

The Bharat Scouts and Guides

Creating a Better World

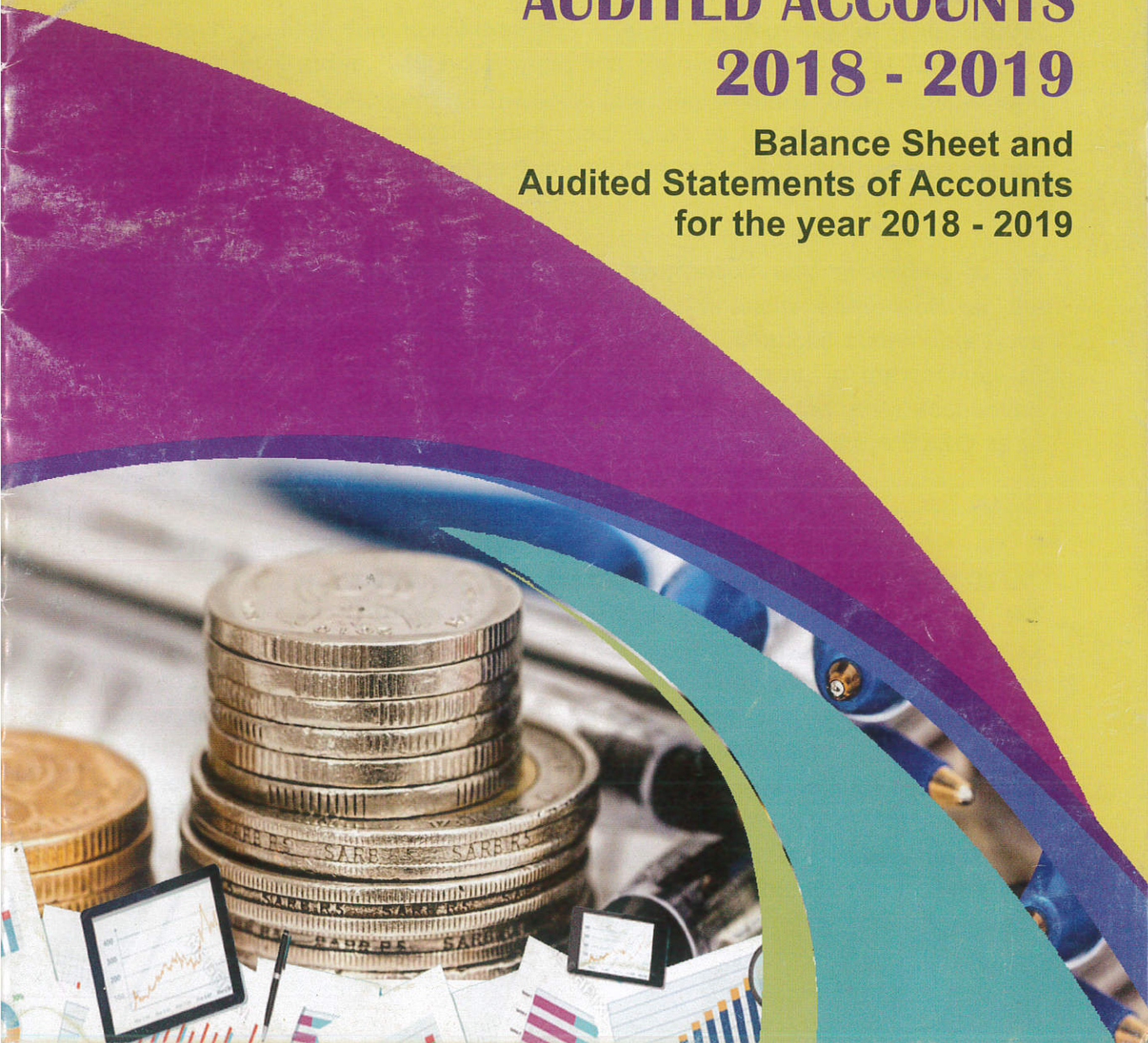


National Headquarters

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
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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, 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

	<u>Schedule</u>	<u>As At 31.03.2019 Rs.</u>	<u>As At 31.03.2018 Rs.</u>
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	2,83,67,270	8,29,56,245
Earmarked Funds	4	6,75,31,786	6,46,90,578
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	1,67,89,680
Investments	9	8,87,86,995	9,72,76,689
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	36,69,196	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
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

	<u>Schedule</u>	<u>For the year 2018-19 Rs.</u>	<u>For the year 2017-18 Rs.</u>
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	16	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

<u>Receipts</u>	<u>For the year 2018-19</u>	<u>Payments</u>	<u>For the year 2018-19</u>
	<u>Rs.</u>		<u>Rs.</u>
<u>Opening Balance :</u>		Activities Expenses :	
Cash in hand	7,47,860	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 Reciepts	2,31,75,902	Salaries & Provident Fund	3,75,11,566
FCRA Grant	37,29,521	Purchase	45,78,800
CSR Grant	63,75,000	GST Payment	14,57,979
From Supply Service	1,03,53,225	Payments to LIC for Gratuity	2,46,93,610
Boarding & Lodging	26,66,489	Employees welfare expenses, LTC & Uniform	4,58,411
Membership Fee	4,05,16,641	Advance against CSR Grant	52,99,062
Flag Day Celebrations	52,24,737	Other Advances	21,90,679
Donation	3,00,755	TDS	3,17,731
Other Receipts	33,54,920	Fixed Assets	16,36,346
Interest on Investments	82,27,589	Hostel Expenses	5,89,503
Interest on Saving Bank A/c	1,82,825	Hospitality Expenses	1,19,869
Investment Encashed	84,89,694	Repair & Maintenance	33,24,994
Earmarked Funds (Net)	28,41,208	House Tax & Lease Rent	15,99,868
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
Security expenses
Water & Electricity
Security Deposit

6,71,510
1,52,970
15,62,157
20,000

Closing Balance :

Cash in hand

Bank Balances

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/-
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Chief National Commissioner

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Sd/-
(Krishnaswamy R.)
Director

Sd/-
(Anand Kumar)
Accounts Officer

Place: New Delhi

Date: 03rd September, 2019

THE BHARAT SCOUTS & GUIDES, NEW DELHI - 110002

Schedule - 1

Corpus Fund

	As At 31.03.2019 Rs.	As At 31.03.2018 Rs.
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 acquired during the year out of own fund :		
NTC/NAI Buildings Capitalised	3,70,93,774	5,67,15,764
Other	4,88,280	5,47,303
out of grant fund	11,48,066	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

Schedule - 3

General Reserve

	National Headquarters Rs.	Supply Service Deptt. Rs.	Hostel Services Rs.	National Adventure Institute Rs.	As At 31.03.2019 Rs.	As At 31.03.2018 Rs.
Balance Brought Forward	3,61,56,586	2,70,96,787	64,51,313	1,32,51,558	8,29,56,244	13,10,68,335
Add : As per Income & Expenditure Statement	(1,34,97,007)	(5,09,581)	12,35,560	(42,35,892)	(1,70,06,920)	89,59,702
Sub Total	2,26,59,579	2,65,87,206	76,86,873	90,15,666	6,59,49,324	14,00,28,037
Less : Transferred to Assets Fund (to the extent assets acquired out of own Fund)	2,68,68,377	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

Schedule - 4

Earmarked FundsTHE BHARAT SCOUTS & GUIDES, NEW DELHI

	Balance As At 01.04.2018 Rs.	Received During the Y/E - 31.03.2019		Total	Payments / Transfer Rs.	Balance As At 31.03.2019 Rs.
		Contribution Rs.	Interest Rs.			
Employee's Welfare Fund	1,56,839	6,34,453	11,173	8,02,465	2,24,335	5,78,130
Development Fund	5,13,10,287	11,58,030	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	2,39,470	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

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Schedule - 5

Unspent Projects FundTHE BHARAT SCOUTS & GUIDES, NHQ, NEW DELHI

	Balance as at 01.04.2018 Rs.	Received during the year Rs.	Amount Receivable / Other Receipts Rs.	Total Rs.	Expenditure for the year Rs.	Unspent Fund as on 31.03.2019 Rs.
A FCRA						
Dialogue for Peace Workshop, Manila	-	14,500	-	14,500	14,500	-
Dialogue for Peace Facilitator Training, Mayanmar	-	42,000	5,284	47,284	47,284	-
Donation for Gorakhpur Relief Fund	-	-	4,08,821	4,08,821	-	4,08,821
Messenger of Peace Project	-	-	1,61,709	1,61,709	-	1,61,709
Fit For Work Fit for Life Project	-	-	2,55,952	2,55,952	2,55,952	-
Team India Gathering, India	-	-	1,62,303	1,62,303	1,62,303	-
Tsunami Relief Fund Project	-	-	90,077	90,077	90,077	-
Donation for Nature Clarity, Uttarakhand	-	-	40,207	40,207	-	40,207
MOP- World Scout Village	-	-	3,13,230	3,13,230	3,13,230	-
MOP-Kashmiri Art Revival Trough Children	1,990	77,852	24,806	1,04,648	79,445	25,203
WAGGGS "Free Being Me" Dove Project	9,99,729	3,622	18,34,828	28,38,179	28,38,179	-
Messenger of Peace-2015	4,11,867	2,02,669	3,29,541	9,44,077	6,14,536	3,29,541
MOP- 2018 Better World Format	-	7,69,895	1,63,756	9,33,651	4,96,216	4,37,435
MOP- 2018 Youth Forum	-	8,35,802	1,77,775	10,13,577	6,58,120	3,55,457
Surf Smart Research and Survey	-	51,525	10,959	62,484	20,000	42,484
Ticket to Life Project in India	-	-	1,39,839	1,39,839	-	1,39,839
Ticket to Life Project, Moradabad, U.P.	29,607	64,375	13,692	1,07,674	84,764	22,910
Ticket to Life Project, Punjab	33,610	64,375	12,692	1,10,677	87,994	22,683
National Leadership Development Programme	4,49,768	-	1,02,843	5,52,611	-	5,52,611
Stop the Violence Activate Event	1,22,647	-	-	1,22,647	-	1,22,647
Surf Smart Internet Safety Program in India	3,33,377	-	4,07,423	7,40,800	7,40,800	-
WAGGGS-APR 3 L Project	-	-	36,409	36,409	36,409	-
WAGGGS-Lifeboy School of 5 Project	1,32,335	14,90,368	5,69,716	21,92,419	16,23,871	5,68,548
WAGGGS-Project Implementation A/c	3,98,336	50,818	1,27,284	5,76,438	5,76,438	-
WAGGGS-Exeter BSG SOS project	13,683	-	-	13,683	13,683	-
WAGGGS-Free Being me-ABC 2016-2020	43,18,275	-	4,65,612	47,83,887	40,45,346	7,38,541
World Scouting Growth, Germany	-	61,720	-	61,720	61,720	-
Sub. Total	72,45,224	37,29,521	58,54,758	1,68,29,503	1,27,70,790	40,58,713
Interest Received on S.B.A/C & FDR,s	38,06,137	-	8,23,963	46,30,100	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	69,73,911	5,65,452
Other						
HP World on Wheels Under CSR	-	63,75,000	-	63,75,000	-	63,75,000
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

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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	12,82,362	6,29,502
International Events	1,89,97,708	1,08,74,270
Sundry Creditors	97,28,490	38,88,353
Security Deposits	5,43,342	5,28,342
Development of NCTC,Noida	25,000	25,000
Expenses Payable	31,191	2,75,812
Other liabilities	6,07,877	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	85,666
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.	Depreciation 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	5,95,343	-	-	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	2,30,59,119	-	-	2,30,59,119	5,75,935	2,24,83,184
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	-	5,44,84,681
Less: Transferred to Advance A/c of NPCC	-	1,67,72,080
Less: Amount adjusted against NYC,Gadpuri bill	-	4,27,979
	-	-
ii Renovation of Campsite, NYC Gadpuri *		
Brought Forward	2,63,54,883	2,81,57,987
Add : Payment against running Bills	-	4,27,979
Sub. Total	2,63,54,883	2,85,85,966
Less: Capitalization of Fixed Assets	-	22,31,083
	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	1,62,04,667	-
	4,05,12,167	2,43,07,500
Less: Capitalization of Fixed Assets	3,70,93,774	-
Less: Transferred to Advance A/c of NPCC	34,18,393	-
Sub. Total	-	2,43,07,500
G. Total	2,63,54,883	5,06,62,383

* Mobilization 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	4,59,757	1,59,000
Development Fund	58,45,144	94,32,601
BSG Foundation Corpus Fund	3,37,18,802	63,46,004
Life Membership for Magazine	13,50,000	12,67,675
Special Compensation Fund	10,00,000	45,13,490
International Events	-	50,36,300
NAI Compensation Fund	17,12,925	16,00,153
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	1,18,51,909
Hostel Services	25,50,301	27,60,623
National Adventure Institute	91,98,996	1,91,90,373
General Investment (N.H.Q)	56,69,888	1,55,12,433
International Camps/ Events	1,25,67,652	32,61,604
Sub Total	3,54,86,837	5,25,76,942

B FCRA, Investments

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	9,02,76,689
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

A Cash and Bank balances

	As At 31.03.2019 Rs.	As At 31.03.2018 Rs.
Petty Cash in hand	6,791	11,373
Cash in hand against collection	10,744	22,045
Postage Stamps in Franking Machine	14,362	35,665
Cheques / D.D's in hand	8,19,847	6,78,777
Sub. Total	8,51,744	7,47,860

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	6,82,784
with CBI, New Delhi A/c No-10758 61160 (GIA)	69,62,837	5,088
With CBI, New Delhi A/c No-10758 55769 (BSG Found.)	1,88,925	8,68,272
With CBI, New Delhi A/c No-3064383758 (Dev.Fund)	47,293	1,09,030
with CBI, New Delhi A/c No.10758 45070 (SSD)	69,158	5,82,188
With CBI, New Delhi A/c No. 10758 44214 (H.S.)	1,65,978	8,07,855
With CBI, New Delhi A/c No. 3017943162 (Int. Events)	5,98,778	31,89,465
With CBI,New Delhi A/c No-10758 61669 (FCRA)	31,366	7,87,964
With I.C.I.CI. A/c No-000701234092	2,91,492	2,00,438
With SBI, V.M.,New Delhi No-30726487360	4,03,059	4,92,684
With SBI,V.M.,New Delhi No-30891287290 (SSD)	4,21,644	5,06,019
with CBI, Current A/c No.3631865456 (SSD)	14,67,634	19,74,178
With S.B.I, Pachmarhi- A/c No-30438830963 (NAI)	31,07,231	11,68,923
With S.B.I, Pach.- A/c No-30364164927 (NAI Compt.)	6,04,242	4,17,601

Other Saving Bank A/c's in Regions/Trg. Centres

With CBI, V.M.,New Delhi A/c No-3442528720 (NR)	10,940	-
With SBI,Ganganagar,WB. A/c No-33992145421 (ER)	3,96,380	-
With CBI, V.M.,New Delhi A/c No-3358259274 (WR)	17,260	-
With CBI, Bangalore City A/c No-1188306174 (SR)	2,89,316	-
With SBI, Race Course Rd.A/c No-30641573571 (SR)	5,684	-
With CBI, Airport, Ghy. A/c No-2149689519 (NER)	1,000	-
With SBI, Airport, Ghy. A/c No-10229458468 (NER)	5,000	-
With OBC,Gadpuri A/c No-19632191008480 (NYC)	11,900	-
With SBI, Pachmarhi A/c No-11265122095 (NTC)	1,18,380	-
With SBI, Pachmarhi A/c No-11265122437 (NAI)	1,65,183	-

Sub. Total	2,25,76,343	1,32,02,514
Grand Total	2,34,28,087	1,39,50,374

Schedule -11

Sundry Debtors

Supplies of Scouts and Guides material	8,31,580	35,19,165
Individual Registration/Affiliation fee receivable	94,53,655	1,17,00,122
Other Debtors,NHQ	1,088	19,618
Total	1,02,86,323	1,52,38,905

Schedule -12

Inventories (at Cost)

(as valued and certified by the Management)		
Salable Articles (Stock In Hand)	36,05,931	1,02,17,568
Consumable Articles (Stock in Hand)	63,265	59,899
Total	36,69,196	1,02,77,467

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	-
Metaltech Motors Bodies Pvt. Ltd.	32,78,186	-
PMKVY / DDUGKY Project	3,99,640	-
ii Other		
Core Technix	7,50,000	
Advance to staff & states to conduct Activities	3,73,109	6,73,475
Advance to Others	1,01,036	13,500
Advance for Camps & Other Expences, NTC / NAI	4,79,569	64,846
Receivable from LIC against Gratuity	8,39,146	-
Receivable from NSDC against Skill Dev. Projects	75,39,363	-
B.S.& G., Scout Shop India	63,68,079	-
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	10,93,983
Prepaid Expenses	1,203	1,49,031
Deposit with Delhi High Court against Leave 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

Donations

Donation
BSG Foundation

Sub Total

Events Collection

Flag Day Celebrations
Collction from NYAI Camps, Gadpuri
Special Fee

Sub Total

Other Collections

Interest on Investments on General Fund
Misc. Receipts
N.T.C. Receipts
Subscription for Magazine
Staff Quarter Rent
Membership Fee
Affiliation Fee
Prior Period Receipts

Sub Total

G. Total

For the year 2018-19 Rs.	For the year 2017-18 Rs.
1,50,655	26,175
1,50,100	3,00,500
3,00,755	3,26,675
52,24,737	23,16,738
69,81,857	-
5,95,325	11,16,680
1,28,01,919	34,33,418
16,01,220	7,87,258
3,54,808	2,49,555
16,88,069	13,72,883
3,43,240	12,66,840
27,952	29,918
3,82,70,174	3,91,11,183
54,000	54,000
3,29,819	4,38,463
4,26,69,282	4,33,10,100
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	-	
Maintanance Charges from SSI	13,50,000	2,23,69,284
Misc. Receipts	3,826	29,871
Interest		
On fixed deposits	5,78,140	6,05,492
On Saving Bank A/c	83,901	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	1,91,598	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 Reciepts	1,12,32,600	1,86,30,550
Food Charges	2,58,383	2,40,605
Motor Vehicle	1,071	960
Obstacles Charges	91,500	58,200
Misc. Receipts	51,456	1,03,761
Registration Fee Receipts	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, Gadpuri	45,22,097	-
Total	1,96,51,665	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	2,56,79,691	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	15,55,085	7,90,519
Hospitality Exps. Guests & Int. Guests	1,19,869	1,30,919
Employees welfare expences, LTC & Uniform	4,58,411	3,60,906
Misc. & Bank Charges	1,89,635	1,71,879
Gen. Repair & Maintanance	55,254	50,673
Maintenance of Computer	62,353	1,02,541
Audit Fee	1,35,000	6,35,000
Maintanance of Motor vehicle	4,37,178	53,396
Membership Fee	1,17,37,683	84,86,781
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 Material	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	78,888
Security expenses	1,52,970	1,68,840
International Events / Gathering / Conferences	44,551	16,41,471
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.
<u>Cost of Material Supplied / Consumed</u>			
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	1,33,00,896
<u>Administrative Expenses</u>			
Salaries and P.Fund	24,05,004	28,97,027	
Payments of Gratuity	16,32,635	-	
Packing & Forwarding	2,05,875	5,52,652	
Travelling & Conveyance	13,387	12,187	
Printing and Stationery	12,524	5,520	
Postage and Telegram	11,384	48,544	
Misc. & Other Expenses	25,146	43,717	
Maintanance of Computer	15,101	8,569	
Bank Charges	25,764	10,850	
Goods & Service Tax	7,09,071	10,79,567	
Insurance Exps.	23,895	67,362	
Legal Expenses	1,94,000	67,750	
Maintanance of Motor Vehicle	60,222	1,79,208	
Repair & Maintanance	71,600	4,32,000	
Water & Electricity	-	3,09,600	
Stock/ Debtors Written off.	66,381	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	3,09,619
Salary, Wages and P.F.		6,93,424	6,48,936
Payments of Gratuity		4,76,185	-
Gas expenses		8,601	6,241
Misc. Expenses & Bank Charges		3,109	5,652
General Repair & Maintanance Charges		73,218	25,485
Goods and Service Tax		1,700	22,042
Total		18,37,987	10,17,975

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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	96,36,994
Payments of Gratuity	51,01,986	-
Bank Charges	4,537	13,924
Employees Welfare Exps.	-	48,000
Insurance Exps.	53,768	31,274
Maintanance of Campsite	2,68,358	13,840
Maintanance of Computer	23,640	6,800
Maintanance of Motor Vehicle	27,678	10,102
Miscellaneous Exps.	41,126	30,414
Postage & Telegram	12,764	50,445
Printing & Stationery	26,243	35,423
Telephone & Trunkcalls	15,611	14,743
Travelling & Conveyance	26,088	6,310
Water & Electricity	1,54,900	1,25,104
Total	1,32,99,408	1,00,23,373

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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 these units 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/-
(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

**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	1.96	5.00	15.00	15.00
4	Leave Encashment	0.00	-	0.00	16.00	16.00
5	Gratuity Payment to LIC (NHQ/NAI)	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	6.33	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	1.90	2.00	2.00
10	Gen. Repair & Maintenance	0.60	0.55	0.60	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	11.96	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, Gadpuri	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 NTC/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

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(Krishnaswamy R.)
Executive Director

Sd/-
(Anand Kumar)
Accounts Officer

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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	6.66	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	120.00
3	Salary Administration	29.00	23.06	29.00	35.00	36.00
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	0.24	2.00	2.00	2.00
11	Packing and Forwarding	8.00	2.06	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	0.66	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	3.50	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	202.64	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/-
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Accounts Officer

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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	Maintanance 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 & Maintanance	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.

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