to Syn Bank of employee		-
<b>Total- A</b>	<b>14,700,374</b>	<b>42,295,406</b>
<b>B. PROVISIONS</b>		
1. For Taxation	-	-
2. Gratuity	-	-
3. Superannuation/Pension	-	-
4. Accumulated Leave Encashment	-	-
5. Trade Warranties/Claims	-	-
6. Others (specify)	-	-
<b>Total- B</b>	<b>-</b>	<b>-</b>
<b>Total- A+B</b>	<b>14,700,374</b>	<b>42,295,406</b>

Sd/- ACCOUNTANT	Sd/- ADMINISTRATIVE OFFICER	Sd/- DIRECTOR
OS/ACCOUNT OFFICER		

Place : New Delhi  
Date : 03.06.2017

**GANDHI SMRITI & DARSHAN SAMITI**  
**RAJGHAT, NEW DELHI - 110002**  
**SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2017**

FIXED ASSETS	Rate of Dep.	WDV as at 01.04.2016	GROSS BLOCK		Deletion	WDV (Before Dep.) as at 31.03.2017	DEPRECIATION		NET BLOCK		
			Additions before 01.10.2016	after 01.10.2016			on additions after 01.10.2016	During the year 31.03.2017	As on 31.03.2017	As at 31.03.2016	
<b>LAND &amp; BUILDING</b>											
Building	0.10	9,208,263	-	-	-	9,208,263	-	920,826	920,826	8,287,437	9,208,263
<b>PLANT, MACHINERY &amp; EQUIPMENT</b>											
Sound Equipment	0.15	467,632	38,738	-	-	506,370	-	75,956	75,956	430,414	467,632
Musical Instruments	0.15	1,191	-	-	-	1,191	-	179	179	1,012	1,191
Washing Machine	0.15	17,140	-	-	-	17,140	-	2,571	2,571	14,569	17,140
Tools	0.15	3,548	4,725	12,678	-	20,951	951	1,241	2,192	18,759	3,548
Binding Machine	0.15	1,198	-	-	-	1,198	-	180	180	1,018	1,198
Weighing Machine	0.15	3,797	-	-	-	3,797	-	570	570	3,227	3,797
Refrigrator	0.15	64,097	-	-	-	64,097	-	9,615	9,615	54,482	64,097
Attendance Machine	0.15	-	-	-	-	-	-	-	-	-	-
Others	0.15	173,326	2,940	566,600	-	742,866	42,495	26,440	68,935	673,931	173,326
<b>VEHICLES</b>											
Van Maruti	0.15	46,271	-	-	-	46,271	-	6,941	6,941	39,330	46,271
Car	0.15	119,364	-	-	-	119,364	-	17,905	17,905	101,459	119,364
Jeep Sumo	0.15	22,752	-	-	-	22,752	-	3,413	3,413	19,339	22,752
Bus	0.15	78,970	-	-	-	78,970	-	11,846	11,846	67,124	78,970
Scooter	0.15	5,465	-	-	-	5,465	-	820	820	4,645	5,465
<b>FURNITURE &amp; FIXTURE</b>											
Furniture	0.10	6,850,282	97,312	334,824	-	7,282,418	16,741	694,759	711,500	6,570,918	6,850,282
Steam Bath & SPA	0.10	205,491	-	-	-	205,491	-	20,549	20,549	184,942	205,491
Steam Bath & SPA	0.10	1,272,449	-	-	-	1,272,449	-	127,245	127,245	1,145,204	1,272,449
<b>OFFICE EQUIPMENT</b>											
Photo Graphic equipments	0.15	465,115	-	-	-	465,115	-	69,767	69,767	395,348	465,115
Photo-copier machine	0.15	368,595	-	-	-	368,595	-	55,289	55,289	313,306	368,595
Telephone Equipment	0.15	15,202	-	20,036	-	35,238	1,503	2,280	3,783	31,455	15,202
Fax machine	0.15	9,430	-	-	-	9,430	-	1,415	1,415	8,015	9,430
Mobile	0.15	33,650	-	27,999	-	61,649	2,100	5,048	7,148	54,501	33,650
Walk man	0.15	2,459	-	-	-	2,459	-	369	369	2,090	2,459
Micro Oven	0.15	7,752	-	-	-	7,752	-	1,163	1,163	6,589	7,752
Mixer Grinder	0.15	3,194	-	-	-	3,194	-	479	479	2,715	3,194
Gyser	0.15	9,214	-	-	-	9,214	-	1,382	1,382	7,832	9,214
Water Tank	0.15	138,825	-	-	-	138,825	-	20,824	21,709	118,116	138,825
TV	0.15	20,663	-	11,800	-	32,463	885	3,099	22,671	29,792	20,663
Water Dispenser	0.15	40,880	-	260,955	-	301,835	19,572	6,132	12,500	295,333	40,880
Water Cooler	0.15	201,713	-	84,900	-	286,613	6,368	30,257	57,417	229,196	201,713
Air Conditioner	0.15	1,075,255	198,303	362,136	-	1,635,694	27,160	191,034	191,034	1,444,660	1,075,255
UPS	0.15	17,307	-	-	-	17,307	-	2,596	2,596	14,711	17,307

(22)

0.15	1,990	-	-	1,990	-	299	-	299	1,691	1,990
0.15	169,272	39,000	49,500	257,772	3,713	31,241	34,954	222,818	169,272	
0.15	18,207	-	-	18,207	-	2,731	2,731	15,476	18,207	
0.15	8,497	-	-	8,497	-	1,275	1,275	7,222	8,497	
0.15	-	1,450	3,100	4,550	233	218	451	4,099	-	
<b>COMPUTER</b>										
0.60	47,004	-	328,830	375,834	98,649	28,202	126,851	248,983	47,004	
0.60	3,458	-	31,200	34,658	9,360	2,075	11,435	23,223	3,458	
0.60	1,260	-	-	1,260	-	756	756	504	1,260	
0.60	4,895	-	-	4,895	-	2,937	2,937	1,958	4,895	
0.60	1,773	-	-	1,773	-	1,064	1,064	709	1,773	
<b>ELECTRIC INSTALLATIONS</b>										
0.10	5,369,737	589,562	1,412,864	7,372,163	70,643	595,930	666,573	6,705,590	5,369,737	
0.10	1,078,160	-	-	1,078,160	-	107,816	107,816	970,344	1,078,160	
<b>OTHER FIXED ASSETS</b>										
-	1,234,373	16,472	-	1,250,845	-	-	-	1,250,845	1,234,373	
-	1,119,730	-	-	1,119,730	-	-	-	1,119,730	1,119,730	
0.15	22,743	-	-	22,743	-	3,411	3,411	19,332	22,743	
0.15	419,017	-	-	419,017	-	62,853	62,853	356,164	419,017	
0.15	22,200	-	-	22,200	-	3,330	3,330	18,870	22,200	
0.15	3,538	-	-	3,538	-	531	531	3,007	3,538	
0.15	90,131	-	-	90,131	-	13,520	13,520	76,611	90,131	
0.15	104,062	-	-	104,062	-	15,609	15,609	88,453	104,062	
0.15	35,153	-	-	35,153	-	5,273	5,273	29,880	35,153	
0.15	2,602	-	-	2,602	-	390	390	2,212	2,602	
0.15	222	-	-	222	-	33	33	189	222	
-	1	-	-	1	-	-	-	1	1	
0.15	71,019	-	-	71,019	-	10,653	10,653	60,366	71,019	
0.15	46,141	-	-	46,141	-	6,921	6,921	39,220	46,141	
0.15	77,825	-	-	77,825	-	11,674	11,674	66,151	77,825	
0.15	316,153	-	-	316,153	-	47,423	47,423	268,730	316,153	
0.15	383,289	-	-	383,289	-	57,493	57,493	325,796	383,289	
0.15	271,547	-	-	271,547	-	40,732	40,732	230,815	271,547	
0.15	3,257	-	-	3,257	-	489	489	2,768	3,257	
0.15	-	-	-	-	-	-	-	-	-	
<b>INTANGIBLE ASSETS</b>										
0.60	110,778	-	-	110,778	-	66,467	66,467	44,311	110,778	
<b>Total</b>										
	<b>31,988,524</b>	<b>988,502</b>	<b>3,507,422</b>	<b>36,484,448</b>	<b>300,373</b>	<b>3,433,536</b>	<b>3,733,909</b>	<b>32,750,539</b>	<b>31,988,524</b>	

Sd/-  
ACCOUNTANTSd/-  
OS/ACCOUNT OFFICERSd/-  
ADMINISTRATIVE OFFICERSd/-  
DIRECTORPlace : New Delhi  
Date : 03.06.2017

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

DESCRIPTION	Rate of Dep.	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		WDV as at 01.04.2016	Additions before 01.10.2016	after 01.10.2016	Deletions	WDV (Before dep) as at 31.03.2017	on additions after 01.10.2016	During The year 31.03.2017	Total Dep. As at 31.03.2017	As at 31.03.2016	
LAND & BUILDING											
Museum, Auditorium & Library	0.10	62,900	-	-	-	62,900	-	6,290	6,290	56,610	62,900
FURNITURE & FIXTURES											
Furniture	0.10	99	-	-	-	99	-	10	10	89	99
OTHER FIXED ASSETS											
Photographs	0.15	445	-	-	-	445	-	45	45	400	445
<b>Total</b>		<b>63,444</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63,444</b>	<b>-</b>	<b>6,345</b>	<b>6,345</b>	<b>57,099</b>	<b>63,444</b>

Sd/-  
ACCOUNTANT

Place : New Delhi  
Date : 03.06.2017

Sd/-  
OS/ACCOUNT OFFICER

Sd/-  
ADMINISTRATIVE OFFICER

Sd/-  
DIRECTOR

(24)

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

DESCRIPTION	Rate of Dep.	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		WDV as at 01.04.2016	Additions before 01.10.2016	after 01.10.2016	Deletions	WDV (before dep) as at 31.03.2017	On additions after 01.10.2016	During the year 31.03.2017	Total Dep. As on 31.03.2017	As at 31.03.2016	As at 31.03.2017
LAND & BUILDING	0.10	734,854	-	-	-	734,854	-	73,485	73,485	661,369	734,854
Building Development of Low Land	-	36,199	-	-	-	36,199	-	-	-	36,199	36,199
PLANT, MACHINERY & EQUIPMENT	0.15	-	-	-	-	-	-	-	-	-	-
Tools & Equipment & Sound equipment & Projector	0.15	-	-	-	-	-	-	-	-	-	-
Cyclorama	0.15	1,072	-	-	-	1,072	-	161	161	911	1,072
Films	0.15	-	-	-	-	-	-	-	-	-	-
VEHICLE	0.15	-	-	-	-	-	-	-	-	-	-
FURNITURE & FIXTURES	0.10	-	-	-	-	-	-	-	-	-	-
OFFICE EQUIPMENT											
Photographic equipments	0.15	897	-	-	-	897	-	135	135	762	897
ELECTRIC INSTALLATIONS	0.15	-	-	-	-	-	-	-	-	-	-
LIBRARY BOOKS	-	24,852	-	-	-	24,852	-	-	-	24,852	24,852
OTHER FIXED ASSETS											
Display & Exhibits	-	901,803	-	-	-	901,803	-	-	-	901,803	901,803
<b>Total</b>		<b>1,699,677</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,699,677</b>	<b>-</b>	<b>73,781</b>	<b>73,781</b>	<b>1,625,896</b>	<b>1,699,677</b>
<b>Grand Total</b>		<b>33,751,645</b>	<b>988,502</b>	<b>3,507,422</b>	<b>-</b>	<b>38,247,569</b>	<b>300,373</b>	<b>3,513,662</b>	<b>3,814,035</b>	<b>34,433,534</b>	<b>33,751,645</b>

Sd/-  
ACCOUNTANT

Sd/-  
OS/ACCOUNT OFFICER

Sd/-  
DIRECTOR

Place : New Delhi  
Date : 03.06.2017



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

**SCHEDULE - 9 & 10 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017**

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

<b>SCHEDULE 10 - INVESTMENTS - OTHERS</b>		
1 In Government Securities	-	-
2 Other approved Securities	-	-
3 Shares	-	-
4 Debentures and Bonds	-	-
5 Subsidiaries and Joint Ventures	-	-
6 Others (to be specified)	-	-
<b>Total</b>	-	-

Sd/-	Sd/-	Sd/-
ACCOUNTANT	ADMINISTRATIVE OFFICER	DIRECTOR
OS/ACCOUNT OFFICER		

Place : New Delhi  
Date : 03.06.2017

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

**SCHEDULE - 11 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017**

	As At 31.03.2017	As At 31.03.2016
	Rs.	Rs.
<b>SCHEDULE:11: CURRENT ASSETS, LOANS, ADVANCES ETC.</b>		
<b>A. CURRENT ASSETS:</b>		
1 Inventories		
a) Stores and Spares	1,380,432	1,412,212
b) Loose Tools		-
c) Stock-in-trade		-
i) Finished Goods (Books)	2,706,699	2,244,581
ii) Work-in-progress		-
iii) Books on loan		-
iv) Khadi Material	490,484	398,906
2 Sundry Debtors:		-
3 Cash balances in hand (including cheques/drafts and imprest)		-
Postage	8,831	14,823
4 Bank Balances:		
With Scheduled Banks: (Saving Account)	13,874,537	41,550,980
<b>Total- A</b>	<b>18,460,983</b>	<b>45,621,502</b>

	As At	
	31.03.2017	31.03.2016
	Rs.	Rs.
<b>B. LOANS, ADVANCES AND OTHER ASSETS</b>		
1 Loans:		
a) Staff	345,450	611,950
b) Others (specify): Programmes	186,000	51,100
c) Others (specify): General	235,584	31,000
d) LTC Advance	16,317	16,317
2 Advances and other amounts recoverable in cash or in kind or for value to be received		
(a) On Capital Account : NDMC		-
(b) Prepayments		-
(c) Others		-
(i) Temporary/ Contingent Advances	252,000	111,500
(ii) Security Deposit	401,508	401,508
(iii) Recoverable from CPWD	11,731,372	34,209,633
(iv) Recoverable from Jawahar Bal Vikash.	75,000	75,000
(v) Advance to Deptt of Post		0
(vi) Advance Programme: National Archives of India	12,500,000	
3 Income Accrued		
a) On Investment from Corpus Fund		-
b) On Investments-others		-
c) On Loans and Advances		-
d) Others (includes income due unrealized)		-
4 Claims receivable		-
<b>Total- B</b>	<b>25,743,231</b>	<b>35,508,008</b>
<b>Total- A + B</b>	<b>44,204,214</b>	<b>81,129,510</b>

Sd/-  
ACCOUNTANTPlace : New Delhi  
Date : 03.06.2017Sd/-  
OS/ACCOUNT OFFICERSd/-  
ADMINISTRATIVE OFFICERSd/-  
DIRECTOR

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

**SCHEDULE -12 & 13 : FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH, 2017**

	Current Year		Previous Year	
	2016-17		2015-16	
	Plan	Non-Plan	Plan	Non-Plan
	Rs.	Rs.	Rs.	Rs.
<b>SCHEDULE 12 – EXPENDITURE ON GRANTS, SUBSIDIES ETC.</b>				
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	-	-	-	-
<b>Total</b>	-	-	-	-
<b>Total Grants in aid under Plan &amp; Non-plan</b>				
	-	-	-	-

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

	Current Year		Previous Year	
	2016-17		2015-16	
	Rs.	Rs.	Rs.	Rs.
<b>SCHEDULE 13 – INTEREST, Etc.</b>				
a) on Fixed Loans	-	-	-	-
b) On other Loans (including Bank Charges)	-	-	-	-
c) Others (specify):	-	-	-	-
<b>Total</b>	-	-	-	-

Sd/-  
ACCOUNTANT

Place : New Delhi  
Date : 03.06.2017

Sd/-  
OS/ACCOUNT OFFICER

Sd/-  
ADMINISTRATIVE OFFICER

Sd/-  
DIRECTOR

**GANDHI SMIRITI & DARSHAN SAMITI**  
**RAJGHAT, NEW DELHI - 110002**  
**BALANCE SHEET OF GPF / CPF AS AT 31st MARCH 2017**

	As At 31.03.2017 Rs.	As At 31.03.2016 Rs.	As At 31.03.2017 Rs.	As At 31.03.2016 Rs.
<b>LIABILITIES</b>			<b>ASSETS</b>	
<b>GPF Accounts :</b>			Bank Balances :	
As per last Account	21,132,822	17,616,502	With Scheduled Banks	2,267,373
- CPF merged	-	278,167	Investment in term Deposits :	
- Subscription towards GPF	4,117,300	4,341,000	As per last Account	18,337,734
- Recovery of Advances	-	152,400	Investment during the year	16,774,886
- Interest credited	1,563,798	1,627,614		18,337,734
	26,813,920	24,015,683	Less : Matured during the year	35,112,620
				17,683,305
<b>Less:-</b>			Accrued Interest :	16,774,886
- Advance paid	-	273,000	As per last Account	1,030,348
- Part Payment	2,070,000	697,000	Add : Accrued during the year	1,014,365
- Final Withdrawal / Payments	3,959,109	1,912,861		2,044,713
	6,029,109	2,882,861	Less : Interest Accrued liquidated	1,030,348
	20,784,811	21,132,822	Amount will be adjusted next year	
- Final Payment towards GPF (Outstanding for Payment)			- Bank Charges	-
Less: Tr. to Int. Account			- Samiti Dr Balance	23,559
<b>CPF Accounts :</b>			- TDS Recoverable	-
<b>A. Subscription part</b>			Less: Recouped by the Samiti	23,559
As per last Account	500,340	133,000		23,559
- Subscription towards CPF	-	18,827		-
- Interest credited	-	652,167		-
	-	-		-
<b>Less :</b>				-
- Withdrawal Payment	-	374,000		-
	-	278,167		-
Less: Merged with GPF	-	278,167		-
	-	-		-
<b>B. Contribution Part</b>				-
As per last Account	-	616,587		-
- Contribution for the year	-	-		-
- Interest credited for the year	-	-		-
	-	616,587		-
Less: refunded to GSDS	-	616,587		-
	-	-		-
- Samiti Cr Balance - Interest	-	55,710		-
	-	-		-
	20,784,811	21,188,532		20,784,811
				21,188,532

Sd/-  
ACCOUNTANT

Sd/-  
OS/ACCOUNT OFFICER

Sd/-  
ADMINISTRATIVE OFFICER

Sd/-  
DIRECTOR

Place : New Delhi  
Date : 03.06.2017

**GANDHI SMRITI & DARSHAN SAMITI**  
 RAJGHAT, NEW DELHI - 110002  
**RECEIPTS AND PAYMENT ACCOUNT OF GPF/CPF FOR THE YEAR 2016-17**

RECEIPTS :	Current Year 2016-17 Rs	Previous Year 2015-16 Rs	PAYMENTS :	Current Year 2016-17 Rs	Previous Year 2015-16 Rs
Opening Balance With Scheduled Banks	1,812,873	996,778	Advances to Staff -G.P.F. advance	-	273,000
			-G.P.F.Part withdrawals	2,070,000	697,000
			-C.P.F. withdrawal		374,000
			-C.P.F. refunded to GSDS		616,587
<b>Subscriptions :</b>			-GPF Final withdrawals / Payments	<u>3,959,109</u>	<u>1,912,861</u>
- G.P.F.	4,117,300	4,341,000	Investment in Term Deposits	6,000,000	-
- C.P.F.	-	133,000	Bank Charges	-	-
GPF Final Payment					
Recoveries of Advances :			<b>Closing Balance :</b>		
- G.P.F.	-	152,400	With Scheduled Banks	2,206,208	1,812,873
- C.P.F.	-	152,400			
Samiti's Contribution towards CPF	-	-			
- GSDS Employees	-	-			
<b>Interest :</b>					
- On S.B.Account	125,855	63,143			
- On Term Deposits	-	-			
- TDS On Interest, Recovered	-	125,855			63,143
Maturity of Term Deposits	8,179,289	8,179,289			-
	<b>14,235,317</b>	<b>5,686,321</b>		<b>14,235,317</b>	<b>5,686,321</b>

Sd/-  
ACCOUNTANT

Place : New Delhi  
Date : 03.06.2017

Sd/-  
OS/ACCOUNT OFFICER

Sd/-  
ADMINISTRATIVE OFFICER

Sd/-  
DIRECTOR

**GANDHI SMRITI & DARSHAN SAMITI**

RAJGHAT, NEW DELHI – 110002

**SCHEDULE –26 FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2017****SCHEDULE - 26****SIGNIFICANT ACCOUNTING POLICIES:****1. ACCOUNTING CONVENTION:**

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

**2. INVENTORY VALUATION:**

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

**3. INVESTMENTS : Nil****4. EXCISE DUTY : Not applicable****5. FIXED ASSETS :**

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

**6. DEPRECIATION:**

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

**7. MISCELLANEOUS EXPENDITURE: (To the extent not written off / adjusted) NIL****8. ACCOUNTING FOR SALES:**

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

**9. GOVERNMENT GRANTS / SUBSIDIES: Government Grants/Subsidies are accounted on realization/ approval basis.****10. FOREIGN CURRENCY TRANSACTIONS: Nil****11. LEASE: Not applicable.****12. RETIREMENT BENEFITS :**

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

**13. REVENUE RECOGNITION / ACCOUNTING FOR GOVT. GRANTS:**

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

Accountant

Administrative Officer

Director

Place : New Delhi

Date : 03.06.2017

**GANDHI SMRITI & DARSHAN SAMITI**

RAJGHAT, NEW DELHI – 110002

**SCHEDULE – 27 : FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2017****SCHEDULE - 27****CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS:****1. CONTINGENT LIABILITIES:**

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

- Bank guarantees given by / on behalf of the Entity – Rs. **NIL** (Previous year Rs. **NIL**)
- Letters of Credit opened by Bank on behalf of the Entity – Rs. **NIL** (Previous year Rs. **NIL**)
- Bills discounted with banks Rs. **NIL** (Previous year Rs. **NIL**)
- Disputed demands in respect of :
- Income Tax Rs. **NIL** (Previous year Rs. **NIL**)
- Sales Tax Rs. **NIL** (Previous year Rs. **NIL**)
- Municipal Tax Rs. **NIL** (Previous year Rs. **NIL**)
- In respect of claims from parties for non-execution of orders but contested by the Entity - Rs. **NIL** (Previous year Rs. **NIL**)

**CAPITAL COMMITMENTS:**

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

**1. LEASE OBLIGATIONS:**

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

**2. CURRENT ASSETS, LOANS AND ADVANCES:**

- i. In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.
- ii. Bank Account (i.e. Syndicate Bank, Saving A/c No. 31268, and SBI Bank A/c No. 10021675556), for the Receipts & Utilisation of Plan and Non Plan Fund has been maintained. Year end Bank Balance of Plan and Non Plan Fund has been segregated by deducting Payments from Receipts of these Funds.
- iii. During the financial year ending on 31<sup>st</sup> of March 2017, our organization received a grant from the Government of India, a sum of Rs. 1,25,00,000.00 for the purpose of further releasing this grant to the department of National Archives of India for the commemoration of Champaran Satyagraha. The same amount of Rs. 1,25,00,000.00 has been forwarded to the National Archives Department and it has been treated as an advance upto the date of Utilization Certificate to be received.

**3. TAXATION :**

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

**4. FOREIGN CURRENCY TRANSACTIONS: Nil****5. Prior Period Transaction Rectified: Nil**

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

8. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31<sup>st</sup> March 2017 and the Income and Expenditure Account for the year ended on that date.

Accountant

Administrative Officer

Director

Place : New Delhi

Date : 03.06.2017