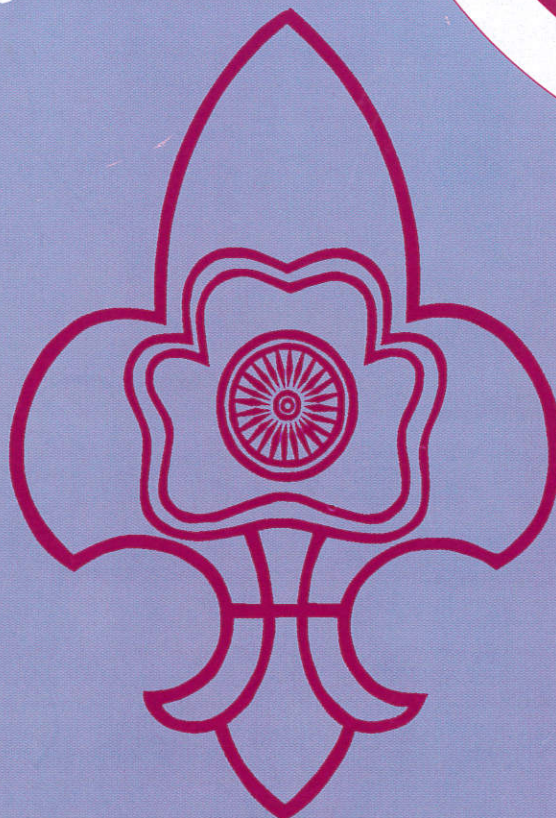


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AUDITED ACCOUNTS



**BALANCE SHEET AND INCOME & EXPENDITURE
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2017**

THE BHARAT SCOUTS & GUIDES

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

THAKUR & CO.
Chartered Accountants
FRN: 000001N

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

Independent Auditors' Report

To the Members of The Bharat Scouts & Guides

We have audited the accompanying financial statements of **The Bharat Scouts & Guides**, which comprise the Balance Sheet as at March 31, 2017 and the Statement of Income and Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

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 and financial performance of the Society in accordance with the Accounting Standards, to the extent applicable, issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentations of the financial statements that gives 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 entity'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 for the payment of gratuity and leave entitlements on cash basis and note no.- 5 & 11 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:

- in the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2017 and
- 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:

- 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;
- In our opinion, proper books of account as required by law have been kept by the Society so far as appears from our examination of those books;
- The Balance Sheet, Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account;
- 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 extent applicable, issued by the Institute of Chartered Accountants of India.

For Thakur & Co.
Chartered Accountants
FRN: 00001N

Sd/-

(Anil K. Thakur)
M.No.088722

Place: New Delhi
Date : 20.09.2017

THE BHARAT SCOUTS & GUIDES, NEW DELHI-110002.

Balance Sheet as at 31st March, 2017

	Schedule	As At 31.03.2017 Rs.	As At 31.03.2016 Rs.
SOURCES OF FUNDS :			
Corpus Fund	1	44,485,169.00	43,887,771.00
Assets Fund	2	30,376,934.20	37,573,703.96
General Reserve	3	131,068,334.55	119,258,989.73
Capital Reserve		-	27,200.00
Other Fund & Contributions	4	57,978,181.50	50,646,976.50
Unspent Project Funds	5	13,463,581.95	12,660,771.95
Current Liabilities & Provision	6	29,462,476.61	21,150,778.74
Total		<u>306,834,677.81</u>	<u>285,206,191.88</u>

APPLICATION OF FUND :

Fixed Assets, Net	7	30,376,934.20	37,573,703.96
Capital work in Progress	8	123,933,432.00	66,424,255.00
Mobilization Advance to NPCC		21,441,446.00	40,017,335.00
Investments	9	72,371,180.00	91,119,140.00
Current Assets, Loans & Advances			
Cash & Bank Balances	10	19,789,466.31	23,982,517.28
Sundry Debtors	11	17,698,400.75	7,730,074.00
Inventories	12	14,499,821.57	8,709,960.95
Loans & Advances	13	1,709,527.48	4,068,161.19
Other Current Assets	14	5,014,469.50	5,581,044.50
Total		<u>306,834,677.81</u>	<u>285,206,191.88</u>

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

For Thakur & Co.
Chartered Accountants
FRN : 000001N

Sd/-
(Anil K. Thakur)
M.No.088722

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

Sd/-
(Vaibhav Vishal)
National Treasurer

Sd/-
(Krishnaswamy R.)
Director

Sd/-
(Anand Kumar)
Accounts Officer

Place: New Delhi
Date: 20.09.2017

THE BHARAT SCOUTS & GUIDES, NEW DELHI-110002.

Income & Expenditure Account for the year ended 31st March, 2017

INCOME	Schedule	For the year 2016-17 Rs.	For the year 2015-16 Rs.
<u>National Headquarters</u>			
Grant in Aid	5	7,500,000.00	7,500,000.00
Other Sources	15	48,909,378.68	42,141,580.40
Supply Service Deptt.	16	24,599,296.50	21,239,903.12
Hostel Services	16	2,279,731.00	1,009,055.00
National Adventure Institute	16	21,835,384.54	19,670,593.00
Total		105,123,790.72	91,561,131.52
<u>EXPENDITURE</u>			
<u>Activities Expenses</u>	17		
National Headquarters		11,535,538.00	12,624,251.00
National Adventure Institute		10,642,051.00	9,853,351.00
<u>Administrative & Other Expenses</u>	18	39,315,378.20	38,810,396.80
Supply Service Deptt.	19	19,402,724.60	16,255,901.17
Hostel Services	20	1,332,855.00	853,188.00
National Adventure Institute	21	10,834,787.10	9,128,775.00
Depreciation	22	1,178,120.00	713,927.00
Total		94,241,453.90	88,239,789.97
<u>Transferred to General Fund of :</u>			
National Headquarters	3	4,396,364.48	(2,493,047.40)
Supply Service Deptt.	3	5,187,630.90	4,975,906.95
Hostel Services	3	939,795.00	150,015.00
National Adventure Institute	3	358,546.44	688,467.00
Total		10,882,336.82	3,321,341.55

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

For Thakur & Co.
Chartered Accountants
FRN : 000001N

Sd/-
(Anil K. Thakur)
M.No.088722

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

Sd/-
(Vaibhav Vishal)
National Treasurer

Sd/-
(Krishnaswamy R.)
Director

Sd/-
(Anand Kumar)
Accounts Officer

Place: New Delhi
Date: 20.09.2017

THE BHARAT SCOUTS & GUIDES, NEW DELHI - 110002

	As At 31.03.2017 Rs.	As At 31.03.2016 Rs.
<u>Schedule - 1</u>		
<u>Corpus Fund</u>		
Balance as per last A/c	43,887,771.00	41,825,524.00
Add : Interest Credited	597,398.00	2,203,728.00
Sub Total	44,485,169.00	44,029,252.00
Less : Expenditure during the year	-	141,481.00
Total	44,485,169.00	43,887,771.00
<u>Schedule - 2</u>		
<u>Assets Fund</u>		
Balance as per Last A/c	37,573,703.96	33,976,939.96
Add: Addition for Assets aquired during the year		
out of own fund	- 2,78,312	
out of grant fund	- <u>6,98,986</u>	
	977,298.00	4,877,962.00
	38,551,001.96	38,854,901.96
Less : Assets Sold/discarded	1,961,323.00	1,281,198.00
Less : Accumulated Depreciation	6,212,744.76	-
Sub Total	30,376,934.20	37,573,703.96

THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 3

General Reserve

	National Headquarters	Supply Service Deptt.	Hostel Services	National Adventure Institute	As At 31.03.2017	As At 31.03.2016
					Rs.	Rs.
Balance as per Last A/c	83,705,644.62	17,887,095.21	5,213,113.90	12,453,136.00	119,258,989.73	110,385,516.42
Add : As per Income & Expenditure A/c	4,396,364.48	5,187,630.90	939,795.00	358,546.44	10,882,336.82	3,321,341.55
	88,102,009.10	23,074,726.11	6,152,908.90	12,811,682.44	130,141,326.55	113,706,857.97
Less : Transferred to Assets Fund						
(to the extent assets acquired own Fund)	203,887.00	-	74,425.00	-	278,312.00	(517,507.00)
	87,898,122.10	23,074,726.11	6,078,483.90	12,811,682.44	129,863,014.55	114,224,364.97
Add : Accumulated Depreciation & Capital Reserve	1,162,098.00	8,941.00	7,081.00	27,200.00	1,205,320.00	5,034,624.76
	89,060,220.10	23,083,667.11	6,085,564.90	12,838,882.44	131,068,334.55	119,258,989.73

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THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 4

Earmarked & Other Funds

	Balance As At 01.04.2016	Received During the Y/E - 31.03.2017	Interest	Total	Payments / Transfer	Balance As At 31.03.2017
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A Earmarked Fund						
Employee's Welfare Fund	133,730.00	10,000.00	15,294.00	159,024.00	-	159,024.00
Development Fund	41,770,243.50	4,419,320.00	802,903.00	46,992,466.50	-	46,992,466.50
Life Membership Subscription for Magazine	1,087,147.00	32,500.00	112,290.00	1,231,937.00	-	1,231,937.00
Special Compensation Fee	3,134,334.00	729,910.00	172,688.00	4,036,932.00	-	4,036,932.00
International Camps & Events	2,957,516.00	126,212.00	563,980.00	3,647,708.00	-	3,647,708.00
NAI : Compensation Fund	1,371,046.00	207,150.00	116,135.00	1,694,331.00	7,203.00	1,687,128.00
Sub Total	50,454,016.50	5,525,092.00	1,783,290.00	57,762,398.50	7,203.00	57,755,195.50
B Other Fund						
Thinking Day Fund	192,960.00	18,012.00	-	210,972.00	-	210,972.00
Relief Fund	-	12,014.00	-	12,014.00	-	12,014.00
	192,960.00	30,026.00	-	222,986.00	-	222,986.00
Sub Total	50,646,976.50	5,555,118.00	1,783,290.00	57,985,384.50	7,203.00	57,978,181.50

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THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 5

Unspent Projects Fund

	Balance as at 01.04.2016	Received during the year	Other Receipts	Total	Expenditure for the year	Unspent Grant as on 31.03.2017
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A ECRA						
12 APR Conference, Nepal	-	17,384.00	-	17,384.00	-	17,384.00
APR 3L Project	-	174,449.00	-	174,449.00	-	174,449.00
APR Conference for Leaders of Girls	82,723.75	-	-	82,723.75	-	82,723.75
Fit for Work Fit for Life Project, WAGGGS	360,351.00	-	1,649.00	362,000.00	362,000.00	-
Team India Gathering, India	69,622.00	-	-	69,622.00	69,622.00	-
Ticket to Life Project in India	44,181.20	28,125.00	-	72,306.20	29,433.00	42,873.20
WAGGGS "Free Being Me" Dove Project	4,762,577.00	3,022,963.00	-	7,785,540.00	2,500,113.00	5,285,427.00
WAGGGS "World Leadership Development Programme"	45,102.00	-	-	45,102.00	-	45,102.00
Messenger of Peace-2015	551,606.00	690,763.00	25,598.00	1,267,967.00	982,735.00	285,252.00
MOP- World Scout Village	-	1,287,019.00	-	1,287,019.00	1,838,813.00	(551,794.00)
National Leadership Development Programme	-	492,760.00	-	492,760.00	-	492,760.00
Stop the Violence Activate Event	263,231.00	-	-	263,231.00	-	263,231.00
Surf Smart Internet Safety Program In India	4,954,899.00	643,764.00	74,086.00	5,672,751.00	1,177,195.00	4,495,556.00
WAGGGS-Lifeboy School of 5 Project	-	-	-	-	248.00	(248.00)
WAGGGS-Exeter BSG SOS project	-	-	-	-	12,922.00	(12,922.00)
Sub. Total	11,134,292.95	6,357,247.00	101,335.00	17,592,874.95	6,973,081.00	10,619,793.95
Interest Received on S.B.A/C & FDR,s	1,526,479.00	-	1,317,309.00	2,843,788.00	-	2,843,788.00
Total	12,660,771.95	6,357,247.00	1,418,644.00	20,436,662.95	6,973,081.00	13,463,581.95
B General Fund (Grant-In-Aid)						
Regular Activities 2016-2017	-	7,500,000.00	-	7,500,000.00	7,500,000.00	-
Total	-	7,500,000.00	-	7,500,000.00	7,500,000.00	-
G. Total	12,660,771.95	13,857,247.00	1,418,644.00	27,936,662.95	14,473,081.00	13,463,581.95

THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 6

Current Liabilities & Provision

	As At 31.03.2017 Rs.	As At 31.03.2016 Rs.
Sundry Creditors	5,369,835.24	8,629,589.24
TDS (Contractor)	394,399.00	3,210.00
Security Deposits	553,342.00	717,342.00
Advances against supply	96,344.37	277,672.50
Development of NCTC,Noida	25,000.00	-
NAI:Registration & Camp Fee	800,070.00	2,728,206.00
Contribution for World Bureau's against Membership Fee	2,489,922.00	2,886,343.00
International Events	2,393,548.00	5,553,467.00
Donations for Nepal Earthquake Relief Fund	-	295,635.00
P. Fund Advance A/c	53,245.00	59,314.00
Payable to EPFO,New Delhi	18,829.00	-
Expenses Payable	52,323.00	-
Unidentified Receipts	824,412.00	-
Leave Encashment payable	510,143.00	-
Payable to Building Contractor,NPCC	15,881,064.00	-
Total	29,462,476.61	21,150,778.74

THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 7

Fixed Assets

	Gross Block As At 01.04.2016	Addition During the Y/E - 31.03.17	Written off / Adj.	Gross Block As At 31.03.2017	Accumulated Depreciation	As At 31.03.2017
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A LANDS						
NHQ Building (Lease N.C. Noida	19,337.00	-	-	19,337.00	-	19,337.00
N.Y.C. Gadpuri	107,158.00	-	-	107,158.00	-	107,158.00
NTC Pachmarhi	595,343.00	-	-	595,343.00	-	595,343.00
	27,200.00	-	-	27,200.00	-	27,200.00
	749,038.00	-	-	749,038.00	-	749,038.00
B BUILDINGS						
National Headquarters New Delhi	2,055,013.00	-	-	2,055,013.00	582,137.00	1,472,876.00
N.T.C. Pachmarhi	2,999,750.00	-	-	2,999,750.00	233,177.00	2,766,573.00
NCTC Noida	1,480,493.00	-	-	1,480,493.00	262,849.00	1,217,644.00
N.Y.C. Gadpuri	10,038,147.00	-	-	10,038,147.00	1,010,475.00	9,027,672.00
	16,573,403.00	-	-	16,573,403.00	2,088,638.00	14,484,765.00
C OTHERS						
Tubewell & Water tanks	226,167.00	-	-	226,167.00	53,769.00	172,398.00
Furniture & Fixtures	411,535.00	70,287.00	199,149.00	282,673.00	173,296.00	109,377.00
Office Equipment	7,168,950.46	208,025.00	1,291,635.00	6,085,340.46	1,782,323.76	4,303,016.70
Training & Camping Equipments	7,664,698.00	698,986.00	144,278.00	8,219,406.00	27,320.00	8,192,086.00
Motor Vehicles	4,719,223.00	-	294,858.00	4,424,365.00	2,069,473.00	2,354,892.00
Film on Scout Guide Movement	17,384.00	-	17,384.00	-	-	-
Refrigration	29,286.50	-	-	29,286.50	17,925.00	11,361.50
Crockery	14,019.00	-	14,019.00	-	-	-
	20,251,262.96	977,298.00	1,961,323.00	19,267,237.96	4,124,106.76	15,143,131.20
Grand Total (A+B+C)	37,573,703.96	977,298.00	1,961,323.00	36,589,678.96	6,212,744.76	30,376,934.20

THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 8

Capital work in Progress

	As At 31.03.2017	As At 31.03.2016
	Rs.	Rs.
I Renovation of NHQ Building		
Balance as per last A/c	64,222,566.00	13,346,670.00
Add : Payment against running Bills Received (refer note no. - 1)	7,015,129.00	50,875,896.00
Add : Provision of Classic Sign & Display Bill	230,250.00	-
Sub. Total	71,467,945.00	64,222,566.00
II Renovation of Campsite, NYC Gadpuri *		
Balance as per last A/c	2,201,689.00	2,201,689.00
Add : Payment against running Bills Received	25,956,298.00	-
Sub. Total	28,157,987.00	2,201,689.00
III Renovation of Campsite, NTC/NAI, Pachmarhi *		
Balance as per last A/c	-	-
Add : Running Bill provided during the year	24,307,500.00	-
Sub. Total	24,307,500.00	-
G. Total	123,933,432.00	66,424,255.00

* 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 respectively) is to be recovered from R.A bills.

Schedule - 9

Investments

A Against General Fund

I Earmarked Funds

Employee's Welfare Fund	159,024.00	194,426.00
Development Fund	4,152,487.00	15,597,892.00
BSG Foundation Corpus Fund	3,365,156.00	8,938,906.00
Assets/Depreciation Reserve Fund	1,515,818.00	4,040,440.00
Life Membership for Magazine	1,401,503.00	1,312,593.00
Special Compensation Fund	1,981,515.00	1,971,998.00
International Events	2,124,658.00	5,095,169.00
NAI Compensation Fund	1,458,303.00	875,608.00
Sub Total	16,158,464.00	38,027,032.00

II Other Investments

Supply Service Department	7,230,137.00	5,950,069.00
Hostel Services	2,912,997.00	5,715,180.00
National Adventure Institute	26,205,329.00	19,922,509.00
General Investment (N.H.Q)	2,246,757.00	7,107,374.00
International Camps/ Events	1,882,420.00	1,789,539.00
Sub Total	40,477,640.00	40,484,671.00

B FCRA, Investments

With CBI, Vikas Minar, New Delhi	15,735,076.00	12,607,437.00
G. Total	72,371,180.00	91,119,140.00

THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule -10

Current Assets Loans & Advances

A Cash and Bank balances

	As At 31.03.2017 Rs.	As At 31.03.2016 Rs.
Petty Cash in hand	15,565.00	20,455.00
Cash in hand against collection	8,183.00	87,464.00
Stamps in Franking Machine	15,702.00	18,744.00
Cheques / D.D's in hand	250.00	273,978.00

Sub. Total 39,700.00 400,641.00

B Bank Balances in Saving Bank Accounts

With C.B.I., New Delhi - A/c No-10758 42422	9,017,244.24	9,115,094.11
With S.B.I., Pachmarhi- A/c No-112651 22084	1,476,040.62	1,978,584.52
with CBI, New Delhi A/c No-10758 61160 (GIA)	99,410.70	21,592.70
With CBI, New Delhi A/c No-10758 55769 (BSG Found.)	1,202,496.20	1,545,005.42
With CBI, New Delhi A/c No-3064383758 (Dev.Fund)	40,457.67	613,790.67
with CBI, New Delhi A/c No.10758 45070 (SSD)	543,236.11	620,409.99
With CBI, New Delhi A/c No. 10758 44214 (H.S.)	23,692.90	17,517.90
With CBI, New Delhi A/c No. 3017943162 (Int. Events)	157,090.00	4,848,995.00
With CBI, New Delhi A/c No-10758 61669 (FCRA)	90,243.48	983,566.98
With I.C.I.CI. A/c No-000701234092	200,438.32	200,438.32
With SBI, V.M., New Delhi No-30726487360	403,386.28	220,905.85
With SBI, V.M., New Delhi No-30891287290 (SSD)	307,753.93	182,118.90
With S.B.I, Pachmarhi- A/c No-30438830963 (NAI)	6,006,837.86	2,773,246.92
With S.B.I, Pach.- A/c No-30364164927 (NAI Compt.)	181,438.00	460,609.00

Sub. Total 19,749,766.31 23,581,876.28

Grand Total 19,789,466.31 23,982,517.28

Schedule -11

Sundry Debtors

Supplies of Scouts and Guides material	2,354,646.00	3,633,081.00
Individual Registration/Affiliation fee receivable	12,519,636.75	4,096,993.00
Guide Section Projects, FCRA	2,799,570.00	-
Other Debtors, NHQ	24,548.00	-

Total 17,698,400.75 7,730,074.00

Schedule -12

Inventories (at Cost)

(as taken, valued and certified by the Management)

Salable Articles	14,423,832.57	8,623,898.95
Consumable Articles	75,989.00	86,062.00

Total 14,499,821.57 8,709,960.95

Schedule -13

Loans and Advances

Advance to staff & states to conduct Activities	1,318,630.27	2,005,491.27
Advance to Others	-	384,900.00
Advance for Camps & Other Experiences, NTC / NAI	390,897.21	1,677,769.92

Total 1,709,527.48 4,068,161.19

Schedule -14

Other Current Assets

Interest Accrued on investment	2,473,949.00	3,618,471.00
Security Deposits	127,182.00	127,182.00
Advance to BSG Trust	761,287.00	761,342.00
TDS Recoverable	1,071,942.50	1,051,391.50
Prepaid Expenses	69,966.00	22,658.00
Deposit with Delhi High Court against Leave Encashment	510,143.00	-

Total 5,014,469.50 5,581,044.50

THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 15

Other Sources

	For the year 2016-17 Rs.	For the year 2015-16 Rs.
Donation	-	2,450.00
Interest on Investments on General Fund	1,119,041.00	1,433,566.00
Misc. Receipts	181,369.25	701,646.40
N.T.C. Receipts	1,056,900.90	1,325,752.00
Subscription for Magazine	1,459,629.00	1,023,100.00
Staff Quarter Rent	27,120.00	27,472.00
Affiliation Fee	54,000.00	54,000.00
BSG Foundation	945,005.75	1,918,000.00
Flag Day Celebration	2,634,824.78	1,738,545.00
Membership Fee	38,368,201.00	30,134,932.00
Special Fee	729,910.00	684,075.00
Liability no longer required	282,879.00	1,086,307.00
Profit on Sale of Fixed Assets	31,101.00	55,351.00
Compensation against Land Acquired	-	1,956,384.00
Prior Period Receipts	2,019,397.00	-

Total 48,909,378.68 42,141,580.40

THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 16

Statement of Income

		For the year 2016-17 Rs.	For the year 2015-16 Rs.
A Supply Service Department			
Total Supplies	23,936,483.50		
Less: Return	-	23,936,483.50	20,714,447.00
Misc. Receipts		1,296.00	73,480.12
Interest			
On fixed deposits		566,732.00	391,522.00
On Saving Bank A/c		94,785.00	60,454.00
Total		24,599,296.50	21,239,903.12
B Hostel Services			
Boarding & Lodging		1,467,929.00	90,685.00
Canteen Charges		268,396.00	329,604.00
Coupon sales		44,395.00	77,800.00
Interest			
On fixed deposits		490,095.00	503,542.00
On Saving Bank A/c		8,916.00	7,424.00
Total		2,279,731.00	1,009,055.00
C National Adventure Institute			
Camp Fee Receipts		16,896,450.00	16,010,547.00
Food Charges		364,141.00	163,240.00
Motor Vehicle		91.00	232.00
"T" Shirts & Caps		-	13,500.00
Obstacles Charges		4,000.00	33,400.00
Misc. Receipts		37,755.20	6,517.00
Registration Fee Receipts		1,566,620.00	823,429.00
Prior period Receipts		1,074,183.34	-
Interest			
On Fixed Deposits		1,710,663.00	2,504,616.00
On Saving Bank A/c		181,481.00	115,112.00
Total		21,835,384.54	19,670,593.00

THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 17

Activities Expenses

		For the year 2016-17 Rs.	For the year 2015-16 Rs.
A National Headquarters			
Activities against Govt. Grants			
Regular Activities 2016-17		7,500,000.00	7,500,000.00
Internal Resources			
Regular Activities 2016-17		4,035,538.00	5,124,251.00
Total		11,535,538.00	12,624,251.00
B National Adventure Institute			
Internal Resources			
NAI : Camp Expenses		10,642,051.00	9,853,351.00
Total		10,642,051.00	9,853,351.00
Schedule - 18			
Administrative & Other Expenses			
Salary Administration & Project		22,199,033.00	20,592,755.00
Provident Fund Admn. & Project		773,024.00	603,740.00
Gratuity		212,597.00	200,000.00
Travelling & conveyance		865,310.00	859,831.00
Postage and telegram		162,819.00	368,350.00
Telephone & Trunk calls		214,755.00	218,529.00
Printing & Stationery		938,878.00	769,497.00
Water & Electricity		1,348,229.00	1,141,135.00
Hospitality Exps. Guests & Int. Guests		88,440.00	211,010.00
Employees welfare expences, LTC & Uniform		311,643.00	268,738.00
Misc., Gen. Repair & Bank Charges		305,116.95	253,012.80
Maintenance of Computer		48,834.00	170,040.00
Audit Fee		135,000.00	135,000.00
Maintanance of Motor vehicle		78,177.00	36,634.00
Membership Fee		6,313,178.00	6,878,718.00
Insurance Exps.		69,706.00	12,742.00
Legal expenses		504,905.00	260,308.00
Maintanance of bldg. NHQ. & Lift		592,464.00	232,366.00
Printing Exps. to Magazine & Publicity Material		1,299,853.00	1,199,207.00
House Tax & Lease Rent		669,702.00	1,042,866.00
Maintanance of NTC, NCTC & NYC		710,195.25	1,562,103.00
Meeting Exps.		608,395.00	325,562.00
Security expenses		155,413.00	112,970.00
International Events / Gathering / Conferences		709,711.00	1,355,283.00
Total		39,315,378.20	38,810,396.80

THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 19

Supply Service Department

		For the year 2016-17 Rs.	For the year 2015-16 Rs.
Cost of Material Supplied / Consumed			
Opening stock	8,623,898.95		
Purchase	21,250,019.00		
Total	29,873,917.95		
Less : Material written off	12,725.00		
Less : Closing stock (Net)	14,423,832.57	15,437,360.38	12,839,501.04
Other Administrative Expenses			
Salaries and P.Fund		2,700,093.00	2,471,612.00
Packing & Forwarding		962,820.00	618,965.00
Travelling & Conveyance		7,425.00	12,577.00
Printing and Stationery		18,113.00	1,689.00
Postage and Telegram		23,523.00	18,912.00
Misc. & Other Expenses		23,205.00	890.00
Maintenance of Computer		3,800.00	1,800.00
Bank Charges		4,594.22	8,065.10
Insurance Exps.		24,545.00	22,723.00
Maintenance of Motor Vehicle		184,521.00	108,512.00
Stock/ Debtors Written off.		12,725.00	150,655.03
Total		19,402,724.60	16,255,901.17

Schedule - 20

Hostel Services

Provision Consumed

Opening Balance	1,392		
Add: Purchases	550,747		
Total	552,139		
Less: closing stock	1,192	550,947.00	279,849.00
Salary, Wages and P.F.		609,157.00	562,336.00
Gas expenses		13,610.00	10,870.00
Misc. Expenses & Bank Charges		6,591.00	133.00
General Repair & Maintenance Charges		152,550.00	-
Total		1,332,855.00	853,188.00

THE BHARAT SCOUTS & GUIDES, NEW DELHI

Schedule - 21

National Adventure Institute

	For the year 2016-17 Rs.	For the year 2015-16 Rs.
Salaries & Provident Fund	8,589,889.00	8,885,166.00
Bank Charges	8,498.10	14,225.00
Insurance Exps.	8,009.00	625.00
Maintenance of Campsite	1,964,484.00	6,822.00
Maintenance of Computer	-	-
Maintenance of Motor Vehicle	12,636.00	2,451.00
Miscellaneous Exps.	32,541.00	23,859.00
Postage & Telegram	51,838.00	28,491.00
Printing & Stationery	15,260.00	8,046.00
Telephone & Trunkcalls	13,032.00	14,133.00
Travelling & Conveyance	24,208.00	2,655.00
Water & Electricity	114,392.00	142,302.00
Total	10,834,787.10	9,128,775.00

Schedule - 22

Depreciation

National Headquarters	1,162,098.00	699,980.00
Supply Service Department	8,941.00	8,095.00
Hostel Services	7,081.00	5,852.00
Total	1,178,120.00	713,927.00

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

Schedule- 23

Significant Accounting Policies & Notes to Accounts for the Year ended 31.03.2017.

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.

1. 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; however 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 Fund is credited directly to the respective funds.

2. Development & Special Fee :

Development & Special Fee collected at the time of events from the participants are being used partially to compensate the cost of events and balances are being transferred to the respective State units in which events is organized / conducted.

3. 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".

4. Inventory :

Closing Stock of Scouts and Guides materials and other items are stated at weighted average cost as valued and certified by the Management.

5. Fixed Assets & Depreciation :

- i. Fixed Assets are valued at cost and depreciation has been charged on straight-line method on the basis of the estimated useful life of the respective fixed assets.
- ii. Depreciation is not provided in the year in which assets are purchased.
- iii. Depreciation is not provided for on the assets acquired out of the Govt. Grants and Assets received as donation.

- iv. Depreciation against Assets acquired out of own fund for the year is being credited to the Depreciation Fund by debiting the Income & Expenditure Account.

1. 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 during the year.

2. Investments:

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

3. Project Advances:

Funds remitted to the States and Professionals for expenditure on Projects/Programs are adjusted on receipt of Certificates from respective states/ professionals for expenditure certified by them.

4. Foreign Currency Transactions:

Foreign currency transactions have been translated at the rates prevailing on the date of transaction(s).

A. NOTES TO ACCOUNTS:

1. Contingent Liabilities:

- i. BS&G has entered into a contract with NPCC for the renovation of NHQ building of BS&G. The original agreed contract amount was for Rs. 4.90 Crores including PMC Fee @ 8% and applicable Taxes. However, NPCC has raised full & final bill of Rs. 8.39 Crores against the said work of NHQ Building. Payments of Rs. 7.12 Crores have already been made by BS&G to Contractors. Liability for the balance amount has not been provided for due to pending of formal taking over – handing over of the work (in term of Para 1.6 of MOU), verification of the quality, make, quantity, rates and approvals of the additional work and its BOQ.

In absence of the above, amount lying under account head "CWIP" has not been capitalized during the year.

- ii. Income Tax Department has raised a demand of Rs. 54.69 lakhs u/s 143 (1) 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.

- ii. Mr. R.K.Sharma & Ms. Geeta Rawat were terminated from the services of the BS&G on the grounds of Fund and noncompliance of rules and regulation of BS&G. Both 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.

1. Capital Commitment (against Construction and Renovation of buildings of NHQ, NTC / NAI and NYC) remains unexecuted as on balance sheet date is amounting to Rs. 6.16 Crores (Previous year 10.73 crores).

2. Mobilization Advance given to NPCC amounting to Rs. 2.95 Crores (Previous year 4.00 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. Payments to contractors are being made on the basis of self certified running bills.

3. In most of the cases Earmarked Investment are not in agreement with the respective Earmarked Fund as the same have been utilized for the purposes other than for which such Funds were created.

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. Procurement Policies of BS&G is to be compiled to ensure all purchases are being made on competitive & transparent basis.

7. Control over recording of movement of Cash on day to day basis is under process of strengthening.

1. Control over submission & timely settlement of staff advances and program advances are under process of improvement.
2. Fixed Assets register showing locations and its identification marks is under process of compilation. Reconciliation of Fixed Assets with Fixed Assets Register will be done on compilation of Fixed Assets Register.
3. Balance confirmations & Bank reconciliations from regional offices is to be recovered.
4. Figures of Previous years have been regrouped, wherever necessary to reflect more realistic position.

Sd/- Sd/- Sd/- Sd/-
(K.K.Khandelwal) **(Vaibhav Vishal)** **(Krishnaswamy R.)** **(Anand Kumar)**
Chief National Commissioner **National Treasurer** **Director** **Accounts Officer**
Place: New Delhi
Date: 20.09.2017

THE BHARAT SCOUTS & GUIDES, NEW DELHI - 110002

Annexure-"A"

LIST OF VOLUNTEERS RENDERING FREE SERVICES

SL. NO.	NAME	DESIGNATION	Period
1	Shri B.I. Nagarale	Chief National Commissioner	01.04.16 to 31.03.17
2	Dr. H.P. Chhetri	National Commissioner (S)	01.04.16 to 31.03.17
3	Dr. (Smt.) V. Vijayalakshmi	National Commissioner (G)	01.04.16 to 31.03.17
4	Shri M. A. Khalid	International Commissioner (S)	01.04.16 to 31.03.17
5	Smt. Rakesh Dhawan	International Commissioner (G)	01.04.16 to 31.03.17
6	Dr. Harendra Ch. Das	Dy. National Commissioner (S)	01.04.16 to 21.11.16
7	Dr. (Smt.) Sudha Prakash	Dy. National Commissioner (G)	01.04.16 to 31.03.17
8	Shri Vaibhav Vishal	National Treasurer	01.04.16 to 31.03.17
9	Shri Ram Kumar Singh	Headquarters Comm.(Cub)	01.04.16 to 31.03.17
10	Smt. Sudesh Shama	Headquarters Comm.(Bulbul)	01.04.16 to 31.03.17
11	Shri Rajendra Singh Hanspal	Headquarters Comm.(Scouts)	01.04.16 to 31.03.17
12	Smt. Amelia Swer	Headquarters Comm.(Guides)	01.04.16 to 31.03.17
13	Adv. V. K. Narvekar	Headquarters Comm.(Rover)	01.04.16 to 31.03.17
14	Smt. Geetha Nataraj	Headquarters Comm.(Ranger)	01.04.16 to 31.03.17
15	Shri Laxmi Kant Shukla	Headquarters Comm.(NR)	01.04.16 to 31.03.17
16	Shri Bhaswar Goswami	Headquarters Comm.(ER)	01.04.16 to 31.03.17
17	Shri Ashok More	Headquarters Comm.(WR)	01.04.16 to 31.03.17
18	Shri Harish L. Mehta	Headquarters Comm.(SR)	01.04.16 to 31.03.17
19	Shri M. Sushil Kumar Singh	Headquarters Comm.(NER)	01.04.16 to 31.03.17
20	Shri Chandra Prakesh Shivhare	Headquarters Comm.(Pub.Rel.)	01.04.16 to 31.03.17

THE BHARAT SCOUTS & GUIDES, NEW DELHI-110002

Budget Estimates & Actuals 2016-2017 Already Approved,
Revised Estimates for 2017-2018 & Estimates for 2018-2019.

HOSTEL SERVICES, NEW DELHI.

(Fig. in lakhs)

SL.NO.	PARTICULARS	REVISED BUDGET ESTIMATES FOR 2016-2017	ACTUALS 2016-2017	ALREADY APPROVED BUDGET 2017-2018	REVISED BUDGET ESTIMATES FOR 2017-2018	BUDGET PROPOSAL 2018-2019
	RECEIPTS					
1	Canteen Charges	4.00	3.13	4.00	4.00	4.00
2	Boarding and Lodging	4.00	14.68	5.00	8.00	8.00
3	Interest Income & Misc.	5.00	4.99	5.00	5.00	5.00
	TOTAL	13.00	22.80	14.00	17.00	17.00
	EXPENDITURE					
1	Salaries & P.Fund	6.50	6.09	6.50	7.00	7.00
2	Misc. Expenses & Bank Charges	0.25	0.07	0.25	0.50	0.50
3	Provision Expenses	3.00	5.51	3.50	4.00	4.00
4	Gas Expenses	0.40	0.14	0.40	0.50	0.50
5	Gen. Repair & Maintenance	-	1.52	-	2.00	2.00
6	Depreciation	0.10	0.07	0.10	0.25	0.50
	TOTAL	10.25	13.40	10.75	14.25	14.50
	Surplus / Deficit	2.75	9.40	3.25	2.75	2.50

THE BHARAT SCOUTS & GUIDES, NEW DELHI-110002

Budget Estimates & Actuals 2016-2017 Already Approved,
Revised Estimates for 2017-2018 & Estimates for 2018-2019.

NATIONAL HEADQUARTERS, NEW DELHI / NAI, PACHMARHI

(Fig. in lakhs)

SL.NO.	PARTICULARS	REVISED BUDGET ESTIMATES FOR 2016-2017	ACTUALS 2016-2017	ALREADY APPROVED BUDGET 2017-2018	REVISED BUDGET ESTIMATES FOR 2017-2018	BUDGET PROPOSAL 2018-2019
	INCOME					
1	Income from Interest	25.00	11.19	30.00	15.00	15.00
2	Miscellaneous Receipts	2.50	1.81	2.50	2.50	2.50
3	Subs. For Monthly Magazine	10.00	14.60	10.00	10.00	10.00
4	Affiliation Fee	0.54	0.54	0.54	0.54	0.54
5	Rent from Staff Qrs.	0.50	0.27	0.50	0.30	0.30
6	I.R. Fee for NHQ	300.00	383.68	300.00	350.00	350.00
7	NTC Receipts	15.00	10.57	15.00	12.00	12.00
8	Donations	0.50	-	0.50	0.50	0.50
9	Special Fee	10.00	7.30	10.00	8.00	8.00
10	BSG Foundation	30.00	9.45	40.00	10.00	10.00
11	Flag Day Celebration	20.00	26.35	40.00	30.00	30.00
12	Liability no logner required	2.00	2.83	2.00	2.00	2.00
13	Profit on Sale of Fixed Assets	-	0.31	-	-	-
14	Prior Period Receipts	-	20.19	-	5.00	5.00
15	Registration Fee NAI	15.00	15.67	15.00	16.00	16.00
16	Camp Fee & Other Receipts, NAI	220.00	202.69	220.00	190.00	190.00
17	*Grant in Aid	75.00	75.00	75.00	75.00	75.00
	TOTAL RECEIPTS	726.04	782.45	761.04	726.84	726.84
	Less: Expenditure	711.50	734.90	739.00	724.50	905.00
	Surplus / Deficit	14.54	47.55	22.04	2.34	-178.16

* Budget submitted to the Government as per revised scheme.
No Sanction intimation is received till 21.09.2017.

Sd/-
(Vaibhav Vishal)
National Treasurer

Sd/-
(Krishnaswamy R.)
Director

Sd/-
(Anand Kumar)
Accounts Officer

THE BHARAT SCOUTS & GUIDES, NEW DELHI-110002

Budget Estimates & Actuals 2016-2017 Already Approved,
Revised Estimates for 2017-2018 & Estimates for 2018-2019.

NATIONAL HEADQUARTERS, NEW DELHI / NAI, PACHMARHI

(Fig. in lakhs)

SL.NO.	PARTICULARS	REVISED BUDGET ESTIMATES FOR 2016-2017	ACTUALS 2016-2017	ALREADY APPROVED BUDGET 2017-2018	REVISED BUDGET ESTIMATES FOR 2017-2018	BUDGET PROPOSAL 2018-2019
	EXPENDITURE					
1	Salary Administration & Project	250.00	221.99	275.00	260.00	450.00
2	P.F. Administration & Project	8.00	7.73	8.00	9.00	9.00
3	Gratuity	5.00	2.13	5.00	5.00	5.00
4	Travelling & Conveyance	9.00	8.65	9.00	9.00	9.00
5	Printing & Stationery, Magazine Subscription & Advertisement	15.00	22.39	15.00	20.00	20.00
6	Postage & Telegram	4.00	1.63	4.00	4.00	4.00
7	Misc. Gen. Repairs, Bank Charges	3.00	3.05	3.00	3.50	3.50
8	Telephone & Trunkcalls	2.50	2.15	2.50	2.50	2.50
9	Water & Electricity	12.00	13.48	12.00	15.00	15.00
10	Legal Expenditure	3.00	5.05	3.00	5.00	5.00
11	Audit Fee	1.50	1.35	1.50	6.50	2.00
12	Maintenance of Motor Vehicle & Insurance	2.00	1.48	2.50	2.50	2.50
13	Maintenance of N.T.C., N.C.T.C. & N.Y.C.	7.00	7.10	7.00	7.00	7.00
14	Meeting Exps.	4.00	6.08	4.00	3.00	3.00
	Uniform, LTC & Employees Welfare Expenses	3.00	3.12	3.00	3.00	3.00
16	Hospitality Exps. Guests & International Guests	3.00	0.88	3.00	3.00	3.00
17	House Tax & Lease Rent	8.00	6.70	10.00	8.00	8.00
18	Maintenance of Building & Lift	10.00	7.47	10.00	8.00	8.00
19	Building's Insurance	1.00	-	1.00	1.00	1.00
20	Maintenance of Computer	2.00	0.49	2.00	2.00	2.00
21	International Events & Conferences	15.00	7.10	15.00	10.00	5.00
22	Depreciation	8.00	11.62	8.00	12.00	12.00
23	Prior Period Expenses	0.50	-	0.50	0.50	0.50
24	Membership fee for world Bureau's	70.00	63.13	70.00	70.00	70.00
25	Camping Exps./ Misc. Exps..NAI	190.00	214.77	190.00	180.00	180.00
26	*Activity Expenses (Against Govt. Grant)	75.00	115.36	75.00	75.00	75.00
	Total	711.50	734.90	739.00	724.50	905.00

*Excess Expenditure on Activity will be met out from General Reserve Fund.

Sd/-
(Vaibhav Vishal)
National Treasurer

Sd/-
(Krishnaswamy R.)
Director

Sd/-
(Anand Kumar)
Accounts Officer

THE BHARAT SCOUTS & GUIDES, NEW DELHI-110002

Budget Estimates & Actuals 2016-2017 Already Approved,
Revised Estimates for 2017-2018 & Estimates for 2018-2019.

SUPPLY SERVICE DEPARTMENT, NEW DELHI.

(Fig. in lakhs)

SL.NO.	PARTICULARS	REVISED BUDGET ESTIMATES FOR 2016-2017	ACTUALS 2016-2017	ALREADY APPROVED BUDGET 2017-2018	REVISED BUDGET ESTIMATES FOR 2017-2018	BUDGET PROPOSAL 2018-2019
	INCOME					
1	Supplies	225.00	239.36	225.00	225.00	250.00
2	Misc. Income including Interest	6.00	6.63	7.00	8.00	8.00
3	Closing Stock (at cost)	65.00	144.24	66.00	95.00	95.00
	TOTAL	296.00	390.23	298.00	328.00	353.00
	EXPENDITURE					
1	Advertisement	0.10	-	0.10	0.25	0.25
2	Purchases	150.00	212.37	150.00	125.00	150.00
3	Salaries & P.Fund	30.00	27.00	30.00	30.00	35.00
4	Carriage Inward	0.10	-	0.10	-	-
5	Travelling & Conveyance	0.50	0.07	0.50	0.50	1.00
6	Printing & Stationery	0.50	0.18	0.50	0.50	1.00
7	Postage & Telegram	0.50	0.23	0.50	0.50	0.75
8	Misc. Exp. & Bank Charges	0.50	0.27	0.50	0.50	0.50
9	Insurance	1.00	0.25	1.00	1.00	2.00
10	Packing and Forwarding	8.00	9.63	9.00	8.00	10.00
11	Depreciation	0.10	0.09	0.12	0.25	0.50
12	Maintenance of Motor Vehicle	2.50	1.85	2.50	2.50	2.50
13	Maintenance of Computer	2.00	0.04	2.00	2.00	2.00
14	Debtors / Stock Written Off	0.50	0.13	0.50	0.50	0.50
15	Opening Stock	86.24	86.24	65.00	144.24	95.00
	TOTAL	282.44	338.35	262.22	315.74	301.00
	Surplus / Deficit	13.56	51.88	35.78	12.26	52.00

Sd/-
(Vaibhav Vishal)
National Treasurer

Sd/-
(Krishnaswamy R.)
Director

Sd/-
(Anand Kumar)
Accounts Officer