

### **Independent Auditors' Report**

#### **To the Members of The Bharat Scouts & Guides**

We have audited the accompanying financial statements of The Bharat Scouts & Guides (BS&G), which comprise the Balance Sheet as at March 31, 2018 and the Statement of Income and Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information. We have relied upon the returns / reports received from Training Canters & Regional offices not visited by us.

#### **Management's Responsibility for the Financial Statements :**

Management is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance of the BS&G in accordance with the accounting principles generally accepted in India and the Accounting Standards as applicable. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the applicable Act for safeguarding of the assets of the BS&G and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility:**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Opinion :**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements, subject to accounting policies no. 4 for the payments of Gratuity and



Leave Entitlements on cash basis and note no. 3 for balance confirmations ( refer Schedule 23), give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- i. in the case of the Balance Sheet, of the state of affairs of the BS&G as at March 31, 2018 and
- ii. in the case of the Statement of Income and Expenditure, of the Surplus for the year ended on that date;

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

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the BS&G so far as appears from our examination of those books;
- c) The Balance Sheet , Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account;
- d) In our opinion, the Balance Sheet and Statement of Income and Expenditure , except the matter given in opinion para above, comply with the Accounting Standards, to the extant applicable, issued by the Institute of Chartered Accountants of India.

For, Thakur & Co.  
Chartered Accountants  
FRN: 00001N

(Anil K. Thakur)  
M. No.088722

Place: New Delhi  
Date :





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

**Balance Sheet as at 31st March, 2018**

<b>SOURCES OF FUNDS :</b>	<b>Schedule</b>	<b>As At 31.03.2018 Rs.</b>	<b>As At 31.03.2017 Rs.</b>
Corpus Fund ( BSG Foundation)	1	4,48,88,919.00	4,44,85,169.00
Assets Fund	2	8,66,95,590.50	3,03,76,934.20
General Reserve	3	8,29,56,244.34	13,10,68,334.55
Earmarked Funds	4	6,46,90,577.50	5,79,78,181.50
Unspent Project Funds	5	1,10,51,359.84	1,34,63,581.95
Current Liabilities & Provision	6	2,71,33,706.33	2,94,62,476.61
<b>Total</b>		<b>31,74,16,397.51</b>	<b>30,68,34,677.81</b>

**APPLICATION OF FUND :**

Fixed Assets, Net	7	8,66,95,590.50	3,03,76,934.20
Capital work in Progress	8	5,06,62,383.00	12,39,33,432.00
Mobilization Advance to NPCC		2,14,41,446.00	2,14,41,446.00
<b>Sub Total</b>		<b>15,87,99,419.50</b>	<b>17,57,51,812.20</b>
Investments	9	9,72,76,689.00	7,23,71,180.00
<b>Current Assets, Loans &amp; Advances</b>			
Cash & Bank Balances	10	1,39,50,373.00	1,97,89,466.31
Sundry Debtors	11	1,52,38,904.95	1,76,98,400.75
Inventories	12	1,02,77,467.44	1,44,99,821.57
Loans & Advances	13	1,75,41,500.12	17,09,527.48
Other Current Assets	14	43,32,043.50	50,14,469.50
<b>Total</b>		<b>31,74,16,397.51</b>	<b>30,68,34,677.81</b>

**Accounting Policies & Notes to Accounts**  
Schedule 1 to 23 an integral part of the account  
As per our report of even date.

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

(Anil K. Thakur)  
M.No.088722

(K.K.Khandelwal )  
Chief National Commissioner

(Namita Goel)  
National Treasurer

(Krishnaswamy R.)  
Director

(Anand Kumar)  
Accounts Officer

Place: New Delhi  
Date:





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

## Income & Expenditure Account for the year ended 31st March, 2018

<u>INCOME</u>	<u>Schedule</u>	<u>For the year 2017-18 Rs.</u>	<u>For the year 2016-17 Rs.</u>
<b><u>National Headquarters</u></b>			
Grant in Aid (MOYA&S, Govt. of India)	5	75,00,000.00	75,00,000.00
Other Sources	15	4,70,70,193.37	4,89,09,378.68
Supply Service Deptt.	16	2,30,59,012.99	2,45,99,296.50
Hostel Services	16	13,83,723.00	22,79,731.00
National Adventure Institute	16	2,26,50,127.64	2,18,35,384.54
<b>Total</b>		<b><u>10,16,63,057.00</u></b>	<b><u>10,51,23,790.72</u></b>
<b><u>EXPENDITURE</u></b>			
<b><u>Activities Expenses:</u></b>			
National Headquarters	17	94,85,204.00	1,15,35,538.00
National Adventure Institute		1,21,94,729.00	1,06,42,051.00
<b>Administrative &amp; Other Expenses</b>	<b>18</b>	<b>4,09,44,331.10</b>	<b>3,93,15,378.20</b>
Supply Service Deptt.	19	1,90,37,742.88	1,94,02,724.60
Hostel Services	20	10,17,974.95	13,32,855.00
National Adventure Institute	21	1,00,23,373.28	1,08,34,787.10
Depreciation	22	11,61,711.00	11,78,120.00
<b>Total</b>		<b><u>9,38,65,066.21</u></b>	<b><u>9,42,41,453.90</u></b>
<b><u>Transferred to General Fund of :</u></b>			
National Headquarters	3	29,98,802.27	43,96,364.48
Supply Service Deptt.	3	40,12,329.11	51,87,630.90
Hostel Services	3	3,54,834.05	9,39,795.00
National Adventure Institute	3	4,32,025.36	3,58,546.44
<b>Total</b>		<b><u>77,97,990.79</u></b>	<b><u>1,08,82,336.82</u></b>
<b>Accounting Policies &amp; Notes to Accounts</b>			
Schedule 1 to 23 an integral part of the account			
As per our report of even date.			

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

(Anil K. Thakur)  
M.No.088722

(K.K.Khandelwal )  
Chief National Commissioner

(Namita Goel)  
National Treasurer

(Krishnaswamy R.)  
Director

(Anand Kumar)  
Accounts Officer

Place: New Delhi  
Date:





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

**Schedule - 1**

**Corpus Fund ( BSG Foundation)**

	<b>As At 31.03.2018 Rs.</b>	<b>As At 31.03.2017 Rs.</b>
Balance as per last A/c	4,44,85,169.00	4,38,87,771.00
Add : Interest Credited	4,03,750.00	5,97,398.00
<b>Total</b>	<b><u>4,48,88,919.00</u></b>	<b><u>4,44,85,169.00</u></b>

**Schedule - 2**

**Assets Fund**

Balance as per Last A/c	3,03,76,934.20	3,75,73,703.96
Add: Addition for Assets aquired during the year		
out of own fund	5,47,303.30	2,78,312.00
out of grant fund	2,17,300.00	6,98,986.00
Add: NHQ Buildings Capitalised during the year	5,67,15,764.00	-
	<u>8,78,57,301.50</u>	<u>3,85,51,001.96</u>
Less : Assets Sold/discarded	-	19,61,323.00
Less: Adjustment of Accumulated Depreciation	-	50,34,624.76
Less : Depreciation during the year	11,61,711.00	11,78,120.00
<b>Sub Total</b>	<b><u>8,66,95,590.50</u></b>	<b><u>3,03,76,934.20</u></b>





**THE BHARAT SCOUTS & GUIDES, NEW DELHI**

**Schedule - 3**

**General Reserve**

Balance as per Last A/c

Add : As per Income & Expenditure A/c

Less : Transferred to Assets Fund

(to the extent assets aquired out of own Fund)

Add: Depreciation during the year



National Headquarters	Supply Service Deptt.	Hostel Services	National Adventure Institute	As At 31.03.2018	As At 31.03.2017
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,90,60,220.10	2,30,83,667.11	60,85,564.90	1,28,38,882.44	13,10,68,334.55	11,92,58,989.73
29,98,802.27	40,12,329.11	3,54,834.05	4,32,025.36	77,97,990.79	1,08,82,336.82
9,20,59,022.37	2,70,95,996.22	64,40,398.95	1,32,70,907.80	13,88,66,325.34	13,01,41,326.55
5,70,44,292.00	8,150.00	-	19,350.00	5,70,71,792.00	2,78,312.00
3,50,14,730.37	2,70,87,846.22	64,40,398.95	1,32,51,557.80	8,17,94,533.34	12,98,63,014.55
11,41,856.00	8,941.00	10,914.00	-	11,61,711.00	12,05,320.00
3,61,56,586.37	2,70,96,787.22	64,51,312.95	1,32,51,557.80	8,29,56,244.34	13,10,68,334.55



THE BHARAT SCOUTS & GUIDES, NEW DELHI

**Schedule - 4**

**Earmarked Funds**

Employee's Welfare Fund

Development Fund

Life Membership Subscription for Magazine

Special Compensation Fund-NHQ

International Camps & Events

Compensation Fund-NAI

Thinking Day Fund

Relief Fund



	Balance As At 01.04.2017 Rs.	Reveived During the Y/E - 31.03.2018 Contribution Rs.	Interest Rs.	Total Rs.	Payments / Transfer Rs.	Balance As At 31.03.2018 Rs.
Employee's Welfare Fund	1,59,024.00	10,000.00	11,815.00	1,80,839.00	24,000.00	1,56,839.00
Development Fund	4,69,92,466.50	47,05,200.00	3,67,670.00	5,20,65,336.50	7,55,050.00	5,13,10,286.50
Life Membership Subscription for Magazine	12,31,937.00	37,000.00	86,529.00	13,55,466.00	89,560.00	12,65,906.00
Special Compensation Fund-NHQ	40,36,932.00	11,24,123.00	2,62,298.00	54,23,353.00	17,153.00	54,06,200.00
International Camps & Events	36,47,708.00	3,95,808.00	2,35,819.00	42,79,335.00	-	42,79,335.00
Compensation Fund-NAI	16,87,128.00	2,35,380.00	1,27,128.00	20,49,636.00	29,109.00	20,20,527.00
<b>Sub Total</b>	<b>5,77,55,195.50</b>	<b>65,07,511.00</b>	<b>10,91,259.00</b>	<b>6,53,53,965.50</b>	<b>9,14,872.00</b>	<b>6,44,39,093.50</b>
Thinking Day Fund	2,10,972.00	23,844.00	6,763.00	2,41,579.00	2,109.00	2,39,470.00
Relief Fund	12,014.00	-	-	12,014.00	-	12,014.00
	2,22,986.00	23,844.00	6,763.00	2,53,593.00	2,109.00	2,51,484.00
<b>Sub Total</b>	<b>5,79,78,181.50</b>	<b>65,31,355.00</b>	<b>10,98,022.00</b>	<b>6,56,07,558.50</b>	<b>9,16,981.00</b>	<b>6,46,90,577.50</b>



Unspent Projects Fund

	Balance as at 01.04.2017	Received during the year	Total	Expenditure for the year	Unspent Fund as on 31.03.2018
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A FCRA</b>					
12 APR Conference, Nepal	17,384.00	-	17,384.00	17,384.00	-
41st Wrold Scout Conference, Ajarbaijzan	-	21,463.00	21,463.00	21,463.00	-
APR 3 L Project	1,74,449.00	1,19,380.00	2,93,829.00	2,93,829.00	-
APR Conference for Leaders of Girls	82,723.75	-	82,723.75	82,723.75	-
Donation for Gorakhpur Relief Fund	-	3,16,045.00	3,16,045.00	3,16,045.00	-
MOP-Kashmiri Art Revival Trough Children	-	1,01,990.00	1,01,990.00	1,00,000.00	1,990.00
Ticket to Life Project in India	42,873.20	-	42,873.20	42,873.20	-
WAGGGS "Free Being Me" Dove Project	52,85,427.00	-	52,85,427.00	42,85,698.00	9,99,729.00
WAGGGS "World Leadership Development Programme"	45,102.00	-	45,102.00	45,102.00	-
Messenger of Peace-2015	2,85,252.00	10,08,791.62	12,94,043.62	8,82,177.00	4,11,866.62
MOP- World Scout Village	(5,51,794.00)	5,51,794.00	-	-	-
National Stragetie Planning Workshop	-	66,613.00	66,613.00	66,613.00	-
Ticket to Life Project, Moradabad, U.P.	-	66,360.00	66,360.00	36,753.00	29,607.00
Ticket to Life Project, Punjab	-	66,360.00	66,360.00	32,750.00	33,610.00
Training Prog. on Action on Body Confidence	-	1,59,483.67	1,59,483.67	1,59,483.67	-
National Leadership Development Programme	4,92,760.00	90,832.00	5,83,592.00	1,33,824.00	4,49,768.00
Stop the Violence Activate Event	2,63,231.00	-	2,63,231.00	1,40,584.00	1,22,647.00
Surf Smart Internet Safety Program in India	44,95,556.00	-	44,95,556.00	41,62,179.00	3,33,377.00
WAGGGS-Lifeboy School of 5 Project	(248.00)	31,25,233.80	31,24,985.80	29,92,651.00	1,32,334.80
WAGGGS-Project Implimentation A/c	-	8,86,757.00	8,86,757.00	4,88,421.00	3,98,336.00
WAGGGS-Exeter BSG SOS project	(12,922.00)	53,094.75	40,172.75	26,490.00	13,682.75
WAGGGS-Free Being me-ABC 2016-2020	-	57,58,083.00	57,58,083.00	14,39,808.00	43,18,275.00
<b>Sub. Total</b>	<b>1,06,19,793.95</b>	<b>1,23,92,280.84</b>	<b>2,30,12,074.79</b>	<b>1,57,66,851.62</b>	<b>72,45,223.17</b>
Interest Received on S.B.A/C & FDR,s	28,43,788.00	12,51,594.67	40,95,382.67	2,89,246.00	38,06,136.67
<b>Total</b>	<b>1,34,63,581.95</b>	<b>1,36,43,875.51</b>	<b>2,71,07,457.46</b>	<b>1,60,56,097.62</b>	<b>1,10,51,359.84</b>
<b>B General Fund (Grant-in-Aid)</b>					
Regular Activities 2017-2018	-	75,00,000.00	75,00,000.00	75,00,000.00	-
<b>Total</b>	<b>-</b>	<b>75,00,000.00</b>	<b>75,00,000.00</b>	<b>75,00,000.00</b>	<b>-</b>
<b>G. Total</b>	<b>1,34,63,581.95</b>	<b>2,11,43,875.51</b>	<b>3,46,07,457.46</b>	<b>2,35,56,097.62</b>	<b>1,10,51,359.84</b>





**THE BHARAT SCOUTS & GUIDES, NEW DELHI**

**Schedule - 6**

**Current Liabilities & Provision**

	<b>As At 31.03.2018 Rs.</b>	<b>As At 31.03.2017 Rs.</b>
International Events	1,08,74,270.32	23,93,548.00
Contribution for World Bureau's against Membership Fee	45,60,000.00	24,89,922.00
NAI:Registration & Camp Fee	6,29,502.00	8,00,070.00
Sundry Creditors	38,00,931.24	53,69,835.24
Security Deposits	5,28,342.00	5,53,342.00
TDS (Contractor )	9,171.00	3,94,399.00
Advances against supply	85,665.72	96,344.37
Development of NCTC,Noida	25,000.00	25,000.00
Provident Fund Payable to Staff	39,68,794.00	53,245.00
Payable to EPFO,New Delhi	2,60,182.00	18,829.00
Expenses Payable	2,75,812.00	52,323.00
Advance to BSG Trust	87,422.00	-
Unidentified Receipts	5,37,574.05	8,24,412.00
Leave entilelement payable	5,10,143.00	5,10,143.00
Building Contractor,NPCC	-	1,58,81,064.00
Goods and Service Tax Payable	9,80,897.00	-
<b>Total</b>	<b><u>2,71,33,706.33</u></b>	<b><u>2,94,62,476.61</u></b>





**THE BHARAT SCOUTS & GUIDES, NEW DELHI**

**Schedule - 7**

**Fixed Assets**

	Net Block As At 01.04.2017 Rs.	Addition During the Y/E - 31.03.18 Rs.	Written off / Adj. Rs.	Gross Block As At 31.03.2018 Rs.	Depreciation During the Year Rs.	As At 31.03.2018 Rs.
<b>A LANDS</b>						
NHQ Building ( Lease hold)	19,337.00	-	-	19,337.00	-	19,337.00
N.C.T.C. Noida	1,07,158.00	-	-	1,07,158.00	-	1,07,158.00
N.Y.C. Gadpuri	5,95,343.00	-	-	5,95,343.00	-	5,95,343.00
NTC Pachmarhi	27,200.00	-	-	27,200.00	-	27,200.00
	<b>7,49,038.00</b>	<b>-</b>	<b>-</b>	<b>7,49,038.00</b>	<b>-</b>	<b>7,49,038.00</b>
<b>B BUILDINGS</b>						
NHQ New Delhi	14,72,876.00	2,16,21,491.00	-	2,30,94,367.00	35,248.00	2,30,59,119.00
N.T.C. Pachmarhi	27,66,573.00	-	-	27,66,573.00	25,254.00	27,41,319.00
NCTC Noida	12,17,644.00	-	-	12,17,644.00	24,184.00	11,93,460.00
N.Y.C. Gadpuri	90,27,672.00	22,31,083.00	-	1,12,58,755.00	1,18,571.00	1,11,40,184.00
	<b>1,44,84,765.00</b>	<b>2,38,52,574.00</b>	<b>-</b>	<b>3,83,37,339.00</b>	<b>2,03,257.00</b>	<b>3,81,34,082.00</b>
<b>C OTHERS</b>						
Tubewell & Water Tanks	1,72,398.00	-	-	1,72,398.00	-	1,72,398.00
Furniture & Fixtures	1,09,377.00	88,13,849.00	-	89,23,226.00	7,663.00	89,15,563.00
Office Equipment	43,03,016.70	54,24,903.00	(1,91,275.30)	99,19,195.00	4,46,232.00	94,72,963.00
Airconditioning Units,NHQ	-	1,02,68,912.00	-	1,02,68,912.00	-	1,02,68,912.00
Electricals Fittings,NHQ	-	57,98,682.00	-	57,98,682.00	-	57,98,682.00
Schindler Lift, NHQ	-	29,12,872.00	-	29,12,872.00	-	29,12,872.00
Training & Camping Equipments	81,92,086.00	2,17,300.00	-	84,09,386.00	215.00	84,09,171.00
Motor Vehicles	23,54,892.00	-	-	23,54,892.00	5,00,169.00	18,54,723.00
Refrigration	11,361.50	-	-	11,361.50	4,175.00	7,186.50
	<b>1,51,43,131.20</b>	<b>3,34,36,518.00</b>	<b>(1,91,275.30)</b>	<b>4,87,70,924.50</b>	<b>9,58,454.00</b>	<b>4,78,12,470.50</b>
<b>Grand Total (A+B+C)</b>	<b>3,03,76,934.20</b>	<b>5,72,89,092.00</b>	<b>(1,91,275.30)</b>	<b>8,78,57,301.50</b>	<b>11,61,711.00</b>	<b>8,66,95,590.50</b>





**THE BHARAT SCOUTS & GUIDES, NEW DELHI**

**Schedule - 8**

**Capital work in Progress**

	As At 31.03.2018 Rs.	As At 31.03.2017 Rs.
<b>i Renovation of NHQ Building</b>		
Balance as per last A/c	7,14,67,945.00	6,42,22,566.00
Add : Payment against running Bills	2,16,795.00	70,15,129.00
Add : Provision of Classic Sign & Display Bill	-	2,30,250.00
<b>Sub. Total</b>	<b>7,16,84,740.00</b>	<b>7,14,67,945.00</b>
Less: Capitalization of Fixed Assets	5,44,84,681.00	-
Less: Transferred to Advance A/c of NPCC	1,67,72,080.00	-
Less: Amount adjusted against NYC,Gadpuri bill	4,27,979.00	-
	<b>-</b>	<b>7,14,67,945.00</b>
<b>ii Renovation of Campsite, NYC Gadpuri *</b>		
Balance as per last A/c	2,81,57,987.00	22,01,689.00
Add : Payment against running Bills	4,27,979.00	2,59,56,298.00
<b>Sub. Total</b>	<b>2,85,85,966.00</b>	<b>2,81,57,987.00</b>
Less: Capitalization of Fixed Assets	22,31,083.00	-
	<b>2,63,54,883.00</b>	<b>2,81,57,987.00</b>
<b>iii Renovation of Campsite, NTC/NAI, Pachmarhi *</b>		
Balance as per last A/c	2,43,07,500.00	-
Add : Payment against running Bills Received	-	2,43,07,500.00
<b>Sub. Total</b>	<b>2,43,07,500.00</b>	<b>2,43,07,500.00</b>
<b>G. Total</b>	<b>5,06,62,383.00</b>	<b>12,39,33,432.00</b>

\* Mobilization Advance amounting to Rs.2,14,41,446/- (i.e. Rs.1,62,04,667/- and Rs.52,36,779/- against NTC/NAI & NYC,Gadpuri respectively) is to be recovered from R.A bills.

**Schedule - 9**

**Investments**

**A Against General Fund**

**I Earmarked Funds**

Employee's Welfare Fund	1,59,000.00	1,59,024.00
Development Fund	94,32,601.00	41,52,487.00
BSG Foundation Corpus Fund	63,46,004.00	33,65,156.00
Assets/Depreciation Reserve Fund	-	15,15,818.00
Life Membership for Magazine	12,67,675.00	14,01,503.00
Special Compensation Fund	45,13,490.00	19,81,515.00
International Events	50,36,300.00	21,24,658.00
NAI Compensation Fund	16,00,153.00	14,58,303.00
Thinking Day	2,00,000.00	-
<b>Sub Total</b>	<b>2,85,55,223.00</b>	<b>1,61,58,464.00</b>

**II Other Investments**

Supply Service Department	1,18,51,909.00	72,30,137.00
Hostel Services	27,60,623.00	29,12,997.00
National Adventure Institute	1,91,90,373.00	2,62,05,329.00
General Investment (N.H.Q)	1,55,12,433.00	22,46,757.00
International Camps/ Events	32,61,604.00	18,82,420.00
<b>Sub Total</b>	<b>5,25,76,942.00</b>	<b>4,04,77,640.00</b>

**B FCRA, Investments**

With CBI, Vikas Minar, New Delhi	1,61,44,524.00	1,57,35,076.00
<b>G. Total</b>	<b>9,72,76,689.00</b>	<b>7,23,71,180.00</b>

**Details Security Wise Classification**

- 1 In Fixed Deposits with Scheduled Banks
- 2 In Fixed Deposits with Govt.Companies (With PNB Housing Finance Ltd.)



9,02,76,689.00	7,23,71,180.00
70,00,000.00	-
<b>9,72,76,689.00</b>	<b>7,23,71,180.00</b>



**THE BHARAT SCOUTS & GUIDES, NEW DELHI**

	<b>As At 31.03.2018 Rs.</b>	<b>As At 31.03.2017 Rs.</b>
<b>Schedule -10</b>		
<b><u>Current Assets Loans &amp; Advances</u></b>		
<b>A <u>Cash and Bank balances</u></b>		
Petty Cash in hand	11,373.00	15,565.00
Cash in hand against collection	22,045.00	8,183.00
Stamps in Franking Machine	35,665.00	15,702.00
Cheques / D.D's in hand	6,78,776.55	250.00
<b>Sub. Total</b>	<b>7,47,859.55</b>	<b>39,700.00</b>
<b>B <u>Bank Balances in Saving Bank Accounts</u></b>		
With C.B.I., New Delhi - A/c No-10758 42422	14,10,025.42	90,17,244.24
With S.B.I., Pachmarhi- A/c No-112651 22084	6,82,783.92	14,76,040.62
with CBI, New Delhi A/c No-10758 61160 (GIA)	5,087.60	99,410.70
With CBI, New Delhi A/c No-10758 55769 (BSG Found.)	8,68,271.65	12,02,496.20
With CBI, New Delhi A/c No-3064383758 (Dev.Fund)	1,09,029.67	40,457.67
with CBI, New Delhi A/c No.10758 45070 (SSD)	5,82,188.36	5,43,236.11
With CBI, New Delhi A/c No. 10758 44214 (H.S.)	8,07,854.95	23,692.90
With CBI, New Delhi A/c No. 3017943162 ( Int. Events)	31,89,464.71	1,57,090.00
With CBI, New Delhi A/c No-10758 61669 (FCRA)	7,87,964.17	90,243.48
With I.C.I.CI. A/c No-000701234092	2,00,438.32	2,00,438.32
With SBI, V.M., New Delhi No-30726487360	4,92,683.73	4,03,386.28
With SBI, V.M., New Delhi No-30891287290 (SSD)	5,06,018.93	3,07,753.93
with CBI, Current A/c No.3631865456 (SSD)	19,74,178.14	-
With S.B.I., Pachmarhi- A/c No-30438830963 (NAI)	11,68,922.88	60,06,837.86
With S.B.I., Pach.- A/c No-30364164927 (NAI Compt.)	4,17,601.00	1,81,438.00
<b>Sub. Total</b>	<b>1,32,02,513.45</b>	<b>1,97,49,766.31</b>
<b>Grand Total</b>	<b>1,39,50,373.00</b>	<b>1,97,89,466.31</b>
<b>Schedule -11</b>		
<b><u>Sundry Debtors</u></b>		
Supplies of Scouts and Guides material	35,19,165.20	23,54,646.00
Individual Registration/Affiliation fee receivable	1,17,00,121.75	1,25,19,636.75
Guide Section Projects, FCRA	-	27,99,570.00
Other Debtors, NHQ	19,618.00	24,548.00
<b>Total</b>	<b>1,52,38,904.95</b>	<b>1,76,98,400.75</b>
<b>Schedule -12</b>		
<b><u>Inventories (at Cost)</u></b>		
(as taken, valued and certified by the Management)		
Salable Articles	1,02,17,568.44	1,44,23,832.57
Consumable Articles	59,899.00	75,989.00
<b>Total</b>	<b>1,02,77,467.44</b>	<b>1,44,99,821.57</b>
<b>Schedule -13</b>		
<b><u>Loans and Advances</u></b>		
Advance to staff & states to conduct Activities	6,73,474.72	13,18,630.27
Advance to Others	13,500.00	-
Building Contractor, NPCC, Advance A/c	1,67,89,680.00	-
Advance for Camps & Other Expenses, NTC / NAI	64,845.40	3,90,897.21
<b>Total</b>	<b>1,75,41,500.12</b>	<b>17,09,527.48</b>
<b>Schedule -14</b>		
<b><u>Other Current Assets</u></b>		
Interest Accrued on investment	24,51,705.00	24,73,949.00
Security Deposits	1,27,182.00	1,27,182.00
Advance to BSG Trust	-	7,61,287.00
TDS Recoverable	10,93,982.50	10,71,942.50
Prepaid Expenses	1,49,031.00	69,966.00
Deposit with Delhi High Court against Leave	5,10,143.00	5,10,143.00
<b>Total</b>	<b>43,32,043.50</b>	<b>50,14,469.50</b>





THE BHARAT SCOUTS & GUIDES, NEW DELHI

**Schedule - 15**

**Other Sources**

	<b>For the year 2017-18</b>	<b>For the year 2016-17</b>
	<b>Rs.</b>	<b>Rs.</b>
Donation	26,175.00	-
Interest on Investments on General Fund	7,87,257.85	11,19,041.00
Misc. Receipts	2,49,554.95	1,81,369.25
N.T.C. Receipts	13,72,883.35	10,56,900.90
Subscription for Magazine	12,66,840.00	14,59,629.00
Staff Quarter Rent	29,918.00	27,120.00
Affiliation Fee	54,000.00	54,000.00
BSG Foundation	3,00,500.00	9,45,005.75
Flag Day Celebration	23,16,737.80	26,34,824.78
Membership Fee	3,91,11,183.00	3,83,68,201.00
Special Fee	11,16,680.00	7,29,910.00
Liability no longer required	-	2,82,879.00
Profit on Sale of Fixed Assets	-	31,101.00
Prior Period Receipts	4,38,463.42	20,19,397.00
<b>Total</b>	<b>4,70,70,193.37</b>	<b>4,89,09,378.68</b>





**THE BHARAT SCOUTS & GUIDES, NEW DELHI**

**Schedule - 16**

**Statement of Income**

		<b>For the year 2017-18 Rs.</b>	<b>For the year 2016-17 Rs.</b>
<b>A <u>Supply Service Department</u></b>			
Total Supplies	2,23,69,283.99		
Less: Return	-	2,23,69,283.99	2,39,36,483.50
Misc. Receipts		29,871.00	1,296.00
<b><u>Interest</u></b>			
On fixed deposits		6,05,492.00	5,66,732.00
On Saving Bank A/c		54,366.00	94,785.00
<b>Total</b>		<b>2,30,59,012.99</b>	<b>2,45,99,296.50</b>
<b>B <u>Hostel Services</u></b>			
Boarding & Lodging		6,47,706.00	14,67,929.00
Canteen Charges		4,90,786.00	2,68,396.00
Coupon sales		32,931.00	44,395.00
<b><u>Interest</u></b>			
On fixed deposits		2,00,119.00	4,90,095.00
On Saving Bank A/c		12,181.00	8,916.00
<b>Total</b>		<b>13,83,723.00</b>	<b>22,79,731.00</b>
<b>C <u>National Adventure Institute</u></b>			
Camp Fee Receipts		1,86,30,550.00	1,68,96,450.00
Food Charges		2,40,605.00	3,64,141.00
Motor Vehicle		960.00	91.00
Obstacles Charges		58,200.00	4,000.00
Misc. Receipts		1,03,760.64	37,755.20
Registration Fee Receipts		22,53,790.00	15,66,620.00
Prior period Receipts			10,74,183.34
<b><u>Interest</u></b>			
On Fixed Deposits		12,26,321.00	17,10,663.00
On Saving Bank A/c		1,35,941.00	1,81,481.00
<b>Total</b>		<b>2,26,50,127.64</b>	<b>2,18,35,384.54</b>





**THE BHARAT SCOUTS & GUIDES, NEW DELHI**

**Schedule - 17**

**Activities Expenses**

	For the year 2017-18 Rs.	For the year 2016-17 Rs.
<b>A <u>National Headquarters</u></b>		
<b><u>Activities against Govt. Grants</u></b>		
Regular Activities 2017-18	75,00,000.00	75,00,000.00
<b><u>Internal Resources</u></b>		
Regular Activities 2017-18	19,85,204.00	40,35,538.00
<b>Total</b>	<b>94,85,204.00</b>	<b>1,15,35,538.00</b>
<b>B <u>National Adventure Institute</u></b>		
<b><u>Internal Resources</u></b>		
NAI : Camp Expenses	1,21,94,729.00	1,06,42,051.00
<b>Total</b>	<b>1,21,94,729.00</b>	<b>1,06,42,051.00</b>

**Schedule - 18**

**Administrative & Other Expenses**

Salary Administration & Project	2,19,33,608.90	2,21,99,033.00
Provident Fund Admn. & Project	10,27,133.00	7,73,024.00
Gratuity	-	2,12,597.00
Travelling & conveyance	3,76,384.00	8,65,310.00
Postage and Telegram	2,19,140.00	1,62,819.00
Telephone & Trunk calls	59,875.54	2,14,755.00
Printing & Stationery	3,76,676.00	9,38,878.00
Water & Electricity	7,90,518.76	13,48,229.00
Hospitality Exps. Guests & Int. Guests	1,30,919.00	88,440.00
Employees welfare expences, LTC & Uniform	3,60,906.00	3,11,643.00
Misc., Gen. Repair & Bank Charges	2,22,551.74	3,05,116.95
Maintenance of Computer	1,02,541.00	48,834.00
Audit Fee	6,35,000.00	1,35,000.00
Maintanance of Motor vehicle	53,396.00	78,177.00
Membership Fee	84,86,781.08	63,13,178.00
Insurance Exps.	46,757.00	69,706.00
Legal expenses	1,83,600.00	5,04,905.00
Maintanance of bldg. NHQ. & Lift	10,52,769.00	5,92,464.00
Printing Exps. to Magazine & Publicity Material	14,72,877.00	12,99,853.00
House Tax & Lease Rent	7,70,528.00	6,69,702.00
Maintanance of NTC, NCTC & NYC	7,53,170.15	7,10,195.25
Meeting Exps.	78,888.00	6,08,395.00
Security expenses	1,68,840.00	1,55,413.00
International Events / Gathering / Conferences	16,41,470.93	7,09,711.00
<b>Total</b>	<b>4,09,44,331.10</b>	<b>3,93,15,378.20</b>





**THE BHARAT SCOUTS & GUIDES, NEW DELHI**

**Schedule - 19**

**Supply Service Department**

		<b>For the year 2017-18</b>	<b>For the year 2016-17</b>
		<b>Rs.</b>	<b>Rs.</b>
<b><u>Cost of Material Supplied / Consumed</u></b>			
Opening stock	1,44,23,832.57		
Purchase	91,12,430.00		
<b>Total</b>	<b>2,35,36,262.57</b>		
Less : Material written off	17,798.28		
Less : Closing stock (Net)	1,02,17,568.44	1,33,00,895.85	1,54,37,360.38
<b><u>Other Administrative Expenses</u></b>			
Salaries and P.Fund		28,97,027.00	27,00,093.00
Packing & Forwarding		5,52,652.00	9,62,820.00
Travelling & Conveyance		12,187.00	7,425.00
Printing and Stationery		5,520.00	18,113.00
Postage and Telegram		48,544.00	23,523.00
Misc. & Other Expenses		43,717.00	23,205.00
Maintanance of Computer		8,569.00	3,800.00
Bank Charges		10,849.75	4,594.22
Goods & Service Tax		10,79,567.00	-
Insurance Exps.		67,362.00	24,545.00
Legal Expenses		67,750.00	-
Maintanance of Motor Vehicle		1,79,208.00	1,84,521.00
Repair & Maintanance		4,32,000.00	-
Water & Electricity		3,09,600.00	-
Stock/ Debtors Written off.		22,294.28	12,725.00
<b>Total</b>		<b>1,90,37,742.88</b>	<b>1,94,02,724.60</b>

**Schedule - 20**

**Hostel Services**

**Provision Consumed**

Opening Balance	1,192		
Add: Purchases	3,09,822		
<b>Total</b>	<b>3,11,014</b>		
Less: closing stock	1,395	3,09,619.00	5,50,947.00
Salary, Wages and P.F.		6,48,936.00	6,09,157.00
Gas expenses		6,241.00	13,610.00
Misc. Expenses & Bank Charges		5,651.95	6,591.00
General Repair & Maintanance Charges		25,485.00	1,52,550.00
Goods and Service Tax		22,042.00	-
<b>Total</b>		<b>10,17,974.95</b>	<b>13,32,855.00</b>





**THE BHARAT SCOUTS & GUIDES, NEW DELHI**

**Schedule - 21**

**National Adventure Institute**

	<b>For the year 2017-18 Rs.</b>	<b>For the year 2016-17 Rs.</b>
Salaries & Provident Fund	96,36,994.00	85,89,889.00
Bank Charges	13,924.36	8,498.10
Employees Welfare Exps.	48,000.00	-
Insurance Exps.	31,274.00	8,009.00
Maintanance of Campsite	13,840.00	19,64,484.00
Maintanance of Computer	6,800.00	-
Maintanance of Motor Vehicle	10,102.00	12,636.00
Miscellaneous Exps.	30,413.92	32,541.00
Postage & Telegram	50,445.00	51,838.00
Printing & Stationery	35,423.00	15,260.00
Telephone & Trunkcalls	14,743.00	13,032.00
Travelling & Conveyance	6,310.00	24,208.00
Water & Electricity	1,25,104.00	1,14,392.00
<b>Total</b>	<b><u>1,00,23,373.28</u></b>	<b><u>1,08,34,787.10</u></b>

**Schedule - 22**

**Depreciation**

National Headquarters	11,41,856.00	11,62,098.00
Supply Service Department	8,941.00	8,941.00
Hostel Services	10,914.00	7,081.00
<b>Total</b>	<b><u>11,61,711.00</u></b>	<b><u>11,78,120.00</u></b>





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

### Schedule- 23

### Significant Accounting Policies & Notes to Accounts for the Year ended 31.03.2018.

#### 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.

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.

The BS&G, NHQ has four Units viz, Supply Service Department, National Adventure Institute, International Events and Hostel Services. Further, BS&G NHQ have five regional offices and 54 State Units including Indian Railways, Kendriya Vidyalaya & Navodaya Vidyalaya.

##### 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. Gratuity liability and Leave entitlement.
- iv. Subscription received for magazine; life membership fee for magazine is 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. Inventory :**

Closing Stock of "Scouts and Guides Materials & Other Items" are stated on the basis of valuation made by the Management.

**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.

**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. 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. 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 13<sup>th</sup> 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 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 vendors 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.

- ii. Income Tax Department has raised a demand of Rs. 51.57 Lakhs u/s 143(1) (Previous Year Rs. 54.69 Lakhs) without considering exemptions available, u/s 10(23) (c) of the Income Tax Act, to BS&G. The above demand has been disputed by the Management and rectification application u/s 154 has also been filed by the BS&G.
- 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.

#### iv. Capital Commitment :

Capital Commitments remains unexecuted as on balance sheet date is amounting to Rs. 6.14 crores (Previous year 6.16 crores).

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

##### i. Mobilization Advance :

Mobilization Advance given to NPCC amounting to Rs. 2.14 Crores (Previous year Rs. 2.95 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 with Contractor/ NPCC :

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) to be adjusted with the running bills of the said contractor raised against the projects of NTC, Pachmarhi and/ or NYC, Gadpuri of BS&G.

3. Balances of Debtors, Creditors and Loans & Advances are subject to confirmation.
4. Advances given for various events / projects / relief are shown as current assets as utilization certificates are yet to be received.
5. Procurement Policies of BS&G is to be compiled to ensure all purchases are being made on competitive & transparent basis.
6. Figures of Previous years have been regrouped, wherever necessary to reflect more realistic position.

(K.K.Khandelwal )  
Chief National Commissioner

(Namita Goel)  
National Treasurer

(Krishnaswamy R.)  
Director

(Anand Kumar)  
Accounts Officer

