

# 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 2021 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 31-03-2021.

and

(ii) In the case of Income & Expenditure A/c, of the SURPLUS of its Accounting Year ending on 31-03-2021.

The prescribed particulars are annexed hereto.

Place: **New Delhi**

Date: 10-12-2021

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

R. MURALI (Partner)  
Membership No. 80972  
UDIN: 21080972AAAABY5897



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 5,56,97,196
2. Whether the Institution has exercised option under Clause (2) of the Explanation to Section 11(1)? 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. NIL
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. 1,16,57,321
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). 1,17,48,000
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 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?: NIL
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 : 10-12-2021

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

*R Murali*

R. MURALI (Partner)  
Membership No. 80972  
UDIN: 21080972AAAABY5897



**CENTRE FOR CIVIL SOCIETY**

**CONSOLIDATED RECEIPTS & PAYMENTS A/C FOR THE YEAR ENDED 31-03-2021**

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	AMOUNT	TOTAL	AMOUNT	TOTAL
<b>OPENING BALANCES</b>				
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		-	
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	63,557,609.86	45,692.00	53,480,256.00
<b>RECEIPTS</b>				
Local Contributions & Grants (Local)	44,636,955.00		29,690,438.00	
Foreign Contributions (FC)	29,261,086.00		52,565,452.00	
Bank Interest (Local)	2,539,087.00		2,887,826.00	
Bank Interest (FC)	1,081,421.96		897,057.04	
Fees from Activities (Local)	431,331.48		1,586,749.00	
Interest on TDS Refund (Local)	17,630.50		15,006.40	
Miscellaneous Income (Local)	5.50	77,967,517.44	-	87,642,528.44
Previous Year Adjustments (Local)	-		3,780.00	
Previous Year Adjustments (FC)	-	-	3,123.00	6,903.00
<b>TOTAL</b>		<b>141,525,127.30</b>		<b>141,129,687.44</b>

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*R Murali*

(R. MURALI)  
AUDITOR



*Parth Shah*

(PARTH SHAH)  
PRESIDENT



**CENTRE FOR CIVIL SOCIETY**

**CONSOLIDATED RECEIPTS & PAYMENTS A/C FOR THE YEAR ENDED 31-03-2021**

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PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	AMOUNT	TOTAL	AMOUNT	TOTAL
<b>PAYMENTS</b>				
FC A/c Revenue Expenses	31,731,593.87		30,719,814.05	
Local A/c Revenue Expenses	23,975,602.09		45,797,955.53	
TDS Payable (O/B) Paid (Local)	553,169.00		596,605.00	
TDS Payable (O/B) Paid (FC)	78,564.00		74,572.00	
Additions to Fixed Assets (Local)	-		926,865.00	
Additions to Fixed Assets (FC)	-	56,338,928.96	87,999.00	78,203,810.58
<b>CLOSING BALANCES</b>				
Bank Fixed Deposits (FC & Local)	42,510,648.22		31,295,401.11	
Bank Balances (FC & Local)	40,857,440.75		29,892,111.10	
Interest Accrued on Bank FDs (Local)	1,056,133.07		710,418.10	
TDS Refundable (FC & Local)	852,144.65		859,451.84	
Advance for Expenses (FC & Local)	172,971.65		143,881.67	
Interest Accrued on Bank FDs (FC)	125,784.00		412,431.04	
Security Deposits (FC)	100,000.00		110,000.00	
Cash Balances (FC & Local)	24,214.00		40,573.00	
Other Current Assets (Local)	15,010.00		93,342.00	
Security Deposits (LC)	6,000.00		-	
	85,720,346.34		63,557,609.86	
<b>Less: Current Liabilities:</b>				
TDS Payable (Local)	(384,900.00)		(553,169.00)	
TDS Payable (FC)	(149,248.00)	85,186,198.34	(78,564.00)	62,925,876.86
<b>TOTAL</b>		<b>141,525,127.30</b>		<b>141,129,687.44</b>

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

*R Murali*

(R. MURALI) Partner  
New Delhi, 10th December 2021



*Parth Shah*

(PARTH SHAH)  
PRESIDENT



**CENTRE FOR CIVIL SOCIETY**

**INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31-03-2021**


PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
<b>INCOME</b>		
Local Contributions & Grants (Local)	44,636,955.00	29,690,438.00
Foreign Contributions (FC)	29,261,086.00	52,565,452.00
Bank Interest (Local)	2,539,087.00	2,887,826.00
Bank Interest (FC)	1,081,421.96	897,057.04
Fees from Activities (Local)	431,331.48	1,586,749.00
Interest on TDS Refund (Local)	17,630.50	15,006.40
Miscellaneous Income (Local)	5.50	-
TOTAL	77,967,517.44	87,642,528.44
<b>EXPENDITURE</b>		
FC Expenses as per Schedule	31,721,593.87	30,719,814.05
Local Expenses as per Schedule	23,975,602.09	45,797,955.53
Depreciation	500,248.34	655,463.49
TOTAL	56,197,444.30	77,173,233.07
EXCESS OF INCOME OVER EXPENDITURE	21,770,073.14	10,469,295.37

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



(R. MURALI) Partner  
New Delhi, 10th December 2021



  
(PARTH SHAH)  
PRESIDENT



**CENTRE FOR CIVIL SOCIETY**

**SCHEDULE OF FC A/C REVENUE EXPENSES FOR THE YEAR ENDED 31-03-2021**

PARTICULARS	AMOUNT	TOTAL
<b>ACADEMY EXPENSES</b>		
Policy Training Program Expenses	1,43,95,441.31	
BPS Quality Improvement Program Expenses	19,66,854.00	
Azadi Expenses	12,35,585.00	
MOOC Expenses	12,30,004.00	
Parents Forum Meeting Expenses	8,93,054.00	
Indian Liberals Expenses	7,28,574.91	
Fake News Conference Expenses	1,58,417.00	
FNF Special Education Fund Expenses	90,000.00	2,06,97,930.22
<b>RESEARCH EXPENSES</b>		
Quality Regulation Project Expenses	19,00,587.00	
EODB Game Project Expenses	11,55,522.00	
Ease of Doing Business Research Expenses	7,92,007.00	
Agriculture Regulatory Project Expenses	3,24,387.00	
Internship Research Expenses	5,75,021.94	
School Choice National Conference Expenses	2,25,620.00	49,73,144.94
<b>ENGLISH BOLO PROJECT EXPENSES</b>		
Programme Consultancy Fees	32,39,139.00	
Research Publication & Communication	6,93,784.43	
Admin Cost	10,177.33	39,43,100.76
<b>OPERATIONS EXPENSES</b>		
HR Organisational Development	13,85,269.00	
Admin Cost	1,62,698.95	
Travel & Conveyance	450.00	15,48,417.95
<b>DEVELOPMENT &amp; STRATEGY EXPENSES</b>		
Personnel Cost	5,59,000.00	5,59,000.00
<b>TOTAL FC A/C EXPENSES</b>		<b>3,17,21,593.87</b>

*R Murali*

(R. MURALI)  
AUDITOR



*Parth J. Shah*

(PARTH J. SHAH)  
PRESIDENT



**CENTRE FOR CIVIL SOCIETY**

**SCHEDULE OF LOCAL A/C REVENUE EXPENSES FOR THE YEAR ENDED 31-03-2021**

PARTICULARS	AMOUNT	TOTAL
<b>ACADEMY EXPENSES</b>		
Ipolicy Expenses	5,981,595.94	
BPS Quality Improvement Expenses	2,512,521.00	
Policy Training Program Expenses	<u>1,698,052.78</u>	10,192,169.72
<b>RESEARCH EXPENSES</b>		
Education Reforms K-12	2,250,419.00	
Crisp Project Expenses	300,000.00	
BPS/GEM Expenses	<u>290,824.00</u>	2,841,243.00
<b>BOLO ENGLISH</b>		
Program Consultancy Fee	1,056,151.00	
Research, Publication & Communication	636,855.00	
Travel & Conveyance	<u>12,858.00</u>	1,705,864.00
<b>DEVELOPMENT &amp; STRATEGY EXPENSES</b>		
Personnel Cost	697,500.00	
Research, Publications & Communication	<u>2,000.00</u>	699,500.00
<b>OPERATIONS EXPENSES</b>		
HR Ornisational Development	6,116,544.00	
Admin Cost	2,400,342.37	
Travel & Conveyance	<u>19,939.00</u>	8,536,825.37
<b>TOTAL LOCAL A/C EXPENSES</b>		<u><u>23,975,602.09</u></u>

*R Murali*

(R. MURALI)  
AUDITOR



*Parth Shah*

(PARTH SHAH)  
PRESIDENT





**CENTRE FOR CIVIL SOCIETY**  
**BALANCE SHEET AS AT 31-03-2021**

LIABILITIES	CURRENT YEAR		PREVIOUS YEAR	
	AMOUNT	TOTAL	AMOUNT	TOTAL
<b>CAPITAL FUND</b>				
Balance B/f	62,732,066.31		49,230,867.94	
Transfer from Income & Expenditure A/c	21,770,073.14		10,469,295.37	
Transfer from Reserve Fund u/s 11(2)	1,135,000.00		4,160,000.00	
Transfer to Reserve Fund u/s 11(2)	(11,748,000.00)		(1,135,000.00)	
Old Obsolete Assets Written Off	(170,651.00)		-	
Security Deposit Jessica P Dialani written off	(10,000.00)		-	
Previous Year Adjustments	-	73,708,488.45	6,903.00	62,732,066.31
<b>CORPUS FUND</b>				
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
<b>RESERVE FUND U/S 11(2)</b>				
Balance B/f	1,135,000.00		4,160,000.00	
Additions for the year	11,748,000.00		1,135,000.00	
Utilisations during the year Trfd. to Capital F	(1,135,000.00)	11,748,000.00	(4,160,000.00)	1,135,000.00
<b>DEPRECIATION FUND</b>				
Balance B/f	4,860,692.55		4,205,229.06	
Depreciation released on Assets Written off	(2,027,658.00)		-	
Depreciation for the year	500,248.34		655,463.49	
Depreciation Released	0.00	3,333,282.89	0.00	4,860,692.55
<b>CURRENT LIABILITIES</b>				
TDS Payable	534,148.00	534,148.00	631,733.00	631,733.00
TOTAL		91,323,919.34		71,359,491.86

*R Murali*

(R. MURALI)  
AUDITOR



*Parth Shah*

(PARTH SHAH)  
PRESIDENT



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**CENTRE FOR CIVIL SOCIETY**  
**BALANCE SHEET AS AT 31-03-2021**

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ASSETS	CURRENT YEAR		PREVIOUS YEAR	
	AMOUNT	TOTAL	AMOUNT	TOTAL
<b>FIXED ASSETS</b>				
As per schedule at Cost		5,603,573.00		7,801,882.00
<b>CURRENT ASSETS</b>				
Bank Fixed Deposits	42,510,648.22		31,295,401.11	
Bank Balances	40,857,440.75		29,892,111.10	
Interest Accrued on Bank Fixed Deposits	1,181,917.07		1,122,849.14	
TDS Refundable as per Schedule	852,144.65		859,451.84	
Advance for Expenses as per Schedule	172,971.65		143,881.67	
Security Deposits	106,000.00		110,000.00	
Cash Balances	24,214.00		40,573.00	
Other Current Assets	15,010.00	85,720,346.34	93,342.00	63,557,609.86
<b>TOTAL</b>		91,323,919.34		71,359,491.86

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

*R Murali*

(R. MURALI) Partner  
 New Delhi, 10th December 2021



*Parth Shah*

(PARTH SHAH)  
 PRESIDENT



**CENTRE FOR CIVIL SOCIETY**

**SCHEDULE OF FIXED ASSETS FOR THE YEAR ENDED 31-03-2021**

PARTICULARS	COST OPENING	ADDITIONS	DELETIONS	COST CLOSING
Equipments (FC)	1,997,424.00	0.00	483,949.00	1,513,475.00
Computers (FC)	1,243,999.00	0.00	295,668.00	948,331.00
Furniture & Fixture (FC)	665,068.00	0.00	221,337.00	443,731.00
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)	1,812,574.00	0.00	901,506.00	911,068.00
Computers (Local)	620,386.00	0.00	244,402.00	375,984.00
Furniture & Fixture (Local)	692,269.00	0.00	51,447.00	640,822.00
<b>TOTAL</b>	<b>7,801,882.00</b>	<b>-</b>	<b>2,198,309.00</b>	<b>5,603,573.00</b>

PARTICULARS	RATE	WDV OPENING	DEPRECIATION FOR THE YEAR	WDV WRITTEN OFF	WDV CLOSING
Equipments (FC)	15%	733,525.59	110,028.84	55,480.00	568,016.75
Computers (FC)	40%	230,416.60	92,166.64	0.00	138,249.96
Furniture & Fixture (FC)	10%	240,981.77	24,098.18	36,761.00	180,122.59
Car (FC)	15%	138,210.93	20,731.64	0.00	117,479.29
Generator (FC)	15%	47,315.09	7,097.26	0.00	40,217.83
Equipments (Local)	15%	822,170.42	123,325.56	67,900.00	630,944.86
Computers (Local)	40%	166,477.70	66,591.08	0.00	99,886.62
Furniture & Fixture (Local)	10%	562,091.35	56,209.14	10,510.00	495,372.21
<b>TOTAL</b>		<b>2,941,189.45</b>	<b>500,248.34</b>	<b>170,651.00</b>	<b>2,270,290.11</b>

*R Murali*

(R. MURALI)  
AUDITOR



*Parth Shah*

(PARTH SHAH)  
PRESIDENT

