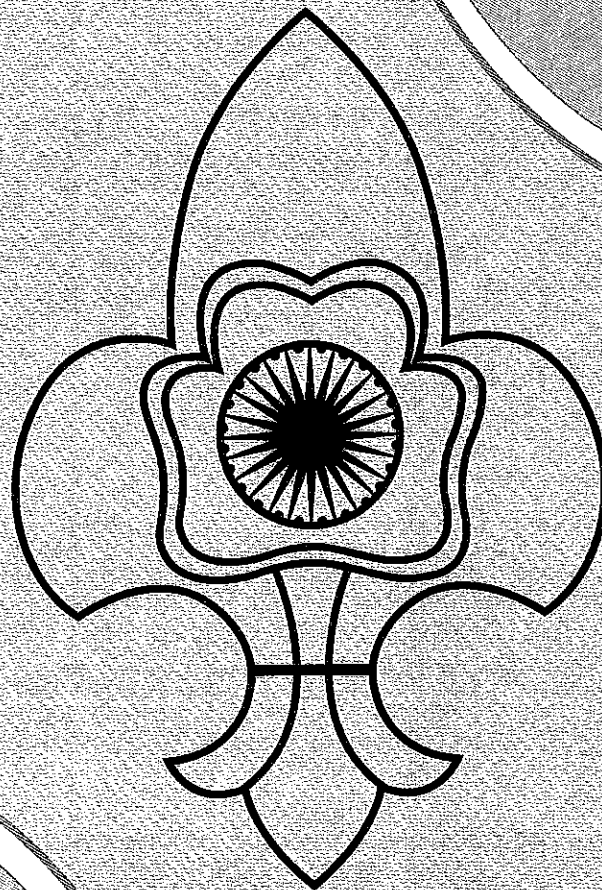


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AUDITED ACCOUNTS



**BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH, 2016**

THE BHARAT SCOUTS AND 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: 91-11-23236958-60, 23231846
Fax:-91-11-23230831
e-mail: thakurandco@gmail.com

Independent Auditor's 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, 2016, and the Statement of Income & 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 said 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 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 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.

Offices: Patna- Abdin House Fraser Road Patna-800001

Kolkata-2, India Exchange Place, Kolkata-700001

Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the financial statements read together with accounting policies and Notes given in Schedule 20 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:

- (a) In the case of the Balance Sheet, of the state of affairs of the above named society as at March 31, 2016; and
- (b) In the case of the Statement of Income & Expenditure Account, 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 accounts as required by law have been kept by the Society 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 comply with the Accounting Standards, to the extent applicable, issued by the Institute of Chartered Accountants of India.

For Thakur & Co.
Chartered Accountants
FRN: 000001N

-Sd-

(Anil K. Thakur)
M. No. 088722

Place: New Delhi
Date: 15.09.2016.

THE BHARAT SCOUTS AND GUIDES, NEW DELHI**Balance Sheet as at 31st March, 2016**

	Schedule	As At 31.03.2016 Rs.	As At 31.03.2015 Rs.
SOURCES OF FUNDS :			
Corpus Fund	1	4,38,87,771.00	4,18,25,524.00
Assets Fund	2	3,75,73,703.96	3,39,76,939.96
Reserve & Surplus :			
Capital Reserve		27,200.00	27,200.00
General Reserve	3	11,42,24,364.97	11,03,85,516.42
Depreciation Reserve	4	50,34,624.76	87,64,266.76
Other Fund & Contributions	5	5,06,46,976.50	4,39,41,380.50
Unspent Project Funds	6	1,26,60,771.95	24,95,083.20
Current Liabilities & Provision	7	2,11,50,778.74	3,21,09,218.98
Total		28,52,06,191.88	27,35,25,129.82
APPLICATION OF FUND :			
Fixed Assets	8	3,75,73,703.96	3,39,76,939.96
Capital work in Progress :	9	6,64,24,255.00	1,55,48,359.00
Mobilization Advance to NPCC		4,00,17,335.00	1,47,00,000.00
Investments	10	9,11,19,140.00	15,50,28,008.00
Current Assets, Loans & Advances	11	5,00,71,757.92	5,42,71,822.86
Total		28,52,06,191.88	27,35,25,129.82
Accounting Policies & Notes to Accounts	20		
Schedule 1 to 20 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/-
(B. I. Nagarale)
Chief National Commissioner

Sd/-
(Vaibhav Vishal)
National Treasurer

Sd/-
(K. Sukumara)
Director

Sd/-
(Anand Kumar)
Accounts Officer

Place: New Delhi
Date: 15.09.2016

THE BHARAT SCOUTS AND GUIDES, NEW DELHI

Income & Expenditure Account for the year ended 31st March, 2016

<u>INCOME</u>	<u>Schedule</u>	<u>For the year 2015-16 Rs.</u>	<u>For the year 2014-15 Rs.</u>
<u>National Headquarters</u>			
Grant in aid	6	75,00,000.00	54,27,840.00
Other Sources	12	4,21,41,580.40	4,12,74,947.00
Supply Service Deptt.	13	2,12,39,903.12	1,26,06,828.00
Hostel Services	13	10,09,055.00	11,68,465.33
National Adventure Institute	13	1,96,70,593.00	1,51,28,220.50
Total		<u>9,15,61,131.52</u>	<u>7,56,06,300.83</u>
<u>EXPENDITURE</u>			
<u>Activities Expenses</u>			
National Headquarters	14	1,26,24,251.00	1,00,53,354.00
National Adventure Institute		98,53,351.00	75,11,420.00
Administrative & Other Expenses	15	3,88,10,396.80	3,76,24,068.00
Supply Service Deptt.	16	1,62,55,901.17	1,33,11,105.21
Hostel Services	17	8,53,188.00	8,04,713.00
National Adventure Institute	18	91,28,775.00	75,15,167.00
Depreciation	19	7,13,927.00	5,33,211.00
Total		<u>8,82,39,789.97</u>	<u>7,73,53,038.21</u>
Surplus / (Deficit) Transferred to General Reserve Fund			
National Headquarters		(24,93,047.40)	(14,97,062.00)
Supply Service Deptt.		49,75,906.95	(7,10,089.21)
Hostel Services		1,50,015.00	3,58,780.33
National Adventure Institute		6,88,467.00	1,01,633.50
Total		<u>33,21,341.55</u>	<u>(17,46,737.38)</u>

Accounting Policies & Notes to Accounts 20
Schedule 1 to 20 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/-
(B. I. Nagarale)
Chief National Commissioner

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(Vaibhav Vishal)
National Treasurer

Sd/-
(K. Sukumara)
Director

Sd/-
(Anand Kumar)
Accounts Officer

Place: New Delhi
Date: 15.09.2016

THE BHARAT SCOUTS AND GUIDES, NEW DELHI

<u>Schedule - 1</u>	<u>As At 31.03.2016 Rs.</u>	<u>As At 31.03.2015 Rs.</u>
<u>Corpus Fund</u>		
Balance as per last A/c	4,18,25,524.00	3,89,75,715.50
Add : Addition during the year :		
Interest Credited	22,03,728.00	39,24,929.50
Sub Total	<u>4,40,29,252.00</u>	<u>4,29,00,645.00</u>
Less : Expenditure during the year	1,41,481.00	10,75,121.00
Total	<u>4,38,87,771.00</u>	<u>4,18,25,524.00</u>
<u>Schedule - 2</u>		
<u>Assets Fund</u>		
<u>A. Building Fund</u>		
National Hqrs., New Delhi	6,45,087.00	6,45,087.00
National Trg. Centre, Pachmarhi	20,50,372.00	20,50,372.00
Development of N.Y.C. Gadpuri	27,63,826.00	27,63,826.00
	<u>54,59,285.00</u>	<u>54,59,285.00</u>
<u>B. Other Funds</u>		
Furniture & Fixture	1,66,271.00	1,66,271.00
For Libraries	14,019.00	14,019.00
Trg. and Camping Equipments	73,99,555.00	71,81,839.00
Add : Assets Aquired out of Grant Fund	4,09,906.00	2,17,716.00
	<u>79,89,751.00</u>	<u>75,79,845.00</u>
<u>C. Office Equipments</u>		
Computer & Printer	2,07,648.00	2,07,648.00
Fax Machine	1,02,761.00	1,02,761.00
Generator at N.T.C.	1,07,730.00	1,07,730.00
Others	86,950.00	86,950.00
	<u>5,05,089.00</u>	<u>5,05,089.00</u>
<u>D. Assets Fund (Assets Aquired out of own Fund)</u>		
Balance as per last A/c	2,04,32,720.96	1,86,60,738.96
Add: Additions during the year	37,04,365.00	17,71,982.00
Less: Assets sold during the year	(5,17,507.00)	-
Total	<u>2,36,19,578.96</u>	<u>2,04,32,720.96</u>
Total (A+B+C+D)	<u>3,75,73,703.96</u>	<u>3,39,76,939.96</u>

THE BHARAT SCOUTS AND GUIDES, NEW DELHI

Schedule - 3	As At	As At
	31.03.2016	31.03.2015
	Rs.	Rs.
General Reserve		
A. National Headquarters		
Balance as per last A/c	8,04,25,060.02	8,21,58,897.02
Add : Income & Expenditure Account :		
Surplus/Deficit for the year	(24,93,047.40)	(14,97,062.00)
Sub Total	7,79,32,012.62	8,06,61,835.02
Add : Transferred to Assets Fund (to the extent assets aquired)	10,20,829.00	2,36,775.00
Total	7,89,52,841.62	8,04,25,060.02
B. Supply Service Deptt.		
Balance as per last A/c	1,28,66,647.30	1,35,94,124.51
Add : Income & Expenditure Account :		
Surplus / Deficit for the year	49,75,906.95	(7,10,089.21)
Sub Total	1,78,42,554.25	1,28,84,035.30
Less : Transferred to Assets Fund (to the extent assets aquired)	41,900.00	17,388.00
Total	1,78,00,654.25	1,28,66,647.30
C. Hostel Services		
Balance as per last A/c	48,67,718.10	45,27,015.77
Add : Income & Expenditure Account :		
Surplus / Deficit for the year	1,50,015.00	3,58,780.33
Sub Total	50,17,733.10	48,85,796.10
Less : Transferred to Assets Fund (to the extent assets aquired)	-	18,078.00
Total	50,17,733.10	48,67,718.10
D. National Adventure Institute		
Balance as per last A/c	1,22,26,091.00	1,36,24,198.50
Add : Income & Expenditure Account :		
Surplus / Deficit for the year	6,88,467.00	1,01,633.50
Sub Total	1,29,14,558.00	1,37,25,832.00
Less : Transferred to Assets Fund (to the extent assets aquired)	4,61,422.00	14,99,741.00
Total	1,24,53,136.00	1,22,26,091.00
G. Total	11,42,24,364.97	11,03,85,516.42

THE BHARAT SCOUTS AND GUIDES, NEW DELHI

Schedule - 4	As At	As At
	31.03.2016	31.03.2015
	Rs.	Rs.
Depreciation Reserve		
1 National Headquarters		
Balance as per last A/c	84,96,392.00	73,19,408.00
Add : Addition during the year (to the extent Depreciation for the year)	6,99,980.00	5,22,427.00
Add : Interest on Fund Balance	4,32,053.00	6,54,557.00
Sub Total	96,28,425.00	84,96,392.00
Less : Transferred to :		
Assets Fund to the extent Vehicle Acquired	37,04,365.00	-
To the Extent Dep. On Assets sold	11,71,257.00	-
Total	47,52,803.00	84,96,392.00
2 Supply Service Deptt.		
Balance as per last A/c	78,345.96	72,533.96
Add : Addition during the year (to the extent Depreciation for the year)	8,095.00	5,812.00
Sub Total	86,440.96	78,345.96
Less : Transferred to :		
General Reserve	-	-
Total	86,440.96	78,345.96
3 Hostel Services		
Balance as per last A/c	1,89,528.80	1,84,556.80
Add : Addition during the year (to the extent Depreciation for the year)	5,852.00	4,972.00
Sub Total	1,95,380.80	1,89,528.80
Less : Transferred to :		
General Reserve	-	-
Total	1,95,380.80	1,89,528.80
G. Total	50,34,624.76	87,64,266.76

Schedule - 5

THE BHARAT SCOUTS AND GUIDES, NEW DELHIOther Fund & Contributions

	Balance	Received During the		Total	Payments / Transfer	Balance As At 31.03.2016
	As At 01.04.2015	Contribution	Y/E - 31.03.2016 Interest			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Thinking Day Fund	1,70,460.00	22,500.00	-	1,92,960.00	-	1,92,960.00
2 Relief Fund	76,514.00	-	-	76,514.00	76,514.00	-
3 Development Fund	3,65,82,374.50	26,89,393.00	25,03,493.00	4,17,75,260.50	5,017.00	4,17,70,243.50
4 Employee's Welfare Fund	1,04,845.00	10,000.00	18,885.00	1,33,730.00	-	1,33,730.00
5 Life Membership Subscription for Magazine	15,18,169.00	55,500.00	1,18,512.00	16,92,181.00	6,05,034.00	10,87,147.00
6 NAI : Compensation Fund	11,15,220.00	1,82,218.00	73,608.00	13,71,046.00	-	13,71,046.00
7 International Camps & Events	20,91,541.00	4,15,348.00	4,50,627.00	29,57,516.00	-	29,57,516.00
8 Special Compensation Fee	22,82,257.00	6,84,075.00	1,72,548.00	31,38,880.00	4,546.00	31,34,334.00
Total	4,39,41,380.50	40,59,034.00	33,37,673.00	5,13,38,087.50	6,91,111.00	5,06,46,976.50

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Schedule - 6

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

S. No.	Particulars	Balance	Received	Interest /	Total	Expenditure	Unspent
		as at 01.04.2015	during the year	Other Receipts		for the year	Grant as on 31.03.2016
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A	FCRA						
1	KISC Exchange Program	-	33,987.00	-	33,987.00	33,987.00	-
2	APR Conference for Leaders of Girls	65,237.00	17,486.75	-	82,723.75	-	82,723.75
3	Fit for Work Fit for Life Project, WAGGGS	6,04,351.00	-	-	6,04,351.00	2,44,000.00	3,60,351.00
4	Team India Gathering, India	98,578.00	1,35,453.00	-	2,34,031.00	1,64,409.00	69,622.00
5	Ticket to Life Project in India	44,181.20	-	-	44,181.20	-	44,181.20
6	WAGGGS "Free Being Me" Dove Project	6,45,962.00	44,28,466.00	-	50,74,428.00	3,11,851.00	47,62,577.00
7	WAGGGS "World Leadership Development Programme"	45,102.00	-	-	45,102.00	-	45,102.00
8	Messenger of Peace-2015	-	13,13,762.00	-	13,13,762.00	7,62,156.00	5,51,606.00
9	Stop the Violence Activate Event	-	4,50,101.00	368.00	4,50,469.00	1,87,238.00	2,63,231.00
10	Surf Smart Internet Safety Program in India	-	59,97,414.00	-	59,97,414.00	10,42,515.00	49,54,899.00
	Sub. Total	15,03,411.20	1,23,76,669.75	368.00	1,38,80,448.95	27,46,156.00	1,11,34,292.95
	Interest Received on S.B.A/C & FDR,s	9,91,672.00	-	5,34,807.00	15,26,479.00	-	15,26,479.00
	Total	24,95,083.20	1,23,76,669.75	5,35,175.00	1,54,06,927.95	27,46,156.00	1,26,60,771.95
B	General Fund (Grant-in-Aid)						
1	Regular Activities 2015-2016	-	75,00,000.00	-	75,00,000.00	75,00,000.00	-
	Total	-	75,00,000.00	-	75,00,000.00	75,00,000.00	-
	G. Total	24,95,083.20	1,98,76,669.75	5,35,175.00	2,29,06,927.95	1,02,46,156.00	1,26,60,771.95

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THE BHARAT SCOUTS AND GUIDES, NEW DELHI

Schedule - 7

Current Liabilities & Provision

S. No. Particulars	As At	As At
	31.03.2016	31.03.2015
	Rs.	Rs.
1 Contribution for Scouts and Guides Activities	-	2,67,057.00
2 Sundry Creditors	86,29,589.24	43,93,538.48
3 TDS (Contractor)	3,210.00	68,293.00
4 Security Deposits	7,17,342.00	6,02,342.00
5 Advances against supply	2,77,672.50	97,963.50
6 B.S & G Parliamentary Union	-	1,750.00
7 NAI:Registration & Camp Fee	27,28,206.00	10,61,484.00
8 Contribution for World Bureau's against Membership Fee	28,86,343.00	64,79,533.00
9 International Events	55,53,467.00	56,03,187.00
10 Building Contractor - NPCC	-	1,35,34,071.00
11 Donations for Nepal Earthquake Relief Fund	2,95,635.00	-
12 P. Fund Trustee Advance	59,314.00	-
Total	2,11,50,778.74	3,21,09,218.98

THE BHARAT SCOUTS AND GUIDES, NEW DELHI

Schedule - 8

Fixed Assets

	As At	Addition	Written	As At
	01.04.2015	During the	off / Adj.	31.03.2016
	Rs.	Y/E - 31.03.16	Rs.	Rs.
A LANDS				
1 NHQ Building	19,337.00	-	-	19,337.00
2 N.C.T.C. Noida	1,07,158.00	-	-	1,07,158.00
3 N.Y.C. Gadpuri	6,32,835.00	-	10,292.00	6,22,543.00
	7,59,330.00	-	10,292.00	7,49,038.00
B BUILDINGS				
4 National Headquarters New Delhi	20,55,013.00	-	-	20,55,013.00
5 N.T.C. Pachmarhi	29,99,750.00	-	-	29,99,750.00
6 NCTC Noida	14,80,493.00	-	-	14,80,493.00
7 N.Y.C. Gadpuri	1,00,38,147.00	-	-	1,00,38,147.00
	1,65,73,403.00	-	-	1,65,73,403.00
C OTHERS				
8 Tubewell & Water tanks	2,26,167.00	-	-	2,26,167.00
9 Furniture & Fixtures	4,11,535.00	-	-	4,11,535.00
10 Office Equipment	64,81,075.46	7,63,691.00	75,816.00	71,68,950.46
11 Training & Camping equipments	72,54,792.00	4,09,906.00	-	76,64,698.00
12 Motor Vehicles	22,09,948.00	37,04,365.00	11,95,090.00	47,19,223.00
13 Film on Scout Guide Movement	17,384.00	-	-	17,384.00
14 Refrigeration	29,286.50	-	-	29,286.50
15 Crockery	14,019.00	-	-	14,019.00
	1,66,44,206.96	48,77,962.00	12,70,906.00	2,02,51,262.96
Grand Total (A+B+C)	3,39,76,939.96	48,77,962.00	12,81,198.00	3,75,73,703.96

THE BHARAT SCOUTS AND GUIDES, NEW DELHI

Schedule - 9

Capital work in Progress

	As At 31.03.2016 Rs.	As At 31.03.2015 Rs.
i Renovation of NHQ Building		
Balance as per last A/c	1,33,46,670.00	1,33,46,670.00
Add : Running Bill Received during the year	5,08,75,896.00	-
Sub. Total	6,42,22,566.00	1,33,46,670.00
ii Renovation of Campsite, NYC Gadpuri		
Balance as per last A/c	22,01,689.00	22,01,689.00
Add : Running Bill Received during the year	-	-
Sub. Total	22,01,689.00	22,01,689.00
iii Renovation of Campsite, NTC/NAI, Pachmarhi *		
Balance as per last A/c	-	-
Add : Running Bill Received during the year	-	-
Sub. Total	-	-
G. Total	6,64,24,255.00	1,55,48,359.00

* Mobilization Advance amounting to Rs.2,43,07,000/- i.e. 30% advance of Contract Value has been released till date.

Schedule -10

Investments

	As At 31.03.2016 Rs.	As At 31.03.2015 Rs.
A General Fund		
1 Employee's Welfare Fund	1,94,426.00	1,71,413.00
2 Development Fund	1,55,97,892.00	3,25,82,814.00
3 BSG Foundation Corpus Fund	89,38,906.00	4,36,77,203.00
4 Depreciation Reserve Fund	40,40,440.00	72,90,419.00
5 Life Membership for Magazine	13,12,593.00	11,90,404.00
6 International Camps/ Events	17,89,539.00	16,61,895.00
7 Special Compensation Fee	19,71,998.00	19,57,688.00
8 International Events	50,95,169.00	10,00,000.00
9 Other Investments		
(A) Supply Service Department	59,50,069.00	36,13,695.00
(B) Hostel Services	57,15,180.00	48,28,396.00
(C) National Adventure Institute	2,07,98,117.00	3,21,53,094.00
(D) General Investment (N.H.Q)	71,07,374.00	2,25,89,207.00
Total	7,85,11,703.00	15,27,16,228.00
B FCRA		
FDR with CBI, Vikas Minar, New Delhi	1,26,07,437.00	23,11,780.00
G. Total	9,11,19,140.00	15,50,28,008.00

THE BHARAT SCOUTS AND GUIDES, NEW DELHI

Schedule -11

Current Assets, Loans & Advances

	As At 31.03.2016 Rs.	As At 31.03.2015 Rs.
A Stock in hand (at cost) (as taken, valued and certified by the Management)		
Salable articles	86,23,898.95	
Consumable articles	86,062.00	87,09,960.95
B Sundry Debtors		
Against supplies of scouts and Guides material	36,33,081.00	22,86,461.00
Individual Registration/Affiliation fee receivable	40,96,993.00	45,35,145.00
C Cash and Bank balances		
Petty Cash in hand	20,455.00	14,071.00
Cash in hand against collection	87,464.00	30,281.00
Stamps in Franking Machine	18,744.00	22,184.00
Cheques / D.D's in hand	2,73,978.00	1,00,449.00
Bank Balances in Saving Bank Accounts		
With C.B.I., New Delhi - A/c No-10758 42422	91,15,094.11	1,08,21,349.21
With S.B.I, Pachmarhi- A/c No-112651 22084	19,78,584.52	11,19,457.12
with CBI, New Delhi A/c No-10758 61160 (GIA)	21,592.70	7,642.70
With CBI, New Delhi A/c No-10758 55769 (BSG Found.)	15,45,005.42	19,04,832.12
With CBI, New Delhi A/c No-3064383758 (Dev.Fund)	6,13,790.67	1,29,102.67
with CBI, New Delhi A/c No.10758 45070 (SSD)	6,20,409.99	7,51,650.87
With CBI, New Delhi A/c No. 10758 44214 (H.S.)	17,517.90	5,13,686.90
With CBI, New Delhi A/c No. 3017943162 (Int. Events)	48,48,995.00	23,78,026.00
With CBI, New Delhi A/c No-10758 61669 (FCRA)	9,83,566.98	9,82,112.23
With I.C.I.C.I. A/c No-000701234092	2,00,438.32	1,90,917.32
With SBI, V.M., New Delhi No-30726487360	2,20,905.85	20,57,566.00
With SBI, V.M., New Delhi No-30891287290 (SSD)	1,82,118.90	80,600.00
With S.B.I, Pachmarhi- A/c No-30438830963 (NAI)	27,73,246.92	23,34,848.16
With S.B.I, Pach.- A/c No-30364164927 (NAI Compt.)	4,60,609.00	2,72,055.00
D Other Current Assets		
Interest Accrued on investment	36,18,471.00	1,05,81,098.00
Security Deposits	1,27,182.00	1,27,182.00
Advance to BSG Trust	7,61,342.00	7,94,521.00
TDS Recoverable	10,51,391.50	10,32,330.50
P. Fund Trustee Advance	-	1,35,768.00
Prepaid Expenses	22,658.00	22,453.00
E Loans and Advances		
Advance to staff & states to conduct Activities	20,05,491.27	17,74,407.12
Advance to Others	3,84,900.00	-
Advance for Camps & Other Expences, NTC / NAI	16,77,769.92	5,90,632.92
Total	5,00,71,757.92	5,42,71,822.86

THE BHARAT SCOUTS AND GUIDES, NEW DELHI

Schedule - 12

<u>Other Sources</u>	For the year	For the year
	2015-16	2014-15
	Rs.	Rs.
1 Donation	2,450.00	500.00
2 Interest on Investments on General Fund	14,33,566.00	35,39,698.00
3 Misc. Receipts	7,01,646.40	2,10,903.00
4 N.T.C. Receipts	13,25,752.00	17,84,910.00
5 Subscription for Magazine	10,23,100.00	3,82,276.00
6 Staff Quarter Rent	27,472.00	88,839.00
7 Affiliation Fee	54,000.00	12,250.00
8 BSG Foundation	19,18,000.00	36,05,000.00
9 Flag Day Celebration	17,38,545.00	15,00,134.00
10 Membership Fee	3,01,34,932.00	2,91,17,362.00
11 Office Building Rent	-	8,36,400.00
12 Special Fee	6,84,075.00	1,96,675.00
13 Liability no longer required	10,86,307.00	-
14 Profit on Sale of Fixed Assets	55,351.00	-
15 Compensation against Land Acquired	19,56,384.00	-
Total	4,21,41,580.40	4,12,74,947.00

THE BHARAT SCOUTS AND GUIDES, NEW DELHI

Schedule - 13

Statement of Income

	For the year	For the year
	2015-16	2014-15
	Rs.	Rs.
A Supply Service Department		
Total Supplies	2,07,14,447.00	
Less: Return	-	1,19,92,604.00
Misc. Receipts	73,480.12	24,052.00
Interest		
On fixed deposits	3,91,522.00	5,17,857.00
On Saving Bank A/c	60,454.00	72,315.00
Total	2,12,39,903.12	1,26,06,828.00
B Hostel Services		
Boarding & Lodging	90,685.00	3,84,995.00
Canteen Charges	3,29,604.00	2,71,919.00
Coupon sales	77,800.00	74,307.00
Interest		
On fixed deposits	5,03,542.00	4,32,688.00
On Saving Bank A/c	7,424.00	4,556.33
Total	10,09,055.00	11,68,465.33
C National Adventure Institute		
Camp Fee Receipts	1,60,10,547.00	1,00,74,200.00
Food Charges	1,63,240.00	1,33,270.00
Motor Vehicle	232.00	325.00
"T" Shirts & Caps	13,500.00	12,11,199.00
Obstacles Charges	33,400.00	11,300.00
Misc. Receipts	6,517.00	26,525.50
Registration Fee Receipts	8,23,429.00	7,35,900.00
Interest		
On Fixed Deposits	25,04,616.00	29,09,266.00
On Saving Bank A/c	1,15,112.00	26,235.00
Total	1,96,70,593.00	1,51,28,220.50

THE BHARAT SCOUTS AND GUIDES, NEW DELHI

Schedule - 14

Activities Expenses

	For the year 2015-16 Rs.	For the year 2014-15 Rs.
A National Headquarters		
<u>Activities against Govt. Grants</u>		
Regular Activities 2015-16	75,00,000.00	34,27,840.00
<u>Internal Resources</u>		
Regular Activities 2015-16	51,24,251.00	66,25,514.00
Total	1,26,24,251.00	1,00,53,354.00
B National Adventure Institute		
<u>Internal Resources</u>		
NAI : Camp Expenses	98,53,351.00	75,11,420.00
Total	98,53,351.00	75,11,420.00

Schedule - 15

Administrative & Other Expenses

1 Salary Administration & Project	2,05,92,755.00	2,11,18,879.00
2 Provident Fund Admn.& Project	6,03,740.00	6,99,091.00
3 Gratuity	2,00,000.00	
4 Travelling & conveyance	8,59,831.00	8,19,970.00
5 Postage and telegram	3,68,350.00	3,08,758.00
6 Telephone & Trunk calls	2,18,529.00	2,19,655.00
7 Printing & stationery	7,69,497.00	8,11,726.00
8 Water & Electricity	11,41,135.00	9,78,866.00
9 Hospitality Exps. Guests & Int. Guests	2,11,010.00	2,39,286.00
10 Employees welfare expences, LTC & Uniform	2,68,738.00	2,44,962.00
11 Misc., Gen.Repair & Bank Charges	2,53,012.80	2,55,355.00
12 Maintenance of Computer	1,70,040.00	1,24,582.00
13 Audit Fee	1,35,000.00	1,35,000.00
14 Maintanance of Motor vehicle	36,634.00	1,07,790.00
15 Membership Fee	68,78,718.00	65,69,433.00
16 Insurance Exps.	12,742.00	5,856.00
17 Legal expences	2,60,308.00	4,34,739.00
18 Maintanance of bldg. NHQ. & Lift	2,32,366.00	5,33,931.00
19 Printing Exps. to Magazine & Publicity Material	11,99,207.00	5,09,532.00
20 House Tax & Lease Rent	10,42,866.00	6,84,949.00
21 Maintanance of NTC,NCTC & NYC	15,62,103.00	12,78,919.00
22 Meeting Exps.	3,25,562.00	6,46,441.00
23 Security expenses	1,12,970.00	1,51,556.00
24 International Events / Gathering / Conferences	13,55,283.00	7,44,792.00
Total	3,88,10,396.80	3,76,24,068.00

THE BHARAT SCOUTS AND GUIDES, NEW DELHI

Schedule - 16

Supply Service Department

	For the year 2015-16 Rs.	For the year 2014-15 Rs.
<u>Cost of Material Supplied / Consumed</u>		
Opening stock	85,66,063.02	
Purchase	1,28,97,336.97	
Total	2,14,63,399.99	
Less : Material written off		
Less : Closing stock (Net)	86,23,898.95	1,28,39,501.04
		1,05,56,764.71
<u>Other Administrative Expenses</u>		
Advertisement Exps.		11,125.00
Salaries and P.Fund	24,71,612.00	20,63,956.00
Packing & Forwarding	6,18,965.00	4,78,778.00
Travelling & Conveyance	12,577.00	5,995.00
Printing and Stationery	1,689.00	3,150.00
Postage and Telegram	18,912.00	46,192.00
Misc.& Other Expenses	890.00	2,519.00
Maintanance of Computer	1,800.00	
Bank Charges	8,065.10	5,536.00
Insurance Exps.	22,723.00	3,763.00
Maintanance of Motor Vehicle	1,08,512.00	99,562.50
Stock/ Debtors Written off.	1,50,655.03	33,764.00
Total	1,62,55,901.17	1,33,11,105.21

Schedule - 17

Hostel Services

<u>Provision Consumed</u>			
Opening Balance	831		
Add: Purchases	2,80,410		
Total	2,81,241		
Less: closing stock	1,392	2,79,849.00	2,53,691.00
Salary, Wages and P.F.		5,62,336.00	5,23,472.00
Gas expenses		10,870.00	17,343.00
Repairs & Misc. Expenses		133.00	10,207.00
Total		8,53,188.00	8,04,713.00

THE BHARAT SCOUTS AND GUIDES, NEW DELHI

Schedule - 18

National Adventure Institute

	For the year 2015-16	For the year 2014-15
	Rs.	Rs.
Salaries & Provident Fund	88,85,166.00	49,26,393.00
Bank Charges	14,225.00	3,606.00
Insurance Exps.	625.00	3,679.00
Maintanance of Campsite	6,822.00	6,01,083.00
Maintanance of Computer	-	-
Maintanance of Motor Vehicle	2,451.00	10,236.00
Miscellaneous Exps.	23,859.00	22,511.00
Postage & Telegram	28,491.00	14,972.00
Printing & Stationery	8,046.00	52,507.00
Telephone & Trunkcalls	14,133.00	15,097.00
Travelling & Conveyance	2,655.00	-
Wages	-	315.00
Water & Electricity	1,42,302.00	1,15,648.00
T.Shirts & Caps.	-	11,44,400.00
Rucksack NAI Logo	-	6,04,720.00
Total	91,28,775.00	75,15,167.00

Schedule - 19

Depreciation

National Headquarters	6,99,980.00	5,22,427.00
Supply Service Department	8,095.00	5,812.00
Hostel Services	5,852.00	4,972.00
Total	7,13,927.00	5,33,211.00

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

Schedule- 20

Significant Accounting Policies & Notes to Accounts for the Year ended 31.03.2016.

A. Accounting Policies :

1. Background :

The Bharat Scouts & Guides 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 Bharat Scouts & Guides 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 Bharat Scouts & Guides, NHQ has four Units viz, Supply Service Department, National Adventure Institute, International Events and Hostel Services. The Books of Account of these departments are maintained separately.

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; 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 to the respective funds (except for Relief and Thinking Day Fund) and the remaining balance of interest income is credited to the Income and Expenditure account.

5. 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".

6. Inventory :

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

7. 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 grants/donations.
- 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.

8. 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.

9. Investments :

All investments are in fixed deposits and are stated at principal amount.

10. 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.

11. Foreign Currency Transactions :

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

B. NOTES TO ACCOUNTS :

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. 10.73 crores.
2. In certain cases Earmarked Investment are not in agreement with the respective Earmarked Fund.
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. Internal Control over movement of cash and inventories are under progress of strengthening.
6. 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.

7. In certain cases, FCRA Fund has been transferred / Deposited to General Fund for utilization.
8. Mobilization Advance given to Building Contractor amounting to Rs. 4.00 crores is interest free. No deduction against retention money is being made 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.
9. Figures of Previous years have been regrouped, wherever necessary to reflect more realistic position.

Sd/-
(B.I. NAGARALE)
CHIEF NATIONAL
COMMISSIONER

Sd/-
(VAIBHAV VISHAL)
NATIONAL TREASURER

Sd/-
(K. SUKUMARA)
DIRECTOR

Sd/-
(ANAND KUMAR)
ACCOUNTS OFFICER

THE BHARAT SCOUTS AND 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	01.04.15 to 31.03.16
2	Dr. H.P. Chhetri	National Commissioner (S)	01.04.15 to 31.03.16
3	Dr. (Smt.) V. Vijayalakshmi	National Commissioner (G)	01.04.15 to 31.03.16
4	Shri M. A. Khalid	International Commissioner (S)	01.04.15 to 31.03.16
5	Smt. Rakesh Dhawan	International Commissioner (G)	01.04.15 to 31.03.16
6	Dr. Harendra Ch. Das	Dy. National Commissioner (S)	01.04.15 to 31.03.16
7	Dr. (Smt.) Sudha Prakash	Dy. National Commissioner (G)	01.04.15 to 31.03.16
8	Shri Vaibhav Vishal	National Treasurer	01.04.15 to 31.03.16
9	Shri Ram Kumar Singh	Headquarters Comm.(Cub)	01.04.15 to 31.03.16
10	Smt. Sudesh Sharma	Headquarters Comm.(Bulbul)	01.04.15 to 31.03.16
11	Shri Rajendra Singh Hanspal	Headquarters Comm.(Scouts)	01.04.15 to 31.03.16
12	Smt. Amelia Swer	Headquarters Comm.(Guides)	01.04.15 to 31.03.16
13	Adv. V.K. Narvekar	Headquarters Comm.(Rover)	01.04.15 to 31.03.16
14	Smt. Geetha Nataraj	Headquarters Comm.(Ranger)	01.04.15 to 31.03.16
15	Shri Laxmi Kant Shukla	Headquarters Comm.(NR)	01.04.15 to 31.03.16
16	Shri Bhaswar Goswami	Headquarters Comm.(ER)	01.04.15 to 31.03.16
17	Shri Ashok More	Headquarters Comm.(WR)	01.04.15 to 31.03.16
18	Shri Harish L. Mehta	Headquarters Comm.(SR)	01.04.15 to 31.03.16
19	Shri M. Sushil Kumar Singh	Headquarters Comm.(NER)	01.04.15 to 31.03.16
20	Shri Chandra Prakesh Shivhare	Headquarters Comm.(Pub.Rel.)	01.04.15 to 31.03.16