



The Centre for Pediatric & Society
Balance Sheet

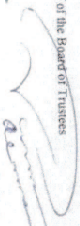
Particulars	Schedule	As at March 31, 2018 Amount (₹)	As at March 31, 2017 Amount (₹)
FUNDS AND LIABILITIES			
I. Capital and Other Funds			
1) General Fund	1(A)	84,41,994	50,31,013
2) Balance in Unbudgeted Funds	2	2,71,54,099	1,41,52,586
3) Capital Transferred for purchase of Fixed Assets	1(B)	43,78,841	44,52,731
		4,01,74,934	2,36,36,082
II. Liabilities			
Other Liabilities	3	3,72,707	8,99,084
		3,72,707	8,99,084
		4,05,47,641	2,45,35,166

ASSETS			
I. Fixed Assets			
1) Cash and Bank Balances	1(B)	45,78,841	44,52,731
2) Loans and Advances	4	3,16,44,645	1,57,30,958
3) Loans and Advances	5	28,60,157	28,87,470
4) Advance Receivable Surgeons	6	14,63,998	14,63,998
		3,89,48,800	2,00,82,435
		4,05,47,641	2,45,35,166

The accompanying notes form an integral part of the financial statements
As per our report of even date attached

for Sharp & Tanwar
Chartered Accountants
(Firm Registration No. 00379225)

D. Vinod Kumar
Partner
Membership No. 224549


Shri A. Abraham
Executive Director

for and on behalf of the Board of Trustees

Praveen Prakash
Trustee

Place Chennai
Date 30 Oct 2018

Place Bangalore
Date 15th October 2018

The Centre for Internet & Society
Income and Expenditure Account

Particulars	Schedule Reference	2017-18 Amount (₹)	2016-17 Amount (₹)
Income			
i) General Donations		2,21,6,897	28,500
ii) Project Receipts (Foreign)	7(a)	3,85,1,712	-
iii) Consultancy Income from Google India		1,83,9,400	-
iv) United project receipt (Local)	7(b)	495,385	577,670
v) Miscellaneous Income		7,500	3,656
vi) Interest Income		26,406	-
vii) Membership Fees/Registration Fees		1,300	3,150
viii) Unspent specific grant	2	3,88,9,303	-
		<u>12,32,2903</u>	<u>612,976</u>
		<u>12,32,2903</u>	<u>612,976</u>
Expenditure			
i) Project Expenses (Foreign)	8(a)	3,293,094	-
ii) Expenditure against income received from		1,61,7,408	-
iii) United project expenses (Local)	8(b)	962,789	3,950,505
iv) Bank Charges		22,388	33,379
v) General Administration		1,87,441	240,736
vi) Excess expenditure over specific funds	2	823,147	-
vii) Advances written off		53,557	-
viii) Income tax expense		1,313,100	-
		<u>8,916,924</u>	<u>4,233,620</u>
		<u>8,916,924</u>	<u>4,233,620</u>
Excess of Income over expenditure / (Expenditure over Income)		<u>3,410,979</u>	<u>(3,620,644)</u>

The accompanying notes form an integral part of the financial statements.

As per our report of even date attached

for and on behalf of the Board

for Sharp & Tanna
Chartered Accountants
(Firm's Registration No. 0037925)


Sami Abraham
Executive Director


Praneesh Prakash
Treasurer

D. Vinod Kumar
Partner
Membership No. 224549

Place: 
Date: 30 October 2018

Place: Bangalore
Date: 18TH October 2018

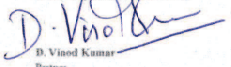
The Centre for Internet & Society
Receipts and Payments Account

RECEIPTS				PAYMENTS			
Particulars	Schedule	2017-18 Amount (₹)	2016-17 Amount (₹)	Particulars	Schedule	2017-18 Amount (₹)	2016-17 Amount (₹)
To Opening Balance of Recoverables				By Opening Balance of Liabilities			
i) Cash and Bank Balances		1,57,30,955	2,79,14,941	i) Other current liabilities		8,99,084	16,976
ii) Short-term Loans and Advances		28,87,478	41,21,297				
iii) Advance Receivable Suspense		14,63,998	14,67,091				
		<u>1,00,82,435</u>	<u>3,35,03,236</u>				
To Foreign Contribution received during the Financial Year				By Expenditure against grant sanction during the Financial Year			
	2	4,91,53,623	3,33,74,286		2	3,30,84,703	4,40,34,547
To Other Receipts during the Financial Year				By Other Payments during the Financial Year			
i) Interest on Fixed Deposit		26,406	-	i) Expenditure on Article 19 meetings		-	1,17,438
ii) Interest on Short Term Deposit		22,16,897	29,500	ii) Bank Charges		53,388	33,579
iii) General Donations		-	1,17,431	iii) Project Expenses (Foreign)	8(a)	39,18,094	-
iv) Reimbursement on Article 19 meetings		-	-	iii) United project Expenses (Local)	8(b)	9,62,789	31,50,506
v) Project Income (Foreign)	7(a)	38,51,712	-	iv) Expenditure against income received from Google India		16,17,408	-
vi) Consultancy Income from Google India		18,39,400	-	v) General administration		1,37,441	1,49,735
vii) United project receipt (Local)	7(b)	4,95,385	5,71,676	viii) Income-tax expenses		15,13,100	-
viii) Miscellaneous Income		8,800	6,806			<u>80,41,220</u>	<u>47,51,052</u>
		<u>84,38,600</u>	<u>7,30,414</u>				
To Closing Balance of Liabilities				By Advances written off			
i) Other current liability	3	3,72,707	1,99,084			53,557	-
				By Closing Balance of Recoverables			
				i) Cash and Bank Balances	4	3,16,44,645	1,57,30,954
				ii) Loans and Advances	5	28,60,157	28,87,479
				iii) Funds/Receivable Suspense	6	14,63,998	14,63,998
						<u>3,59,68,800</u>	<u>1,00,82,435</u>
		<u>7,80,47,364</u>	<u>6,85,05,014</u>			<u>7,80,47,364</u>	<u>6,85,05,014</u>

The accompanying notes form an integral part of the financial statements.

As per our report of even date attached

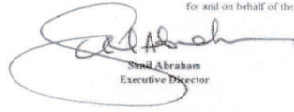
for Sharp & Tannan
Chartered Accountants
(Firm's Registration No. 0037925)

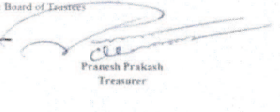

D. Vinod Kumar

Partner
Membership No. 224549

Place: Chennai
Date: 20 October 2018

for and on behalf of the Board of Trustees


Sandeep Abraham
Executive Director


Praneesh Prakash
Treasurer

Place: Bangalore
Date: 18th October 2018

The Centre for Internet & Society
 Notes accompanying the financial statements

Schedule-1(A): Statement of Changes in General Fund

Particulars	2017 - 18 Amount (₹)	2016 - 17 Amount (₹)
To Opening Balance	50,31,015	86,31,659
Excess/ (Deficit) as per Income and Expenditure Account transferred to General Fund	34,10,979	(36,20,644)
	84,41,994	50,31,015
Closing Balance in General Fund Account	84,41,994	50,31,015
Balance carried to Balance Sheet		

Schedule-1(B): Statement of Changes in Capital Fund/ Fixed Assets

Particulars	2017 - 18 Amount (₹)	2016 - 17 Amount (₹)
Capital Fund		
Opening Balance	44,52,731	41,43,096
Additions during the year	1,26,110	3,07,635
Closing Balance	45,78,841	44,52,731

Note:

Fixed assets held in the books were purchased against specific projects and were accounted based on fund accounting system i.e. recorded as payment in the respective specific project. For the purpose of control, the fixed assets were not normally recorded in the Balance Sheet with a corresponding credit to 'Capital Fund'.

The Centre for Internet & Society
Notes accompanying the financial statements

Schedule - 1: Summary of Utilisation of Funds for the Financial Year 2017-18
(a) Foreign

Projects	Donor	Opening	Receipts during	Total Funds	Expenses during	Closed Projects Transferred to General fund (Refer Note 6)	Balance as at March 31, 2018		
		Balance (A)	the year (B)	Available for Utilisation (C) = (A + B)	the year (D)		Total (E) = (C - D - E)	Excess applied (F)	Undisbursed Fund (G)
Detecting the Controller (CSMA)	Privacy International (PI)	(2,10,121)	-	(2,10,121)	-	(2,10,121)	-	-	-
Protecting Privacy in the Global South (Phase 2-Year 1)	Privacy International (PI)	2,63,728	-	2,63,728	1,70,140	-	93,188	-	93,188
Protecting Privacy in the Global South (Phase 2-Year 2 & 3)	Privacy International (PI)	11,66,260	6,55,782	20,22,042	20,21,322	-	720	-	720
Internet and free education	Privacy International (PI)	1,26,619	-	1,26,619	(5,750)	2,32,360	-	-	-
Cyber Policy Research agenda for India	Hewlett Foundation	34,93,198	80,71,250	1,17,64,448	71,86,476	-	45,77,972	-	45,77,972
Strengthening Information Societies Research Capacity Alliance	Singapore Internet Research Centre	(1,09,922)	-	(1,09,922)	-	-	(1,09,922)	(1,09,922)	-
Protecting public interest in ICT related policy	Barna Project	19,978	-	19,978	19,152	425	-	-	-
Mapping Big Data for Development and Global Goals	LRNE Asia	34,28,280	-	34,28,280	-	34,28,280	-	-	-
Towards a Networked Economy in Myanmar	LRNE Asia	2,68,079	-	2,68,079	1,80,938	-	87,141	-	87,141
Contributions for objectives of Mozilla	Mozilla Foundation	1,39,954	-	1,39,954	71,362	-	68,592	-	68,592
Big Data Development needs	University of Manchester	(41,684)	90,319	48,635	163	-	48,472	-	48,472
Develop educational content under a free license	Wikimedia Foundation	46,68,006	93,61,073	1,40,29,079	91,38,813	-	48,90,866	-	48,90,866
Develop educational content under a free license	Wikimedia Foundation - Chandigarh Edition	4,06,812	-	4,06,812	1,340	-	4,35,772	-	4,35,772
Understanding the Socio-Economic Impact of Copyright in the Digital Economy (CODE Project)	Berechot Digitales	7,17,820	4,47,747	11,65,567	6,16,562	-	8,49,005	-	8,49,005
Penarise Technologies	International Development Research Centre	(1,77,811)	42,72,556	40,94,745	41,80,419	-	(85,674)	(85,674)	-
Research on study of Journalism	University of Oxford	(1,23,062)	-	(1,23,062)	56,580	-	(1,79,642)	(1,79,642)	-
Harvesting Big Data to meet the Sustainable Development Goals Building Capacity in the Global South	LRNE Asia	-	28,82,903	28,82,903	7,09,210	-	21,73,693	-	21,73,693
Studying Internet Governance: Freedom of Expression, Privacy, and Security	John D and Catherine T MacArthur Foundation	-	94,65,750	94,65,750	3,57,638	-	87,97,912	-	87,97,912
Privacy research and outreach as well as continue to strengthen the financial, institutional & research capacity - Sustainability	Privacy International (PI)	-	16,90,799	16,90,799	4,73,886	-	12,16,913	-	12,16,913
Privacy research and outreach as well as continue to strengthen the financial, institutional & research capacity - Supplementary	Privacy International (PI)	-	9,60,500	9,60,500	9,60,500	-	-	-	-
Research the impact of the adoption of new technologies on the labor market in India - FOW in India	Dido Foundation	-	51,22,800	51,22,800	8,85,697	-	42,37,103	-	42,37,103
Build knowledge and capacity with respect to connectivity and spectrum issues	Facebook India Online Services Private Limited	-	27,14,000	27,14,000	20,34,110	-	6,79,890	-	6,79,890
Build knowledge and capacity with respect to Information Technology	Facebook India Online Services Private Limited	-	12,15,500	12,15,500	11,84,516	-	30,984	-	30,984
Research on Internet Shutdowns in India	Facebook India Online Services Private Limited	-	-	-	10,07,913	-	(10,07,913)	(10,07,913)	-
Supporting Wikipedia in Indian languages through access & technology - Pilot Program	Wikimedia Foundation	-	13,36,343	13,36,343	20,139	-	13,16,205	-	13,16,205
Non-Viral Desktop Access and National Resource Kit	Hare Foundation	(1,17,986)	-	(1,17,986)	-	(1,17,986)	-	-	-
Research and Advocacy on Freedom of Expression and Internet Governance	John D and Catherine T MacArthur Foundation	(8,92,690)	-	(8,92,690)	-	(8,92,690)	-	-	-
Explore the challenges and opportunities related to the use of big data in India	John D and Catherine T MacArthur Foundation	2,28,228	-	2,28,228	-	2,28,228	-	-	-
Programmatic and Core Costs	Karuna Foundation	(1,350)	-	(1,350)	-	(1,350)	-	-	-
Total - (A)		1,41,52,335	483,87,923	6,24,40,258	3,16,71,825	80,67,156	2,77,01,277	(13,03,151)	2,99,84,728

The Centre for Internet & Society
Notes accompanying the financial statements

Schedule 2: Summary of Utilisation of Funds for the Financial Year 2017-18
(b) Local

Projects	Donor	Opening Balance (₹)	Receipts during the year (₹)	Total Funds Available for Utilization (₹)	Expenses during the year (₹)	Closed Projects Transferred to General fund (₹)	Balance as at March 31, 2018		
							Total (₹)	Excess applied (₹)	Undisbursed Funds (₹)
		[A]	[B]	[C]=[A+B]	[D]	[E]	[F] = [C - D - E]	[G]	[H]
IPR Guidelines for National Cultural Audio Visual Archives	Indira Gandhi Centre for Arts [IGNCA]	-	-	-	4,79,918	-	(4,79,918)	(4,79,918)	-
	Azadi Premia University	-	5,77,500	5,77,500	5,51,912	-	25,588	-	25,588
	Arghya	-	2,88,200	2,88,200	3,81,048	-	(92,848)	(92,848)	-
Total - (B)		-	8,65,700	8,65,700	14,12,978	-	(5,47,178)	(5,72,766)	25,588
Grand Total - (A+B)		1,41,52,335	4,91,53,623	6,33,05,958	1,30,84,703	30,67,156	2,71,54,099	(19,55,907)	2,91,08,084

(c) The Undisbursed funds of ₹ 27,154,999/- as at 31 March 2018 (net of excess applied amounting to ₹ 1,951,957/-) is subject to confirmation by the respective donors.

(d) The excess applied of ₹ 1,955,957/- represents cases wherein the expenditure incurred by the Society towards specific projects have exceeded the grant received against the respective projects.

(e) During the year the Board of the society has decided vide approval dated 6 August 2018 to recognize the unspent specific grant amount of ₹ 5,889,300/- as income in income and expenditure account. Further the Board also approved to recognize excess expenditure over specific grant amounting to ₹ 22,147/- as expenditure in income and expenditure account. Accordingly ₹ 3,889,300/- and ₹ 22,147/- are recognized in income and expenditure account.

The Centre for Internet & Society
Notes accompanying the financial statements

Particulars	As at March 31, 2018 Amount (₹)	As at March 31, 2017 Amount (₹)
Schedule-3		
Other Current Liabilities		
i) Advance from Creative Commons	45,379	45,379
ii) Advance on Article 19 meetings	-	2,14,651
iii) Other Current Liabilities	68,263	-
iv) Staff Advances	2,29,789	-
v) Statutory Liabilities	2,50,065	4,09,265
	<u>3,72,707</u>	<u>8,99,084</u>
Schedule-4		
Cash and Bank Balances		
i) Cash in hand	15,549	7,035
ii) Cash at bank	3,13,04,812	1,54,23,923
a) Current Account	3,24,284	3,00,000
b) Term Deposits	<u>3,16,44,645</u>	<u>1,57,30,958</u>
Schedule-5		
Loans and Advances		
i) TDS Recoverable	9,08,828	3,84,856
ii) Rent Deposits	8,00,000	8,00,000
iii) Other Deposits	5,00,000	5,00,000
iv) Staff Advances	3,19,343	7,97,019
v) Other Advances	3,31,986	4,05,604
	<u>28,60,157</u>	<u>28,87,479</u>
Schedule-6		
Advance Recoverable Suspense		
i) Funds recoverable	14,63,998	14,63,998
	<u>14,63,998</u>	<u>14,63,998</u>

Note:

Advance recoverable suspense represent amounts suspected to have been misappropriated by one of its employees who was in charge of finance and accounting function during the FYs 2013-14 and 2014-15.

During the Financial Year 2015-16, the Management attempted for an out-of-court settlement with the alleged suspect which did not yield the desired results. The management is now actively pursuing his legal options against the alleged suspect and is confident of recovering the entire amount. Accordingly, the entire advance recoverable suspense is considered as good and recoverable as at March 31, 2018. During the year 2015-16, management performed a reconciliation of the expenses incurred towards Hans Foundation project as recorded in the books of account with the utilization statements submitted to the donor from the beginning of the project upto financial year 2015-16. The management observed that an amount of ₹ 71,93,321/- was overbooked in the books of account towards the project in earlier years i.e. 2013-14 and 2014-15, which is also attributable to the misappropriation of funds by the aforesaid employee. The Board during their meeting held on 27 March 2017 decided and decided to write off/ adjust the difference of ₹ 71,93,321/- and accordingly the same has been written off during the financial year 2015-16.

The Centre for Internet & Society
Notes accompanying the financial statements

Particulars	2017-18 Amount (₹)	2016-17 Amount (₹)
Schedule-7(a)		
Project Receipts (Foreign)		
1 Article 19*	9,99,541	-
2 Shantleworth	3,16,550	-
3 Sigrid Rausing	12,76,933	-
4 Access Now	6,14,931	-
5 Káhlle Austin	6,35,667	-
6 General fund grant	8,090	-
	<u>38,51,712</u>	-

* Includes ₹ 148,285 received during the financial year 2016-17 wrongly classified as advance towards reimbursement of expenses. During the current year, the same is recognized as income.

Schedule-7(b)		
United project receipts (Local)		
1 - Centre for the Study of Culture and Society (CSCS)	-	2,58,230
2 - Centre for Law and Democracy (CLD)	2,94,000	25,040
3 - National Institute for the visually handicapped (NI VH)	2,01,385	2,94,400
4 - IETF Logistics	<u>4,95,385</u>	<u>5,77,670</u>

Schedule-8(a)		
Project Expenses (Foreign)		
1 Article 19	3,58,950	
2 Shantleworth	2,93,015	
3 Sigrid Rausing	12,60,299	
4 Access Now	6,14,817	
5 Bank Charges	95	
6 Other Expenses *	13,05,923	
7 SCRIPPT Supplementary	1,04,995	
	<u>39,38,094</u>	

* These are unallocable common expenses incurred for all the united projects

Schedule-8(b)		
United project expense (Local)		
1 - Centre for the Study of Culture and Society (CSCS)	-	2,86,700
2 - Indira Gandhi Centre for Arts (IGNCA)	-	1,51,833
3 - Lepusana	2,45,598	8,08,639
4 - Unesco	11,876	4,96,259
5 - Global Congress	-	19,36,922
6 - National Institute for the Visually Handicapped (NI VH)	3,91,059	2,61,180
7 - Daisy	1,16,728	8,972
8 - IETF Logistics	1,97,528	-
	<u>9,62,789</u>	<u>39,50,505</u>