

REPORT OF AN AUDITOR RELATING TO THE ACCOUNTS AUDITED UNDER SUB-SECTION (2) OF SECTION 33 & 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUST ACT, 1950.

Registration No. : E-3657(Pune)

Name Of The Public Trust : Centre For Communication And Development Studies

For the year ending : 31ST March, 2017.

a	Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules made thereunder.	YES
b	Whether receipts & disbursements are properly and correctly shown in the accounts.	YES
c	Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with accounts.	YES
d	Whether all books, deeds, accounts, vouchers, other documents or records required by the auditor were produced before him.	YES
e	Whether a register of movable and immovable properties is properly maintained, the charges there in are properly communicated from time to time to the regional office and the defects and inaccuracies mentioned in the audit report have been duly complied with.	YES
f	Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him.	YES
g	Whether any property or funds of the trust were applied for any objects or purpose other than object or purpose of the trust.	NO
h	The amount of outstanding more than one year and the amounts, written off, if any.	NIL
i	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/-	NO
j	Whether any money of the public trust has been invested contrary to the provisions of Section 35.	NO
k	Alienations, if any of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor.	NO
l	All cases of irregular, illegal or improper expenditure or failure or commission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof and whether such expenditure, failure, commission or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any person while in the management of the trust.	No such case were noticed
m	Whether the budget has been filed in the form provided by rule 16A	YES
n	Whether the maximum and minimum of the trustees is maintained.	YES
o	Whether the meetings are held regularly as provided in such instrument.	YES
p	Whether the minutes book or the proceeding of the meeting is maintained.	YES
q	Whether any of the trustees has any interest in the investment of the trust.	NO
r	Whether any of the trustees is a debtor or creditor of the trust.	NO
s	Whether any irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit.	NA
t	Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	NO

For R C V & Associates
Chartered Accountants
FRN No. 127011W



CA Chandran Poduval
Partner
M.No. 046387

Place : Pune

Date : .

28 AUG 2017



FUND & LIABILITIES	Sch.	AMOUNT (Rs)	PROPERTY & ASSETS	Sch.	AMOUNT (Rs)
Trust Funds or Corpus - Balance as per last Balance Sheet Adjustment during the year (give Details)		NIL	Immovable Properties - (At cost) - Balance as per last Balance Sheet Additions during year Less:- Sales during the year Depreciation up to date Capital Work in Progress Investment - Note :- the market value of the above investment is Rs.		NIL
Other Earmarked Funds - (Created under the provisions of the trust deed) or scheme out of the income (Capital Expenditure) Utilised A/c Ford Foundation ICICI TDC grant NFI Depreciation Funds Sinking Funds Reserve Funds Any Other Funds	A A A	1,284,765 481,265 214,630	Furniture & Fixtures Balance as per last B/S Addition during the year Less:-Sales during the year Depreciation Loans (Secured or Unsecured Good/ Doubtful.)	D	5,30,165 27,990 1 1,30,483
Loans (Secured or Unsecured) From Trustees From Others		NIL	Loans Scholarship Other Loans Advances - To Trustees To Employees To Contractors To Lawyers To Other		NIL NIL NIL NIL 150,083 NIL
Liabilities - Unutilized Grant in aid For Expenses For Advances For Rent and other deposits For Sundry Credit Balances	B C	5,735,049 19,500	Income Outstanding - Rent Interest Other Income Interest Other Income	E1	
Income and Expenditure Accounts - Balance as per last B / S : 5,096,110 Less :- Appropriation if any Add :- Surplus as per I & E.A/c. : Less:- Deficit as per I & E.A/c. (142,979)		4,953,131	Cash and Bank Balance - Cash in Hand a) In Savings Account In Fixed Deposit Account With BOM b) With the Trustees c) With the Manager Income and Expenditure Account - Less :-Appropriation if any Less :- Surplus as per I & E A/c. Add:- Deficit as per I & E A/c.	E E-2	2,465,179 9,645,407 NIL
TOTAL		12,688,340	TOTAL		12,688,340

As per our report of even date

For R C V & Associates
Chartered Accountants
FRN No. 127011W

CA Chandran Poduval
Partner
M.No. 034018
Place : Pune
Date

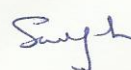
28 AUG 2017

The above Balance sheet to the best of my/
our belief
contains a true account of the Funds and
Liabilities
and of the property , assets of the trust

Date

28 AUG 2017

Trustee




SCHEDULE: A - OTHER EARMARKED FUNDS

A) FORD FOUNDATION (CAPITAL EXPENDITURE) UTILISED ACCOUNT

Sl.no	Particulars	Rs.
1	Opening Balance as on 01.04.2016	1,284,765
	Add : Transferred from Grants in Aid towards Capital expenditure during the year	-
	Total	1,284,765

B) ICICI- TDC GRANT (CAPITAL EXPENDITURE) UTILISED ACCOUNT

Sl.no	Particulars	Rs.
1	Opening Balance as on 01.04.2016	481,265
	Add : Transferred from Grants in Aid towards Capital expenditure during the year	-
	Total	481,265

C) NATIONAL FOUNDATION FOR INDIA (CAPITAL EXPENDITURE) UTILISED ACCOUNT

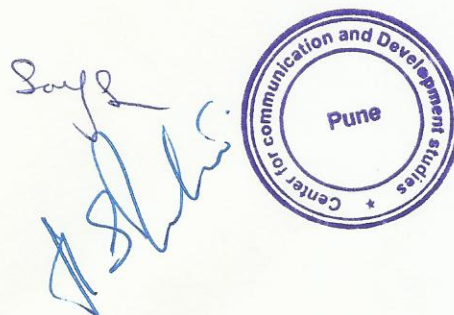
Sl.no	Particulars	Rs.
1	Opening Balance as on 01.04.2016	186,640
	Add : Transferred from Grants in Aid towards Capital expenditure during the year	27,990
	Total	214,630

SCHEDULE: B - GRANTS IN AID

Sl.no	Particulars	Ford Foundation 0130-0722	National Foundation of India	Total
A	Opening Balance on 01.04.2016	-	348,346	348,346
B	Add : Received during the year	6,930,198	1,802,000	8,732,198
C	Add : Bank Interest	124,949	14,437	139,386
D	Total (A+B+C)	7,055,147	2,164,783	9,219,930
E	Less :Transfer to Income & Expenditure A/c	1,233,414	2,098,528	3,331,942
F	Less :Transfer to National Foundation of India (capital expenditure) Utilised A/c	-	27,990	27,990
G	Less : Transfer to Schedule - I	124,949	-	124,949
	Closing Balance on 31.03.2017 (D-E-F-G)	5,696,784	38,265	5,735,049

SCHEDULE: C - OTHER LIABILITIES

Sl.no	Particulars	Rs.	Rs.
A	<u>Unclaimed Contributors Fees (F C)</u>		
i	Ford Foundation (1100-0245)	16,000	
ii	HIVOS -Kiski Kahani Project	3,500	19,500
	Total		19,500



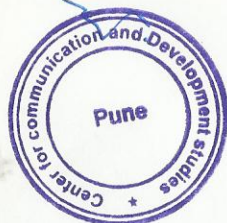
CENTRE FOR COMMUNICATION AND DEVELOPMENT STUDIES. PUNE

Financial Year 2016-2017

SCHEDULE : D - Statement of Fixed Assets and Depreciation (At Pune office)

1) F C R A (Ford Foundation)

Description	Qty	Depreciation rate	Opening Balance	Depreciation upto 31.03.2016	Additions in the year	Deletions	Closing Balance	Depreciation for the current year	Depreciation upto 31.03.2017	WDV as on 31.03.2017	WDV as on 31.03.2016
Computers	4	60%	271,497	260,690			271,497	6,484	267,174	4,323	10,807
Desktop Dell O2	2	60%	71,688	60,218			71,688	6,882	67,100	4,588	11,470
Laptop- Samsung NP300 E4	1	60%	21,990	20,583			21,990	844	21,427	563	1,407
Laptop-Samsung NP300 E5	1	60%	22,000	20,592			22,000	845	21,437	563	1,408
Laptop- Dell Inspiron	2	60%	75,453	65,400			75,453	6,032	71,432	4,021	10,053
Laptop Asus O2	2	60%	59,534	50,009			59,534	5,715	55,724	3,810	9,525
Tablet-v Nexus 7C	1	60%	15,999	14,207			15,999	1,076	15,283	716	1,793
Tablet- Apple I Pad Mini	1	60%	29,900	26,551			29,900	2,009	28,561	1,339	3,349
Tablet- Apple I Pad 2	1	60%	32,900	29,215			32,900	2,211	31,426	1,474	3,685
Tablet Lava QPAD	1	60%	9,999	8,399			9,999	960	9,359	640	1,600
Tablet Samsung Galaxy	1	60%	13,999	11,759			13,999	1,344	13,103	896	2,240
Scanner	1	100%	3,350	3,349			3,350	-	3,349	1	1
Local Area Network		100%	6,183	6,182			6,183	-	6,182	1	1
Steel Almirah	2	10%	11,500	4,117			11,500	738	4,855	6,645	7,383
Office Furniture		10%	137,368	101,623			137,368	3,574	105,198	32,170	35,745
Chairs (Plastic)	8	10%	3,392	2,537			3,392	85	2,623	769	855
Printer Deskjet HP3545	1	60%	6,400	5,376			6,400	614	5,990	410	1,024
Printer Laserjet HP1606	1	60%	17,900	15,036			17,900	1,718	16,754	1,146	2,864
Steel Bookracks	3	10%	28,271	14,867			28,271	1,340	16,207	12,064	13,404
Work Table	1	10%	2,660	1,877			2,660	78	1,955	705	783
Computer 4 Chairs & 5 Tables		10%	24,926	21,890			24,926	304	22,193	2,732	3,036
Video camera Kodak Zi8	1	15%	10,174	5,660			10,174	677	6,337	3,837	4,514
Cameras- Cannon 7D with Lense	2	15%	206,815	73,577			206,815	19,986	93,563	113,252	133,238
Canon Camera SX510 HS	1	15%	15,515	4,305			15,515	1,681	5,987	9,528	11,210
Voice Recorders-Zoom H2N	2	15%	32,690	11,726			32,690	3,145	14,870	17,820	20,964
Projector- EPSON TW 550	1	15%	62,800	20,830			62,800	6,296	27,125	35,675	41,970
Rode Videomike Pro	1	15%	15,660	4,346			15,660	1,697	6,043	9,617	11,314
Total			1,210,563	864,920	-	-	1,210,563	76,337	941,257	269,306	345,643



CENTRE FOR COMMUNICATION AND DEVELOPMENT STUDIES PUNE.

Financial Year 2016-2017

SCHEDULE : D - Statement of Fixed Assets and Depreciation (At Trivandrum Office)

FCRA- II (National Foundation for India)

Description	Qty	Depreciation rate	Opening Balance Rs.	Depreciation upto 31.03.2016	Addition during the year	Deletions during the year	Closing Balance	Depreciation for the current year	Depreciation upto 31.03.2017	W.D.V.as on 31.03.2017	W.D.V as on 31.03.2016
Laptops-Acer	3	60%	70,900	62,959	-	-	70,900	4,764	67,724	3,176	7,941
Laptops-lenovo	2	60%	69,240	29,694	-	-	69,240	23,728	53,422	15,818	39,546
Laptop-New	1	60%	-	-	27,990	-	27,990	8,397	8,397	19,593	-
Projector-Acer	1	60%	25,000	22,200	-	-	25,000	1,680	23,880	1,120	2,800
Furnitures	8	10%	21,500	4,956	-	-	21,500	1,654	6,610	14,890	16,545
Total			186,640	119,809	27,990	-	214,630.00	40,224	160,033	54,598	66,832



CENTRE FOR COMMUNICATION AND DEVELOPMENT STUDIES PUNE.

Financial Year 2016-2017

SCHEDULE : D - Statement of Fixed Assets and Depreciation (At Pune office)

II) Non-F C R A

Description	Qty	Depreciation rate	Opening Balance Rs.	Depreciation upto 31.03.2016	Addition / (deletion) during the year	Closing balance	Depreciation for the current year	Depreciation upto 31.03.2017	W.D.V.as on 31.03.2017	W.D.V as on 31.03.2016
Book Cases	2	10%	28,955	17,114		28,955	1,184	18,298	10,657	11,841
Book Cases 5 Doors	3	10%	32,396	17,674		32,396	1,472	19,146	13,250	14,722
Book Cases 4 Doors	4	10%	61,098	33,335		61,098	2,776	36,111	24,987	27,763
Ceiling Fan	1	100%	1,375	1,374	(1)	1,374	-	1,374	-	1
Coffee/Tea Vending Machine	1	15%	18,703	13,987		18,703	707	14,695	4,008	4,716
Computer Cushon Chair	8	10%	18,451	10,904		18,451	755	11,659	6,792	7,547
Computer Printer H.P.4355	1	60%	16,880	16,879		16,880	-	16,879	1	1
H P Jet Printer J - 4580	1	60%	8,600	8,599		8,600	-	8,599	1	1
Computer Table(C-1)Godrej	1	10%	4,695	2,775		4,695	192	2,967	1,729	1,921
Computer Tables	2	10%	13,604	8,332		13,604	527	8,859	4,744	5,271
DLP Projector	1	15%	77,625	58,058		77,625	2,935	60,993	16,632	19,567
Filing Cabinet	1	10%	14,319	8,770		14,319	555	9,325	4,994	5,549
Server	1	60%	34,999	34,998		34,999	-	34,998	1	1
Weighing Machine	1	100%	425	424		425	-	424	1	1
Camera Cannon PC 123	1	15%	20,140	14,167		20,140	896	15,063	5,077	5,973
Olympus Digital SLR Camera	1	15%	37,000	26,028		37,000	1,646	27,674	9,327	10,973
Slotted Angle Rack	1	15%	3,000	1,158		3,000	277	1,434	1,567	1,843
Total			392,265	274,575	(1)	392,264	13,922	288,497	103,767	117,691



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SCHEDULE: E - CASH & BANK BALANCES

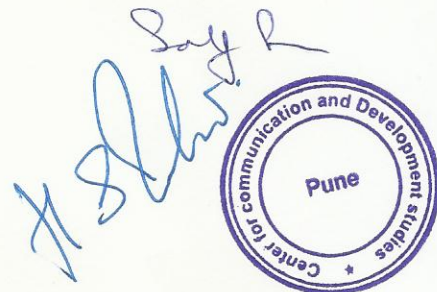
Sl.no	Particulars	Rs.	Rs.
A	Bank Account (F C)		
i	Primary Savings A/c - Bank of Maharashtra, Kondhwa, Pune	2,240,030	
ii	Secondary Savings A/c - Bank of Maharashtra, Vettiyoorkavu, Trivandrum	5,776	2,245,806
B	Bank Account (Non-F C)		
i	SB A/c - Bank of Maharashtra Kondhwa Pune	35,152	
ii	SB A/c - Bank of Maharashtra Kondhwa Pune	170,899	
iii	SB A/c - Bank of Maharashtra Trivandrum	5,448	211,499
C	Cash In Hand		
i	Cash (FC)	899	
ii	Cash (Non-FC)	6,975	7,874
	Total		2,465,179

SCHEDULE: E-1 LOANS, ADVANCES & DEPOSITS

Sl.no	Particulars	Rs.	Rs.
A	F C		
i	Rental deposit for Trivandrum Project Office	90,000	
ii	Gokul Karunakaran	5,083	95,083
B	Non F C		
i	Deposit with CC Avenues Pvt Ltd.	1,000	
ii	Mr. Gokul Karunakaran (Lease Deposit for Pune office)	54,000	55,000
	Total		150,083

SCHEDULE: E-2 INVESTMENTS

Sl.no	Particulars	Rs.	Rs.
A	F D -Bank of Maharashtra (FC)		
i	F C Unrestricted Funds	2,333,530	
ii	Interest Accrued on F C Unrestricted Funds Deposits	319,526	
iii	Ford Foundation Grant Funds	3,500,000	
iv	Interest Accrued on FF Grant Funds	52,883	6,205,939
B	F D -Bank of Maharashtra (Non-FC)		
i	Non- FC General Funds	3,280,781	
ii	Interest Accrued on Non FC General Funds Deposits	158,687	3,439,468
	Total		9,645,407



Name of the Public Trust : CENTRE FOR COMMUNICATION AND DEVELOPMENT STUDIES
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2017

EXPENDITURE	Sch.	AMOUNT (Rs)	INCOME	Sch.	AMOUNT (Rs)
To Expenditure in respect of properties		NIL	By Rents Accrued / Realised *		NIL
Rates, Taxes, Cesses			By Interest Accrued / Realised *		
Repairs and Maintenance			On Securities		NIL
Salaries			On Loans		NIL
Insurance			On Bank Account	I	608,776
Depreciation (By way of provision of adjustment)			By Dividend		NIL
Other Expenses			By Donations in cash or kind		NIL
To Establishment Expenses		NIL	By Grants (Transfer)	B	3,331,942
To Remuneration to Trustees		NIL	By Income from other sources (In details as far as possible)	H	1,596,365
To Remuneration (in the case of math) to the head of the math, including his houses - hold expenditure, if any		NIL	By Transfer from Reserve		NIL
To Legal Expenses		NIL			
To Audit Fees		NIL			
To Contribution and Fees		NIL			
To Amount Written of		NIL			
a) Bad Debts					
b) Loan Scholarship					
c) Irrecoverable Rents					
d) Other Items					
To Miscellaneous Expenses	G	811,035			
To Depreciation	D	130,483			
To Amounts transferred to Reserve or Specific Funds		NIL			
To Expenditure on objects of the Trust					
a) Religious					
b) Educational	F	4,738,544			
c) Medical Relief					
d) Relief of poverty					
e) Other charitable objects					
To Surplus carried over to Balance Sheet		-	By Deficit carried over to Balance Sheet		142,979
TOTAL		5,680,062	TOTAL		5,680,062

As per our report of even date

For R C V & Associates

Chartered Accountants

FRN No. 127011W

CA Chandraraj Poduval
 Partner

M.No. 046387

Place : Pune

Date

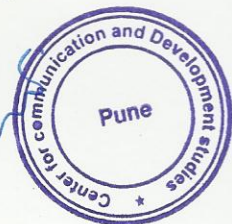
28 AUG 2017



Date

28 AUG 2017

Trustee



SCHEDULE: F - PROJECT EXPENSES

Sl.no	Particulars	Rs.
A	<u>FORD FOUNDATION -0130-0722</u>	
1	Admin expenses	513,706
2	Consultancy Fees	25,000
3	Production cost	26,814
4	Staff Support	650,694
5	Audit Fees	17,200
	Sub Total - A	1,233,414

Sl.no	Particulars	Rs.
B	<u>National Foundation for India- No.16-17/11</u>	
1	Consultancies	400,000
2	Advocacy	99,852
3	Overheads	193,999
4	Salaries & Staff Support	1,035,633
5	Capacity Building	52,128
6	Transparency, Accesibility,Availability of Budget Data	301,916
7	Audit fees	15,000
	Sub Total - B	2,098,528

Sl.no	Particulars	Rs.
C	<u>Oxfam India Expenses</u>	
1	Admin Expenses	471,813
2	TDS on Consultation Fees	124,000
3	Consultation / Advocacy Meetings	258,975
4	Report Printing Expenses	122,722
5	Salaries / Stipend	224,000
6	Research Expenses	205,092
	Sub Total - C	1,406,602

	Total project expenses (A+B+C)	4,738,544
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SCHEDULE: G - OTHER EXPENSES

Sl.no	Particulars	Rs.
1	Duties & Taxes	59,716
2	Office cost	41,640
3	Salary	521,038
4	Rent & Electricity	157,780
5	Transpor & Communication	30,861
	Total	811,035

SCHEDULE: H - INCOME FROM OTHER SOURCES

Sl.no	Particulars	Rs.
1	Consultancy Fees - Oxfam India	1,240,000
2	Contribution - Media Advocacy	4,720
3	Profit on sale of Fixed Assets	299
4	IT Refund Received	232,160
5	Misc Income	278
6	Unclaimed liabilities written back	118,908
	Total	1,596,365

SCHEDULE: I - BANK INTEREST

Sl.no	Particulars	Rs.
1	Interest on Fixed Deposit (FC General) - Bank of Maharashtra	208,016
2	Interest on General Funds in Savings A/c (FC)	4,205
3	Interest on Fixed Deposit (Non FC General) - Bank of Maharashtra	251,180
4	Interest on Savings a/c - Bank of Maharashtra Kondhwa br Pune (9618)	4,078
5	Interest on Savings a/c - Bank of Maharashtra Kondhwa br Pune (7794)	16,348
6	Interest on Ford Foundation Grant funds	124,949
	Total	608,776



CCDS(FCRA & NON-FCRA Accounts) 2015-16

C-12 Gera Greens

NIBM Road

Kondhwa Pune - 411048

Receipts & Payments

1-Apr-2016 to 31-Mar-2017

Receipts	FCRA Rs.	NON FCRA Rs.	TOTAL Rs.	Payments	FCRA Rs.	NON FCRA Rs.	TOTAL Rs.
Opening Balance							
Bank Accounts	574,353	592,202	1,166,555				
Cash-in-hand	3,652	10,837	14,489				
Fixed Assets				Investments			
Fixed Assets sold	-	300	300	FD (FC-Unrestricted Funds)	5,500,000	-	5,500,000
Current Assets				Fixed Assets			
Loans & Advances (Asset)	-	-	-	National Foundation for India	27,990	-	27,990
Bank Interest				Current Assets			
FD Interest	-	-	-	Loans & Advances (Asset)	-	-	-
S B Interest	4,205	20,426	24,631				
Grants Account				CCDS Expenses			
Ford Foundation Grant- 0130 0722	6,996,387	-	6,996,387	Duties & Taxes	28,125	4,600	32,725
N F I Grant Funds	1,816,437	-	1,816,437	Misc Expenses-CCDS	9,470	26,406	35,876
Direct Incomes				Office Rent & Electricity	59,400	98,380	157,780
Oxfamindia Consultation Fees	-	1,240,000	1,240,000	Repairs & Maintenance	5,764	-	5,764
Indirect Incomes				Salaries	205,438	315,600	521,038
IT Refund Received	-	232,160	232,160	Transportation & Communication	-	30,861	30,861
FD Matured	2,000,000	-	2,000,000	Ford Foundation-0155-0341 Exp			
Misc income	-	278	278	Audit Fees	17,200	-	17,200
Contribution Received-Media Advocacy	-	4,720	4,720	Office Cost	436,396	-	436,396
				Travel	11,510	-	11,510
				Support Staff	46,000	-	46,000
				Consultancy Fees	25,000	-	25,000
				Production Costs	26,814	-	26,814
				Salaries	650,694	-	650,694
				NFI-CCDS Grant No 11/16-17			
				Consultancy	400,000	-	400,000
				Advocacy	99,852	-	99,852
				Overheads	193,999	-	193,999
				Salaries & Staff Support	1,035,633	-	1,035,633
				Capacity Building	52,128	-	52,128
				Training & Workshops	301,916	-	301,916
				Audit Fees	15,000	-	15,000
				Oxfam India Expenses			
				Admin Expenses	-	595,813	595,813
				Oxfam Project Activity Expenses	-	810,789	810,789
				Closing Balance			
				Bank Accounts	2,245,806	211,499	2,457,305
				Cash-in-hand	899	6,975	7,874
Total	11,395,034	2,100,923	13,495,957	Total	11,395,034	2,100,923	13,495,957

As per our report of even date
For R C V & Associates
Chartered Accountants
FRN No. 127011W

CA Chandran Poduval
Partner
M.No. 046387
Place : Pune
Date

28 AUG 2017



For Centre for Communication and Development Studies

Date

Trustee

28 AUG 2017



2016-17

Notes on Accounts & Significant accounting policies followed by
Centre for Communication and Development Studies. Pune

- Reporting entity
Centre for Communication and Development Studies Pune is a trust registered under The Bombay Public Trust Act 1950 under Regd no.E-3657(Pune).
- Accounting Convention
The Financial statements have been prepared in accordance with historical cost convention.
- Basis of accounting
The Organization adopts Cash system of accounting and the final accounts are prepared as per provisions of The Bombay Public Trust Act.
- Fixed Assets
The basis of recording newly acquired Fixed Assets is at cost of acquisition net of accumulated depreciation.
- Depreciation
The Fixed Assets are depreciated by adopting Written Down Value (WDV) method at the rates prescribed under The Income Tax Act 1956 as amended from time to time.
- Investments & Investment income
Investments are stated at face value / at cost and income on Investment are recognized on accrual basis.
- Treatment of Grants
The Grants are treated as income only to the extent they are utilized and all the unutilized grants are treated as liability.
- Retirement benefits
The organization does not attract the provisions of The Provident Fund Act and The Payment of Gratuity Act.
- Contingent Liabilities
There are no contingent liabilities for the organization as of 31st March 2017.

28 AUG 2017

