

M. THOMAS & CO.

Chartered Accountants

40-B, YUSUF SARAI, NEW DELHI-110016.

Tel: 9810064291, 8368616900, 8851529832, 9810063291; E-Mail: mtc64291@yahoo.co.in

FORM NO.10B

[See rule 17B]

Audit Report under Section 12A(b) of the Income-tax Act, 1961 in the case of **Charitable or Religious Trusts or Institutions**

We have examined the Balance Sheet of **CENTRE FOR CIVIL SOCIETY, NEW DELHI, PAN AAATC1889P** as at **31st March 2020** and the Income and Expenditure Account for the year ended on that date which are in agreement with the Books of Account maintained by the said Institution.

We have obtained all the information and explanations which to best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper Books of Accounts have been kept by the Head Office and the Branch of the above named Institution visited by us so far as appears from our examination of the Books, subject to the comments given below:

NIL

In our opinion and to the best of our information, and according to information given to us, the said Accounts give a true and fair view-

(i) In the case of Balance Sheet, of the state of affairs of the above named Institution as at **31-03-2020**.

and

(ii) In the case of Income & Expenditure A/c, of the **SURPLUS** of its Accounting Year ending on **31-03-2020**.

The prescribed particulars are annexed hereto.

Place: **New Delhi**

Date: **07-09-2020**

For **M. THOMAS & CO.**
Chartered Accountants
Firm Registration No: 004408S

R. MURALI (Partner)
Membership No. 80972
UDIN: 20080972AAAABK2492



ANNEXURE
Statement of Particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of Income of the previous year applied to Charitable or Religious purposes in India during that year 77,532,634
2. Whether the Institution has exercised option under Clause (2) of the Explanation to Section 11(1)? NIL
If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.
3. Amount of Income accumulated or set apart for application to Charitable or Religious purposes to the extent it does not exceed 15 % of the Income derived from Property held under Trust wholly for such purposes. 13,141,798
4. Amount of Income eligible for exemption under section 11(1)(c). NIL
5. Amount of Income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2). 11,35,000
6. Whether the amount of Income mentioned in item 5 above has been invested or deposited in the manner laid down in Section 11(2)(b)? If so, the details thereof. **Bank Fixed Deposits**
7. Whether any part of the Income in respect of which an option was exercised under clause (2) of the Explanation to Section 11(1) in any earlier year is deemed to be Income of the previous year under Section 11(1B)? If so, the details. NIL
8. Whether, during the previous year, any part of Income accumulated or set apart for specified purpose under Section 11(2) in any earlier year-
 - a) has been applied for purpose other than Charitable or Religious purposes or has ceased to be accumulated or set apart for application thereto, or NIL
 - b) has ceased to remain invested in any security referred to in Sec. 11(2)(b)(i) or deposited in any account referred to in Sec. 11(2)(b)(ii) or sec. 11(2)(b)(iii), or NIL
 - c) has not been utilised for purposes for which it was accumulated or set apart, during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details. NIL

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**II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS
REFERRED TO IN SECTION 13(3)**

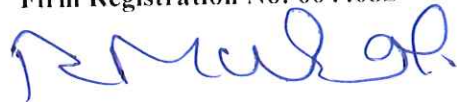
1. Whether any part of the income or property of the institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security: NIL
2. Whether any land, building or other property of the institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged: NIL
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise?: **NISA EDUCATION** 10,00,000
4. Whether the services of the institution were made available to any such person during the previous year? If so, give details together with remuneration or compensation received: NIL
5. Whether any share, security or other property was purchased by or on behalf of the institution during the previous year from any such person? If so, give details, consideration paid: NIL
6. Whether any share, security or other property was sold by or on behalf of the institution during the previous year to any such person? If so, give details, consideration received: NIL
7. Whether any income or property of the institution was diverted during the previous year in favour of any such person? If so, give details, amount of income or value of property so diverted: NIL
8. Whether the income or property of the institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details: NIL

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST NIL

Place: New Delhi

Date : 07-09-2020

For M.THOMAS & CO.
Chartered Accountants
Firm Registration No: 004408S



R. MURALI (Partner)
Membership No. 80972
UDIN: 20080972AAAABK2492



CENTRE FOR CIVIL SOCIETY

INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31-03-2020

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
INCOME		
Foreign Contributions (FC)	52,565,452.00	10,729,079.00
Local Contributions & Grants (Local)	29,690,438.00	54,347,116.00
Bank Interest (Local)	2,887,826.00	3,005,265.50
Fees from Activities (Local)	1,586,749.00	1,710,660.00
Bank Interest (FC)	897,057.04	280,223.00
Interest on TDS Refund (Local)	15,006.40	21,931.10
Miscellaneous Income (Local)	0.00	65,660.00
TOTAL	87,642,528.44	70,159,934.60
EXPENDITURE		
Local Expenses as per Schedule	45,797,955.53	39,301,445.52
FC Expenses as per Schedule	30,719,814.05	9,813,985.83
Depreciation	655,463.49	579,995.36
TOTAL	77,173,233.07	49,695,426.71
EXCESS OF INCOME OVER EXPENDITURE	10,469,295.37	20,464,507.89

As per our Report of even date
For M. THOMAS & CO.
Chartered Accountants

R Murali

(R. MURALI) Partner
New Delhi, 07th September 2020



Parth

(PARTH J. SHAH)
PRESIDENT

CENTRE FOR CIVIL SOCIETY
BALANCE SHEET AS AT 31-03-2020

LIABILITIES	CURRENT YEAR		PREVIOUS YEAR	
	AMOUNT	TOTAL	AMOUNT	TOTAL
CAPITAL FUND				
Balance B/f	49,230,867.94		31,501,748.74	
Transfer from Income & Expenditure A/c	10,469,295.37		20,464,507.89	
Transfer from Reserve Fund u/s 11(2)	4,160,000.00		0.00	
Previous Year Adjustments	6,903.00		38,948.00	
Transfer from JTF Fund	0.00		1,885,663.31	
BPS Quality Improvement Expenses NISA	0.00		(500,000.00)	
Transfer to Reserve Fund u/s 11(2)	(1,135,000.00)	62,732,066.31	(4,160,000.00)	49,230,867.94
CORPUS FUND				
Balance B/f	2,000,000.00		2,000,000.00	
Additions for the year	0.00	2,000,000.00	0.00	2,000,000.00
RESERVE FUND U/S 11(2)				
Balance B/f	4,160,000.00		0.00	
Additions for the year	1,135,000.00		4,160,000.00	
Utilisations during the year Trfd. to Capital Fund	(4,160,000.00)	1,135,000.00	0.00	4,160,000.00
DEPRECIATION FUND				
Balance B/f	4,205,229.06		3,625,233.70	
Depreciation for the year	655,463.49		579,995.36	
Depreciation Released	0.00	4,860,692.55	0.00	4,205,229.06
JTF FUND				
Balance B/f	0.00		6,553,736.78	
Transfer to Capital Fund	0.00		(1,885,663.31)	
Less: Utilisations	0.00	0.00	(4,668,073.47)	0.00
CURRENT LIABILITIES				
TDS Payable	631,733.00	631,733.00	671,177.00	671,177.00
TOTAL		71,359,491.86		60,267,274.00

R. Murali

(R. MURALI)
AUDITOR



(PARTH J. SHAH)
PRESIDENT

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CENTRE FOR CIVIL SOCIETY
BALANCE SHEET AS AT 31-03-2020

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ASSETS	CURRENT YEAR		PREVIOUS YEAR	
	AMOUNT	TOTAL	AMOUNT	TOTAL
FIXED ASSETS				
As per schedule at Cost		7,801,882.00		6,787,018.00
CURRENT ASSETS				
Bank Fixed Deposits	31,295,401.11		19,895,401.11	
Bank Balances	29,892,111.10		30,961,039.91	
Interest Accrued on Bank Fixed Deposits	1,122,849.14		532,147.30	
TDS Refundable as per Schedule	859,451.84		708,657.74	
Advance for Expenses as per Schedule	143,881.67		1,059,907.94	
Security Deposits	110,000.00		110,000.00	
Other Current Assets	93,342.00		167,410.00	
Cash Balances	40,573.00	63,557,609.86	45,692.00	53,480,256.00
TOTAL		71,359,491.86		60,267,274.00

As per our Report of even date

For M. THOMAS & CO.

Chartered Accountants

R Murali



(R. MURALI) Partner

New Delhi, 07th September 2020



(PARTH J. SHAH)

PRESIDENT

CENTRE FOR CIVIL SOCIETY

SCHEDULE OF FC A/C REVENUE EXPENSES FOR THE YEAR ENDED 31-03-2020

PARTICULARS	AMOUNT	TOTAL
ACADEMY EXPENSES		
Policy Training Expenses	10,473,160.54	
MOOC Expenses	2,698,487.35	
Governance Handbook Expenses	1,012,699.85	
Law Liberty Conference Expenses	958,213.76	
Indian Liberal Expenses	867,818.86	
Internship Expenses	623,003.63	16,633,383.99
ADVOCACY EXPENSES		
BPS Program Expenses	2,502,824.05	
Azadi Expenses	1,862,850.79	
Agriculture Regulatory Project Expenses	964,545.05	5,330,219.89
RESEARCH EXPENSES		
Ease of Doing Business Research Expenses	3,959,150.00	3,959,150.00
OPERATIONS EXPENSES		
Personnel Cost & Organisational Development	2,031,749.51	
Admin Cost	998,479.66	
Research, Publications & Communication	14,762.00	
Venue, Boarding & Lodging	10,014.00	
Travel & Conveyance	6,492.00	3,061,497.17
DEVELOPMENT & STRATEGY EXPENSES		
Personnel Cost	958,374.00	
Travel & Conveyance	179,942.00	
Venue, Boarding & Lodging	78,672.00	
Research, Publications & Communication	18,325.00	1,235,313.00
ENGLISH BOLO PROJECT EXPENSES		
Personnel Cost	500,250.00	500,250.00
TOTAL FC A/C EXPENSES		30,719,814.05



(R. MURALI)
AUDITOR



(PARTH J. SHAH)
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CENTRE FOR CIVIL SOCIETY

SCHEDULE OF LOCAL A/C REVENUE EXPENSES FOR THE YEAR ENDED 31-03-2020

PARTICULARS	AMOUNT	TOTAL
ACADEMY EXPENSES		
Policy Training Expenses	13,420,402.24	
Ipolicy Expenses	10,889,817.68	
Law Liberty Conference Expenses	682,765.00	
Colloquium Expenses	10,825.00	25,003,809.92
OPERATIONS EXPENSES		
Personnel Cost & Orgnisational Development	7,038,172.05	
Admin Cost	2,397,367.39	
Travel & Conveyance	146,418.00	
Venue, Boarding & Lodging	8,184.00	9,590,141.44
ADVOCACY EXPENSES		
Personnel Cost	5,121,038.00	
BPS Quality Improvement Expenses	1,003,010.00	
Repeal of Law Expenses	243,497.56	
Spontaneous Order Expenses	41,119.41	
IPolicy JR. Expenses	10,325.00	6,418,989.97
RESEARCH EXPENSES		
Personnel Cost	2,819,977.00	
DBT Program Expenses	106,234.20	
Ease of Doing Business Program Expenses	25,314.00	2,951,525.20
DEVELOPMENT & STRATEGY EXPENSES		
Personnel Cost	1,574,120.00	
Travel & Conveyance	137,978.00	
Venue, Boarding & Lodging	97,307.00	
Research, Publications & Communication	24,084.00	1,833,489.00
TOTAL LOCAL A/C EXPENSES		45,797,955.53



(R. MURALI)
AUDITOR



(PARTH J. SHAH)
PRESIDENT

CENTRE FOR CIVIL SOCIETY

SCHEDULE OF CLOSING BALANCES FOR THE YEAR ENDED 31-03-2020

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
BANK FIXED DEPOSITS:		
SBI Fixed Deposits (FC)	18,873,457.00	1,773,457.00
HDFC Bank Fixed Deposits (Local)	12,421,944.11	18,121,944.11
TOTAL	31,295,401.11	19,895,401.11
BANK BALANCES:		
HDFC Bank A/c 0321000114144 (Local)	17,168,986.25	10,936,238.70
SBI C/A-38706 (New No. 10674701426) (FC)	11,351,164.41	5,369,629.07
Axis Bank A/c 915010020711597 (Local)	965,705.66	4,572,326.46
Dena Bank A/c 056410025989 (Local)	253,036.10	3,843,834.00
Yes Bank A/C No.074394600000040 (Local)	147,550.27	5,337,376.27
Yes Bank A/c No. 042393900000254 (FC)	5,668.41	901,635.41
TOTAL	29,892,111.10	30,961,039.91
CASH BALANCES:		
Cash Balance (FC)	21,757.00	20,307.00
Cash Balance (Local)	18,816.00	25,385.00
TOTAL	40,573.00	45,692.00

SCHEDULE OF ADVANCE FOR EXPENSES FOR THE YEAR ENDED 31-03-2020

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
VA Tech Ventures Private Limited (Local)	61,907.88	7,000.00
Voluntary Health Association of India (Local)	54,447.00	810,000.00
VA Tech Ventures Private Limited (FC)	21,526.79	22,000.00
Balakrishnan Chandrasekaran (FC)	6,000.00	0.00
Extra Edge Technology Solutions Pvt. Ltd. (Local)	0.00	73,440.00
Sadhna Selot (Local)	0.00	33,250.00
Shashi Kant (Local)	0.00	27,013.76
Bhupinder Singh (FC)	0.00	23,665.00
Reeta Meena (Local)	0.00	15,000.00
Vijay Sales (Local)	0.00	11,000.00

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(R. MURALI)
AUDITOR



(Handwritten Signature of Parth J. Shah)

(PARTH J. SHAH)
PRESIDENT



CENTRE FOR CIVIL SOCIETY

SCHEDULE OF ADVANCE FOR EXPENSES FOR THE YEAR ENDED 31-03-2020 CONTD

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Sampurna (Local)	0.00	8,206.00
PHD Chamber of Commerce and Industry (Local)	0.00	8,168.00
OYO Rooms - Oravel Stays Pvt.Ltd. (FC)	0.00	6,891.00
V Ram Kamesh (Local)	0.00	5,000.00
Shashi Kant (Local)	0.00	4,318.00
Hena (Local)	0.00	3,966.00
PHD Chamber of Commerce and Industry (FC)	0.00	785.00
Govind Kashyap (FC)	0.00	113.18
OYO Rooms - Oravel Stays Pvt.Ltd. (Local)	0.00	92.00
TOTAL	143,881.67	1,059,907.94

SCHEDULE OF TDS REFUNDABLE FOR THE YEAR ENDED 31-03-2020

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
TDS Refundable 2019-20 (Local)	239,028.70	0.00
TDS Refundable 2019-20 (FC)	88,289.00	0.00
TDS Refundable 2018-19 (Local)	235,409.50	235,409.50
TDS Refundable 2018-19 (FC)	16,390.00	16,390.00
TDS Refundable 2017-18 (Local)	0.00	102,585.60
TDS Refundable 2017-18 (FC)	0.00	73,938.00
TDS Refundable 2012-13 (Local)	72,976.36	72,976.36
TDS Refundable 2012-13 (FC)	58,142.00	58,142.00
TDS Refundable 2011-12 (FC)	58,528.00	58,528.00
TDS Refundable 2011-12 (Local)	31,493.47	31,493.47
TDS Refundable 2010-11 (FC)	38,732.00	38,732.00
TDS Refundable 2010-11 (Local)	20,462.81	20,462.81
TOTAL	859,451.84	708,657.74

NOTES & ACCOUNTING POLICIES FOR THE YEAR ENDED 31-03-2020

1. The Trust follows Cash Basis for accounting its Incomes & Expenses.
2. No provision for Taxation is made due to exemption u/s 11 of the Income Tax Act.
3. Depreciation has been provided as per provisions of the Income Tax Act.
4. Previous year figures have been regrouped/rearranged where ever found necessary.

(Signature of R. Murali)

(R. MURALI)
AUDITOR



(Signature of Parth J. Shah)

(PARTH J. SHAH)
PRESIDENT



CENTRE FOR CIVIL SOCIETY
SCHEDULE OF FIXED ASSETS FOR THE YEAR ENDED 31-03-2020

PARTICULARS	COST OPENING	ADDITIONS	DELETIONS	COST CLOSING
Equipments (FC)	1,982,425.00	14,999.00	0.00	1,997,424.00
Computers (FC)	1,170,999.00	73,000.00	0.00	1,243,999.00
Furniture & Fixture (FC)	665,068.00	0.00	0.00	665,068.00
Car (FC)	596,722.00	0.00	0.00	596,722.00
Generator (FC)	173,440.00	0.00	0.00	173,440.00
Equipments (Local)	1,245,881.00	566,693.00	0.00	1,812,574.00
Computers (Local)	530,486.00	89,900.00	0.00	620,386.00
Furniture & Fixture (Local)	421,997.00	270,272.00	0.00	692,269.00
TOTAL	6,787,018.00	1,014,864.00	0.00	7,801,882.00

PARTICULARS	RATE	WDV OPENING	DEPRECIATION FOR THE YEAR	DELETIONS	WDV CLOSING
Equipments (FC)	15%	846,648.84	128,122.25	0.00	733,525.59
Computers (FC)	40%	311,027.67	153,611.07	0.00	230,416.60
Furniture & Fixture (FC)	10%	267,757.52	26,775.75	0.00	240,981.77
Car (FC)	15%	162,601.09	24,390.16	0.00	138,210.93
Generator (FC)	15%	55,664.81	8,349.72	0.00	47,315.09
Equipments (Local)	15%	396,252.23	140,774.81	0.00	822,170.42
Computers (Local)	40%	187,562.83	110,985.13	0.00	166,477.70
Furniture & Fixture (Local)	10%	354,273.95	62,454.60	0.00	562,091.35
TOTAL		2,581,788.94	655,463.49	0.00	2,941,189.45

R. Murali

(R. MURALI)
AUDITOR



(Parth J. Shah)

(PARTH J. SHAH)
PRESIDENT



CENTRE FOR CIVIL SOCIETY

CONSOLIDATED RECEIPTS & PAYMENTS A/C FOR THE YEAR ENDED 31-03-2020

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	AMOUNT	TOTAL	AMOUNT	TOTAL
OPENING BALANCES				
Bank Fixed Deposits (FC & Local)	19,895,401.11		22,051,737.01	
Bank Balances (FC & Local)	30,961,039.91		14,571,386.27	
Advance for Expenses (FC & Local)	1,059,907.94		811,380.00	
TDS Refundable (FC & Local)	708,657.74		714,907.14	
Interest Accrued on Bank FDs (Local)	532,147.30		211,549.80	
Other Current Assets (Local)	167,410.00		112,000.00	
Security Deposits (FC)	110,000.00		200,000.00	
Cash Balances (FC & Local)	45,692.00		30,189.00	
Interest Accrued on Bank FDs (FC)	0.00	53,480,256.00	175,932.00	38,879,081.22
RECEIPTS				
Local Contributions & Grants (Local)	29,690,438.00		54,347,116.00	
Foreign Contributions (FC)	52,565,452.00		10,729,079.00	
Bank Interest (Local)	2,887,826.00		3,005,265.50	
Fees from Activities (Local)	1,586,749.00		1,710,660.00	
Bank Interest (FC)	897,057.04		280,223.00	
Interest on TDS Refund (Local)	15,006.40		21,931.10	
Miscellaneous Income (Local)	0.00	87,642,528.44	65,660.00	70,159,934.60
Previous Year Adjustments (Local)	3,780.00		0.00	
Previous Year Adjustments (FC)	3,123.00	6,903.00	38,948.00	38,948.00
TOTAL		141,129,687.44		109,077,963.82

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R. Murali

(R. MURALI)
AUDITOR



Parth

(PARTH J. SHAH)
PRESIDENT

CENTRE FOR CIVIL SOCIETY

CONSOLIDATED RECEIPTS & PAYMENTS A/C FOR THE YEAR ENDED 31-03-2020

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PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	AMOUNT	TOTAL	AMOUNT	TOTAL
PAYMENTS				
Local A/c Revenue Expenses	45,797,955.53		39,301,445.52	
FC A/c Revenue Expenses	30,719,814.05		9,813,985.83	
Additions to Fixed Assets (Local)	926,865.00		911,366.00	
TDS Payable (O/B) Paid (Local)	596,605.00		45,386.00	
Additions to Fixed Assets (FC)	87,999.00		823,579.00	
TDS Payable (O/B) Paid (FC)	74,572.00		205,049.00	
JTF Fund Revenue Expenses (FC)	0.00		4,668,073.47	
BPS Quality Improvement Expenses NISA (L	0.00	78,203,810.58	500,000.00	56,268,884.82
CLOSING BALANCES				
Bank Fixed Deposits (FC & Local)	31,295,401.11		19,895,401.11	
Bank Balances (FC & Local)	29,892,111.10		30,961,039.91	
TDS Refundable (FC & Local)	859,451.84		708,657.74	
Interest Accrued on Bank FDs (Local)	710,418.10		532,147.30	
Interest Accrued on Bank FDs (FC)	412,431.04		0.00	
Advance for Expenses (FC & Local)	143,881.67		1,059,907.94	
Security Deposits (FC)	110,000.00		110,000.00	
Other Current Assets (Local)	93,342.00		167,410.00	
Cash Balances (FC & Local)	40,573.00		45,692.00	
	63,557,609.86		53,480,256.00	
Less: Current Liabilities:				
TDS Payable (Local)	(553,169.00)		(596,605.00)	
TDS Payable (FC)	(78,564.00)	62,925,876.86	(74,572.00)	52,809,079.00
TOTAL		141,129,687.44		109,077,963.82

As per our Report of even date

For M. THOMAS & CO.

Chartered Accountants




(R. MURALI) Partner

New Delhi, 07th September 2020



(PARTH J. SHAH)

PRESIDENT