# The Bharat Scouts and Guides

*Creating a Better World*

National Headquarters
16, Mahatma Gandhi Marg, I. P. Estate, New Delhi - 110002.

# AUDITED ACCOUNTS 2018 - 2019

## Balance Sheet and Audited Statements of Accounts for the year 2018 - 2019

THAKUR & CO.
Chartered Accountants
FRN: 000001N

221-223, Deen Dayal Marg, New Delhi-110002
Phone: 91-11-23236958-59-60, 23237772
Fax:-91-11-23230831
E-mail: tvandeca@gmail.com
: tvande@rediffmail.com

## Independent Auditor's Report

**To the Members of**
**The Bharat Scouts and Guides,**
**Report on the Audit of the Financial Statements**

**Opinion:**
We have audited the accompanying financial statements of **The Bharat Scouts and Guides,** which comprise the Balance Sheet as at March 31st, 2019, and the Statement of Income and Expenditure and receipts and payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements of the BS&G, read together with Schedule No. 22 of the financial statements have been prepared in accordance with the applicable Laws, in the manner so required and give a true and fair view in conformity with the other accounting principles generally accepted in India of the state of affairs of the BS&G as at March 31st, 2019 and its loss for the year ended on that date.

**Basis for Opinion:**
We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management for the Financial Statements:**
Management of the BS&G is responsible for the preparation of these financial statements in accordance with applicable Laws and for such internal control as management determines is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to fraud or error and that give a true and fair view of the financial position, financial performance in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards. In preparing the financial statements, management is responsible for assessing the BS&G's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the BS&G or to cease operation, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the BS&G's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Statements:**
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also

- Identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtained audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtained an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the BS&G's internal control.
- Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- We communicated with those charged with governance regarding, among other matter, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that way identified during our audit.

**Report on other Legal and Regulatory Requirements:**

a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b. in our opinion, proper books of account as required by relevant laws have been kept by the BS&G so far as it appears from our examination of those books including the returns / reports received from the units / regional offices not visited by us.

c. the Balance Sheet and the Statement of Income and Expenditure, dealt with by this report are in agreement with the books of account and return/reports received from the units / regional offices not visited by us.

**For Thakur & Co.**
**Chartered Accountants**
**FRN: 000001N**

**Sd/-**
(S.K.Sharma)
Partner
M. No. : 011271

UDIN : 19011271AAAAAD9722

Place: New Delhi
Date: 03rd September, 2019.

## THE BHARAT SCOUTS & GUIDES, NEW DELHI-110002.

### Balance Sheet as at 31st March, 2019

| | Schedule | As At 31.03.2019 Rs. | As At 31.03.2018 Rs. |
|---|---|---|---|
| **SOURCES OF FUNDS :** | | | |
| Corpus Fund ( BSG Foundation) | 1 | 4,71,35,716 | 4,48,88,919 |
| Assets Fund | 2 | 11,93,05,469 | 8,66,95,591 |
| General Reserve | 3 | 2,83,07,270 | 6,29,56,245 |
| Earmarked Funds | 4 | 6,75,31,786 | 6,48,90,578 |
| Unspent Project Funds | 5 | 1,09,99,165 | 1,10,51,361 |
| Current Liabilities & Provision | 6 | 4,89,00,274 | 2,71,33,706 |
| Total | | 32,22,39,680 | 31,74,16,400 |
| **APPLICATION OF FUND :** | | | |
| Fixed Assets, Net | 7 | 11,93,05,469 | 8,66,95,591 |
| Capital work in Progress | 8 | 2,63,54,883 | 5,06,62,383 |
| Mobilization Advance to NPCC | | 52,36,779 | 2,14,41,446 |
| Advances to Building Contractor | | 2,02,08,073 | 1,67,89,880 |
| Investments | 9 | 8,87,86,995 | 9,72,76,699 |
| **Current Assets, Loans & Advances** | | | |
| Cash & Bank Balances | 10 | 2,34,28,087 | 1,39,50,374 |
| Sundry Debtors | 11 | 1,02,86,323 | 1,52,38,905 |
| Inventories | 12 | 38,69,196 | 1,02,77,467 |
| Loans & Advances | 13 | 2,21,49,004 | 7,51,821 |
| Other Current Assets | 14 | 28,14,871 | 43,32,044 |
| Total | | 32,22,39,680 | 31,74,16,400 |
| **Accounting Policies & Notes to Accounts** | 22 | | |

Schedule 1 to 22 an integral part of the account
As per our report of even date.

For, Thakur & Co.
Chartered Accountants
FRN- 000001N

Sd/-
(S.K.Sharma)
Partner
MN.- 011271

Sd/-
(K.K.Khandelwal )
Chief National Commissioner

Sd/-
(Alok Goel)
National Treasurer

Sd/-
(Krishnaswamy R.)
Director

Sd/-
(Anand Kumar)
Accounts Officer

Place: New Delhi
Date: 03rd September, 2019



## THE BHARAT SCOUTS & GUIDES, NEW DELHI-110002.

### Income & Expenditure Statement for the year ended 31st March, 2019

| | Schedule | For the year 2018-19 Rs. | For the year 2017-18 Rs. |
|---|---|---|---|
| **INCOME** | | | |
| **National Headquarters** | | | |
| Recurring Grant from Govt. of India | | 1,50,00,000 | 75,00,000 |
| Income Other Sources | 15 | 5,57,71,956 | 4,70,70,193 |
| Supply Service | 15 | 1,61,47,766 | 2,30,59,013 |
| Hostel Services | 16 | 30,73,547 | 13,83,723 |
| National Adventure Institute | 16 | 1,67,12,019 | 2,26,50,128 |
| Total | | 10,67,05,288 | 10,16,63,057 |
| **EXPENDITURE** | | | |
| Activities Expenses: | | | |
| National Headquarters | 17 | 1,96,51,665 | 94,85,204 |
| National Adventure Institute | 17 | 76,48,503 | 1,21,94,729 |
| Administrative & Other Expenses | 18 | 6,46,17,299 | 4,09,44,332 |
| Supply Service | 19 | 1,66,57,346 | 1,90,37,743 |
| Hostel Services | 20 | 18,37,987 | 10,17,975 |
| National Adventure Institute | 21 | 1,32,99,408 | 1,00,23,373 |
| Total | | 12,37,12,208 | 9,27,03,356 |
| **Transferred to General Fund of :** | | | |
| National Headquarters | 3 | (1,34,97,007) | 41,40,659 |
| Supply Service | 3 | (5,09,581) | 40,21,270 |
| Hostel Services | 3 | 12,35,560 | 3,65,748 |
| National Adventure Institute | 3 | (42,35,892) | 4,32,025 |
| Total | | (1,70,06,920) | 89,59,702 |

**Accounting Policies & Notes to Accounts**
Schedule 1 to 22 an integral part of the account
As per our report of even date attached herewith.

For, Thakur & Co.
Chartered Accountants
FRN- 000001N

Sd/-
(S.K.Sharma)
Partner
MN.- 011271

Sd/-
(K.K.Khandelwal )
Chief National Commissioner

Sd/-
(Alok Goel)
National Treasurer

Sd/-
(Krishnaswamy R.)
Director

Sd/-
(Anand Kumar)
Accounts Officer

Place: New Delhi
Date: 03rd September, 2019

## THE BHARAT SCOUTS & GUIDES, NEW DELHI-110002.

### Receipts and Payments Account for the year ended 31st March, 2019

| Receipts | For the year 2018-19 Rs. | Payments | For the year 2018-19 Rs. |
|---|---|---|---|
| **Opening Balance :** | | **Activities Expenses :** | |
| Cash in hand | 7,47,660 | Against Grant from Govt. of India | 1,51,29,568 |
| Bank Balances | 1,32,02,514 | Other Source | 63,30,463 |
| Recurring Grant from Govt. of India | 1,50,00,000 | FCRA Project Expenditure | 1,27,70,790 |
| Activities Recepts | 2,31,75,902 | Salaries & Provident Fund | 3,75,11,565 |
| FCRA Grant | 37,29,521 | Purchase | 45,78,800 |
| CSR Grant | 63,75,000 | GST Payment | 14,57,879 |
| From Supply Service | 1,03,53,225 | Payments to LIC for Gratuity | 2,46,93,610 |
| Boarding & Lodging | 25,65,489 | Employees welfare expences, LTC & Uniform | 4,58,411 |
| Membership Fee | 4,05,16,641 | Advance aginst CSR Grant | 52,99,062 |
| Flag Day Celebrations | 52,21,737 | Other Advances | 21,80,679 |
| Donation | 3,00,755 | TDS | 3,17,731 |
| Other Receipts | 33,54,920 | Fixed Assets | 16,56,346 |
| Interest on Investments | 82,27,589 | Hostel Expenses | 5,89,603 |
| Interest on Saving Bank A/c | 1,82,825 | Hospitality Expenses | 1,19,869 |
| Investment Encashed | 84,80,684 | Repair & Maintanance | 33,24,994 |
| Earmarked Funds (Net) | 28,41,208 | House Tax & Lease Rent | 15,99,888 |
| International Events | 81,23,438 | Insurance Exps. | 3,13,516 |
| | | International Events / Gathering / Conferences | 44,551 |
| | | Legal expenses | 4,02,380 |
| | | Meeting Exps. | 20,772 |
| | | Membership Fee | 67,89,641 |
| | | Travelling & conveyance | 2,67,579 |
| | | Misc. Expenses & Bank Charges | 4,24,317 |
| | | Packing & Forwarding | 2,05,875 |
| | | Postage & Telephone | 1,99,724 |
| | | Printing & Stationery | 6,71,510 |
| | | Security expenses | 1,52,970 |
| | | Water & Electicity | 15,62,157 |
| | | Security Deposit | 20,000 |
| | | **Closing Balance :** | |
| | | Cash in hand | 8,51,744 |
| | | Bank Balances | 2,25,76,343 |
| **Total** | **15,25,12,318** | **Total** | **15,25,12,318** |

For, Thakur & Co.
Chartered Accountants
FRN: 000001N

Sd/-
(S.K.Sharma)
Partner
MN.- 011271

Sd/-
(K.K.Khandelwal)
Chief National Commissioner

Sd/-
(Alok Goel)
National Treasurer

Sd/-
(Krishnaswamy R.)
Director

Sd/-
(Anand Kumar)
Accounts Officer

Place: New Delhi
Date: 03rd September, 2019

## THE BHARAT SCOUTS & GUIDES, NEW DELHI - 110002

| | As At 31.03.2019 Rs. | As At 31.03.2018 Rs. |
|---|---|---|
| **Schedule - 1** | | |
| **Corpus Fund** | | |
| Balance as per last A/c | 4,48,88,919 | 4,44,85,169 |
| Add : Interest on BSG Foundation | 22,46,797 | 4,03,750 |
| **Total** | **4,71,35,716** | **4,48,88,919** |
| **Schedule - 2** | | |
| **Assets Fund** | | |
| Balance as per last A/c | 8,66,95,591 | 3,03,76,935 |
| Add: Addition for Assets aquired during the year | | |
| out of own fund : | | |
| NTC/NAI Buildings Capitalised | 3,70,93,774 | 5,67,15,764 |
| Other | 4,66,280 | 5,47,303 |
| out of grant fund | 11,46,066 | 2,17,300 |
| **Sub Total** | **12,54,25,711** | **8,78,57,302** |
| Less : Depreciation for the year | 61,20,242 | 11,61,711 |
| **Total** | **11,93,05,469** | **8,66,95,591** |



## THE BHARAT SCOUTS & GUIDES, NEW DELHI

| | National Headquarters | Supply Service Deptt. | Hostel Services | National Adventure Institute | As At 31.03.2019 | As At 31.03.2018 |
|---|---|---|---|---|---|---|
| **Schedule - 3** | | | | | | |
| **General Reserve** | | | | | | |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Balance Brought Forward | 3,61,50,583 | 2,70,96,737 | 64,51,313 | 1,32,51,553 | 8,29,50,244 | 13,10,88,335 |
| Add : As per Income & Expenditure Statement | (1,34,97,007) | (5,09,561) | 12,35,560 | (42,35,892) | (1,70,06,920) | 89,59,702 |
| **Sub Total** | **2,26,58,579** | **2,65,87,206** | **76,86,873** | **90,15,666** | **6,59,43,324** | **14,00,28,037** |
| Less : Transferred to Assets Fund (to the extent assets aquired out of own Fund) | 2,68,66,377 | 77,610 | 77,500 | 1,05,58,567 | 3,75,82,054 | 5,70,71,792 |
| **Total** | **(42,08,798)** | **2,65,09,596** | **76,09,373** | **(15,42,901)** | **2,83,67,270** | **8,29,56,245** |

## THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 4

**Earmarked Funds**

| | Balance As At 01.04.2018 | Revelved During the Y/E - 31.03.2019 Contribution | Interest | Total | Payments / Transfer | Balance As At 31.03.2019 |
|---|---|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Employee's Welfare Fund | 1,56,609 | 6,34,453 | 11,173 | 8,02,465 | 2,24,335 | 5,78,130 |
| Development Fund | 5,13,10,287 | 11,55,030 | 3,86,005 | 5,28,54,322 | 3,14,200 | 5,25,40,122 |
| Life Membership Subscription for Magazine Fund | 12,65,906 | 20,000 | 73,044 | 13,58,950 | 40,500 | 13,18,450 |
| NHQ : Special Compensation Fund | 54,06,200 | 5,96,325 | 1,46,948 | 61,49,473 | - | 61,49,473 |
| International Camps & Events Fund | 42,79,335 | - | 65,123 | 43,44,458 | - | 43,44,458 |
| NAI : Compensation Fund | 20,20,527 | 1,69,920 | 1,32,585 | 23,23,032 | - | 23,23,032 |
| Scout/ Guide Welfare Fund | | 2,500 | - | 2,500 | - | 2,500 |
| Sub Total | 6,44,39,094 | 25,81,228 | 8,14,878 | 6,78,35,200 | 5,79,035 | 6,72,56,165 |
| Thinking Day Fund | 2,35,470 | 14,070 | 13,987 | 2,67,527 | - | 2,67,527 |
| Relief Fund | 12,014 | 96,080 | - | 1,08,094 | 1,00,000 | 8,094 |
| Sub Total | 2,51,484 | 1,10,150 | 13,987 | 3,75,621 | 1,00,000 | 2,75,621 |
| Total | 6,46,90,578 | 26,91,378 | 8,28,865 | 6,82,10,821 | 6,79,035 | 6,75,31,786 |

## THE BHARAT SCOUTS & GUIDES, NHQ, NEW DELHI

Schedule - 5
Unspent Projects Fund

| | Balance as at 01.04.2018 | Received during the year | Amount Receivable / Other Receipts | Total | Expenditure for the year | Unspent Fund as on 31.03.2019 |
|---|---|---|---|---|---|---|
| | Rs. | Rs. | | Rs. | Rs. | Rs. |
| A ECRA | | | | | | |
| Dialogue for Peace Workshop, Manila | - | 14,500 | - | 14,500 | 14,500 | - |
| Dialogue for Peace Facilitator Training, Nayanmar | - | 42,700 | 5,284 | 47,984 | 47,984 | - |
| Donation for Gorakhpur Relief Fund | - | - | 4,06,821 | 4,06,821 | - | 4,06,821 |
| Messenger of Peace Project | - | - | 1,81,709 | 1,81,709 | - | 1,81,709 |
| Fit For Work Fit for Life Project | - | - | 2,55,852 | 2,55,852 | 2,55,852 | - |
| Team India Gathering, India | - | - | 1,82,303 | 1,82,303 | 1,82,303 | - |
| Tsunami Relief Fund Project | - | - | 90,077 | 90,077 | - | 90,077 |
| Donation for Nepal Family, Uttarakhand | - | - | 40,297 | 40,297 | | 40,297 |
| MDP- World Scout Village | - | - | 3,13,290 | 3,13,290 | 3,13,290 | - |
| MDP-Kashmir Art Revival Trough Children | 1,990 | 77,952 | 24,895 | 1,04,816 | 78,495 | 26,305 |
| WAGGGS Free Being My Love Project | 8,46,728 | 3,302 | 18,34,825 | 26,35,179 | 26,35,179 | - |
| Messenger of Peace-2015 | 4,11,967 | 2,70,968 | 3,22,641 | 9,44,077 | 5,14,536 | 3,29,541 |
| MDP-2016 Better World Forum | - | 7,68,866 | 1,63,795 | 9,33,661 | 4,96,216 | 4,37,445 |
| MDP- 2016 Youth Forum | - | 8,36,902 | 1,77,775 | 10,14,677 | 3,80,120 | 6,65,457 |
| Sun Smart Research and Survey | - | 51,505 | 13,959 | 65,464 | 20,980 | 42,484 |
| Ticket to Life Project in India | - | - | 1,39,839 | 1,39,839 | - | 1,39,839 |
| Ticket to Life Project Moradabad, U.P. | 20,807 | 54,376 | 13,692 | 1,07,874 | 84,764 | 22,910 |
| Ticket to Life Project Punjab | 33,510 | 54,376 | 12,692 | 1,10,577 | 87,995 | 22,582 |
| National Leadership Development Programme | 4,49,700 | - | 1,02,911 | 5,52,611 | - | 5,52,611 |
| Stop the Violence Activate Event | 1,22,847 | - | - | 1,22,847 | - | 1,22,847 |
| Surf Smart Internet Safety Program in India | 3,33,377 | - | 4,07,423 | 7,40,800 | 7,40,800 | - |
| WAGGGS APR 3 L Project | | | 35,409 | 35,409 | 35,409 | |
| WAGGGS Literacy School of 5 Project | 1,32,308 | 14,90,368 | 5,69,713 | 21,92,419 | 16,23,871 | 5,68,548 |
| WAGGGS-Project Implementation Aid | 3,46,338 | 50,810 | 1,27,284 | 5,74,432 | 5,74,432 | - |
| WAGGGS-Easier BSC SOS project | 13,683 | - | - | 13,683 | 13,683 | - |
| WAGGGS Free Being the ABC 2016-2020 | 43,16,270 | - | 4,65,612 | 47,81,882 | 40,43,540 | 7,38,341 |
| World Scouting Growth, Germany | | 31,720 | - | 31,720 | 31,720 | - |
| Sub. Total | 72,45,224 | 37,29,521 | 58,64,798 | 1,68,29,503 | 1,27,70,790 | 40,58,713 |
| Interest Received on S.B.A/C & FDR's | 38,06,137 | - | 9,23,963 | 47,30,100 | 46,30,100 | - |
| Total | 1,10,51,361 | 37,29,521 | 66,78,721 | 2,14,59,603 | 1,74,00,890 | 40,58,713 |
| B General Fund | | | | | | |
| i Govt. Grants | | | | | | |
| Grant for Skill Development Projects (under PMKVY) | - | - | 75,39,363 | 75,39,363 | 66,73,911 | 8,65,452 |
| Other | | | | | | |
| i HP World on Wheels Under CSR | | 63,75,000 | | 63,75,000 | | 63,75,000 |
| | - | 63,75,000 | 75,39,363 | 1,39,14,363 | 66,73,911 | 68,40,452 |
| G. Total | 1,10,51,361 | 1,01,04,521 | 1,42,18,084 | 3,53,73,966 | 2,43,74,801 | 1,09,99,165 |

## THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 6

**Current Liabilities & Provision**

| | As At 31.03.2019 Rs. | As At 31.03.2018 Rs. |
|---|---|---|
| Membership Fee for World Bureau's | 95,08,042 | 45,60,000 |
| NAI:Registration & Camp Fee | 12,82,382 | 6,29,502 |
| International Events | 1,89,97,708 | 1,08,74,270 |
| Sundry Creditors | 97,28,490 | 38,88,353 |
| Security Deposits | 5,13,342 | 5,28,342 |
| Development of NCTC Noida | 25,000 | 25,000 |
| Expenses Payable | 31,191 | 2,79,612 |
| Other liabilities | 8,07,877 | 5,37,574 |
| Leave entitelement payable | 5,10,143 | 5,10,143 |
| Payable against P.F. to Shri Vikas Sheel Sharma | 3,07,664 | - |
| WAGGGS Leadership Training for Guide Leaders | 70,000 | - |
| Advances against supply | 72,543 | 85,660 |
| Payable against PMKVY Project : | | |
| AITMC Ventures Pvt. Ltd. | 42,65,397 | - |
| PASTA Lifestyle Solutions Pvt. Ltd. | 27,08,514 | - |
| Statutory Dues Payables : | | |
| Goods and Service Tax Payable | 2,33,689 | 9,80,897 |
| Provident Fund Payable to Staff | - | 39,68,794 |
| Payable to EPFO,New Delhi | - | 2,60,182 |
| Income Tax Deduction at Source | 8,312 | 9,171 |
| Total | 4,89,00,274 | 2,71,33,706 |



## THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 7

| Fixed Assets | Net Block As At 01.04.2018 Rs. | Addition During the Y/E - 31.03.19 Rs. | Written off / Adj. Rs. | Gross Block As At 31.03.2019 Rs. | Depriciation During the Year Rs. | As At 31.03.2019 Rs. |
|---|---|---|---|---|---|---|
| **A LANDS** | | | | | | |
| NHQ Building ( Lease hold) | 19,337 | - | - | 19,337 | | 19,337 |
| N.C.T.C. Noida | 1,07,158 | - | - | 1,07,158 | - | 1,07,158 |
| N.Y.C. Gadpuri | 5,85,343 | - | - | 5,85,343 | - | 5,85,343 |
| NTC Pachmarhi | 27,200 | - | - | 27,200 | - | 27,200 |
| Sub Total (A) | 7,49,038 | - | - | 7,49,038 | - | 7,49,038 |
| **B BUILDINGS** | | | | | | |
| NHQ New Delhi | 2,30,59,119 | - | - | 2,30,59,119 | 5,75,955 | 2,24,83,164 |
| N.T.C. Pachmarhi | 27,41,319 | 3,70,93,774 | - | 3,98,35,093 | 25,254 | 3,98,09,839 |
| NCTC Noida | 11,93,460 | - | - | 11,93,460 | 24,034 | 11,69,426 |
| N.Y.C. Gadpuri | 1,11,40,184 | - | - | 1,11,40,184 | 1,54,938 | 1,09,85,246 |
| Sub Total (B) | 3,81,34,082 | 3,70,93,774 | - | 7,52,27,856 | 7,80,161 | 7,44,47,695 |
| **C OTHERS** | | | | | | |
| Tubewell & Water Tanks | 1,72,398 | - | - | 1,72,398 | - | 1,72,398 |
| Furniture & Fixtures | 89,15,563 | - | - | 89,15,563 | 8,90,394 | 80,25,169 |
| Office Equipments | 94,72,963 | 4,57,780 | - | 99,30,743 | 15,33,001 | 83,97,742 |
| Airconditioning Units,NHQ | 1,02,68,912 | - | - | 1,02,68,912 | 15,40,337 | 87,28,575 |
| Electricals Fittings,NHQ | 57,98,682 | - | - | 57,98,682 | 5,79,868 | 52,18,814 |
| Schindler Lift, NHQ | 29,12,872 | - | - | 29,12,872 | 2,91,287 | 26,21,585 |
| Training & Camping Equipments | 84,09,171 | 11,48,066 | - | 95,57,237 | 850 | 95,56,387 |
| Motor Vehicles | 18,54,723 | - | - | 18,54,723 | 5,00,169 | 13,54,554 |
| Refrigration | 7,187 | 30,500 | - | 37,687 | 4,175 | 33,512 |
| Sub Total (C) | 4,78,12,471 | 16,36,346 | - | 4,94,48,817 | 53,40,081 | 4,41,08,736 |
| Grand Total (A+B+C) | 8,66,95,591 | 3,87,30,120 | - | 12,54,25,711 | 61,20,242 | 11,93,05,469 |

## THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 8

Capital work in Progress

| | As At 31.03.2019 Rs. | As At 31.03.2018 Rs. |
|---|---|---|
| **I Renovation of NHQ Building** | | |
| Brought Forward | - | 7,14,67,945 |
| Add : Payment against running Bills | - | 2,16,795 |
| Sub. Total | - | 7,16,84,740 |
| Less: Capitalization of Fixed Assets | - | 5,44,84,661 |
| Less: Transferred to Advance A/c of NPCC | - | 1,67,72,082 |
| Less: Amount adjusted against NYC,Gadpuri bill | - | 4,27,978 |
| | - | - |
| **II Renovation of Campsite, NYC Gadpuri *** | | |
| Brought Forward | 2,63,54,883 | 2,81,57,887 |
| Add : Payment against running Bills | - | 4,27,979 |
| Sub. Total | 2,63,54,883 | 2,85,85,866 |
| Less: Capitalization of Fixed Assets | - | 22,31,003 |
| | 2,63,54,883 | 2,63,54,883 |
| **III Renovation of Campsite, NTC/NAI, Pachmarhi** | | |
| Brought Forward | 2,43,07,500 | 2,43,07,500 |
| Add : Mobilization Advance to NPCC | 1,82,04,657 | - |
| | 4,05,12,157 | 2,43,07,500 |
| Less: Capitalization of Fixed Assets | 3,70,93,774 | - |
| Less: Transferred to Advance A/c of NPCC | 34,18,383 | - |
| Sub. Total | - | 2,43,07,500 |
| G. Total | 2,63,54,883 | 5,06,62,383 |

* Mobilzaiton Advance amounting to Rs.52,36,779/- against NYC, Gadpuri is to be recovered.

Schedule - 9

Investments

| | As At 31.03.2019 Rs. | As At 31.03.2018 Rs. |
|---|---|---|
| **A Against General Fund** | | |
| **I Earmarked Funds** | | |
| Employee's Welfare Fund | 4,59,757 | 1,53,000 |
| Development Fund | 58,45,144 | 54,32,601 |
| BSG Foundation Corpus Fund | 3,37,18,602 | 83,46,004 |
| Life Membership for Magazine | 13,50,000 | 12,67,375 |
| Special Compensation Fund | 10,00,000 | 45,13,400 |
| International Events | - | 50,38,300 |
| NAI Compensation Fund | 17,12,920 | 16,00,163 |
| Thinking Day | 2,13,530 | 2,00,000 |
| Sub Total | 4,43,00,158 | 2,85,55,223 |
| **II Other Investments** | | |
| Supply Service Department | 55,00,000 | 1,18,51,500 |
| Hotel Services | 20,00,301 | 27,00,023 |
| National Adventure Institute | 31,08,996 | 1,01,30,373 |
| General Investment (N.H.Q) | 58,63,860 | 1,35,12,435 |
| International Camp/ Events | 1,20,67,662 | 32,61,004 |
| Sub Total | 3,84,86,837 | 5,26,76,942 |
| **B FCRA, Invesments** | | |
| With CBI, Vikas Minar, New Delhi | 90,00,000 | 1,61,44,524 |
| G. Total | 8,87,86,995 | 9,72,76,689 |
| **Details Security Wise Classification** | | |
| 1 In Fixed Deposits with Scheduled Banks | 6,37,86,995 | 8,02,76,689 |
| 2 In Fixed Deposits with Govt.Companies (With PNB Housing Finance Ltd.) | 2,50,00,000 | 70,00,000 |
| | 8,87,86,995 | 9,72,76,689 |



## THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule -10

Current Assets Loans & Advances

| | As At 31.03.2019 Rs. | As At 31.03.2018 Rs. |
|---|---|---|
| **A Cash and Bank balances** | | |
| Petty Cash in hand | 6,791 | 11,373 |
| Cash in hand against collection | 10,744 | 22,045 |
| Postage Stamps in Franking Machine | 14,382 | 35,680 |
| Cheques / D.D's in hand | 8,19,847 | 6,78,777 |
| Sub. Total | 8,51,744 | 7,47,850 |
| **B Bank Balances in Saving Bank Accounts** | | |
| With C.B.I,New Delhi - A/c No-10758 42422 | 61,42,958 | 14,10,025 |
| With S.B.I, Pachmarhi- A/c No-112651 22084 | 10,52,705 | 6,82,764 |
| with CBI, New Delhi A/c No-10758 61160 (GIA) | 60,62,837 | 5,088 |
| With CBI, New Delhi A/c No-10758 55765 (BSG Found.) | 1,88,025 | 8,88,272 |
| With CBI, New Delhi A/c No-30841383758 (Dev Fund) | 47,293 | 1,09,050 |
| with CBI, New Delhi A/c No.10758 45070 (SSD) | 88,158 | 5,82,188 |
| With CBI, New Delhi A/c No. 10758 14211 (H.S.) | 1,65,978 | 8,07,855 |
| With CBI, New Delhi A/c No. 30178143152 ( Int. Events) | 5,98,779 | 31,09,465 |
| With CBI,New Delhi A/c No 10758 61068 (FCRA) | 31,306 | 7,07,964 |
| With I.C.I.C.I. A/c No-000701234002 | 2,91,492 | 2,00,439 |
| With SBI, V.M. New Delhi No-30726487360 | 4,03,009 | 4,92,884 |
| With SBI,V.M.,New Delhi No-30891287200 (SSD) | 4,21,644 | 5,06,019 |
| with CBI, Current A/c No.3631865456 (SSD) | 14,67,654 | 15,74,178 |
| With S.B.I, Pachmarhi- A/c No-30438830563 (NAI) | 31,07,231 | 11,66,823 |
| With S.B.I, Pach.- A/c No-30364164927 (NAI Compt.) | 8,04,242 | 4,17,601 |
| **Other Saving Bank A/c's in Regions/Trg. Centres** | | |
| With CBI, V.M.,New Delhi A/c No-3412528725 (NR) | 10,840 | - |
| With SBI,Ganganagar,WB. A/c No-33982145421 (ER) | 3,98,380 | - |
| With CBI, V.M.,New Delhi A/c No-3358259274 (WR) | 17,260 | - |
| With CBI, Bangalore City A/c No-11863081 74 (SR) | 2,99,318 | - |
| With SBI, Race Course Rd.A/c No-30841373571 (SR) | 5,004 | - |
| With CBI, Airport, Ghy. A/c No-2149608519 (NLR) | 1,000 | - |
| With SBI, Airport, Ghy. A/c No-10229450409 (NLR) | 5,000 | - |
| With OBC,Gadpuri A/c No-19632191008490 (NYC) | 11,500 | - |
| With SBI, Pachmarhi A/c No-11265122095 (NTC) | 1,18,380 | - |
| With SBI, Pachmarhi A/c No-11265122437 (NAI) | 1,55,183 | - |
| Sub. Total | 2,25,76,343 | 1,32,82,514 |
| Grand Total | 2,34,28,087 | 1,39,50,374 |

Schedule -11

| | As At 31.03.2019 Rs. | As At 31.03.2018 Rs. |
|---|---|---|
| **Sundry Debtors.** | | |
| Supplies of Scouts and Guides material | 8,31,580 | 35,19,185 |
| Individual Registration/Affiliation fee receivable | 94,53,655 | 1,17,00,122 |
| Other Debtors,NHQ | 1,096 | 19,618 |
| Total | 1,02,86,323 | 1,52,38,905 |

Schedule -12

| | As At 31.03.2019 Rs. | As At 31.03.2018 Rs. |
|---|---|---|
| **Inventories (at Cost)** | | |
| (as valued and certified by the Management) | | |
| Saleble Articles (Stock In Hand) | 36,05,931 | 1,02,17,668 |
| Consumable Articles (Stock in Hand) | 63,265 | 59,819 |
| Total | 36,69,196 | 1,02,77,487 |

## THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule -13

| | | |
|---|---|---|
| **Loans and Advances** | | |
| I **Project Advance** | | |
| **HP World on Wheels Under CSR** | | |
| Pasco Motors LLP | 20,20,876 | - |
| Mebatech Motors Bodies Pvt. Ltd. | 32,78,186 | - |
| PMKVY / DDUGKY Project | 3,30,640 | - |
| II **Other** | | |
| Core Technix | 7,50,000 | |
| Advance to staff & stores to conduct Activities | 3,73,159 | 5,73,475 |
| Advance to Others | 1,01,036 | 13,500 |
| Advance for Camps & Other Expenses, NTC / NAI | 4,79,569 | 64,846 |
| Receivable from LIC against Gratully | 8,39,145 | - |
| Receivable from NSDC against Skill Dev. Projects | 75,39,363 | - |
| B.S.& G., Scout Shop India | 63,09,079 | - |
| Total | 2,21,49,004 | 7,51,821 |

Schedule -14

| | | |
|---|---|---|
| **Other Current Assets** | | |
| Interest Accrued on investment | 7,44,629 | 24,51,705 |
| Security Deposits | 1,47,182 | 1,27,182 |
| TDS Recoverable | 14,11,714 | 10,93,985 |
| Prepaid Expenses | 1,203 | 1,49,031 |
| Deposit with Delhi High Court against Losve Encashment | 5,10,143 | 5,10,143 |
| Total | 28,14,871 | 43,32,044 |



## THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 15

| Income Other Sources | For the year 2018-19 Rs. | For the year 2017-18 Rs. |
|---|---|---|
| **Donations** | | |
| Donation | 1,50,625 | 26,175 |
| BSG Foundation | 1,50,130 | 3,00,500 |
| Sub Total | 3,00,755 | 3,26,675 |
| **Events Collection** | | |
| Flag Day Celebrations | 32,24,737 | 23,16,738 |
| Collection from NYAI Camps,Gadpuri | 63,81,857 | |
| Special Fee | 5,95,325 | 11,16,680 |
| Sub Total | 1,26,01,919 | 34,33,418 |
| **Other Collections** | | |
| Interest on Investments on General Fund | 15,01,220 | 7,37,258 |
| Misc. Receipts | 3,54,808 | 2,49,555 |
| N.T.C. Receipts | 16,83,069 | 13,72,863 |
| Subscription for Magazine | 3,43,240 | 12,06,840 |
| Staff Quarter Rent | 27,552 | 29,916 |
| Membership Fee | 3,82,70,174 | 3,91,11,782 |
| Affiliation Fee | 54,000 | 54,000 |
| Prior Period Receipts | 3,29,819 | 4,39,463 |
| Sub Total | 4,26,09,282 | 4,33,10,100 |
| G. Total | 5,57,71,956 | 4,70,70,193 |

## THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 16

**Statement of Income**

| | | For the year 2018-19 Rs. | For the year 2017-18 Rs. |
|---|---|---|---|
| **A Supply Service** | | | |
| Total Supplies | 1,41,31,899 | | |
| Less: Return | - | 1,41,31,899 | 2,23,89,284 |
| Maintanance Charges from SSI | | 13,50,000 | - |
| Misc. Receipts | | 3,826 | 29,871 |
| **Interest** | | | |
| On fixed deposits | | 5,78,140 | 6,05,492 |
| On Saving Bank A/c | | 93,901 | 54,366 |
| Total | | 1,61,47,766 | 2,30,59,013 |
| **B Hostel Services** | | | |
| Boarding & Lodging | | 16,89,255 | 6,47,706 |
| Canteen Charges | | 9,77,234 | 4,90,786 |
| Coupon sales | | 33,660 | 32,931 |
| Maintanance Charges | | 1,63,680 | - |
| Misc. Receipts | | 450 | - |
| **Interest** | | | |
| On fixed deposits | | 1,91,588 | 2,00,119 |
| On Saving Bank A/c | | 17,670 | 12,181 |
| Total | | 30,73,547 | 13,83,723 |
| **C National Adventure Institute** | | | |
| Camp Fee Recieptc | | 1,12,32,000 | 1,86,30,550 |
| Food Charges | | 2,56,383 | 2,40,805 |
| Motor Vehicle | | 1,071 | 960 |
| Obstacles Charges | | 91,500 | 56,200 |
| Misc. Receipts | | 51,456 | 1,03,761 |
| Registration Fee Recieptc | | 16,30,260 | 22,53,790 |
| Development Fee | | 20,83,000 | - |
| Income From Campsite | | 2,03,700 | - |
| **Interest** | | | |
| On Fixed Deposits | | 10,78,795 | 12,26,321 |
| On Saving Bank A/c | | 81,254 | 1,35,941 |
| Total | | 1,67,12,019 | 2,26,50,128 |



## THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 17

**Activities Expenses**

| | | For the year 2018-19 Rs. | For the year 2017-18 Rs. |
|---|---|---|---|
| **A National Headquarters** | | | |
| **Activities against Govt. Grants** | | | |
| Regular Activities 2018-19 | | 1,50,00,000 | 75,00,000 |
| **Internal Resources** | | | |
| Regular Activities 2018-19 | | 1,29,568 | 19,85,204 |
| NYAI: Adventure Activities, Cedpur | | 45,22,297 | - |
| Total | | 1,96,51,865 | 94,85,204 |
| **B National Adventure Institute** | | | |
| **Internal Resources** | | | |
| NAI : Camp Expenses, Pachmarhi | | 76,48,503 | 1,21,94,729 |
| Total | | 76,48,503 | 1,21,94,729 |

Schedule - 18

**Administrative & Other Expenses**

| | | |
|---|---|---|
| Salary Administration & Project | 2,56,79,591 | 2,19,33,609 |
| Provident Fund Admn.& Project | 9,95,033 | 10,27,133 |
| Payments of Gratuity | 1,76,78,509 | - |
| Travelling & conveyance | 2,28,104 | 3,76,384 |
| Postage and Telegram | 91,696 | 2,19,140 |
| Telephone & Trunk calls | 68,269 | 59,876 |
| Printing & Stationery | 3,39,165 | 3,76,676 |
| Water & Electricity | 15,55,065 | 7,30,515 |
| Hospitality Exps. Guests & Int. Guests | 1,19,869 | 1,30,919 |
| Employees welfare expenses, LTC & Uniform | 4,58,411 | 3,80,505 |
| Misc.& Bank Charges | 1,89,635 | 1,71,979 |
| Gen. Repair & Maintanance | 55,254 | 50,673 |
| Maintenance of Computer | 62,353 | 1,02,541 |
| Audit Fee | 1,35,000 | 5,35,000 |
| Maintanance of Motor vehicle | 4,37,178 | 53,398 |
| Membership Fee | 1,17,37,883 | 81,86,781 |
| Insurance Exps. | 2,35,853 | 46,757 |
| Legal expenses | 2,08,380 | 1,83,600 |
| Maintanance of bldg. NHQ. & Lift | 10,43,264 | 10,52,769 |
| Printing Exps. to Magazine & Publicity Materia | 2,93,578 | 14,72,877 |
| House Tax & Lease Rent | 15,99,868 | 7,70,528 |
| Maintanance of NTC,NCTC & NYC | 11,87,128 | 7,53,170 |
| Meeting Exps. | 20,772 | 78,868 |
| Security expenses | 1,52,970 | 1,68,840 |
| International Events / Gathering / Conferences | 44,551 | 15,41,471 |
| Total | 6,46,17,299 | 4,09,44,332 |

## THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 19

**Supply Service**

| | | | For the year 2018-19 Rs. | For the year 2017-18 Rs. |
|---|---|---|---|---|
| **Cost of Material Supplied / Consumed** | | | | |
| Opening stock | | 1,02,17,568 | | |
| Purchase | | 45,78,800 | | |
| | Total | 1,47,96,368 | | |
| Less : Material written off | | 5,079 | | |
| Less : Closing stock (Net) | | 36,05,932 | 1,11,85,357 | 1,53,03,880 |
| **Administrative Expenses** | | | | |
| Salaries and P.Fund | | | 24,05,004 | 28,97,027 |
| Payments of Gratuity | | | 16,32,635 | - |
| Packing & Forwarding | | | 2,05,875 | 5,52,862 |
| Travelling & Conveyance | | | 13,387 | 12,187 |
| Printing and Stationery | | | 12,524 | 5,520 |
| Postage and Telegram | | | 11,384 | 48,344 |
| Misc.& Other Expenses | | | 25,148 | 43,717 |
| Maintenance of Computer | | | 15,101 | 8,589 |
| Bank Charges | | | 25,794 | 10,850 |
| Goods & Service Tax | | | 7,08,071 | 10,79,567 |
| Insurance Exps. | | | 23,895 | 67,362 |
| Legal Expenses | | | 1,94,000 | 67,750 |
| Maintanance of Motor Vehicle | | | 80,222 | 1,79,208 |
| Repair & Maintanance | | | 71,800 | 4,32,300 |
| Water & Electicity | | | - | 3,09,600 |
| Stock Debtors Written off. | | | 86,381 | 22,294 |
| | Total | | 1,66,57,346 | 1,90,37,743 |

Schedule - 20

**Hostel Services**

| | | | | |
|---|---|---|---|---|
| **Provision Consumed** | | | | |
| Opening Balance | | 1,395 | | |
| Add: Purchases | | 5,80,902 | | |
| | Total | 5,82,297 | | |
| Less: closing stock | | 547 | 5,81,750 | 3,08,619 |
| Salary, Wages and P.F. | | | 6,93,424 | 6,49,936 |
| Payments of Gratuity | | | 4,78,185 | - |
| Gas expenses | | | 8,601 | 6,241 |
| Misc. Expenses & Bank Charges | | | 3,109 | 5,652 |
| General Repair & Maintenance Charges | | | 73,216 | 25,465 |
| Goods and Service Tax | | | 1,700 | 22,042 |
| | Total | | 18,37,987 | 10,17,975 |



## THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 21

**National Adventure Institute**

| | For the year 2018-19 Rs. | For the year 2017-18 Rs. |
|---|---|---|
| Salaries & Provident Fund | 75,42,709 | 90,36,894 |
| Payments of Gratuity | 51,01,966 | - |
| Bank Charges | 4,537 | 13,924 |
| Employees Welfare Exps. | - | 40,000 |
| Insurance Exps. | 53,768 | 31,274 |
| Maintanance of Campsite | 2,68,358 | 13,940 |
| Maintanance of Computer | 23,640 | 8,300 |
| Maintanance of Motor Vehicle | 27,676 | 10,102 |
| Miscellaneous Exps. | 41,126 | 50,414 |
| Postage & Telegram | 12,764 | 50,445 |
| Printing & Stationery | 26,243 | 35,423 |
| Telephone & Trunkcalls | 15,611 | 14,713 |
| Travelling & Conveyance | 28,086 | 8,310 |
| Water & Electricity | 1,54,900 | 1,25,134 |
| Total | 1,32,99,408 | 1,00,23,373 |

## THE BHARAT SCOUTS AND GUIDES, N.H.Q NEW DELHI

**Schedule- 22**
**Significant Accounting Policies & Notes to Accounts for the Year ended.**

**A. Accounting Policies :**

**1. Background :**

The Bharat Scouts & Guides (BS&G) is a Society registered under Societies Registration Act 1860 and U/s 12A of Income Tax Act 1961. Exemption u/s 80G and 10(23C)(iv) of the Income Tax have also been granted by the Income Tax Department.

The BS&G, NHQ has three Units viz, Supply Service Department, National Adventure Institute, and Hostel Services. Further, BS&G NHQ have five regional offices. Accounts of theses unite and regional offices are incorporated with accounts of BS&G NHQ on the basis of its accounts/returns/reports received. The 54 State Units including Indian Railways, Kendriya & Navodaya Vidyalaya are separate registered entities hence accounts of such entities are not incorporated with the accounts of BS&G NHQ.

BS&G is a member of World Organization of Scout Movement (WOSM), UK and World Association of Girl Guides and Girl Scouts (WAGGGS), Switzerland. They charge membership fees on the basis of the number of the members of The Bharat Scouts and Guides, India.

**2. Accounting Convention :**

The Financial Statements have been prepared on accrual basis (except as specifically stated) and under the historical cost convention, and in accordance with the generally accepted accounting principles in India.

**3. Use of Estimates :**

The preparation of the Financial Statements in conformity with GAAP in India requires management to make estimates and assumptions, wherever necessary, that affect the reported amount of assets and liabilities and contingent liabilities as at the date of financial statements and the amount of revenue and expenses during the year. Actual results could differ from those estimates. Any revision to such estimates is recognized in the year in which the results are known /materialized.



**4. Revenue recognition :**

Income including Grants and Expenditure are accounted for on "Accrual" basis except for the following which are accounted for on Cash basis:-

i. Flag Day Collections and Expenditure.
ii. Interest on FCRA Account.
iii. Leave entitlement.
iv. Subscription received for magazine; life membership fee for magazine. Further, such receipts are being credited directly to the related fund account.
v. On cessation of the Life Membership (i.e. after 10 years), Fee is being credited to the Income and Expenditure Account.
vi. Interest earned from Investment made against Earmarked Funds is credited directly to the respective Funds.

**5. Development & Special Fee :**

i. **Development Fee :**
Development Fee collected at the time of events from the participants are being transferred partially to State units (in which events is organized / conducted to compensate the cost of events) and balances are being transferred to the Development Fund Account.

ii. **Special Fee :**
Out of Special Fee (collected at the time of events from the participants) fifty percent is transferred to Income & Expenditure Account and balance fifty percent is transferred to Compensation Fund to meet-out financial burden due to occurrence of any miss happening during events.

**6. Project Fund / Project Expenditure :**

Expenditure (Capital & Revenue) relating to the Projects / Program is being debited directly to the respective Projects / Program Funds unless otherwise started and balance, if any, remaining unutilized is carried to Balance Sheet as "Unspent Project Balance".

**7. Inventories :**

Inventories of "Scouts and Guides Materials & Other Items" are stated on the basis of valuation made by the Management. The same is valued at weighted average cost.

**8. Fixed Assets & Depreciation :**

i. Fixed Assets are valued at cost and depreciation has been charged on straight-line method and on the basis of estimated useful life of the respective assets.

ii. Depreciation is not provided in the year in which assets are purchased/ capitalized.
iii. Depreciation is debited to Assets Fund.
iv. Depreciation is not provided against the assets created out of the Grants/Donations.

9. **Assets Fund :**
Assets Fund is being created by debiting General Reserve Fund (i.e. out of Accumulated Income over Expenditure) to the extent assets acquired out of own fund. However, Assets Fund for assets acquired out of grant/project fund is created by debiting respective Grants/Project Funds.

10. **Investments :**
All investments are in fixed deposits and are stated at Cost.

11. **Project Advances :**
Funds remitted to the States Units / Professionals for expenditure on Projects/Programs / Events are adjusted on receipt of expenditure statements and/or certificates from respective states/ professionals for expenditure certified by them.

12. **Group Gratuity Fund :**
Liabilities against Gratuity have been covered through the policy taken from the LIC of India.

13. **Foreign Currency Transactions :**
Foreign currency transactions have been translated at the rates prevailing on the date of transaction(s).

**B. NOTES TO ACCOUNTS :**

1. **Contingent Liabilities :**

i. **Against Building Projects :**

a) **NHQ Building :**
BS&G has entered into a contract with NPCC and appointed NPCC as "Project Management Agency" for the major renovation of NHQ building of BS&G. The contract was awarded by NPCC to M/s. Delhi Engineers Construction Company, Janakpuri, New Delhi vide its letter no.336/DZBS&G/955 dated 13th January 2015. The original contract was for Rs. 4.90 Crores but subsequently the contract was increased to Rs. 7.93 crores including PMC Fee @ 8% and applicable Taxes. Additional approvals were made without any addendum BOQ and without competitive bid for Electrical Equipments/Fittings, Furniture & Fittings etc.



However, NPCC has raised full & final bill of Rs. 8.39 Crores against the said work of NHQ Building. Payments of Rs. 7.10 Crores have already been made by BS&G to Contractors on the basis of self certified running bills.

Due to non submission of records to BS&G i.e. bills of venders for which demand were raised in the running bills / project-site stock register / measurement books / recipients signature as BS&G staff / officials etc. for the verification of the make / quality / quantity for which amount is claimed in running bills and apparent variation in the quality / make and quantity of the goods supplied in comparison with the quality / make & quantity for which amounts were claimed in the bills of contractor , management has appointed Independent Agencies of Engineers to verify & measure the same.

On the basis of reports submitted by such Independent Engineers Agencies, an amount of Rs. 2.96 crores has been disputed by the management due to variation in the quantity / quality / makes of the items raised in the running bills with physical /actual work performed / delivered. Further, contractor is not responding against defect in the work arised within a year of the completion of work as informed by BS&G time to time through its various letter. Hence, liability for the same has not been provided for. However, the certificate for handing over for the completion of project has not yet been provided by the contractor / NPCC.

b) **NTC / NAI Pachmarhi :**
BS&G has entered into a contract with NPCC, Raipur for the major repair & renovation of NTC / NAI Training Centre Buildings. The agreed contract amount was for Rs. 8.10 crore. The full and final bill submitted by contractor was for Rs. 6.53 crores. The contractor has stopped the execution of the work due to further non release of funds by BS&G. The non execution of work was approx. for amounting to Rs. 1.57 crore. However, subsequently management has appointed independent engineers to verify and evaluate the work for which full & final bills submitted by the contractor. As per report submitted by such independent engineers, the amount certified for payment is only for Rs. 3.71 crores. On the basis of such certificate, building has been capitalized by the same amount and no liability for balance amount of Rs. 2.82 crore has been provided for. As in the opinion of management such amount is not payable due to deduction proposed for substandard work, less execution of the work and excess in the rate charged by the contractor etc.

ii. Income Tax Department has raised a demand of Rs. 0.52 crore u/s 143(1) without considering exemptions available to BS&G, u/s 10(23) (c) of the Income Tax Act. The above demand has been disputed by the Management

and rectification application u/s 154 has also been filed. Now the case is transferred from Bangalore to Delhi, for further review of the case.

iii. Mr. R.K. Sharma was terminated from the services of the BS&G on the grounds of Fund and noncompliance of rules and regulation of BS&G. The employees had gone in the court against the management decision. Subsequently cases were withdrawn by the said employees. However, another case for the payment against leave entitlements was filed by both the employees. Case is still pending with the Delhi High Court. No liabilities against the same have been provided for. However, as per Court direction an amount of Rs. 5,10,143/- has been deposited with the Delhi High Court in the case of Mr. R.K. Sharma and has been shown as other Current Assets.

**2. Advances / Mobilization Advance to NPCC/ Contractor :**

i. **Mobilization Advance :**

Mobilization Advance given to NPCC amounting to Rs. 0.52 Crores (Previous year Rs. 2.14 crores) is "Interest Free". No deduction of retention money against performance of the work is being made by BS&G from the running bills of Contractor as there is no such clause in the contract.

ii. **Other dues recoverable from the Contractor- NPCC :**

a) Total payments made to Contractor against NHQ building is amounting to Rs. 7.10 crores , however, bill of the contractor is approved by the Independent Agencies of Engineers for amounting to Rs. 5.42 crores on the various ground including as mentioned in para 1 (i) above. Hence, excess payments of Rs. 1.67 crores made to contractor against NHQ buildings (shown as advance) is outstanding for recovery from contractor.

b) Total payments made to Contractor against NTC/NAI building is amounting to Rs. 4.05 crores , however, bill of the contractor is approved by the Independent Engineers is only for amounting to Rs. 3.71 crores on the various ground including as mentioned in para 1 a.(ii) above. Hence, excess payments of Rs. 0.34 crores made to contractor against NTC/NAI buildings are recoverable from the contractor.

**3.** As per decisions of the National Finance Committee of BS&G in the meeting held on 15th September 2018, BS&G has taken a Group Gratuity Scheme from LIC of India to cover its Gratuity liability. Accordingly, a demand of Rs. 2,46,93,610/- dated 7th August 2018, towards contribution against Group Gratuity Scheme, was received from LIC of India. The same has been paid and allocated as expenditure to the respective divisions on the basis of salary debited.



**4.** Balances of Debtors, Creditors and Loans & Advances are subject to confirmation.

**5.** Advances given for various events / projects / relief are shown as current assets as utilization certificates are yet to be received.

**6.** As per email of NSDC dated 26th December 2018, BS&G has appointed a Training Provider (TP) under PMKVY Scheme/programme of Govt. of India. BS&G has appointed two independent agencies viz. M/s AITMC & M/s PASTA to conduct the said Programme/ Scheme through their infrastructures/centers and BS&G will reimburse them on receipts of bills from the said training partners. However, BS&G will retain 7.5% of the total receipts of the Programme Fund as monitoring & mentoring charges.
Accordingly, on the basis of bills received from Training Partners of BS&G, an amount of Rs. 0.70 crore has been accounted for as programme expenditure. BS&G has received for the said project an amount of Rs. 0.75 crore in the month of April & May 2019.

**7.** Figures of Previous years have been regrouped, rearrange wherever considered necessary to make them comparable with current year figures and in order to reflect more realistic position.

**8.** All figures have been rounded off to the nearest rupees.

| Sd/- | Sd/- | Sd/- |
|---|---|---|
| (K.K. Khandelwal) | (Alok Goel) | (Krishnaswamy R.) |
| Chief National Commissioner | National Treasurer | Director |

Sd/-
(Anand Kumar)
Accounts Officer

Place: New Delhi.

Date: 03rd September, 2019.

## THE BHARAT SCOUTS & GUIDES, NEW DELHI-110002

**Budget Estimates & Actuals 2018-2019 Already Approved,**
**Revised Estimates for 2019-2020 & Estimates for 2020-2021.**

**NATIONAL HEADQUARTERS, NEW DELHI / NAI, PACHMARHI.** (Fig. in lakhs)

| SL.NO. | PARTICULARS | REVISED BUDGET ESTIMATES FOR 2018-2019 | ACTUALS 2018-2019 | ALREADY APPROVED BUDGET 2019-2020 | REVISED BUDGET ESTIMATES FOR 2019-2020 | BUDGET PROPOSAL 2020-2021 |
|---|---|---|---|---|---|---|
| | **INCOME** | | | | | |
| 1 | Income from Interest | 10.00 | 16.01 | 10.00 | 12.00 | 12.00 |
| 2 | Miscellaneous Receipts | 3.00 | 3.55 | 3.00 | 3.00 | 3.00 |
| 3 | Subs. For Monthly Magazine | 15.00 | 3.43 | 15.00 | 5.00 | 5.00 |
| 4 | Affiliation Fee | 0.54 | 0.54 | 0.54 | 0.54 | 0.54 |
| 5 | Rent from Staff Qrs. | 0.30 | 0.28 | 0.30 | 0.30 | 0.30 |
| 6 | I.R. Fee for NHQ | 350.00 | 382.70 | 350.00 | 370.00 | 525.00 |
| 7 | NTC Receipts | 15.00 | 16.88 | 15.00 | 17.00 | 17.00 |
| 8 | Donations | 0.50 | 1.51 | 0.50 | 0.50 | 0.50 |
| *9 | Special Fee | 12.00 | 5.95 | 12.00 | 0.00 | 0.00 |
| 10 | BSG Foundation | 5.00 | 1.50 | 5.00 | 5.00 | 5.00 |
| 11 | Flag Day Celebration | 30.00 | 52.25 | 30.00 | 45.00 | 45.00 |
| 12 | Liability no logner required | 2.00 | 0.00 | 2.00 | 2.00 | 2.00 |
| 13 | Prior Period Receipts | 5.00 | 3.30 | 5.00 | 5.00 | 5.00 |
| 14 | Camp Fee & Other Receipts,NAI | 225.00 | 167.12 | 232.00 | 230.00 | 230.00 |
| 15 | Camp Fee /Receipts,NYAI,Gadpuri | 50.00 | 69.82 | 40.00 | 75.00 | 75.00 |
| 16 | *Grant in Aid | 75.00 | 150.00 | 75.00 | 75.00 | 75.00 |
| | **TOTAL RECEIPTS** | **798.34** | **874.84** | **795.34** | **845.34** | **1000.34** |
| | | | | | | |
| | **Less: Expenditure** | **796.00** | **1052.17** | **792.00** | **870.25** | **897.25** |
| | | | | | | |
| | **Surplus / Deficit** | **2.34** | **-177.33** | **3.34** | **-24.91** | **103.09** |
| | | | | | | |
| | **OTHER PROJECTS** | | | | | |
| 1 | Computer Education Project Under Corprate Social Responsibility (CSR) | 200.00 | 63.50 | 0.00 | 100.00 | 0.00 |
| 2 | Skill Development Projects in States Under PMKVY | 32000.00 | 0.00 | 0.00 | 31000.00 | 0.00 |
| | **TOTAL RECEIPTS** | **32200.00** | **63.50** | **0.00** | **31100.00** | **0.00** |

* Budget submitted to the Government as per revised scheme.
*Special Fee is now converted and appeared as Scout/Guide Welfare fund.

Sd/-
(Alok Goel)
National Treasurer

Sd/-
(Raj Kumar Kaushik)
Director

Sd/-
(Krishnaswamy R.)
Executive Director

Sd/-
(Anand Kumar)
Accounts Officer

## THE BHARAT SCOUTS & GUIDES, NEW DELHI-110002

**Budget Estimates & Actuals 2018-2019 Already Approved,**
**Revised Estimates for 2019-2020 & Estimates for 2020-2021.**

**NATIONAL HEADQUARTERS, NEW DELHI / NAI, PACHMARHI.** (Fig. In lakhs)

| SL.NO. | PARTICULARS | REVISED BUDGET ESTIMATES FOR 2018-2019 | ACTUALS 2018-2019 | ALREADY APPROVED BUDGET 2019-2020 | REVISED BUDGET ESTIMATES FOR 2019-2020 | BUDGET PROPOSAL 2020-2021 |
|---|---|---|---|---|---|---|
| | EXPENDITURE | | | | | |
| 1 | Salary Administration | 330.00 | 256.80 | 335.00 | 335.00 | 360.00 |
| 2 | P.F. Administration | 12.00 | 9.95 | 12.00 | 12.00 | 14.00 |
| 3 | Gratuity | 10.00 | 1.88 | 5.00 | 15.00 | 15.00 |
| 4 | Leave Encashment | 0.00 | - | 0.00 | 18.00 | 18.00 |
| 5 | Gratuity Payment to LIC (NI-QNAI) | 0.00 | 225.84 | 0.00 | 0.00 | 0.00 |
| 6 | Travelling & Conveyance | 5.00 | 2.28 | 5.00 | 5.00 | 5.00 |
| 7 | Printing & Stationery, Magazine Subscription & Advertisement | 20.00 | 8.33 | 20.00 | 20.00 | 20.00 |
| 8 | Postage & Telegram | 2.50 | 0.92 | 2.50 | 2.50 | 2.50 |
| 9 | Misc.Exps. & Bank Charges | 1.90 | 1.90 | 1.50 | 2.00 | 2.00 |
| 10 | Gen. Repair & Maintenance | 0.80 | 0.55 | 0.80 | 0.75 | 0.75 |
| 11 | Telephone & Trunkcalls | 2.00 | 0.68 | 2.00 | 2.00 | 2.00 |
| 12 | Water & Electricity | 15.00 | 15.55 | 15.00 | 20.00 | 20.00 |
| 13 | Legal / Professional Expenditure | 4.00 | 2.08 | 4.00 | 3.00 | 3.00 |
| 14 | Audit Fee | 1.50 | 1.35 | 1.50 | 1.50 | 1.50 |
| 15 | Maintenance of Motor Vehicle & Insurance | 2.00 | 4.74 | 2.00 | 2.50 | 2.50 |
| 16 | Maintenance of N.T.C., N.C.T.C. & N.Y.C. | 7.00 | 11.87 | 7.00 | 10.00 | 10.00 |
| 17 | Meeting Exps. | 3.00 | 0.21 | 3.00 | 3.00 | 3.00 |
| 18 | Uniform, LTC & Employees Welfare Expenses | 6.00 | 4.58 | 6.00 | 6.00 | 6.00 |
| 19 | Hospitality Exps. Guests & International Guests | 2.00 | 1.20 | 2.00 | 2.00 | 2.00 |
| 20 | House Tax & Lease Rent | 16.00 | 15.99 | 12.00 | 17.00 | 17.00 |
| 21 | Maintenance of Building & Lift | 12.00 | 11.86 | 12.00 | 15.00 | 15.00 |
| 22 | Building's Insurance | 2.00 | 1.99 | 2.00 | 2.50 | 2.50 |
| 23 | Maintenance of Computer | 2.00 | 0.63 | 2.00 | 2.00 | 2.00 |
| 24 | International Events & Conferences | 5.00 | 0.45 | 5.00 | 5.00 | 5.00 |
| 25 | Depreciation | 14.00 | 0.00 | 14.00 | 0.00 | 0.00 |
| 26 | Prior Period Expenses | 0.50 | 0.00 | 0.50 | 0.50 | 0.50 |
| 27 | Membership fee for world Bureau's | 120.00 | 117.38 | 120.00 | 120.00 | 120.00 |
| 28 | Camping Exps./Misc. Exps.,NAI | 105.00 | 158.46 | 105.00 | 130.00 | 130.00 |
| 29 | Camping Exps,NYAI, Gaopuri | 20.00 | 45.22 | 20.00 | 45.00 | 45.00 |
| 30 | *Activity Expenses (Against Govt. Grant) | 75.00 | 151.30 | 75.00 | 75.00 | 75.00 |
| | Total | 796.00 | 1052.17 | 792.00 | 870.25 | 897.25 |
| | OTHER PROJECTS | | | | | |
| 1 | Computer Education Project Under Corporate Social Responsibility (CSR) | 200.00 | 52.99 | 0.00 | 100.00 | 0.00 |
| 2 | Skill Development Projects in States Under PMKVY | 32000.00 | 0.00 | 0.00 | 31000.00 | 0.00 |
| | Total | 32200.00 | 52.99 | 0.00 | 31100.00 | 0.00 |

*Excess Expenditure on Activity will be met out from General Reserve Fund.
' Total Salary of NHQ Staff is kept under Salary Administration.
* Salary of KTC/NAI Staff is charged in NAI Expenditure A/c.
* Gratuity payment made to LIC of India during the year is charged in Expenditure Account as same is paid with past Outstanding of 81 Employees.

Sd/-
(Alok Goel)
National Treasurer

Sd/-
(Raj Kumar Kaushik)
Director

Sd/-
(Krishnaswamy R.)
Executive Director

Sd/-
(Anand Kumar)
Accounts Officer



## THE BHARAT SCOUTS & GUIDES, NEW DELHI-110002

**Budget Estimates & Actuals 2018-2019 Already Approved,**
**Revised Estimates for 2019-2020 & Estimates for 2020-2021.**

**SUPPLY SERVICE DEPARTMENT, NEW DELHI.** (Fig. in lakhs)

| SL.NO. | PARTICULARS | REVISED BUDGET ESTIMATES FOR 2018-2019 | ACTUALS 2018-2019 | ALREADY APPROVED BUDGET 2019-2020 | REVISED BUDGET ESTIMATES FOR 2019-2020 | BUDGET PROPOSAL 2020-2021 |
|---|---|---|---|---|---|---|
| | INCOME | | | | | |
| 1 | Supplies | 200.00 | 141.32 | 230.00 | 150.00 | 150.00 |
| 2 | Misc.Income including Interest | 8.00 | 6.86 | 8.00 | 8.00 | 8.00 |
| 3 | Maintenance Charges from SSI | 0.00 | 13.50 | 0.00 | 15.00 | 15.00 |
| 4 | Closing Stock (at cost) | 65.00 | 36.06 | 70.00 | 50.00 | 55.00 |
| | TOTAL | 273.00 | 197.54 | 308.00 | 223.00 | 228.00 |
| | EXPENDITURE | | | | | |
| 1 | Advertisement | 0.25 | 0.00 | 0.25 | 0.25 | 0.25 |
| 2 | Purchases | 90.00 | 45.74 | 150.00 | 120.00 | 123.00 |
| 3 | Salary Administration | 29.00 | 23.06 | 29.00 | 35.00 | 35.00 |
| 4 | P.F. Administration | 1.00 | 0.99 | 1.00 | 1.50 | 1.50 |
| *5 | Gratuity Payment to LIC | 0.00 | 16.33 | 0.00 | 0.00 | 0.00 |
| 6 | Travelling & Conveyance | 1.00 | 0.13 | 1.00 | 1.00 | 1.00 |
| 7 | Printing & Stationery | 1.00 | 0.13 | 1.00 | 1.00 | 1.00 |
| 8 | Postage & Telegram | 0.75 | 0.11 | 0.75 | 0.75 | 0.75 |
| 9 | Misc. Exp. & Bank Charges | 0.75 | 0.51 | 0.75 | 0.75 | 0.75 |
| 10 | Insurance | 2.00 | 0.29 | 2.00 | 2.00 | 2.00 |
| 11 | Packing and Forwarding | 8.00 | 2.08 | 8.00 | 5.00 | 6.00 |
| 12 | Depreciation | 0.50 | 0.00 | 0.50 | 0.00 | 0.00 |
| 13 | Maintenance of Motor Vehicle | 2.50 | 0.60 | 2.50 | 2.50 | 2.50 |
| 14 | Maintenance of Computer | 2.00 | 0.15 | 2.00 | 2.00 | 2.00 |
| 15 | Debtors / Stock Written Off | 0.50 | 0.06 | 0.50 | 0.50 | 0.50 |
| 16 | Repair & Maintenance | 4.50 | 0.72 | 4.50 | 4.50 | 4.50 |
| 17 | Water & Electricity | 3.50 | 0.00 | 3.00 | 4.00 | 4.00 |
| 18 | Legal Expenses | 0.50 | 1.94 | 0.50 | 0.50 | 0.50 |
| 19 | Goods & Service Tax. | 15.00 | 7.09 | 30.00 | 0.00 | 0.00 |
| 20 | Opening Stock | 102.18 | 102.18 | 65.00 | 36.06 | 40.00 |
| | TOTAL | 264.93 | 202.84 | 302.75 | 217.31 | 223.25 |
| | | | | | | |
| | Surplus / Deficit | 8.07 | -5.10 | 5.25 | 5.69 | 4.75 |

* Gratuity payment made to LIC of India during the year is charged in Expenditure Account as same is paid with past Outstanding of 81 Employees.

**Note:- The Supply Service Deptt.of BS&G will be managed by the Scout Shop India Pvt. Ltd.**

Sd/-
(Alok Goel)
National Treasurer

Sd/-
(Raj Kumar Kaushik)
Director

Sd/-
(Krishnaswamy R.)
Executive Director

Sd/-
(Anand Kumar)
Accounts Officer

## THE BHARAT SCOUTS & GUIDES, NEW DELHI-110002

**Budget Estimates & Actuals 2018-2019 Already Approved,**
**Revised Estimates for 2019-2020 & Estimates for 2020-2021.**

**HOSTEL SERVICES, NEW DELHI.** (Fig. in lakhs)

| SL.NO. | PARTICULARS | REVISED BUDGET ESTIMATES FOR 2018-2019 | ACTUALS 2018-2019 | ALREADY APPROVED BUDGET 2019-2020 | REVISED BUDGET ESTIMATES FOR 2019-2020 | BUDGET PROPOSAL 2020-2021 |
|---|---|---|---|---|---|---|
| | **INCOME** | | | | | |
| 1 | Canteen Charges | 5.50 | 9.77 | 6.00 | 18.00 | 20.00 |
| 2 | Boarding and Lodging | 8.00 | 17.23 | 8.00 | 20.00 | 20.00 |
| 3 | Maintenance Charges | 0.00 | 1.64 | 0.00 | 2.00 | 2.00 |
| 4 | Interest Income & Misc. | 4.00 | 2.10 | 5.00 | 4.00 | 4.00 |
| | **TOTAL** | **17.50** | **30.74** | **19.00** | **44.00** | **46.00** |
| | **EXPENDITURE** | | | | | |
| 1 | Salary Administration | 7.00 | 6.63 | 7.50 | 20.00 | 21.00 |
| 2 | P.F. Administration | 0.50 | 0.30 | 0.50 | 1.25 | 1.50 |
| *3 | Gratuity Payment to LIC | 0.00 | 4.76 | 0.00 | 0.00 | 0.00 |
| 4 | Misc. Expenses & Bank Charges | 0.75 | 0.03 | 0.75 | 1.00 | 1.00 |
| 5 | Provision Expenses | 4.00 | 5.82 | 4.50 | 8.00 | 9.00 |
| 6 | Gas Expenses | 0.50 | 0.09 | 0.50 | 0.50 | 0.50 |
| 7 | Gen. Repair & Maintenance | 2.00 | 0.73 | 2.00 | 5.00 | 5.00 |
| 8 | Depreciation | 0.50 | 0.00 | 0.50 | 0.00 | 0.00 |
| 9 | Goods & Service Tax | 0.50 | 0.02 | 0.50 | 0.00 | 0.00 |
| | **TOTAL** | **15.75** | **18.38** | **16.75** | **35.75** | **38.00** |
| | | | | | | |
| | **Surplus / Deficit** | **1.75** | **12.36** | **2.25** | **8.25** | **8.00** |

* Gratuity payment made to LIC of India during the year is charged in Expenditure Account as same is paid with past Outstanding of 81 Employees.

Sd/-
(Alok Goel)
National Treasurer

Sd/-
(Raj Kumar Kaushik)
Director

Sd/-
(Krishnaswamy R.)
Executive Director

Sd/-
(Anand Kumar)
Accounts Officer

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