

## Independent Auditor's Report

### To the Members of The Bharat Scouts and Guides, Report on the Audit of the Financial Statements

#### Opinion:

We have audited the accompanying financial statements of **The Bharat Scouts and Guides** (BSG), which comprise the Balance Sheet as at March 31<sup>st</sup>, 2023, and the Statement of Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information including returns/reports received from regional offices and training centres not visited by us.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements of the BSG, read together with Schedule No. 21 of the financial statements have been prepared in accordance with the applicable Laws, in the manner so required and give a true and fair view in conformity with the other accounting principles generally accepted in India of the state of affairs of the Bharat Scouts and Guides as at March 31<sup>st</sup>, 2023 and its Surplus for the year ended on that date.

#### Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of Management for the Financial Statements:

Management of the BSG is responsible for the preparation of these financial statements in accordance with applicable Laws and for such internal control as management determines is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to fraud or error and that give a true and fair view of the financial position, financial performance in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards. In preparing the financial statements, management is responsible for assessing the BSG's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the BSG or to cease operation, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the BSG's financial reporting process.



**Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtained audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtained an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the BSG's internal control.
- Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- We communicated with those charged with governance regarding, among other matter, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that way identified during our audit.

**Other Matter:**

DDUGKY Projects which are audited by other Independent firms of Chartered accountants whose financial statement have been incorporated on line by line item basis as provided by BSG to us and our report is based solely on the same. Our opinion on the Consolidated Financial Statements, in so far as it relates to the amounts and disclosures included in respect of these projects and our report in so far it relates to these projects, is based solely on these special purpose reports of the project auditors (refer note no. 09 of the financial statement)

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

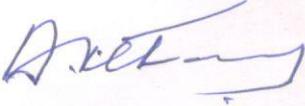
- a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b. in our opinion, proper books of account as required by relevant laws have been kept by the BSG so far as it appears from our examination of those books including the returns / reports received from the regional offices & training centres not visited by us.



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c. the Balance Sheet and the Statement of Income and Expenditure, dealt with by this report are in agreement with the books of account and return/reports received from the units / regional offices not visited by us.

For Thakur Vaidyanath Aiyar & Co.  
Chartered Accountants  
FRN: 0000038N



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

UDIN : 23088722DG4SLV4373

Place: New Delhi  
Date: 30 SEP 2023



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**THE BHARAT SCOUTS & GUIDES, NEW DELHI-110002.**  
Consolidated Balance Sheet as at 31st March, 2023

	Schedule	As At	As At
		31.03.2023	31.03.2022
		Rs.	Rs.
<b>SOURCES OF FUND :</b>			
Corpus Fund	1	58,686,634	55,343,554
Assets Fund	2	117,932,983	125,316,337
General Reserve	3	40,039,925	22,900,669
Earmarked Funds	4	65,596,170	48,696,902
Unspent Project/Programme Funds	5	(23,230,927)	(1,565,171)
Current Liabilities & Provisions	6	55,691,447	41,772,799
<b>Total</b>		<b>314,716,232</b>	<b>292,465,091</b>

**APPLICATION OF FUND :**

Property, Plant & Equipments (Net)	7	117,932,983	125,316,337
Investments	8	114,659,275	89,708,355

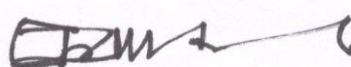
**Current Assets, Loans & Advances**

Cash & Bank Balances	9	40,112,728	44,635,866
Sundry Debtors	10	7,640,547	5,305,329
Inventories	11	19,569,774	11,016,101
Loans & Advances	12	2,789,390	1,083,027
Other Current Assets	13	12,011,535	15,400,076
<b>Total</b>		<b>314,716,232</b>	<b>292,465,091</b>

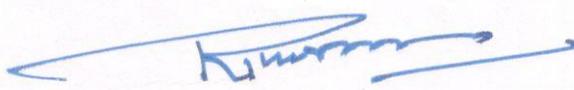
**Accounting Policies & Notes to Accounts** 21  
Schedule 1 to 21 form an integral part of the accounts  
As per our report of even date attached herewith.

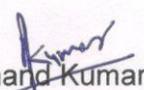
For Thakur, Vaidyanath Aiyar & Co.  
Chartered Accountants  
Firm Registration No (ICAI): 000038N

  
(Anil K. Thakur)  
Partner  
Membership No.- 088722  
UDIN:

  
( Dr. K.K.Khandelwal )  
Chief National Commissioner

  
(CA Alok Goel)  
National Treasurer

  
(Raj Kumar Kaushik)  
Director

  
(Anand Kumar)  
Accounts Officer

Place: New Delhi  
Date: 30 SEP 2023



**THE BHARAT SCOUTS & GUIDES, NEW DELHI-110002.****Consolidated Income & Expenditure Statement for the year ended 31st March, 2023**

<b>INCOME</b>	Schedule	For the year	For the year
		2022-23	2021-22
		Rs.	Rs.
Other Sources	14	82,032,164	70,033,910
Supply Service	15	67,617,305	14,525,294
Transit Camp	15	2,240,822	1,570,809
National Adventure Institute	15	12,372,577	6,942,589
	<b>Total</b>	<b>164,262,868</b>	<b>93,072,602</b>
<b>EXPENDITURE</b>			
Activities Expenses	16	19,772,922	5,948,769
Administrative & Other Expenses	17	50,583,604	66,873,347
Supply Service	18	64,514,368	10,460,272
Transit Camp	19	2,645,764	2,209,598
National Adventure Institute	20	9,170,842	8,219,125
	<b>Total</b>	<b>146,687,501</b>	<b>93,711,111</b>
Surplus / Deficit for the year	3	<b>17,575,367</b>	<b>(638,509)</b>

**Accounting Policies & Notes to Accounts** 21  
Schedule 1 to 21 form an integral part of the accounts  
As per our report of even date attached herewith.

For Thakur, Vaidyanath Aiyar & Co.  
Chartered Accountants  
Firm Registration No (ICAI): 000038N

*Anil K. Thakur*

(Anil K. Thakur)  
Partner  
Membership No.- 088722  
UDIN:

*(Dr. K.K. Khandelwal)*

( Dr. K.K.Khandelwal )  
Chief National Commissioner

*(CA Alok Goel)*

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National Treasurer

*(Raj Kumar Kaushik)*

(Raj Kumar Kaushik)  
Director

*(Anand Kumar)*  
Accounts Officer

Place: New Delhi  
Date: 30 SEP 2023



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

	<b>As At</b>	<b>As At</b>
	<b>31.03.2023</b>	<b>31.03.2022</b>
	<u>Rs.</u>	<u>Rs.</u>
<b>Schedule - 1</b>		
<b><u>Corpus Fund (BSG Foundation Fund)</u></b>		
Balance brought forward	55,343,554	52,879,132
Add : Interest	3,343,080	2,464,422
<b>Sub Total</b>	<b><u>58,686,634</u></b>	<b><u>55,343,554</u></b>
<b>Schedule - 2</b>		
<b><u>Assets Fund</u></b>		
Balance brought forward	125,316,337	130,726,756
Add: Addition for Assets acquired during the year	-	-
Out of Own Fund :	497,920	-
NYC,Gadpuri Buildings Capitalised		
Others (Own Sources)	-	91,438
Out of Donation/Grant fund	215,757	2,339,576
<b>Sub Total</b>	<b><u>126,030,014</u></b>	<b><u>133,157,770</u></b>
Less : Depreciation for the year	8,097,031	7,841,433
<b>Total</b>	<b><u>117,932,983</u></b>	<b><u>125,316,337</u></b>
<b>Schedule - 3</b>		
<b><u>General Reserve</u></b>		
Balance brought forward	22,900,669	23,630,616
Add : As per Income & Expenditure Statement	17,575,367	(638,509)
<b>Sub Total</b>	<b><u>40,476,036</u></b>	<b><u>22,992,107</u></b>
Less : Transferred to Assets Fund (to the extent assets acquired out of own fund)	436,111	91,438
<b>Total</b>	<b><u>40,039,925</u></b>	<b><u>22,900,669</u></b>





THE BHARAT SCOUTS & GUIDES, NEW DELHI - 110002

Schedule - 4

Earmarked Funds

	Balance	Received During the		Total	Payments / Transfer	Balance
	As At 01.04.2022	Contribution	Y/E - 31.03.2023 Interest			As At 31.03.2023
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Employee's Welfare Fund	867,464	-	37,055	904,519	-	904,519
Scout /Guide Welfare Fund	35,963,856	16,612,319	805,445	53,381,621	921,858	52,459,763
Life Membership Subscription for Magazine	1,415,018	-	52,124	1,467,142	-	1,467,142
International Camps & Events Fund	6,464,047	7,038	-	6,471,085	-	6,471,085
NAL : Compensation Fund	2,911,595	123,990	138,519	3,174,104	-	3,174,104
Thinking Day Fund	390,820	5,061	13,610	409,491	-	409,491
Disaster Relief Fund	684,102	-	25,964	710,066	-	710,066
<b>Total</b>	<b>48,696,902</b>	<b>16,748,408</b>	<b>1,072,717</b>	<b>66,518,028</b>	<b>921,858</b>	<b>65,596,170</b>



Unspent Funds

1 Unspent Programme Fund

A FCRA FUND FOR :

WOSM

Earmarked Fund  
MOP-2018 Better World Format  
MOP-2018 Online Registration  
Ticket to Life Projects  
Membership Growth  
Tide Turner Plastic Challenge  
18th National Scout Jamboree, Pali, Rajasthan  
Donation A/c  
Humanitarian Action: Capacity Training Building

WAGGS

PTCC Evaluation & Planning Workshop  
Free Being me-ABC 2016-2020  
Hero Level Fund (TTPC)  
Juliette Law Seminar  
Plastic Tide Turner Project  
Stop the Violence Activate  
Surf Smart 2.0 Project  
UPS Project (Her World Her Voice)  
World Village in 18th National Jamboree, Pali

	Balance as at 01.04.2022	Received during the year	Other Receipts	Total	Expenditure for the year	Unspent Fund as on 31.03.2023
	Rs.	Rs.		Rs.	Rs.	Rs.
	487,456	-	43,184	530,640	530,640	-
	269,689	192,269	-	461,958	1,561	460,397
	442,602	190,998	-	633,600	(454,783)	1,088,383
	237,662	773,125	47,868	1,058,655	626,084	432,571
	783,463	6,617,405	-	7,400,868	3,696,372	3,704,496
	18,790	-	-	18,790	15,930	2,860
	-	1,335,336	-	1,335,336	1,093,043	242,293
	-	40,790	138	40,928	40,928	-
	-	242,654	-	242,654	60,400	182,254
	-	79,577	-	79,577	79,577	-
	257,372	-	-	257,372	-	257,372
	4,870	-	-	4,870	4,870	-
	-	122,256	-	122,256	-	122,256
	35,560	-	-	35,560	35,560	-
	111,698	-	-	111,698	-	111,698
	2,754	93,560	-	96,314	4,102	92,212
	3,300,813	-	1,224,831	4,525,644	4,307,599	218,045
	-	773,568	-	773,568	738,120	35,448
<b>Sub. Total</b>	<b>5,952,730</b>	<b>10,461,538</b>	<b>1,316,021</b>	<b>17,730,289</b>	<b>10,780,004</b>	<b>6,950,285</b>
Interest Received on S.B.A/C & FDR,s	376,832	-	202,324	579,156	-	579,156
<b>Total</b>	<b>6,329,562</b>	<b>10,461,538</b>	<b>1,518,345</b>	<b>18,309,445</b>	<b>10,780,004</b>	<b>7,529,441</b>



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	Balance as at 01.04.2022	Received during the year	Other Receipts	Total	Expenditure for the year	Unspent Fund as on 31.03.2023
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>General Fund</b>						
<b>From Govt. of India</b>						
Project-PMKVY (Refer Note no. 4 of Notes to Accounts)	147,352	393,889	-	541,241	541,241	-
<b>From Govt. of Haryana</b>						
HSDM-Short Term Training (STT), Surya Project Haryana Govt.	-	14,463,937	-	14,463,937	14,174,658	289,279
<b>For CSR &amp; Other Projects</b>						
School of 5 Project by Uniliver	471,077	-	-	471,077	471,077	-
Project with Unicef Climate Action and Handwash	-	1,000,000	-	1,000,000	994,315	5,685
CSR Projects, Haryana	5,000,000	-	-	5,000,000	5,000,000	-
<b>Sub. Total</b>	<b>5,618,429</b>	<b>15,857,826</b>	<b>-</b>	<b>21,476,255</b>	<b>21,181,291</b>	<b>294,964</b>
<b>Recoverable against Over Expenditure on Projects</b>						
<b>Govt. of Haryana</b>						
Project-DDU GKY, Haryana (Refer Note no. 2 of Notes to Accounts)	(6,507,855)	4,795,242	-	(1,712,613)	8,657,515	(10,370,128)
HSDM- Kit for RPL Project Haryana Govt.(Refer Note no. 3 of Notes to Accounts)	(7,090,500)	-	-	(7,090,500)	1,087,125	(8,177,625)
<b>Govt of Uttar Pradesh</b>						
Project-DDU GKY, Uttar Pradesh (Refer Note no. 2 of Notes to Accounts)	85,193	-	-	85,193	12,592,772	(12,507,579)
<b>Total</b>	<b>(13,513,162)</b>	<b>4,795,242</b>	<b>-</b>	<b>(8,717,920)</b>	<b>22,337,412</b>	<b>(31,055,332)</b>
<b>Grand Total</b>	<b>(1,565,171)</b>	<b>31,114,606</b>	<b>1,518,345</b>	<b>31,067,780</b>	<b>54,298,707</b>	<b>(23,230,927)</b>

Refer Note. 02, 03, & 05 of Notes to Accounts.



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

**Schedule - 6**

**Current Liabilities & Provision**

	As At	As At
	<u>31.03.2023</u>	<u>31.03.2022</u>
	Rs.	Rs.
Registration & Camping Collection From Participants		
Domestic	3,736,147	4,734,986
International	5,295,351	4,121,326
Membership Fee Payable to World Bureau's	11,580,640	5,475,576
<b>Sundry Creditors :</b>		
For NHQ, FCRA & SSD	13,481,706	17,261,707
Security Deposits	523,342	613,342
Other Payables	1,897,075	2,958,927
Gratuity Payable to Staff	-	1,355,407
Payable to LIC against Leave Encashment	3,004,038	4,007
Payable to LIC against Group Gratuity Scheme	918,931	769,710
Assistance Payable to Scouts Guides	2,584,665	1,123,382
Rashtrapati Testing Camp Exam Fee Online	224,850	-
AITMC Ventures Pvt. Ltd.	2,074,330	1,531,883
PASTA Lifestyle Solutions Pvt. Ltd.	883,929	883,929
Payable to EPFO, New Delhi	318,713	290,003
TDS & GST	90,484	194,467
<b>DDUGKY Project Haryana &amp; UP:</b>		
Expenses & Salary Payable	8,568,496	454,148
Other Payables	508,749	-
<b>Total</b>	<b><u>55,691,447</u></b>	<b><u>41,772,799</u></b>



THE BHARAT SCOUTS & GUIDES, NEW DELHI - 110002

## Schedule - 7

## Property, Plant &amp; Equipments (Net)

	Net Block As At 01.04.2022	Addition During the Y/E - 31.03.2023	Written off / Adj.	Gross Block As At 31.03.2023	Depreciation for the Year	As At 31.03.2023
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A LANDS</b>						
NHQ Building ( Lease hold)	19,337	-	-	19,337	-	19,337
N.C.T.C. Noida	107,158	-	-	107,158	-	107,158
N.Y.C. Gadpuri	595,343	-	-	595,343	-	595,343
NTC Pachmarhi	27,200	-	-	27,200	-	27,200
<b>B BUILDINGS</b>						
NHQ New Delhi	20,755,379	-	-	20,755,379	575,935	20,179,444
N.T.C. Pachmarhi	36,952,045	-	-	36,952,045	952,598	35,999,447
NCTC Noida	1,097,324	-	-	1,097,324	24,034	1,073,290
N.Y.C. Gadpuri	24,458,496	-	-	24,458,496	385,893	24,072,603
<b>C OTHERS</b>						
Tubewell & Water Tanks	172,398	-	-	172,398	-	172,398
Furniture & Fixtures	5,367,925	-	-	5,367,925	885,128	4,482,797
Office Equipments	4,606,275	497,920	-	5,104,195	1,797,429	3,306,766
Airconditioning Units,NHQ	4,107,564	-	-	4,107,564	1,540,337	2,567,227
Electricals Fittings,NHQ	3,479,210	-	-	3,479,210	579,868	2,899,342
Schindler Lift, NHQ	1,747,724	-	-	1,747,724	291,287	1,456,437
Training & Camping	11,163,859	-	-	11,163,859	176	11,163,683
Motor Vehicles	4	-	-	4	-	4
HP WOW Bus	6,419,222	-	-	6,419,222	21,678	6,397,544
Refrigeration	16,777	-	-	16,777	8,355	8,422
Crockery	14,479	-	-	14,479	10,769	3,710
<b>Sub Total</b>	<b>121,107,719</b>	<b>497,920</b>	<b>-</b>	<b>121,605,639</b>	<b>7,073,487</b>	<b>114,532,152</b>
<b>D FCRA</b>	<b>2,016,709</b>	<b>215,757</b>	<b>-</b>	<b>2,232,466</b>	<b>-</b>	<b>2,232,466</b>
<b>E DDUGKY-HRY</b>	<b>957,935</b>	<b>-</b>	<b>-</b>	<b>957,935</b>	<b>261,570</b>	<b>696,365</b>
<b>F DDUGKY-UP</b>	<b>1,233,974</b>	<b>-</b>	<b>-</b>	<b>1,233,974</b>	<b>761,974</b>	<b>472,000</b>
<b>Sub Total</b>	<b>4,208,618</b>	<b>215,757</b>	<b>-</b>	<b>4,424,375</b>	<b>1,023,544</b>	<b>3,400,831</b>
<b>Grand Total (A+B+C)</b>	<b>125,316,337</b>	<b>713,677</b>	<b>-</b>	<b>126,030,014</b>	<b>8,097,031</b>	<b>117,932,983</b>
Previous Year's	130,726,756	2,431,014	-	133,157,770	7,841,433	125,316,337

Notes: Refer Note No.07 for assets damaged during the next financial year due to heavy rains and water logging in the office Premises.



**THE BHARAT SCOUTS & GUIDES, NEW DELHI - 110002****Schedule - 8****Investments**

	<b>As At 31.03.2023</b>	<b>As At 31.03.2022</b>
<b>A <u>Corpus Investment</u></b>		
BSG Foundation Corpus Fund	57,776,621	54,427,132
<b>B <u>Against General Fund</u></b>		
<b>I <u>Earmarked Funds</u></b>		
Employee's Welfare Fund	849,447	840,454
Scout/Guide Welfare Fund	34,623,739	7,272,433
Life Membership for Magazine	1,368,766	1,368,766
NAI Compensation Fund	2,759,081	2,878,852
Thinking Day	263,454	252,143
Disaster Relief Fund	650,000	600,000
International Camps/ Events	3,650,000	1,500,000
Accrued Interest on above Investments	1,919,302	868,700
<b>Sub Total</b>	<b>103,860,410</b>	<b>70,008,480</b>
<b>II <u>Other Investments</u></b>		
Supply Service Department	4,567,718	4,529,600
Hostel Services	3,400,000	2,550,301
General Investment	1,511,436	5,226,841
Accrued Interest on above Investments	319,711	393,133
<b>Sub Total</b>	<b>9,798,865</b>	<b>12,699,875</b>
<b>C <u>FCRA, Investments</u></b>		
With CBI, Vikas Minar, New Delhi	1,000,000	7,000,000
<b>Grand Total</b>	<b>114,659,275</b>	<b>89,708,355</b>
<b><u>Summary of Deposits</u></b>		
<b>1 In Fixed Deposits with Scheduled Banks</b>		
- Central Bank of India	17,235,660	25,528,103
- State Bank of India	14,633,731	20,218,854
- ICICI Bank	4,900,000	4,900,000
<b>Sub Total</b>	<b>36,769,391</b>	<b>50,646,957</b>
<b>2 In Fixed Deposits with PNB Housing Finance Ltd.</b>	25,000,000	25,000,000
<b>3 In Fixed Deposits with HDFC Ltd.</b>	50,650,871	12,799,565
<b>4 Accrued Interest on above Investments</b>	2,239,013	1,261,833
<b>Grand Total</b>	<b>114,659,275</b>	<b>89,708,355</b>



	As At 31.03.2023 Rs.	As At 31.03.2022 Rs.
<b>Schedule - 9</b>		
<b>Current Assets Loans &amp; Advances</b>		
<b>A Cash and Bank balances</b>		
<b>i Cash in hand</b>		
Cash in hand / Petty Cash	33,203	378,867
Balance in Franking Machine	543	543
<b>Sub. Total</b>	<b>33,746</b>	<b>379,410</b>
<b>ii Banks Balances :</b>		
a General Fund **	30,789,398	40,336,262
b FCRA Designated Account ( Expenditure)	1,271,923	494,346
c FCRA Designated Account ( Collection)	6,601,187	-
d DDUGKY, Haryana	941,358	695,968
e DDUGKY, UP	289,814	2,230,028
f Cheques / D.D's in hand	185,302	499,852
<b>Sub. Total</b>	<b>40,078,982</b>	<b>44,256,456</b>
<b>Grand Total</b>	<b>40,112,728</b>	<b>44,635,866</b>

\*\* Includes Rs.20,20,162/- lying with Regional Offices as the bank accounts are maintained and locally by the Incharge of respective regions.

**Schedule - 10**

**Sundry Debtors**

Supplies of Scouts and Guides material	7,640,547	5,305,329
<b>Total</b>	<b>7,640,547</b>	<b>5,305,329</b>

**Schedule - 11**

**Inventories (at Cost)**

(As valued and certified by the Management)

Saleable Articles (Stock In Hand)	19,510,651	10,973,597
Consumable Articles (Stock in Hand)	59,124	42,504
<b>Total</b>	<b>19,569,774</b>	<b>11,016,101</b>

\*Refer Note No.07 for the damage of inventories due to heavy rain and water logging inside the Premises.

**Schedule - 12**

**Loans and Advances**

Core Technix	450,000	-
Advance to Staff & States for Activities	320,308	101,707
Advance to AITMC Venture Pvt Ltd.	-	400,000
Advance to Others	974,035	82,997
Advance for Camps & Other Expenses, NTC / NAI	1,045,048	498,323
<b>Total</b>	<b>2,789,390</b>	<b>1,083,027</b>

**Schedule - 13**

**Other Current Assets**

Security Deposits	269,232	1,060,682
TDS Recoverable	6,182,430	5,319,468
Prepaid Expenses	288,010	274,635
Goods and Service Tax	295,939	155,571
Individual Registration/Affiliation Fee receivable	1,225,924	8,589,720
Recoverable - Government Grant	3,750,000	-
<b>Total</b>	<b>12,011,535</b>	<b>15,400,076</b>



**THE BHARAT SCOUTS & GUIDES, NEW DELHI - 110002****Schedule - 14****Income Other Sources**

	<b>For the year 2022-23</b>	<b>For the year 2021-22</b>
Grant from Ministry of Youth Affairs and Sports, Govt. of India	7,500,000	-
Donation	11,200	100,000
BSG Foundation	7,250	-
Misc. Contribution	7,137,496	-
<b>Sub Total</b>	<b>14,655,946</b>	<b>100,000</b>
<b><u>Events Collection</u></b>		
Flag Day Collection	7,541,493	6,202,098
Participation Charges	11,914,976	4,876,581
<b>Sub Total</b>	<b>19,456,469</b>	<b>11,078,679</b>
<b><u>Other Collections</u></b>		
Interest on Investments on General Fund	1,763,365	1,178,392
Misc. Receipts	2,517,153	427,147
N.T.C. Receipts	2,326,303	1,854,597
Subscription for Magazine	16,780	26,100
Staff Quarter Rent	23,308	24,709
Membership Fee	36,247,151	13,172,444
Affiliation Fee	43,000	27,000
Prior Period Receipts	1,246,386	1,405,705
Provision No Longer required (IRF)	1,529,942	2,628,916
Sundry Balance Written Back	-	37,997,359
PMKVY-Project Monitoring Charges	1,165,530	86,422
Recovery against use of Vehicle	40,832	26,440
Affiliation for conduct of Projects	1,000,000	-
<b>Sub Total</b>	<b>47,919,749</b>	<b>58,855,231</b>
<b>G. Total</b>	<b>82,032,164</b>	<b>70,033,910</b>



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

**Schedule - 15**

**Statement of Income**

		<b>For the year 2022-23</b>	<b>For the year 2021-22</b>
		<b>Rs.</b>	<b>Rs.</b>
<b>A <u>Supply Service</u></b>			
Total Supplies	66,778,191		
Less: Return	<u>29,510</u>	66,748,681	14,289,187
Misc. Receipts		571,200	47,295
Prior Period Receipts		-	11,880
<b><u>Interest</u></b>			
On Fixed Deposits		249,910	132,918
On Saving Bank A/c		47,514	44,014
<b>Total</b>		<b><u>67,617,305</u></b>	<b><u>14,525,294</u></b>
<b>B <u>Transit Camp</u></b>			
Scout Guide Welfare		2,089,059	1,466,750
Misc. Receipts		3,472	-
<b><u>Interest</u></b>			
On Fixed Deposits		115,438	88,964
On Saving Bank A/c		32,853	15,095
<b>Total</b>		<b><u>2,240,822</u></b>	<b><u>1,570,809</u></b>
<b>C <u>National Adventure Institute</u></b>			
Participation Charges		12,005,165	5,204,003
Motor Vehicle		190	4,150
Obstacles Charges		57,125	44,800
Misc. Receipts		3,192	1,511
Income From Campsite		12,940	19,500
Income from Food Charges		139,965	45,600
Prior Period Receipts		-	994,800
Income from Canteen		30,000	-
<b><u>Interest</u></b>			
On Fixed Deposits		-	578,219
On Saving Bank A/c		124,000	50,006
<b>Total</b>		<b><u>12,372,577</u></b>	<b><u>6,942,589</u></b>



**THE BHARAT SCOUTS & GUIDES, NEW DELHI - 110002****Schedule - 16****Activities Expenses**

	<b>For the year 2022-23 Rs.</b>	<b>For the year 2021-22 Rs.</b>
Regular Activities	7,744,276	57,016
<b>Adventure Camp Expenses:</b>		
NAI, Pachmarhi	4,148,192	2,592,588
NAI, Kurseong	2,017,134	2,260,916
NAI, Gadpuri	5,656,696	999,150
International Events / Gathering / Conferences	206,624	39,099
<b>Total</b>	<b>19,772,922</b>	<b>5,948,769</b>

**Schedule - 17****Administrative & Other Expenses****a Staff Cost**

Salary Administration & Project	22,130,547	21,355,560
Provident Fund Admn. & Project	709,743	743,130
Provision for Gratuity (Incremental)	589,402	821,601
Provision for Leave Encashment (Incremental)	1,926,790	2,604
Employees Welfare Expenses, LTC & Uniform	436,049	479,303

**b Maintenance of Properties/Assets**

Maintenance of NTC, NCTC & NYC	1,233,734	1,044,229
Gen. Repair & Maintenance	81,446	90,859
Maintenance of Computer	228,073	284,771
Maintenance of Motor vehicle	26,171	8,022
Maintenance of NHQ Building & Lift	1,294,726	698,855
House Tax & Lease Rent	867,825	692,264
Water & Electricity	1,723,952	858,260

**c Other Administrative Expenses**

Membership Fee	24,109,082	-
Travelling & Conveyance	169,815	88,291
Postage and Telegram	73,592	64,396
Telephone & Trunkcalls	52,803	15,343
Printing & Stationery	881,367	626,592
Hospitality Exps. Guests & Int. Guests	109,389	67,020
Misc. & Bank Charges	182,777	88,503
Audit Fee	183,600	135,000
Insurance Exps.	280,060	316,206
Legal expenses	271,000	123,105
Printing Exps. to Magazine, Pub. Material	19,650	-
Advances to Contractor W/o	-	37,413,921
Currency Fluctuation Impact	-	(93,460)
Expenditure on Projects to be absorbed by BSG	52,012	948,971
<b>Sub Total</b>	<b>57,633,604</b>	<b>66,873,347</b>
Less: Common Overhead allocated to Supply Service	(7,050,000)	-

**Total****50,583,604****66,873,347**

THE BHARAT SCOUTS & GUIDES, NEW DELHI - 110002

## Schedule - 18

Supply Service

		For the year 2022-23 Rs.	For the year 2021-22 Rs.
<b><u>Cost of Material Supplied / Consumed</u></b>			
Opening Stock	10,973,597		
Purchases	58,310,151		
<b>Total</b>	<b>69,283,749</b>		
Less : Material Written off	-		
Less : Closing Stock (Net)	19,510,651	49,773,098	7,510,791
<b>(Includes Inventory Lying at Regional Offices)</b>			
<b><u>Administrative Expenses</u></b>			
Salaries & Provident Fund		3,869,749	2,116,836
Advertisement		14,385	-
Provision for Gratuity (Incremental)		94,558	49,184
Provision for Leave Encashment (Incremental)		309,115	256
Packing & Forwarding		1,462,218	250,175
Travelling & Conveyance		41,526	3,830
Printing and Stationery		80,324	7,763
Postage and Telegram		414,694	146,276
Misc. & Sales Promotion Expenses		101,659	41,944
Maintenance of Computer		1,500	51,351
Bank Charges		10,276	3,184
Insurance Exps.		26,874	37,853
Legal Expenses		11,960	27,500
Maintenance of Motor Vehicle		124,544	168,365
Repair & Maintenance		17,288	44,964
Electricity Charges		180	-
Maintenance of Building		1,049,368	-
Maintenance of Generator		10,120	-
Stock Written Off		50,933	-
Common Overhead Transfer from NHQ		7,050,000	-
<b>Total</b>		<b>64,514,368</b>	<b>10,460,272</b>

## Schedule - 19

Transit Camp**Grocery Items Consumed**

Opening Balance	8,853		
Add: Purchases	614,614		
<b>Total</b>	<b>623,467</b>		
Less: Closing Stock	7,636	615,832	482,189
Salaries & Provident Fund		1,764,959	1,653,115
Provision for Gratuity (Incremental)		43,098	38,409
Provision for Leave Encashment (Incremental)		140,890	200
Gas Expenses		51,612	28,405
Misc. Expenses & Bank Charges		29,373	5,180
General Repair & Maintenance Charges		-	2,100
<b>Total</b>		<b>2,645,764</b>	<b>2,209,598</b>



THE BHARAT SCOUTS & GUIDES, NEW DELHI - 110002

## Schedule - 20

National Adventure Institute

	<u>For the year 2022-23 Rs.</u>	<u>For the year 2021-22 Rs.</u>
Salaries & Provident Fund	7,850,117	7,836,828
Provision for Gratuity (Incremental)	191,873	181,959
Provision for Leave Encashment (Incremental)	627,243	947
Bank Charges	295	2,269
Employees Welfare Exps.	17,500	-
Maintenance of Campsite	137,299	38,005
Maintenance of Computer	11,800	4,900
Maintenance of Motor Vehicle	69,048	7,500
Miscellaneous Exps.	31,057	18,283
Postage & Telegram	1,582	1,144
Printing & Stationery	10,218	22,489
Telephone & Trunkcalls	21,721	18,665
Travelling & Conveyance	700	3,958
Wages	75,300	5,708
Water & Electricity	125,089	76,470
<b>Total</b>	<b><u>9,170,842</u></b>	<b><u>8,219,125</u></b>



**THE BHARAT SCOUTS AND GUIDES, N.H.Q NEW DELHI****Schedule- 21****Significant Accounting Policies & Notes to Accounts:****A. Accounting Policies :****1. Background :**

The Bharat Scouts & Guides (BSG) is a Society registered under Societies Registration Act 1860 and U/s 12A of Income Tax Act 1961. Exemption u/s 80G of the Income Tax have also been granted by the Income Tax Department to BSG.

The BSG, NHQ has Four Units viz, NHQ, Supply Service Department, National Adventure Institute, and Transit Camp/Hostel. Further, BSG NHQ have Six Regional Offices and Five Training Centre. Accounts of these units, Regional offices and Training Centre are incorporated with accounts of BSG NHQ on the basis of its accounts/returns/reports received. The Fifty Four State Units including Indian Railways, Kendriya Vidyalaya & Navodaya Vidyalaya are associate entities hence, transaction/accounts of such entities are incorporated only to the extent of Individual Registration Fee (IRF), Events Participation Fee (National & International), and Flag Day activities collections.

BSG 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 recovery from the State & Other Units are being made on census of the existing members provided by such State Associations.

**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:**

- a. Income including Grants and Expenditure are accounted for on "Accrual" basis except for the following which are accounted for on Cash basis:-
  - i. Individual Registration Fee (IRF),
  - ii. Flag Day Collections and Expenditure,
  - iii. FCRA Account,
  - iv. Project/Program Funds,
  - v. Subscription & Life Membership Fee for Magazine. Such receipts are also credited directly to the respective fund.
- b. On cessation of the Life Membership (i.e. after 10 years), Fee is being credited to the Income and Expenditure Account.
- c. Interest earned from Investment made against Earmarked Funds is credited directly to the respective Funds.

**5. Scout Guide Welfare Fund:**

As per decision of the National Executive Committee held on 1<sup>st</sup> September 2019, a "Scout Guide Welfare Fund" is created out of the recovery from the participants against all those events / camps which were also financed by the Government partially.



B.S. 16-A

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

**6. Project Fund / Project Expenditure:**

Expenditure (Capital & Revenue) relating to the Projects / Program is being debited directly to the respective Projects / Program Funds unless otherwise stated and balance, if any, remains un-utilized is carried to Balance Sheet as "Unspent Project Balance".

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

**7. Project Advances:**

Funds remitted to the States Associates / Professionals for expenditure on Projects/Programs / Events are adjusted on receipt of expenditure statements and/or receipts of certificates from respective states/ professionals for expenditure as certified by them.

**8. Inventories:**

Inventories of "Scouts and Guides Materials & Other Items" are stated on the basis of valuation made by the Management. The same is valued at weighted average cost. Physical verification is made every year.

**9. Fixed Assets & Depreciation:**

- i. Fixed Assets are valued at cost and depreciation has been charged on straight-line method and on the basis of estimated useful life of the respective assets.
- ii. Depreciation is not provided in the year in which assets are purchased/ capitalized.
- iii. Depreciation is debited to Assets Fund.
- iv. Depreciation is not provided against the assets created out of the Grants/Donations.
- v. Physical verification is being carried out once in every two years.

**10. Assets Fund:**

Assets Fund is being created by debiting General Reserve Fund (i.e. out of Accumulated Income over Expenditure) to the extent assets acquired out of own fund. However, Assets Fund for assets acquired out of grant/project fund is created by debiting respective Grants/Project Funds.

**11. Investments:**

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

**12. Group Gratuity:**

As per decisions of the management, BSG has taken Group Gratuity Scheme from LIC of India to cover its Gratuity liability of the staff of BSG. Demand of LIC of India is being allocated as expenditure to the respective divisions on the basis of salaries of the division.

**13. Leave Encashment:**

As per the decision of the Management, BSG has taken Leave Encashment Scheme of LIC of India to cover its liability against Leave entitlement of the staff of BSG. Demand of LIC of India is being allocated as expenditure to the respective divisions on the basis of salaries of the division.

**14. Foreign Currency Transactions:**

Foreign currency transactions have been translated at the rates prevailing on the date of transaction(s). However, year-end payables & receivables are being reinstated at the rate prevailing on Balance sheet date.

- 15.** In respect of accounting of Regional offices, advance given is adjusted to the extent of expenditure statement received less balance lying in the bank statement / pass book. However, to the extent expenditure incurred but amount not paid out of bank is shown as payables to regional offices by debiting the expenditure accounts.



**B. NOTES TO ACCOUNTS:****1. Contingent Liabilities/Assets:****a). Income Tax:**

Income Tax Department has raised a demands u/s 143(3) for amounting to Rs. 0.13 crore, for the assessment years 2018-19 for deferment of advance tax by BSG u/s 234(C) of Income Tax Act. However, Management has filed application u/s 154 for the rectification of Asst. Order as BSG being a charitable organization there are no fixed Income on which advance tax is required to be deposited. Final order is still pending.

**b)**

Asset order u/s 143(1) for the Asst. year 2019-20 was passed by the department disallowing total expenditure of BSG as claimed under its ITR and hence demand of Rs.4.69 crore was established. Management has disputed the demand as without considering the whole amount of expenditure claim in the ITR, order by the department was passed. Order against our presentation from CPC is still awaited.

**c). GST:**

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

**2. Bank Guarantees against DDUGKY Projects:**

- i. Fixed Deposit with ICICI Bank of Rs. 49 lacs have been pledged against Bank Guarantee of Rs. 48.84 lacs given to Haryana Govt (HSRLM) for the project of DDUGKY amounting to Rs. 1.95 crore awarded to BSG.
- ii. Fixed Deposit of Rs. 24.45 Lacs with Central Bank of India has been pledged for Rs. 23.75 Lacs for Bank Guarantee required against total project amounting of Rs. 3.80 Crore awarded to BSG.

**3. Loans by BSG to DDU GKY Projects :**

- i. BSG had given interest free loans to DDU GKY Haryana projects for amounting to Rs. 96.77 Lacs (previous year Rs. 91.80 Lacs) out of its own fund is to be recovered by BSG on realization of the Grants from Government of Haryana against such projects.
- ii. BSG had given interest free loan of Rs.63.14 Lacs (previous year Rs. 53.14 Lacs) out of its own fund, to the Project viz. DDU GKY, Uttar Pradesh is to be recovered by BSG on realization of the Grants from Government of UP against such projects.

**4. Accounting of DDUGKY Programme :**

Accounts of DDUGKY Haryana & Uttar Pradesh have been incorporated on line by line items from the audited accounts received from these project auditors.

**5. Project amount outstanding for recovery from Govt. of UP & Haryana against DDUGKY/HSDM RPL Project :**

Recoverable amount as on 31.03.2023 for amounting to Rs.3.11 crore ( including liabilities against expenditure of Rs. 90.76 lacs ) represents expenditure incurred on these projects for which amount is yet to be received from the respective State Govts. Further credit limit of Rs. 70.64 Lacs has been granted in SNA Account dated 30<sup>th</sup> June 2023 from UPSDM in the next financial year i.e. in 2023-24.

**6. Physical Verification, balance confirmation and reconciliation:****i. Fixed Assets :**

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

**ii. Inventories:**

Physical verification of Inventories for the financial year is still under process. Comparing/reconciliation of the items of Inventories found on physical verification with book balance is to be carried out on completion of physical verification and accounting impact of the excess/shortage, if any, will be given on completion of the same with the approval from the appropriate authority.



**7. Damages of Assets & Inventories due to water logging :**

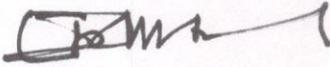
Due to heavy rains and water logging, between 13<sup>th</sup> July 2023 to 18<sup>th</sup> July 2023, in the office premise of the Bharat Scouts and Guides, National Headquarters as a result the estimated cost of fixed assets of Rs. 4.31 crore and inventories for approx. of Rs. 0.05 crores has been damaged and not usable condition. BSG has lodged the claim for such damages with the Tata AIG General Insurance Company. As an interim relief an amount of Rs. 0.25 crore has been received by BSG from Tata AIG on 02.08.2023. Process of surveys & settlement is under process. The accounting impact for the damages of assets & inventories will be given on completion of survey.

**8. PMKVY Scheme/ Programme:**

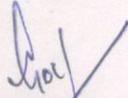
The Bharat Scouts and Guides is taking the help of auxiliary unit under PMKVY Scheme/programme of Govt. of India to conduct the said Programme/ Scheme through their infrastructures/centers.

9. Accounts of DDU-GKY Projects are being audited locally by the other firm of Chartered Accountants and financial statements have been incorporated on the basis of such financial statements.

10. Figures of Previous years have been regrouped, rearrange wherever considered necessary to make them comparable with current year figures and in order to reflect more realistic position. All figures have been rounded off to the nearest rupees.



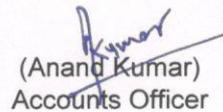
(Dr. K.K. Khandelwal)  
Chief National Commissioner



(CA Alok Goel)  
National Treasurer



(Raj Kumar Kaushik)  
Director



(Anand Kumar)  
Accounts Officer

Place : New Delhi.

Date: 30 SEP 2023



B-1

**THE BHARAT SCOUTS & GUIDES, NEW DELHI-110002**  
**Budget Estimates & Actuals 2022-2023 Already Approved,**  
**Revised Estimates for 2023-2024 & Estimates for 2024-2025.**

(Fig. in lakhs)

**NATIONAL HEADQUARTERS, NEW DELHI / NAI, PACHMARHI.**

SL.NO.	PARTICULARS	ALREADY APPROVED BUDGET 2022-2023	ACTUALS 2022-2023	ALREADY APPROVED BUDGET ESTIMATES 2023-2024	REVISED BUDGET ESTIMATES FOR 2023-2024	BUDGET PROPOSAL 2024-2025
	<b>REVENUE RECEIPTS</b>					
1	Income from Interest( Gen. )	3.00	17.64	3.00	3.00	5.00
2	Miscellaneous Receipts	2.00	25.17	2.00	2.00	2.00
3	Subs. For Monthly Magazine	1.00	0.17	1.00	0.00	0.00
4	Affiliation Fee	0.54	0.43	0.54	0.54	0.54
5	Rent from Staff Qtrs.	0.30	0.23	0.30	1.30	1.10
6	*I.R. Fee for NHQ	300.00	362.47	300.00	1,100.83	600.00
7	NTC Receipts	8.00	23.26	8.00	8.00	8.00
8	Donations	0.50	0.11	0.50	0.50	0.50
9	Flag Day Collection	50.00	75.49	50.00	196.28	150.00
10	Liability no logner required,IRF	1.00	15.30	1.00	1.00	1.00
11	Prior Period Receipts	1.00	12.46	1.00	1.00	1.00
12	Participation Charges,NAI	130.00	123.72	130.00	157.50	158.00
13	Participation Charges,NYAI,Gadpuri	70.00	75.17	70.00	94.50	35.00
14	Participation Charges,Regular Events	15.00	15.83	15.00	15.00	20.00
15	Participation Charges,Kurseong,WB	45.00	28.15	45.00	83.00	83.00
16	**Grant in Aid	37.50	75.00	37.50	75.00	75.00
17	HSDM / PMKVY-Project Monitoring Charges	0.00	11.66	0.00	10.00	10.00
18	Motor Vehicle	0.30	0.41	0.30	0.50	0.50
19	Miscellaneous Contribution	0.00	71.37	0.00	0.00	0.00
20	Affiliation for conduct of Projects	0.00	10.00	0.00	0.00	0.00
21	***Claim against Damaged of Assets	0.00	0.00	0.00	539.51	0.00
	<b>SUB TOTAL "A"</b>	<b>665.14</b>	<b>944.04</b>	<b>665.14</b>	<b>2289.46</b>	<b>1210.64</b>
	<b>CAPITAL RECEIPTS</b>					
22	Corpus Fund ( BSG Foundation)	0.00	0.00	0.00	35.00	0.00
23	Earmarked Funds	0.00	0.00	0.00	84.25	0.00
24	Funds under FCRA	0.00	0.00	0.00	281.96	0.00
25	Other/Skill Development Projects	0.00	0.00	0.00	551.12	0.00
	<b>SUB TOTAL "B"</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>952.33</b>	<b>0.00</b>
	<b>TOTAL RECEIPTS (A+B)</b>	<b>665.14</b>	<b>944.04</b>	<b>665.14</b>	<b>3241.79</b>	<b>1210.64</b>
	<b>Less: Expenditure</b>	<b>658.60</b>	<b>865.77</b>	<b>713.10</b>	<b>3056.80</b>	<b>1113.50</b>
	<b>Surplus / Deficit</b>	<b>6.54</b>	<b>78.27</b>	<b>-47.96</b>	<b>184.99</b>	<b>97.14</b>

\*IR Fee, NHQ has been taken on cash basis as per sanction.  
 \*\*Budget submitted to the Government as per revised scheme.  
 \*\*\* Claim against Damage of Assets and Inventories from Tata AIG General Insurane Company.

*(Signature)*  
 (CA Alok Goel)  
 National Treasurer

*(Signature)*  
 (Raj Kumar Kaushik.)  
 Director

*(Signature)*  
 (Anand Kumar)  
 Accounts Officer

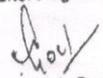
**THE BHARAT SCOUTS & GUIDES, NEW DELHI-110002**  
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 Revised Estimates for 2023-2024 & Estimates for 2024-2025.

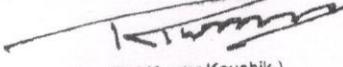
(Fig. in lakhs)

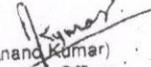
NATIONAL HEADQUARTERS, NEW DELHI / NAI, PACHMARHI.

SL.NO.	PARTICULARS	ALREADY APPROVED BUDGET 2022-2023	ACTUALS 2022-2023	ALREADY APPROVED BUDGET ESTIMATES 2023-2024	REVISED BUDGET ESTIMATES FOR 2023-2024	BUDGET PROPOSAL 2024-2025
<b>REVENUE EXPENDITURE</b>						
1	**Salary Administration (NHQ/Regions)	250.00	221.31	285.00	393.00	430.00
2	P.F. Administration	8.00	7.10	8.50	18.21	19.00
3	Provision for Gratuity (NHQ/NAI)	9.00	5.89	10.00	13.00	14.00
4	Provision for Leave Encashment (NHQ/NAI)	11.50	19.27	12.00	15.00	15.00
5	Travelling & Conveyance	5.00	1.70	5.00	5.00	5.00
6	Printing & Stationery, Magazine Subscription & Advertisement	7.00	8.81	8.00	8.00	8.00
7	Postage & Telegram	2.00	0.74	2.00	2.00	2.00
8	Misc.Exps. & Bank Charges	2.00	2.02	2.00	2.00	2.00
9	Gen. Repair & Maintenance	2.00	0.82	2.00	2.00	2.00
10	Telephone & Trunkcalls	0.50	0.53	0.50	0.50	0.50
11	Water & Electricity	15.00	17.24	15.00	15.00	15.00
12	Legal / Professional Expenditure	3.00	2.71	3.00	3.00	3.00
13	Audit Fee	1.60	1.83	1.60	2.00	2.00
14	Maintenance of Motor Vehicle & Insurance	1.50	0.85	2.00	1.50	2.00
15	Maintenance of N.T.C., N.C.T.C. & N.Y.C.	10.00	12.34	10.00	510.00	10.00
16	Meeting Exps.	2.00	0.00	2.00	2.00	2.00
17	Employees Welfare, Uniform & LTC Expenses	6.00	4.36	6.00	6.00	6.00
18	Hospitality Exps. Guests & International Guests	2.00	1.09	2.00	2.00	2.00
19	House Tax & Lease Rent	9.00	8.88	9.00	9.00	9.00
20	Maintenance of Building & Lift	15.00	12.95	15.00	570.51	15.00
21	Building's Insurance	3.00	2.21	3.00	3.00	3.00
22	Maintenance of Computer	3.00	2.28	3.00	23.00	3.00
23	*****International Events & Conferences	2.00	2.06	2.00	22.00	2.00
24	Prior Period Expenses	0.50	0.00	0.50	0.50	0.50
25	***Membership fee for world Bureau's	0.00	241.09	0.00	160.00	140.00
26	*****Camping, Misc. Exps. & Salary- (NTC/NAI)	174.00	133.19	190.00	199.00	205.00
27	Camping Exps. NYAI, Gadpur	42.00	56.57	42.00	63.00	63.00
28	Regular Activities (Own Sources)	3.00	0.00	3.00	3.00	3.00
29	Camping Exps., Kurseong, WB	30.00	20.17	30.00	54.00	54.00
30	*****Activity Expenses (Against Govt. Grant)	37.50	77.44	37.50	75.00	75.00
31	Community Welfare Programme	1.00	0.00	1.00	1.00	1.00
32	Currency Fluctuation Impact	0.50	0.00	0.50	0.50	0.50
33	Expenditure on Projects to be absorbed by BSG	0.00	0.52	0.00	0.00	0.00
<b>SUB TOTAL "A"</b>		<b>658.60</b>	<b>865.77</b>	<b>713.10</b>	<b>2183.72</b>	<b>1113.50</b>
<b>CAPITAL EXPENDITURE</b>						
34	Corpus Fund ( BSG Foundation)	0.00	0.00	0.00	35.00	0.00
35	Earmarked Funds	0.00	0.00	0.00	5.00	0.00
36	Funds under FCRA	0.00	0.00	0.00	281.96	0.00
37	Other/Skill Development Projects	0.00	0.00	0.00	551.12	0.00
<b>SUB TOTAL "A"</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>873.08</b>	<b>0.00</b>
<b>Total (A+B)</b>		<b>658.60</b>	<b>865.77</b>	<b>713.10</b>	<b>3056.80</b>	<b>1113.50</b>

\*Income over Expenditure on Administration/Activity will be met out from General Reserve Fund.  
 \*\* Salary of NHQ/ Regional Offices staff is kept under Salary Administration.  
 \*\*\* Budget Provision for Payment of WOSM/WAGGGS shown as accounting on accrual basis.  
 \*\*\*\* Maintenance of Computer: this includes OYMS Phase-III and Domin Server online, data storage in 2023  
 \*\*\*\*\* International Events & Conference: this includes World Conference and Korea delegates in 2023  
 \*\*\*\*\* Salary of NTC/NAI Staff is charged in NAI Expenditure A/c and separate budget shown.  
 \*\*\*\*\* Expenditure against Govt. Grant subject to sanction by the Government

  
 (CA Ajok Goel)  
 National Treasurer

  
 (Raj Kumar Kaushik.)  
 Director

  
 (Anand Kumar)  
 Accounts Officer

**THE BHARAT SCOUTS & GUIDES, NEW DELHI-110002**  
**Budget Estimates & Actuals 2022-2023 Already Approved,**  
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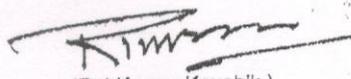
**SUPPLY SERVICE DEPARTMENT, NEW DELHI.**

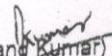
(Fig. in lakhs)

SL.NO.	PARTICULARS	ALREADY APPROVED BUDGET 2022-2023	ACTUALS 2022-2023	ALREADY APPROVED BUDGET ESTIMATES 2023-2024	REVISED BUDGET ESTIMATES FOR 2023-2024	BUDGET PROPOSAL 2024-2025
<b>REVENUE RECEIPTS</b>						
1	Supplies	350.00	667.49	350.00	400.00	500.00
2	Misc. Income including Interest	3.00	8.67	3.00	5.00	5.00
3	Prior Period Receipts	0.25	0.00	0.25	0.25	0.25
4	Closing Stock (at cost)	145.00	195.11	150.00	155.00	190.00
	<b>TOTAL</b>	<b>498.25</b>	<b>871.27</b>	<b>603.25</b>	<b>660.25</b>	<b>695.25</b>
<b>REVENUE EXPENDITURE</b>						
1	Advertisement	0.50	0.14	0.50	0.50	0.50
2	Purchases	270.00	583.10	270.00	310.00	370.00
3	Salary Administration	37.00	37.33	42.00	52.00	55.00
4	P.F. Administration	1.25	1.36	1.30	2.00	2.20
5	Provision for Gratuity	1.75	0.95	2.00	1.75	2.00
6	Provision for Leave Encashment	1.50	3.09	1.60	3.00	3.00
7	Travelling & Conveyance	3.00	0.42	3.00	1.50	2.00
8	Printing & Stationery	5.00	0.80	5.00	3.00	3.00
9	Postage & Telegram	3.00	4.15	3.00	4.00	5.00
10	Misc. Exp. & Bank Charges	2.00	0.46	2.00	2.00	2.00
11	Insurance	2.00	0.27	2.00	2.00	2.00
12	Packing and Forwarding	15.00	14.62	15.00	15.00	15.00
13	Maintenance of Motor Vehicle	5.00	1.24	5.00	5.00	5.00
14	Maintenance of Computer	1.00	0.02	1.00	1.00	1.00
15	Debtors / Stock Written Off	1.00	0.51	1.00	1.00	1.00
16	Repair & Maintenance	2.00	0.17	2.00	2.00	2.00
17	Water & Electricity	3.00	0.01	3.00	3.00	3.00
18	Legal Expenses	2.00	0.12	2.00	5.00	10.00
19	Sales Promotion	35.00	0.66	35.00	40.00	50.00
20	Maintenance of Building	0.00	10.49	0.00	5.00	5.00
21	Maintenance of Generator	0.00	0.10	0.00	2.00	2.00
22	Opening Stock	109.73	109.73	110.00	109.73	155.00
	<b>TOTAL</b>	<b>500.73</b>	<b>769.74</b>	<b>506.40</b>	<b>570.48</b>	<b>695.75</b>
	<b>Surplus / Deficit</b>	<b>-2.48</b>	<b>101.53</b>	<b>-3.15</b>	<b>-10.23</b>	<b>-0.50</b>

\*Expenditure over Income on Administration will be met out from General Reserve Fund.

  
 (CA Alok Goel)  
 National Treasurer

  
 (Raj Kumar Kaushik.)  
 Director

  
 (Anand Kumar)  
 Accounts Officer

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

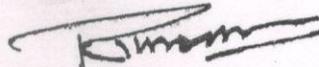
(Fig. in lakhs)

SL.NO.	PARTICULARS	ALREADY APPROVED BUDGET 2022-2023	ACTUALS 2022-2023	ALREADY APPROVED BUDGET ESTIMATES 2023-2024	REVISED BUDGET ESTIMATES FOR 2023-2024	BUDGET PROPOSAL 2024 * 2025
<b>REVENUE RECEIPTS</b>						
1	**Scout Guide Welfare	30.00	20.89	30.00	20.00	25.00
2	Interest Income & Misc.	1.50	1.52	1.50	1.50	1.50
	<b>TOTAL</b>	<b>31.50</b>	<b>22.41</b>	<b>31.50</b>	<b>21.50</b>	<b>26.50</b>
<b>REVENUE EXPENDITURE</b>						
1	Salary Administration	18.50	16.99	21.00	24.00	26.00
2	P.F. Administration	0.70	0.68	0.75	1.00	1.25
3	Provision for Gratuity	0.75	0.43	0.75	1.00	1.25
4	Provision for Leave Encashment	0.75	1.41	0.75	2.00	2.00
5	Misc. Expenses & Bank Charges	0.25	0.29	0.25	0.25	0.25
6	Grocery Items Expenses	9.00	6.16	9.00	7.00	7.00
7	Gas Expenses	1.00	0.52	1.00	1.00	1.00
8	Gen. Repair & Maintenance	1.00	0.00	1.00	1.00	1.00
9	Printing and Stationary	0.25	0.00	0.25	0.25	0.25
	<b>TOTAL</b>	<b>32.20</b>	<b>26.46</b>	<b>34.75</b>	<b>37.50</b>	<b>40.00</b>
	<b>Surplus / Deficit</b>	<b>-0.70</b>	<b>-4.05</b>	<b>-3.25</b>	<b>-16.00</b>	<b>-13.50</b>

\*Expenditure over Income on Administration will be met out from General Reserve Fund.

\*\*Collection against Maintenance charges kept as Scout Guide Welfare. Amount collected as Scout Guide Welfare covers food provided to members & guests, linen washing, electricity, water, cooling heating of rooms & dormitory, wages, provision, fuel, gas etc.

  
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 Accounts Officer