THAKUR, VAIDYANATH AIYAR & CO.
Chartered Accountants
New Delhi, Mumbai, Kolkata, Chennai.
Patna and Chandigarh

221-223, Deen Dayal Marg, New Delhi-110002
Phones : 91-11-23236958-60, 23237772
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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,2020, 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, 2020 and its surplus 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 Bharat Scouts and Guides 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

T.V.A. & CO. New Delhi Chartered Accountants

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.

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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 Bharat Scouts and Guides 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, Vaidyanath Aiyar & Co.
Chartered Accountants
FRN: 0000038N

(Anil K. Thakur)
Partner
M. No. : 088722

UDIN : 20088722AAAAAH5406

Place: New Delhi
Date: 30 SEP 2020

T.V.A. & CO. New Delhi Chartered Accountants

THE BHARAT SCOUTS & GUIDES, NEW DELHI-110002.

Balance Sheet as at 31st March, 2020

	Schedule	As At 31.03.2020 Rs.	As At 31.03.2019 Rs.
SOURCES OF FUNDS :			
Corpus Fund (BSG Foundation)	1	5,04,01,840	4,71,35,716
Assets Fund	2	12,40,22,783	11,93,05,469
General Reserve	3	3,91,82,855	2,83,67,270
Earmarked Funds	4	7,92,64,603	6,75,31,786
Unspent Project Funds	5	93,98,538	1,09,99,165
Current Liabilities & Provision	6	3,04,61,323	4,89,00,274
Total		33,27,31,942	32,22,39,680
APPLICATION OF FUND :			
Fixed Assets, Net	7	12,40,22,783	11,93,05,469
Capital work in Progress	8	2,63,54,883	2,63,54,883
Mobilization Advance to NPCC		52,36,779	52,36,779
Advances to Building Contractor		2,02,08,073	2,02,08,073
Investments	9	8,01,66,813	8,87,86,995
Current Assets, Loans & Advances			
Cash & Bank Balances	10	2,34,05,595	2,34,28,087
Sundry Debtors	11	2,47,94,615	1,02,86,323
Inventories	12	59,01,719	36,69,196
Loans & Advances	13	97,74,686	2,21,49,004
Other Current Assets	14	1,28,65,996	28,14,871
Total		33,27,31,942	32,22,39,680

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, Vaidyanath Aiyar & Co.
Chartered Accountants
FRN- 0000038N

(Anil K. Thakur)
Partner
MN.- 088722

(K.K.Khandelwal)
Chief National Commissioner

(Alok Goel)
National Treasurer

(Raj Kumar Kaushik)
Director

(Anand Kumar)
Accounts Officer

Place: New Delhi
Date: 30 SEP 2020

T.V.A. & CO. New Delhi Chartered Accountants

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THE BHARAT SCOUTS & GUIDES, NEW DELHI-110002.

Income & Expenditure Statement for the year ended 31st March, 2020

INCOME	Schedule	For the year 2019-20 Rs.	For the year 2018-19 Rs.
National Headquarters			
Income Other Sources	15	6,41,46,263	5,57,71,956
Supply Service	16	96,14,660	1,61,47,766
Hostel Services	16	33,89,391	30,73,547
National Adventure Institute	16	1,92,24,838	1,67,12,019
Total		9,63,75,152	9,17,05,288
EXPENDITURE			
Activities Expenses	17	1,95,49,502	1,23,44,719
Administrative & Other Expenses	18	4,02,64,166	6,45,72,748
Supply Service	19	83,09,240	1,66,57,346
Hostel Services	20	31,94,801	18,37,987
National Adventure Institute	21	1,24,11,397	1,32,99,408
Total		8,37,29,105	10,87,12,208
Surplus / (Deficit) for the year Transferred to General Fund	3	1,26,46,047	(1,70,06,920)

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, Vaidyanath Aiyar & Co.
Chartered Accountants
FRN- 0000038N

(Anil K. Thakur)
Partner
MN.- 088722

(K.K.Khandelwal)
Chief National Commissioner

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(Raj Kumar Kaushik)
Director

(Anand Kumar)
Accounts Officer

Place: New Delhi
Date: 30 SEP 2020

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		As At 31.03.2020 Rs.	As At 31.03.2019 Rs.
Schedule - 1			
Corpus Fund			
Balance as per last A/c		4,71,35,716	4,48,88,919
Add : Contribution for BSG Foundation		7,50,000	-
Add : Interest on BSG Foundation		25,16,124	22,46,797
	Sub Total	**5,04,01,840**	**4,71,35,716**
Schedule - 2			
Assets Fund			
Balance as per last A/c		11,93,05,469	8,66,95,591
Add: Addition for Assets acquired during the year			
out of own fund :			
NTC/NAI Buildings Capitalised		-	3,70,93,774
Other		18,30,462	4,88,280
out of Donation/Grant fund		1,01,67,171	11,48,066
	Sub Total	**13,13,03,102**	**12,54,25,711**
Less : Depreciation for the year		72,80,319	61,20,242
	Total	**12,40,22,783**	**11,93,05,469**
Schedule - 3			
General Reserve			
Balance Brought Forward		2,83,67,270	8,29,56,244
Add : As per Income & Expenditure Statement		1,26,46,047	(1,70,06,920)
	Sub Total	**4,10,13,317**	6,59,49,324
Less : Transferred to Assets Fund (to the extent assets acquired out of own Fund)		18,30,462	3,75,82,054
	Total	**3,91,82,855**	**2,83,67,270**

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THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 4

Earmarked Funds

	Balance As At 01.04.2019	Received During the Y/E - 31.03.2020		Total	Payments / Transfer	Balance As At 31.03.2020
		Contribution	Interest			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Employee's Welfare Fund	5,78,130	1,18,626	28,078	7,24,834	-	7,24,834
Scout/ Guide Welfare Fund	5,86,92,095	67,10,433	4,40,113	6,58,42,641	-	6,58,42,641
Life Membership Subscription for Magazine Fund	13,18,450	86,000	76,328	14,80,778	-	14,80,778
International Camps & Events Fund	43,44,458	-	-	43,44,458	-	43,44,458
NAI : Compensation Fund	23,23,032	1,89,240	1,21,773	26,34,045	7,168	26,26,877
Leave Encashment	-	15,53,110	-	15,53,110	-	15,53,110
Thinking Day Fund	2,67,527	26,140	14,872	3,08,539	-	3,08,539
Disaster Relief Fund	8,094	6,75,404	-	6,83,498	-	6,83,498
Other Earmarked Funds(including FCRA interest/unspent)	-	16,99,868	-	16,99,868	-	16,99,868
Total	6,75,31,786	93,58,953	6,81,164	7,92,71,771	7,168	7,92,64,603

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Schedule - 5

Unspent Projects Fund

	Balance as at 01.04.2019	Received during the year	Other Receipts	Total	Expenditure/ transfers during the year	Unspent Fund as on 31.03.2020
	Rs.	Rs.		Rs.	Rs.	Rs.
A FCRA						
22nd International Adventure Programme, Pachmarhi	-	39,991	-	39,991	39,991	-
APR Growth Seminar, Malaysia	-	50,036	-	50,036	1,900	48,136
APR Workshop on Goods Governance, Taipai	-	35,740	-	35,740	35,740	-
Diversity and Inclusion	-	1,42,289	-	1,42,289	-	1,42,289
Donation for Gorakhpur Relief Fund	4,08,821	-	-	4,08,821	4,08,821	-
Donation for Nature Clamity, Uttarakhand	40,207	-	-	40,207	40,207	-
Messenger of Peace Project	1,61,709	-	1,080	1,62,789	1,62,789	-
Messenger of Peace-2015	3,29,541	-	3,162	3,32,703	3,32,703	-
MOP-2018 Better World Format	4,37,435	4,80,174	-	9,17,609	2,62,012	6,55,597
MOP-2018 Online Registration	-	8,78,606	-	8,78,606	3,89,298	4,89,308
MOP- 2018 Youth Forum	3,55,457	9,45,691	-	13,01,148	6,96,459	6,04,689
MOP-Kashmiri Art Revival Trough Children	25,203	-	-	25,203	-	25,203
National Leadership Development Programme	5,52,611	-	-	5,52,611	1,10,393	4,42,218
Strategic Connect Plateform	-	36,500	-	36,500	3,968	32,532
Surf Smart Research and Survey	42,484	2,17,137	-	2,59,621	94,531	1,65,090
Ticket to Life Project in India	1,39,839	-	-	1,39,839	-	1,39,839
Ticket to Life Project,Moradabad, U.P.	22,910	66,219	-	89,129	55,616	33,513
Ticket to Life Project, Punjab	22,683	68,443	-	91,126	55,616	35,510
Tsunami Relief Fund Project	90,077	-	-	90,077	90,077	-
WAGGGS-Free Being me-ABC 2016-2020	7,38,541	74,67,098	-	82,05,639	44,92,180	37,13,459
WAGGGS-Lifeboy School of 5 Project	5,68,547	-	5,233	5,73,780	5,72,255	1,525
WAGGGS-Partnership Project Workshop	-	48,904	-	48,904	48,300	604
WAGGGS-Plastic Tide Turner Project	-	2,64,345	-	2,64,345	-	2,64,345
Stop the Violence Activate Event	1,22,647	-	-	1,22,647	10,949	1,11,698
Surf Smart Internet Safety Program in India	-	-	38,541	38,541	38,541	-
24th World Scout Jamboree Solidatery Camp	-	7,17,954	-	7,17,954	7,17,954	-

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	24th World Scout Jamboree, North America	-	45,73,734	-	45,73,734	45,73,734	-
	9th International Camp, Charnwood, England	-	1,40,471	-	1,40,471	1,40,471	-
	World Non-Formal Education Forum, Brazil	-	1,63,101	-	1,63,101	-	1,63,101
	Sub. Total	**40,58,713**	**1,63,36,433**	**48,016**	**2,04,43,161**	**1,33,74,505**	**70,68,656**
	Interest Received on S.B.A/C & FDR,s	-	-	7,47,162	7,47,162	7,47,162	-
	Total	**40,58,713**	**1,63,36,433**	**7,95,178**	**2,11,90,323**	**1,41,21,667**	**70,68,656**
B	**Grants under General Fund**						
1	**from Govt. of India**						
i	Regular Grant for Scouting / Guiding Activities *	-	1,50,00,000	-	1,50,00,000	1,50,00,000	-
ii	Project- PMKVY	5,65,452	1,43,02,992	-	1,48,68,444	1,48,68,444	-
2	**from Govt. of Haryana**						
i	Project-DDU GKY	-	49,23,113	-	49,23,113	26,27,886	22,95,227
3	**Other**						
ii	HP World on Wheels Under CSR	63,75,000	-	-	63,75,000	63,40,345	34,655
		69,40,452	**3,42,26,105**	**-**	**4,11,66,557**	**3,88,36,675**	**23,29,882**
	G. Total	**1,09,99,165**	**5,05,62,538**	**7,95,178**	**6,23,56,880**	**5,29,58,342**	**93,98,538**

* Expenditure against Govt Grants for Regular Events is amountinf to Rs. 1,53,01,761 and Rs.3,01,761 incurred out of own fund is debited to Income & Expenditure account.

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Schedule - 6

Current Liabilities & Provision

	As At 31.03.2020 Rs.	As At 31.03.2019 Rs.
Membership Fee for World Bureau's	92,11,185	95,08,042
NAI:Registration & Camp Fee	9,22,146	12,82,362
International Events	36,97,641	1,89,97,708
Sundry Creditors	1,02,26,139	97,28,490
Security Deposits	5,13,342	5,43,342
Development of NCTC,Noida	25,000	25,000
Expenses & other Payable	23,36,489	15,99,418
Payable against PMKVY Project :		
AITMC Ventures Pvt. Ltd.	12,86,414	42,65,397
PASTA Lifestyle Solutions Pvt. Ltd.	8,83,929	27,08,514
Payable against DDUGKY Project :		
Expenses Payable	2,33,509	-
Salary Payable	2,39,436	-
School of Five Project-19 by Hindustan Liver	1,93,569	-
Statutory Dues Payables :		
Goods and Service Tax Payable	(1,05,937)	2,33,689
Group Gratuity Payable to Staff	5,54,247	-
Payable to EPFO,New Delhi	2,09,000	-
Income Tax Deduction at Source	35,213	8,312
Total	**3,04,61,323**	**4,89,00,274**

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THE BHARAT SCOUTS AND GUIDES N.H.Q.

THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 7

Fixed Assets	Net Block As At 01.04.2019 Rs.	Addition During the Y/E - 31.03.20 Rs.	Gross Block As At 31.03.2020 Rs.	Depriciation for the Year Rs.	Net Block As At 31.03.2020 Rs.
A LANDS					
NHQ Building (Lease	19,337	-	19,337	-	19,337
N.C.T.C. Noida	1,07,158	-	1,07,158	-	1,07,158
N.Y.C. Gadpuri	5,95,343	-	5,95,343	-	5,95,343
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	2,24,83,184	-	2,24,83,184	5,75,935	2,19,07,249
N.T.C. Pachmarhi	3,98,09,839	-	3,98,09,839	9,52,598	3,88,57,241
NCTC Noida	11,69,426	-	11,69,426	24,034	11,45,392
N.Y.C. Gadpuri	1,09,85,246	-	1,09,85,246	1,54,938	1,08,30,308
Sub Total (B)	**7,44,47,695**	**-**	**7,44,47,695**	**17,07,505**	**7,27,40,190**
C OTHERS					
Tubewell & Water Tanks	1,72,398	-	1,72,398	-	1,72,398
Furniture & Fixtures	80,25,169	-	80,25,169	8,86,988	71,38,181
Office Equipments	83,97,742	16,09,835	1,00,07,577	15,92,400	84,15,177
Airconditioning	87,28,575	-	87,28,575	15,40,337	71,88,238
Electricals Fittings,NHQ	52,18,814	-	52,18,814	5,79,868	46,38,946
Schindler Lift, NHQ	26,21,585	-	26,21,585	2,91,287	23,30,298
Training & Camping	95,56,387	22,59,449	1,18,15,836	850	1,18,14,986
Motor Vehicles	13,54,554	-	13,54,554	5,00,169	8,54,385
DDU GKY, Haryana	-	16,36,814	16,36,814	1,73,330	14,63,484
WOW Bus with All	-	64,62,578	64,62,578	-	64,62,578
Refrigration	33,512	-	33,512	7,585	25,927
Crockery	-	28,957	28,957	-	28,957
Sub Total (C)	**4,41,08,736**	**1,19,97,633**	**5,61,06,369**	**55,72,814**	**5,05,33,555**
Grand Total (A+B+C)	**11,93,05,469**	**1,19,97,633**	**13,13,03,102**	**72,80,319**	**12,40,22,783**
Previous Year's	**8,66,95,591**	**3,87,30,120**	**12,54,25,711**	**61,20,242**	**11,93,05,469**

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THE BHARAT SCOUTS AND GUIDES N.H.Q.

THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 8	As At 31.03.2020 Rs.	As At 31.03.2019 Rs.
Capital work in Progress		
i Renovation of Campsite, NYC Gadpuri *		
Brought Forward	2,63,54,883	2,63,54,883
Total	2,63,54,883	2,63,54,883

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

Schedule - 9

Investments

A Against General Fund		
I Earmarked Funds		
Employee's Welfare Fund	4,70,679	4,59,757
Scout/Guide Welfarfe Fund	70,66,897	68,45,144
BSG Foundation Corpus Fund	3,48,30,437	3,37,18,802
Life Membership for Magazine	13,50,000	13,50,000
NAI Compensation Fund	17,80,171	17,12,925
Thinking Day	2,27,269	2,13,530
Sub Total	4,57,25,453	4,43,00,158
II Other Investments		
Supply Service Department	35,00,000	55,00,000
Hostel Services	25,50,301	25,50,301
National Adventure Institute	97,11,966	91,98,996
General Investment (N.H.Q)	56,79,093	56,69,888
International Camps/ Events	40,00,000	1,25,67,652
Sub Total	2,54,41,360	3,54,86,837
B FCRA, Invesments		
With CBI, Vikas Minar, New Delhi	90,00,000	90,00,000
G. Total	8,01,66,813	8,87,86,995

Details Security Wise Classification

1 In Fixed Deposits with Scheduled Banks	5,51,66,813	6,37,86,995
2 In Fixed Deposits with Govt.Companies (With PNB Housing Finance Ltd.)	2,50,00,000	2,50,00,000
	8,01,66,813	8,87,86,995

C.V.A. & CO. New Delhi Chartered Accountants

THE BHARAT SCOUTS AND GUIDES N.H.Q.

THE BHARAT SCOUTS & GUIDES, NEW DELHI

		As At 31.03.2020 Rs.	As At 31.03.2019 Rs.
Schedule -10			
Current Assets Loans & Advances			
A **Cash and Bank balances**			
i **Cash in hand**			
Cash in hand		29,840	17,535
Balance in Franking Machine		543	14,362
	Sub. Total	**30,383**	**31,897**
ii **Banks Balances :**			
a General Fund		1,84,38,479	2,25,44,977
b FCRA Designated Account		46,47,909	31,366
c Cheques / D.D's in hand		2,88,824	8,19,847
	Sub. Total	**2,33,75,212**	**2,33,96,190**
	Grand Total	**2,34,05,595**	**2,34,28,087**
Schedule -11			
Sundry Debtors			
Supplies of Scouts and Guides material		11,98,396	8,31,580
Individual Regisrtration/Affliation fee receivable		2,35,96,219	94,53,655
Other Debtors,NHQ		-	1,088
	Total	**2,47,94,615**	**1,02,86,323**
Schedule -12			
Inventories (at Cost)			
(as valued and certified by the Management)			
Salable Articles (Stock In Hand)		58,37,695	36,05,931
Consumable Articles (Stock in Hand)		64,024	63,265
	Total	**59,01,719**	**36,69,196**
Schedule -13			
Loans and Advances			
i **Project Advance**			
HP World on Wheels Under CSR			
Pasco Motors LLP		29,206	20,20,876
Metaltech Motors Bodies Pvt. Ltd.		-	32,78,186
PMKVY / DDUGKY Project		-	3,99,640
ii **Other**			
Core Technix		7,50,000	7,50,000
Advance to staff & states to conduct Activities		8,12,347	3,73,109
Advance to Others		9,697	1,01,036
Advance for Camps & Other Expences, NTC / NAI		(4,64,913)	4,79,569
Receiable from DDUGKY Project		5,31,112	-
Receiable from LIC against Gratuity		-	8,39,146
Receiable from NSDC against Skill Dev. Projects		-	75,39,363
B.S.& G., Scout Shop India		81,07,237	63,68,079
	Total	**97,74,686**	**2,21,49,004**
Schedule -14			
Other Current Assets			
Interest Accrued on investment		9,59,773	7,44,629
Security Deposits		1,56,182	1,47,182
TDS Recoverable		41,69,813	14,11,714
Prepaid Expenses		80,228	1,203
Deposit with Delhi High Court against Leave Encashment		-	5,10,143
Regular Grant Recoverable		75,00,000	-
	Total	**1,28,65,996**	**28,14,871**

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THE BHARAT SCOUTS AND GUIDES * N.H.Q. *

THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 15

Income Other Sources

		For the year 2019-20 Rs.	For the year 2018-19 Rs.
Donations			
Donation		14,246	1,50,655
BSG Foundation		-	1,50,100
	Sub Total	**14,246**	**3,00,755**
Events Collection			
Flag Day Collection		53,40,891	52,24,737
Participation Charges,NYAI,Gadpuri		1,11,49,030	69,81,857
Special Fee		-	5,95,325
	Sub Total	**1,64,89,921**	**1,28,01,919**
Other Collections			
Interest on Investments on General Fund		15,40,629	16,01,220
Income from Interest,FCRA		7,47,162	-
Misc. Receipts		2,07,339	3,54,808
N.T.C. Receipts		16,27,652	16,88,069
Subscription for Magazine		6,30,109	3,43,240
Staff Quarter Rent		32,868	27,952
Membership Fee		3,84,36,234	3,82,70,174
Affiliation Fee		56,000	54,000
Prior Period Receipts		-	3,29,819
Provision No Longer required (IRF)		31,61,322	-
PMKVY-Project Monitering Charges		12,02,782	-
	Sub Total	**4,76,42,096**	**4,26,69,282**
	G. Total	**6,41,46,263**	**5,57,71,956**

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Schedule - 16

Statement of Income

		For the year 2019-20 Rs.	For the year 2018-19 Rs.
A Supply Service			
Total Supplies	75,59,002		
Less: Return	-	75,59,002	1,41,31,899
Maintanance Charges from SSI		18,00,000	13,50,000
Misc. Receipts		15,037	3,826
Interest			
On fixed deposits		2,08,480	5,78,140
On Saving Bank A/c		32,141	83,901
Total		**96,14,660**	**1,61,47,766**
B Hostel Services			
Boarding & Lodging		2,90,350	16,89,255
Canteen Charges		7,77,032	9,77,234
Coupon sales		39,145	33,660
Maintanance Charges		20,79,753	1,63,680
Misc. Receipts		-	450
Interest			
On fixed deposits		1,80,471	1,91,598
On Saving Bank A/c		22,640	17,670
Total		**33,89,391**	**30,73,547**
C National Adventure Institute			
Participation Charges, NAI		1,82,44,283	1,52,04,243
Motor Vehicle		448	1,071
Obstacles Charges		74,400	91,500
Misc. Receipts		88,465	51,456
Income From Campsite		22,800	2,03,700
Interest			
On Fixed Deposits		6,34,223	10,78,795
On Saving Bank A/c		1,60,219	81,254
Total		**1,92,24,838**	**1,67,12,019**

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Schedule - 17

		For the year 2019-20 Rs.	For the year 2018-19 Rs.
Activities Expenses			
Regular Activities 2019-20		3,01,761	1,29,568
NYAI: Camp Expenses, Gadpuri		83,96,757	45,22,097
NAI : Camp Expenses, Pachmarhi		1,05,23,717	76,48,503
International Events / Gathering / Conferences		3,27,267	44,551
	Total	**1,95,49,502**	**1,23,44,719**

Schedule - 18

Administrative & Other Expenses			
Salary Administration & Project		2,26,75,243	2,56,79,691
Provident Fund Admn.& Project		8,33,013	9,95,033
Gratuity		36,86,761	1,76,78,509
Employees welfare expences, LTC & Uniform		6,04,071	4,58,411
Membership Fee		69,03,923	1,17,37,683
Water & Electricity		11,57,463	15,55,085
House Tax & Lease Rent		10,66,745	15,99,868
Maintanance of NTC,NCTC & NYC		10,60,710	11,87,128
Travelling & conveyance		1,21,698	2,28,104
Postage and Telegram		61,416	91,696
Telephone & Trunk calls		28,906	68,269
Printing & Stationery		3,46,597	3,39,165
Hospitality Exps. Guests & Int. Guests		57,705	1,19,869
Misc.& Bank Charges		1,43,453	2,10,407
Gen. Repair & Maintanance		81,346	55,254
Maintenance of Computer		2,40,027	62,353
Audit Fee		1,35,000	1,35,000
Maintanance of Motor vehicle		10,171	4,37,178
Insurance Exps.		1,58,041	2,35,853
Legal expenses		1,89,630	2,08,380
Maintanance of bldg. NHQ. & Lift		6,21,024	11,96,234
Printing Exps.to Magazine, Pub.Material & Advertisement		81,223	2,93,578
	Total	**4,02,64,166**	**6,45,72,748**

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Schedule - 19

Supply Service

			For the year 2019-20 Rs.	For the year 2018-19 Rs.
Cost of Material Supplied / Consumed				
Opening stock		36,05,932		
Purchase		75,39,192		
	Total	**1,11,45,124**		
Less : Material written off		-		
Less : Closing stock (Net)		58,37,695	53,07,429	1,11,85,357
Administrative Expenses				
Salaries and P.Fund			22,98,637	24,05,004
Gratuity			3,84,161	16,32,635
Packing & Forwarding			34,887	2,05,875
Travelling & Conveyance			5,855	13,387
Printing and Stationery			5,000	12,524
Postage and Telegram			21,594	11,384
Misc.& Sales Promotion Expenses			47,750	25,146
Maintanance of Computer			-	15,101
Bank Charges			3,617	25,764
Goods & Service Tax			-	7,09,071
Insurance Exps.			1,203	23,895
Legal Expenses			1,43,652	1,94,000
Maintanance of Motor Vehicle			45,616	60,222
Repair & Maintanance			6,458	71,600
Stock/ Debtors Written off.			3,381	66,381
	Total		**83,09,240**	**1,66,57,346**

Schedule - 20

Hostel Services

Provision Consumed				
Opening Balance		547		
Add: Purchases		7,74,586		
	Total	**7,75,133**		
Less: closing stock		19,032	7,56,101	5,81,750
Salaries and P.Fund			19,49,482	6,93,424
Gratuity			3,12,690	4,76,185
Gas expenses			40,963	8,601
Misc. Expenses & Bank Charges			374	3,109
General Repair & Maintanance Charges			1,35,191	73,218
Goods and Service Tax			-	1,700
	Total		**31,94,801**	**18,37,987**

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Schedule - 21

National Adventure Institute

	For the year 2019-20 Rs.	For the year 2018-19 Rs.
Salaries & P.Fund	97,80,709	75,42,709
Gratuity	15,72,382	51,01,986
Bank Charges	14,339	4,537
Employees Welfare Exps.	25,000	-
Insurance Exps.	24,452	53,768
Maintanance of Campsite	4,70,421	2,68,358
Maintanance of Computer	55,760	23,640
Maintanance of Motor Vehicle	44,415	27,678
Miscellanious Exps.	88,199	41,126
Postage & Telegram	5,438	12,764
Printing & Stationery	71,342	26,243
Telephone & Trunkcalls	22,747	15,611
Travelling & Conveyance	26,847	26,088
Water & Electricity	2,09,346	1,54,900
Total	**1,24,11,397**	**1,32,99,408**

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THE BHARAT SCOUTS AND GUIDES * N.H.Q. *

THE BHARAT SCOUTS & GUIDES, NEW DELHI-110002.

Receipts and Payments Account for the year ended 31st March, 2020

Receipts	Amounts Rs.	Payments	Amounts Rs.
		Fixed Assets	18,30,462
Cash in hand	31,897	Salaries ,Provident Fund & Gratuity	4,34,93,078
Bank Balances	2,33,96,190	Purchase of Materials	64,91,883
BSG Foundation Fund	7,50,000	Other Expenses	3,19,013
FCRA Grants	1,63,36,433	Hostel Services	9,32,629
Other Grants	3,42,65,468	NAI	10,58,306
Earmarked Funds	93,58,953	Membership Fee	40,39,457
Supply Services	90,07,223	Water & Electricity	11,57,463
Hostel Services	31,86,280	House Tax	10,66,745
Donation	14,246	Maintenance Charges	10,60,710
Flag Day Celebrations	53,40,891	Printing & Stationery	3,46,597
Membership Fee	2,42,93,670	Maitence Expenses	6,21,024
Other Receipts	1,46,83,552	Other payments	44,28,797
Participation Charges	1,82,44,283		
Interest	65,08,109	Earmarked Fund	7,168
Investment Encashed	86,20,182	FCRA Project Expenditure	1,41,21,667
		Other projects Expenses	3,51,08,974
		Activities Expenses	1,92,47,741
		International Events	1,53,00,067
		Cash in hand	30,383
		Bank Balances	2,33,75,212
Total	**17,40,37,376**	**Total**	**17,40,37,376**

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THE BHARAT SCOUTS AND GUIDES * N.H.Q. *

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 Four Units viz, NHQ, Supply Service Department, National Adventure Institute, and Hostel Services. Further, BS&G NHQ have Six regional offices. Accounts of these units and regional offices are incorporated with accounts of BS&G NHQ on the basis of its accounts/returns/reports received. The Fiftyfour 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. Project/Program Funds,
v. Subscription received for magazine; life membership fee for magazine. Further, such receipts are being credited directly to the related fund account.
vi. On cessation of the Life Membership (i.e. after 10 years), Fee is being credited to the Income and Expenditure Account.
vii. Interest earned from Investment made against Earmarked Funds is credited directly to the respective Funds.

5. Scout Guide Welfare Fund :

As per decision of the National Executive Committee held on 1st September 2019, a "Scout Guide Welfare Fund" is to be created out of the recovery from the participants against all those events / camps which were partially financed by the Govt. Earlier the said fund is accumulated under Development Fund and Special Fee , hence the carrying amount has been transferred to such "Scout Guide Welfare Fund"

Further, it was also decided that for any National and/or Regional events, NHQ will pay maximum of Rs. 50/- per participant (i.e. Rs.10 per day per participant for 5 days) to host State for the use of their resources.

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 stated and balance, if any, remains un-utilized is carried to Balance Sheet as "Unspent Project Balance".

In the case of completed project/s, Fund remains unutilized, if any, is transferred to Income & Expenditure account unless otherwise stated in the agreement / sanction letter.

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7. **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.

8. **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. Physical verification is being made every year.

9. **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.
v. Physical verification is being made every year.

10. **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.

11. **Investments :**

All investments are in fixed deposits and are stated at Cost.

12. **Group Gratuity Fund :**

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, amount of demand of LIC of India is being allocated as expenditure to the respective divisions on the basis of salary debited.

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 :**

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, management has disputed the bill amount of Rs. 2.97 crores due to variation in the quantity / quality / makes of the items raised in the running bills with physical /actual work performed / delivered. Certificate for handing over of the completion of project/work and final drawings etc. has also not been submitted / provided by NPCC.

Further, in spite of several reminders to Contractor/NPCC is not responding against defect in the work arised within a year of the completion of work as informed by BS&G. Hence, no liability for disputed amount has been provided.

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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 crore. 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 crore. 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.

c) **Other :**

i. Income Tax Department has raised demands u/s 143(1) for amounting to Rs. 0.52 crore, Rs.5 crore and Rs.4.68 crore for the assessment years 2014-15, 2018-19 and 2019-20 respectively. The said demands are due to non-consideration of allowable exemptions u/s 10(23) (c) of the Income Tax Act availed by BS&G. The above demand has been disputed by the Management and rectification application u/s 154 has also been filed. Now the case for AY 2014-15 is transferred from Bangalore to Delhi. Grounds of disallowance are same.

However, hearings/proceedings of the cases are under process.

ii. Mr. R.K. Sharma, Ms. Geeta Rawat and Mr. Vikas Sheel Sharma were terminated from their services from the BS&G on the grounds of non-compliance of rules and regulation and financial discipline of BS&G. The employees had gone in the court against the management decision. The case is still pending.

However, financial settlements in the case of Mr.R.K.Sharma and Ms. Geeta Rawat have been made by BSG but in the case of Mr. Vikas Sheel Sharma Provident Fund dues are earmarked as current liabilities and corresponding amount has been deposited in the bank.

iii. BSG had gone for an advance ruling under section 97 of the GST Act and the case is still under process of hearing and yet to be decided.

2. Fixed Deposit with ICICI of Rs. 49 lacs has been pledged against Bank Guarantee of Rs. 48.84 lacs given to Haryana Govt (HSRLM) for the execution of DDUGKY project of Rs.1.95 Lacs awarded to BSG.

3. Advances / Mobilization Advance to NPCC/ Contractor :

i. **Mobilization Advance :**

Mobilization Advance given to NPCC amounting to Rs. 0.52 crore (Previous year Rs. 2.14 crore) 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 crore , however, bill of the contractor is approved by the Independent Agencies of Engineers for amounting to Rs. 5.42 crore on the various ground including as mentioned in para 1 (a) above. Hence, excess payments of Rs. 1.67 crore made to contractor against NHQ buildings (shown as advance) is outstanding for recovery for which management has written letters for refund of the same.

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

c) A contract of Rs. 5.25 crore was awarded to NPCC for the infrastructure development at Gadpuri, Haryana in the office Building. BSG has given an advance of Rs.3.16 crore against the running bills, however, the contractor has stopped the execution of remaining work and not submitted final/running bill till date.

4. Comparing/reconciliation of the items of Fixed Assets found on physical verification with book balance is under process of reconciliation, accounting impact of the excess/shortage, if any, will be given on completion of the same with the approval from the appropriate authority.

5. Balances of Debtors/Receivables, Creditors and Loans & Advances are subject to confirmation.

6. Control over advances and related accounts (including periodic reconciliation of the accounts) of Regional offices are under process of strengthening.

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7. As per email of NSDC dated 26th December 2018, BS&G was 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.

8. Due to heavy rains and water logging in Delhi during the month of July 2020, most of the Assets & Inventories lying at ground floor of the office building got damaged. The book value (wdv) of the damaged assets and inventory as on 31st March 2020 was arrived at to Rs. 77.36 lacs (i.e. WDV / Book value of FA of 52.57 lacs and Inventories of Rs.14.79 lacs). Management has appointed a registered valuer to determine the claimable value of these assets so as to claim for the damage with Insurance Company. The registered values have been arrived at the current value of damaged items amounting to Rs. 2.47 crore. Claim is yet to be accepted.

9. 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.

10. All figures have been rounded off to the nearest rupees.

(K.K. Khandelwal)
Chief National Commissioner

(Alok Goel)
National Treasurer

(Raj Kumar Kaushik)
Director

(Anand Kumar)
Accounts Officer

Place : New Delhi.
Date: 30 SEP 2020

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