



CIVIL SERVICES OFFICERS' INSTITUTE

ANNUAL REPORT FY 2015-16

1. INTRODUCTION

The Civil Services Officers' Institute (CSOI) is a registered society under the Societies Registration Act 1903 and was set up in February 1998. CSOI was allotted a building at K.G. Marg, M.S. Apartments complex in 1998 which was later re-appropriated by CPWD to provide facilities of an Institute. Subsequently, land was allotted to CSOI in 2002 at Vinay Marg, Chanakyapuri measuring 4.23 acres by Ministry of Urban Development, Government of India. The new building was constructed by NBCC at a cost of Rs. 44.33 crore and it became operational with effect from December 2012. The Governing Council of CSOI took a decision to run both the Institutes at their respective locations in view of increased membership.

2. AIMS AND OBJECTIVES

The aims and objectives of the CSOI inter alia include:-

- (i) To promote welfare of the officers of the Civil Services and bring them together in order to secure complete integration of the services and to build a corps of officers imbued with the spirit of co-operation in all aspects of Civil Services.
- (ii) To hold, organise, arrange and conduct seminars, symposiums, talks, debates, workshops, lectures and other means of dispensing education to meet the needs and challenges of modern day Civil Administration.
- (iii) To print and publish journals, periodicals and manuals to keep the civil servants abreast with modern day developments in Civil Administration.
- (iv) To acquire and promote modern skills of Civil Administration and harmonize between the different fields of Civil Administration by disseminating or exchanging knowledge thereof and by providing such other facilities as would lead to their Universal application.
- (v) To establish and maintain libraries and information system to facilitate study of Civil Administration at International level and spreading information in regard thereto.

- (vi) To organise and maintain, on no-profit-no-loss basis, limited residential accommodation, for the members of the Society coming to participate in the activities of the Association and of other bodies with cognate objectives, as well as non-members, invited to participate in the activities of the Association.

3. MANAGEMENT

CSOI is managed by a Governing Council headed by the Cabinet Secretary, an Executive Committee headed by the Secretary, Department of Personnel and Training and a Working Committee headed by Additional Secretary, Department of Personnel and Training. Various sub committees comprising of members assist Working Committee in its day to day smooth functioning, viz.,

- a) Finance sub committee
- b) Food & Beverages sub committee
- c) Event & Art sub committee
- d) Building Maintenance sub committee
- e) IT sub committee
- f) Library sub committee
- g) Sports sub committee

4. ACTIVITIES DURING THE YEAR 2015-16

During the year, CSOI organized various activities/events for welfare, entertainment and intellectual awareness on public issues. All major festivals like Holi, Diwali, X-Mas and New Year were celebrated. National awardee artists were invited to perform dance and music concerts. CSOI also organized health talk, yoga camps, cancer detection camp and talks on self-actualization post retirement. Broad activities covered were:-

- Books & Authors Interactive Sessions with leading authors like M.J. Akbar, Shekhar Gupta, Shashi Tharoor, Vikas Sharma
- Stage Plays – From Sri Ram Centre of Performing Arts, Perriot Group, Living Room Theatre & Dramatech.
- Art Gallery Exhibition – Display of paintings, sculptures, Photographs, Masks, Philately, Coins. Summer classes for spouses on sculptures & Terracotta.
- Lectures/Interactive Sessions by Super Specialists from Safdarjung & RML

Hospitals–Health Related issues – IHD, BP, Arthritis, Prostatitis, Cancer of breast & Cervix.

- Celebrations of Festivals – Holi, Eid, Onam, Lohri, Pongal, Diwali, Dandia and Christmas
- State food festivals – OnamSadya, Rajasthani flavours, Punjabi, Kashmiri, Udupi.
- Yoga & Body fit classes, children summer adventure camp, leadership workshop for undergraduates.
- Dance & Music – Indian Classical Dances: Kathak, Oddishi, Kuchipuddi, Bharat Natyam, Musical evenings dedicated to K.L. Sehgal, Rafi, Mukesh, S.D. Burman, Lata, Usha& R.D. Burman.
- Film Festivals to screen selected Panorama of Indian classical films – National Awarded Films & Latest popular Hindi Cinema & Documentaries.
- Bureaucrats Kavi Sammelan & Mushaira
- Delhi International Art Festival - Music & Dance Performance by Artists from various Countries.
- Tie up with United Services Institution of India for organising guest lectures on National and International topics of concern.

5. FACILITIES OF NEW CSOI BUILDING AT VINAY MARG, CHANAKYAPURI, NEW DELHI

The new CSOI has been designed to provide multiple facilities for its members. It has two multi cuisine restaurants, a Bar, Lounge, Coffee Shop, Auditorium with 250 seating capacity, two air conditioned party halls for 150 guests, two open terraces for open air parties, ten fully furnished guest rooms, gymnasium, health club with spa for both ladies and men separately, Shahnaz Beauty Parlour for both men and women, swimming pool, squash court, Table Tennis, Billiard Room, Card Room, TV & kids room. The tariff structure for various facilities has been approved by the Executive Committee and is posted on CSOI website.

6. FINANCES

CSOI has generated a net surplus of Rs. 7.33 crore in the year 2015-16 & its major investment portfolio is in the form of Fixed Deposits with public sector banks. As it was conveyed in the last AGM, there was a case of financial embezzlement of Rs. 39.18 lakhs by an account clerk, which has been fully recovered from the employee. The management of CSOI also decided to get investigative audit carried out by another CA firm empaneled with CAG. Two interim reports have been received from the CA firm. As per these reports, one fraudulent

entry of Rs. 13,000/- has been brought to light. The entire transactions of the FY 2014-2015 are being checked and final report from the investigative Auditor is awaited.

Without prejudice to above, CSOI management has already introduced strict internal controls to avoid such incidents in future, as mentioned in the Annual report of 2014-15.

These internal controls are being followed sincerely. Further, the accounts branch of CSOI has been fully augmented by filling up all the vacancies. It has also been decided that in future statement of accounts and balance confirmation would be taken from all the vendors at the end of each financial year.

7. MEMBERSHIP

The status of membership (as on 31st March, 2016) is as under:-

(a) Local station members	-	6365
(b) Out station members	-	2531
(c) Tenure Members	-	56
(d) Lifetime Members	-	688
(e) Spouse Members	-	59
(f) Citizens above 75	-	142
Exempted for Subscription		
Total	-	<u>9841</u>

8. OVERALL ASSESSMENT OF PERFORMANCE

During the financial year 2015-16, CSOI has substantially grown in its stature by enrolling ten thousand members and with increase in its investment portfolio in fixed deposits with public sector banks and bonds from Rs.39.34 Cr. to Rs.45.59 Cr. and booked a net surplus of Rs.7.33 Cr.

9. MAJOR ACHIEVEMENTS OF CSOI DURING THE YEAR

- Delhi International Arts festival hosted in CSOI, Vinay Marg, Chanakyapuri, New Delhi in November 2015 with participation of artists of 13 countries.
- Operationalization of online facility on CSOI website for payment of Annual subscription through payment gateway of SBI.

- Substantial increase in entertainment activities for members and their families by screening of the latest movies and organizing stage performances on weekends.
- Increase in utilization of Salon, Gym & Swimming Pool facilities.
- Tie up with United Services Institution of India for organising guest lectures on National and International topics of concern.



Mosaic of Events 2015-16



18th Foundation Day Celebrated on February 29th 2016, (Monday)



Stage Play



Diwali Mela Stalls



Fashion Show by Ministry of Textile



DOPT Seminar in Progress

CIVIL SERVICES OFFICERS' INSTITUTE

LIST OF MEMBERS OF GOVERNING COUNCIL :

S. No.	NAME	DESIGNATION
1.	Cabinet Secretary	Chairman
2.	Secretary (Personnel)	President
3.	Foreign Secretary	Member
4.	Home Secretary	Member
5.	Chairman, Railway Board	Member
6.	Secretary, Department of Expenditure	Member
7.	Chairman, Telecom Commission	Member
8.	Defence Secretary	Member
9.	Secretary, Ministry of Urban Development	Member
10.	Secretary, Defence Research & Development	Member
11.	Secretary, Department of Scientific & Industrial Research	Member
12.	Secretary, Department of Women & Child Development	Member
13.	Chief Secretary, Govt. of NCT Delhi	Member
14.	Secretary, Department of Posts	Member
15.	Deputy Comptroller & Auditor General of India	Member
16.	Chairman, Central Board of Excise & Customs	Member
17.	Chairman, Central Board of Direct Taxes	Member
18.	Director General, Health Services	Member
19.	Director General of Forest	Member
20.	Director, Intelligence Bureau	Member

LIST OF MEMBERS OF EXECUTIVE COMMITTEE:

S.No.	NAME	DESIGNATION
1.	Secretary (Personnel)	President
2.	Additional Secretary (S & V)	Vice-President
3.	Joint Secretary (DC)	Secretary
4.	Financial Adviser (Home)	Treasurer
5.	Chief Welfare Officer	Joint Secretary
6.	Commissioner of Police	Member
7.	Principal Secretary (Finance), Government of NCT Delhi	Member
8.	Chairman, NDMC	Member
9.	Chairman & Managing Director, Delhi Transco Ltd.	Member
10.	Director General, SAI	Member
11.	Director General (Works) CPWD	Member
12.	Controller General of Accounts	Member
13.	Joint Secretary (Ministry of Urban Development)	Member
14.	Chief of Protocol, M.E.A.	Member
15.	Joint Secretary, Cabinet Secretariat	Member
16.	Director General, ICCR	Member
17.	Chief Commissioner of Customs & Excise	Member
18.	Chief Commissioner of Income Tax	Member
19.	Chairman, MTNL	Member
20.	Chief Controller R&D (R&M) & NS	Member

Co-opted Members

1. Ms. Kiran Aggarwal, Former Secretary to GOI
2. Ms. Asha Das, Former Secretary to GOI
3. Ms. Rathi Vinay Jha, Former Secretary to GOI
4. Ms. Vineeta Rai, Former Secretary to GOI
5. Shri Amitabh Kant, Former Secretary to GOI
6. Shri Anoop Pujari, Former Secretary to GOI
7. Shri Lalit Panwar, Former Secretary to GOI
8. Mrs. Vibha Puri Das, Former Secretary to GOI

Mukesh Raj & Co.

Chartered Accountants

C-63, 1st Floor, Preet Vihar, Delhi- 92
Tel.: +91-11-22050790, 011-42531707
Website : <http://www.mukeshraj.com>
E-mail : mukesh@mukeshraj.com

AUDITOR'S REPORT

To,

**The Hon'ble Members
Civil Services Officer's Institute,
F-116, M S Apartments,
Kasturba Gandhi Marg,
New Delhi - 110001**

Report on the Financial Statements

We have audited the accompanying financial statements of Civil Services Officers Institute, which comprises the Balance Sheet as at 31st March, 2016 and Income & Expenditure Account for the year ended on that date along with schedules thereto.

Management's Responsibility for the Financial Statements

The management of the Institute is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performances of the Institute in accordance with accounting principle generally accepted in India.

This responsibility also includes maintenance of adequate accounting records for safe guarding of the assets of the Institute and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to preparation and presentation of financial statements that give a true and fair view and free from material mis-statements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Financial Statements based on our audit. We have taken into account, the accounting and auditing standards and included in our audit report. These Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on consolidated financial statements.

Emphasis of matter

1. During the FY 2015-16, a embezzlement of Rs. 39,18,594 on CSOI was detected by management of CSOI. Subsequently entire amount had been recovered from that employee during the FY 2015-16. Year wise bifurcation of total amount involved is as under:

Financial Year	Amount in Rs.
From 2011-12 to 2013-14	19,99,139
2014-15	11,69,360
2015-16	7,50,095

Amount pertaining to FY 2014-15 and FY 2015-16 has been accounted for in the respective year's account. Since the accounts for the financial year from 2011-12 to 2013-14 has already been closed, the amount of Rs. 19,99,139/-recovered against these years is treated as income of the FY 2015-16.

2. During FY-2014-15 unrecoverable TDS refund amounting to Rs. 27,05,394 pertaining to the earlier periods has been written off. Now Management is of the view that these amounts are recoverable hence reinstated in the books of account. CSOI is perusing this matter with the Income tax department and initiated the process of claim for refund.

We further report that:-

- i) We have obtained all the information and the explanation which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii) In our opinion proper books of account as required by law have been maintained by the Society so far appears from our examination of the books;
- iii) The Balance Sheet and the Income & Expenditure Account dealt with by this report are in agreement with the books of account;
- iv) In our opinion and to the best of our information and according to the explanation given to us, the said accounts read together with the Accounting Policies as mentioned in Schedule 16 thereon give a true & fair view;
 - a. In the case of the Balance Sheet of the State of Affairs of the Society as at 31st March 2016; and
 - b. In the case of Income & Expenditure Account of the excess of Income over Expenditure for the year ended on that date.

For Mukesh Raj & Co.
Chartered Accountants
FRN - 016693N

Place: New Delhi
Date: 10 Nov 2016

Mukesh Goel
Partner
M. No. 094837

CIVIL SERVICES OFFICERS' INSTITUTE

BALANCE SHEET AS AT 31ST MARCH, 2016

PARTICULARS	SCHEDULE NO.	CURRENT YEAR AMOUNT RS.	PREVIOUS YEAR AMOUNT RS.
<u>I. CORPUS & LIABILITIES</u>			
Corpus Fund		1,66,43,650	1,66,43,650
Capital Grant-in-aid	1	33,18,66,130	36,86,84,171
General Reserve Fund	2	38,71,16,677	31,37,63,447
Security Deposit	3	3,33,75,229	3,19,77,302
Current Liabilities & Provisions	4	9,15,20,935	8,63,00,063
Total (Rs.)		86,05,22,621	81,73,68,633
<u>II. ASSETS</u>			
Fixed Assets (W.D.V.)	5	35,09,61,712	38,75,54,619
Investments	6	45,58,65,496	39,33,94,564
Inventories		27,59,097	24,92,680
Cash & Bank Balances	7	3,43,80,571	1,95,21,721
Loans & Advances	8	1,65,55,745	1,44,05,049
Total (Rs.)		86,05,22,621	81,73,68,633
Significant Accounting Policies & Notes to the Accounts			
		16	

For CIVIL SERVICES OFFICERS' INSTITUTE

sd/-
SECRETARY

sd/-
TREASURER

Place : NEW DELHI
Date : 10 Nov 2016

AUDITOR'S REPORT

In term of our report of even date annexed hereto.

For Mukesh Raj & Co.
Chartered Accountants
Firm Reg. No. 016693N

sd/-
Mukesh Goel
Partner
M. No. 094837

CIVIL SERVICES OFFICERS' INSTITUTE

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016

PARTICULARS	SCHEDULE NO.	CURRENT YEAR AMOUNT RS.	PREVIOUS YEAR AMOUNT RS.
INCOME			
Sales	9	11,66,18,738	10,54,44,427
Subscription from Members	10	5,15,54,465	5,45,65,376
Return on Investments	11	3,71,76,589	3,37,16,804
Deferred Income out of Capital Grant in Aid		3,68,18,041	4,15,17,003
Other Income	12	3,43,14,205	3,06,81,089
		27,64,82,038	26,59,24,699
EXPENDITURE			
Materials Consumed	13	8,98,19,567	8,14,97,974
Direct Expenses	14	2,89,21,293	2,61,86,880
Administrative Expenses	15	4,49,13,140	4,31,20,922
Depreciation	5	3,94,74,809	4,45,80,360
		20,31,28,808	19,53,86,136
Surplus before prior period items		7,33,53,229	7,05,38,563
Prior Period Item-Expenses		—	—
Total Surplus carried forward to General Reserve Fund		7,33,53,229	7,05,38,563
Significant Accounting Policies & Notes to the Accounts	16		

For CIVIL SERVICES OFFICERS' INSTITUTE

sd/-
SECRETARY

sd/-
TREASURER

Place : NEW DELHI
Date : 10 Nov 2016

AUDITOR'S REPORT

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For Mukesh Raj & Co.
Chartered Accountants
Firm Reg. No. 016693N

sd/-
Mukesh Goel
Partner
M. No. 094837

CIVIL SERVICES OFFICERS' INSTITUTE
SCHEDULES FORMING PART OF FINANCIAL STATEMENT
AS ON 31ST MARCH, 2016

AMOUNT IN RS.

PARTICULARS	CURRENT YEAR 2015-16	PREVIOUS YEAR 2014-15
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SCHEDULE-1 : CAPITAL GRANT IN AID

Opening Balance	36,86,84,171	41,02,01,174
Less : Deferred Income for the current year	3,68,18,041	4,15,17,003
Closing Balance	33,18,66,130	36,86,84,171

SCHEDULE-2 : GENERAL RESERVE FUND

Opening Balance	31,37,63,447	24,32,24,884
Add:-Surplus for the year	7,33,53,229	7,05,38,563
Closing Balance	38,71,16,677	31,37,63,447

For CIVIL SERVICES OFFICERS' INSTITUTE

sd/-
SECRETARY

sd/-
TREASURER

Place : NEW DELHI
Date : 10 Nov 2016

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Mukesh Goel
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CIVIL SERVICES OFFICERS' INSTITUTE
SCHEDULES FORMING PART OF FINANCIAL STATEMENT
AS ON 31ST MARCH, 2016

AMOUNT IN RS.

PARTICULARS	CURRENT YEAR 2015-16	PREVIOUS YEAR 2014-15
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SCHEDULE-3 : SECURITY DEPOSIT

Members	3,13,95,086	2,91,02,086
Zayca Foods	50,000	50,000
Party Booking	15,27,532	19,25,359
Staff Deposits	8,350	86,553
Metro securities	25,000	25,000
K&K Health Care Pvt. Ltd.	—	3,19,043
rites Ltd.	2,49,261	2,49,261
Diamond Security	—	1,00,000
Miraz Security	1,20,000	1,20,000
	3,33,75,229	3,19,77,302

SCHEDULE-4 : CURRENT LIABILITIES & PROVISIONS

Sundry Creditors	1,93,71,080	2,08,45,220
Unbilled Revenue	—	—
Expenses Payable	26,63,995	27,79,745
Provision for Gratuity	26,87,412	24,80,798
Advance from Members	6,67,98,448	6,01,82,300
Deposits from Waiting Members	—	12,000
	9,15,20,935	8,63,00,063

For CIVIL SERVICES OFFICERS' INSTITUTE

sd/-
SECRETARY

sd/-
TREASURER

Place : NEW DELHI
Date : 10 Nov 2016

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annexed hereto.

For Mukesh Raj & Co.
Chartered Accountants
Firm Reg. No. 016693N

sd/-
Mukesh Goel
Partner
M. No. 094837

CIVIL SERVICES OFFICERS' INSTITUTE
SCHEDULES FORMING PART OF FINANCIAL STATEMENT
AS ON 31ST MARCH, 2016

SCHEDULE — 5

FIXED ASSETS SCHEDULE

AMOUNT IN RS.

S. NO.	PARTICULARS	Rate	W.D.V. AS ON 01.04.2015	ADDITIONS More than 180 days	Less than 180 days	SALE DURING THE YEAR	TOTAL	DEPRECIATION DURING THE YEAR	W.D.V. AS ON 31.03.2016
<u>GRANTED ASSETS</u>									
1	BUILDINGS (K.G. MARG)	10%	78,50,560	—	—	—	78,50,560	7,85,056	70,65,504
	BUILDINGS (VINAY MARG)	10%	21,39,80,464	—	—	—	21,39,80,464	2,13,98,046	19,25,82,418
2	LAND	0%	2,30,53,023	—	—	—	2,30,53,023	—	2,30,53,023
3	PLANT & MACHINERY								
	AIR CONDITIONERS	15%	1,58,96,350	—	—	—	1,58,96,350	23,84,453	1,35,11,897
	LIFTS	15%	48,33,573	—	—	—	48,33,573	7,25,036	41,08,537
	KITCHEN EQUIPMENTS	15%	51,62,398	—	—	—	51,62,398	7,74,360	43,88,038
	FIRE ALARM SYSTMES	15%	64,00,908	—	—	—	64,00,908	9,60,136	54,40,772
	RO SYSTMES	15%	19,99,485	—	—	—	19,99,485	2,99,923	16,99,562
	SQUASH COURT	15%	8,01,933	—	—	—	8,01,933	1,20,290	6,81,643
	SWIMMING POOL	15%	60,05,427	—	—	—	60,05,427	9,00,814	51,04,613
	HEALTH EQUIPMENTS	15%	32,17,341	—	—	—	32,17,341	4,82,601	27,34,740
4	FURNITURE & FITTINGS								
	ELECTRICAL FITTINGS	10%	3,96,05,473	—	—	—	3,96,05,473	39,60,547	3,56,44,926
	FURNITURE & FIXTURES	10%	3,35,79,924	—	—	—	3,35,79,924	33,57,992	3,02,21,932
	SOUND & AUDIO SYSTEMS	10%	45,87,916	—	—	—	45,87,916	4,58,792	41,29,124
	STAGE LIGHTING	10%	16,53,602	—	—	—	16,53,602	1,65,360	14,88,242
	SOLAR WATER HEATING SYSTEMS	80%	55,794	—	—	—	55,794	44,635	11,159
Sub Total (A)			36,86,84,171	—	—	—	36,86,84,171	3,68,18,041	33,18,66,130

For CIVIL SERVICES OFFICERS' INSTITUTE

sd/-
SECRETARY

sd/-
TREASURER

Place : NEW DELHI
Date : 10 Nov 2016

AUDITOR'S REPORT

In term of our report of even date
annexed hereto.

For Mukesh Raj & Co.
Chartered Accountants
Firm Reg. No. 016693N

sd/-
Mukesh Goel
Partner
M. No. 094837

CIVIL SERVICES OFFICERS' INSTITUTE
SCHEDULES FORMING PART OF FINANCIAL STATEMENT
AS ON 31ST MARCH, 2016

SCHEDULE — 5

FIXED ASSETS SCHEDULE

AMOUNT IN RS.

S. NO.	PARTICULARS	Rate	W.D.V. AS ON 01.04.2015	ADDITIONS More than 180 days	Less than 180 days	SALE DURING THE YEAR	TOTAL	DEPRECIATION DURING THE YEAR	W.D.V. AS ON 31.03.2016
UNGRANTED ASSETS									
1	BUILDINGS (K.G.MARG)	10%	42,79,885	—	—	—	42,79,885	4,27,989	38,51,896
2	PLANT & MACHINERY								
	AIR CONDITIONERS	15%	9,13,771	—	—	—	9,13,771	1,37,086	7,76,705
	BAR EQUIPMENTS	15%	4,091	—	—	—	4,091	614	3,477
	COFFEE MACHINE	15%	61,575	—	—	—	61,575	9,236	52,339
	DVD PLAYERS	15%	3,464	—	—	—	3,464	520	2,944
	FIRE EXTINGUISHERS	15%	35,513	—	—	—	35,513	5,327	30,186
	HEAT CONVERTER	15%	13,651	—	—	—	13,651	2,048	11,603
	INSECT KILLER	15%	3,864	—	—	—	3,864	580	3,284
	KITCHEN EQUIPMENTS	15%	8,99,424	8,69,232	—	—	17,68,656	2,65,298	15,03,358
	KTS (EPABEX)	15%	10,180	—	—	—	10,180	1,527	8,653
	METAL DETECTOR	15%	1,074	—	—	—	1,074	161	913
	MINI BOTTLE COOLER	15%	1,098	—	—	—	1,098	165	933
	MUSIC SYSTEM	15%	13,779	—	—	—	13,779	2,067	11,712
	PHOTO COPIER	15%	15,122	—	—	—	15,122	2,268	12,854
	PROJECTOR	15%	40,199	—	—	—	40,199	6,030	34,169
	SPORTS EQUIPMENTS	15%	57,719	—	—	—	57,719	8,658	49,061
	WATER PURIFIER	15%	19,117	—	—	—	19,117	2,868	16,249
	INVERTER	15%	8,562	—	—	—	8,562	1,284	7,278
	STABILIZER	15%	202	—	—	—	202	30	172
	TELEVISION	15%	1,16,316	—	—	—	1,16,316	17,447	98,869
	WATER COOLER & HEATER	15%	76,146	—	—	—	76,146	11,422	64,724
	WATER DISPENSER	15%	63,621	—	—	—	63,621	9,543	54,078
	WATER TANK	15%	1,040	—	—	—	1,040	156	884
	WATER MOTOR	15%	13,077	—	—	—	13,077	1,962	11,115
	CAMERA	15%	173	—	—	—	173	26	147
	JUICER & MIXER	15%	666	—	—	—	666	100	566
	HEALTH EQUIPMENTS	15%	15,56,082	—	—	—	15,56,082	2,33,412	13,22,670
	CAR CALLING SYSTEM	15%	2,043	—	—	—	2,043	306	1,737
	GRASS CUTTING MACHINE	15%	68,386	—	—	—	68,386	10,408	58,978
	TELEPHONE EQUIPMENT	15%	63,728	4,410	—	—	68,138	10,221	57,917
	MINI FRIDGE	15%	63,736	—	—	—	63,736	9,560	54,176
	MUSIC SYSTEM	15%	—	—	5,290	—	5,290	397	4,893
	ETP PLANT	15%	17,88,839	—	—	—	17,88,839	2,68,326	15,20,513
3	FURNITURE & FITTINGS								
	PAINTING	10%	5,12,525	1,44,600	—	—	6,57,125	65,713	5,91,412
	FAX MACHINE	10%	7,366	—	—	—	7,366	737	6,629
	FURNISHINGS	10%	1,15,696	—	—	—	1,15,696	11,570	1,04,126

CIVIL SERVICES OFFICERS' INSTITUTE
SCHEDULES FORMING PART OF FINANCIAL STATEMENT
AS ON 31ST MARCH, 2016

SCHEDULE — 5

FIXED ASSETS SCHEDULE

AMOUNT IN RS.

S. NO.	PARTICULARS	Rate	W.D.V. AS ON 01.04.2015	ADDITIONS More than 180 days	Less than 180 days	SALE DURING THE YEAR	TOTAL	DEPRECIATION DURING THE YEAR	W.D.V. AS ON 31.03.2016
	AIR CURTAIN	10%	5,239	—	—	—	5,239	524	4,715
	ELECTRICAL FITTINGS	10%	18,42,214	20,800	12,769	—	18,75,783	1,86,941	16,88,842
	FLOWER POTS	10%	24,681	—	—	—	24,681	2,468	22,214
	FURNITURE & FIXTURES	10%	40,60,479	86,500	4,59,485	—	46,06,464	4,37,672	41,68,792
	EMERGENCY LIGHTS	10%	5,830	—	—	—	5,830	583	5,247
	FAN & COOLER	10%	59,999	—	—	—	59,999	6,000	53,999
	MOBILE PHONE	10%	18,311	—	—	—	18,311	1,831	16,481
	OFFICE EQUIPMENTS	10%	80,369	—	—	—	80,369	8,037	72,332
	CCTV CAMERA	10%	15,236	—	—	—	15,236	1,524	13,712
	NAME PLATE	10%	1,29,967	—	—	—	1,29,967	12,997	1,16,970
	SERVER TROLLEY	10%	91,636	—	—	—	91,636	9,164	82,472
	CCTV CAMERA	10%	10,53,000	—	—	—	10,53,000	1,05,300	9,47,700
4	LIBRARY BOOKS	60%	81,110	73,370	19,746	—	1,74,226	98,612	75,614
5	Car	15%	1,64,593	—	—	—	1,64,593	24,689	1,39,904
6	CYCLE	15%	17,127	—	—	—	17,127	2,569	14,558
7	COMPUTER	60%	2,90,265	—	—	—	2,90,265	1,74,159	1,16,106
	PRINTERS	60%	18,365	—	—	—	18,365	11,019	7,346
	BILLING SOFT WARE	60%	65,763	—	—	—	65,763	39,458	26,305
	SMART CARD READER	60%	13,230	—	—	—	13,230	7,938	5,292
8	SOLAR WATER SYSTEM	80%	304	—	—	—	304	243	61
	Sub Total (B.)		1,88,70,448	11,98,912	4,97,290	—	2,05,66,650	26,56,770	1,79,09,882
	Work-in-Progress (ROAD CONSTRUCTION VINAY MARG)		—	—	11,85,700	—	11,85,700	—	11,85,700
	Sub Total (C.)		—	—	11,85,700	—	11,85,700	—	11,85,700
	TOTAL (A+B+C)		38,75,54,619	11,98,912	16,82,990	—	39,04,36,521	3,94,74,809	35,09,61,712

For CIVIL SERVICES OFFICERS' INSTITUTE

sd/-
SECRETARY

sd/-
TREASURER

Place : NEW DELHI
Date : 10 Nov 2016

AUDITOR'S REPORT

In term of our report of even date
annexed hereto.

For Mukesh Raj & Co.
Chartered Accountants
Firm Reg. No. 016693N

sd/-
Mukesh Goel
Partner
M. No. 094837

CIVIL SERVICES OFFICERS' INSTITUTE

SCHEDULES FORMING PART OF FINANCIAL STATEMENT AS ON 31ST MARCH, 2016

AMOUNT IN RS.

PARTICULARS	Current Year 2015-16	Previous Year 2014-15
<u>SCHEDULE-6 : INVESTMENT</u>		
FDR with accrued interest thereon:-		
Syndicate Bank	16,32,34,390	15,23,35,149
IDBI Bank	4,66,86,121	3,27,88,240
Standard Chartered Bank	1,59,711	1,59,711
Allahabad Bank	16,13,33,410	11,16,19,271
Allahabad Bank (Flexi)	86,35,016	1,84,69,205
Union Bank Of India (Flexi)	6,87,30,000	4,30,00,000
Bonds of : -		
— SBI 2015	—	1,50,61,997
— IOB 2016	70,86,848	70,86,848
— UBI 2015	—	50,65,521
Interest Accrued*	—	78,08,622
	45,58,65,496	39,33,94,564

*During current year accrued interest has been included in the value of respective FDR

SCHEDULE-7 : CASH & BANK BALANCES

Cash in hand	3,01,119	1,46,102
Standard Chartered Bank	1,78,458	1,42,190
IDBI Bank	1,13,80,941	1,55,19,126
ICICI Bank	5,92,341	15,92,744
Allahabad Bank C/A	12,29,168	5,123
Allahabad Bank S/A	13,188	25,268
State Bank of India	13,12,690	10,70,940
Union Bank of India S/A	1,81,15,480	42,508
ICICI Bank Card A/C	2,42,956	2,73,678
ICICI Bank Payment Gateway	10,14,229	7,04,042
	3,43,80,571	1,95,21,721

For CIVIL SERVICES OFFICERS' INSTITUTE

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Mukesh Goel
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CIVIL SERVICES OFFICERS' INSTITUTE

SCHEDULES FORMING PART OF FINANCIAL STATEMENT AS ON 31ST MARCH, 2016

AMOUNT IN RS.

PARTICULARS	Current Year 2015-16	Previous Year 2014-15
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SCHEDULE-8 : LOANS & ADVANCES

Advances recoverable in cash or in kind or for value to be received

Tax Deducted at Source	98,53,348	64,72,593
Over-due from Members	13,52,903	—
Security Deposit with various Agencies	10,16,628	8,98,605
Prepaid Expenses	2,01,027	84,632
DVAT Input	8,78,165	26,48,819
Service Tax (Input)	23,55,134	7,37,374
Other Advances	8,98,540	35,63,026
	1,65,55,745	1,44,05,049

SCHEDULE-9 : SALES

Food	9,43,24,053	8,56,62,216
Liquor & Non Liquor	2,22,94,685	1,97,82,211
	11,66,18,738	10,54,44,427

SCHEDULE-10 : SUBSCRIPTION FROM MEMBERS

Recovery Form Member AG Old Outstanding	10,06,361	7,66,951
Subscription For The Period	3,48,16,641	3,08,63,409
Member Entry Fees	1,36,57,000	2,10,48,000
Subscription Fees Life Time Members	20,74,463	18,87,016
	5,15,54,465	5,45,65,376

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CIVIL SERVICES OFFICERS' INSTITUTE

SCHEDULES FORMING PART OF FINANCIAL STATEMENT AS ON 31ST MARCH, 2016

AMOUNT IN RS.

PARTICULARS	Current Year 2015-16	Previous Year 2014-15
<u>SCHEDULE-11 : RETURN ON INVESTMENTS</u>		
Interest on Saving A/C	7,37,287	4,85,573
Interest on Flexi Investment	72,98,246	28,69,534
Dividend on Mutual Funds	—	23,35,831
Interest on Bonds	4,60,009	21,32,148
Interest on FDR	4,413	4,210
Interest on FDR (IDBI)	34,08,450	42,57,532
Interest On Fdr (Standard Chartered)	—	—
Interest on FDR (Syndicate)	1,19,95,527	1,32,43,123
Interest on FDR (Allahabad)	1,32,72,656	83,88,853
	3,71,76,589	3,37,16,804

SCHEDULE-12 : OTHER INCOME

Billiards Charges	28,582	27,813
Receipt Application & Tender Forms	80,820	72,352
Guest Charges	11,36,100	8,63,748
Grant Received	24,00,000	1,00,00,000
Health Club Charges	28,50,339	21,05,497
Late Fee	12,37,854	7,91,362
Party Room Charges	1,51,19,141	1,29,56,278
Registration & Processing Fee	1,83,766	5,73,114
Admission & Re-admission Fee	12,60,000	2,85,000
Event Receipt	6,45,700	—
Commission from Decoration & Tentage	30,48,013	20,79,976
Scrap Sales	44,097	86,946
Sale of Coffee Table Books	10,710	—
Sale of Coupons	—	30,934
Interest on Income Tax Refund	1,86,305	—
Party Cancellation Charges	3,30,002	3,16,432
Discount Received from vendors	4,36,655	2,64,232
Revenue from other activities	53,16,121	2,27,405
	3,43,14,205	3,06,81,089

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SCHEDULES FORMING PART OF FINANCIAL STATEMENT AS ON 31ST MARCH, 2016

AMOUNT IN RS.

PARTICULARS	Current Year 2015-16	Previous Year 2014-15
<u>SCHEDULE-13 : MATERIALS CONSUMED</u>		
Opening Stock	24,92,680	22,19,659
Purchases	9,00,85,984	8,17,70,995
	9,25,78,664	8,39,90,654
Closing Stock	27,59,097	24,92,680
	8,98,19,567	8,14,97,974

SCHEDULE-14 : DIRECT EXPENSES

License Fees (Bar & DPCC)	67,225	13,29,360
Profit Sharing on Bar Sales	45,00,488	26,94,279
Swachh Bharat Cess	96,479	—
Consumable Stores	4,96,251	7,24,908
Electricity Expenses	1,44,98,837	1,39,30,691
Housekeeping Charges	85,01,058	67,91,735
Health Club Expenses	7,60,955	7,15,907
	2,89,21,293	2,61,86,870

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SCHEDULES FORMING PART OF FINANCIAL STATEMENT AS ON 31ST MARCH, 2016

AMOUNT IN RS.

PARTICULARS	Current Year 2015-16	Previous Year 2014-15
<u>SCHEDULE-15 : ADMINISTRATIVE EXPENSES</u>		
A.G.M. Expenses	—	72,718
Advertisement	82,870	22,864
Audit Fees	15,711	12,540
Billing Software	27,500	—
Conveyance	44,666	1,03,783
Bonus	2,44,792	—
Event Management Expenses	30,53,933	19,20,067
Salary and Honorarium	1,16,23,138	1,15,39,077
Smart Card Expenses	2,39,075	3,28,555
SMS & Emails Expenses	1,76,000	3,13,808
Hospitality Charges	6,650	1,33,676
Insurance Charges	1,55,842	1,38,262
Legal & Professional Charges	10,02,000	5,63,400
Expenses on Coupon Sale	31,230	—
Miscellaneous Expenses	6,67,666	23,07,531
News Paper & Periodicals	44,751	47,952
Postage & Courier	4,100	29,060
Horticulture Expenses	5,17,535	5,34,110
Printing & Stationery	3,25,214	4,55,625
Repairs & Maintenance	1,88,33,895	1,74,78,143
Staff Welfare	1,07,092	98,934
Security Charges	61,70,355	54,32,222
Telephone Expenses	4,86,558	5,30,846
Vehicle Running & Maintenance	82,798	1,34,589
Water Expenses	3,01,698	5,05,595
Bank Charges	6,68,071	4,17,565
	4,49,13,140	4,31,20,922

For CIVIL SERVICES OFFICERS' INSTITUTE

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CIVIL SERVICES OFFICERS' INSTITUTE

SCHEDULE – 16

SIGNIFICANT ACCOUNTING POLICIES & NOTES FORMING PART OF THE ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES

1. **Basis of Accounting:**

The financial statements have been prepared under the historical cost convention, on accrual basis, in accordance with Generally Accepted Accounting Principles and to comply with the applicable accounting standards except annual subscription received from the members. The accounting policies have been consistently applied by the Institute unless otherwise stated.

2. **Fixed Assets:**

- a) Fixed assets are stated at cost of acquisition / construction less accumulated depreciation. Cost includes purchase price and all other costs attributable of bringing the assets to the working condition for intended use.
- b) Expenses attributable to fixed assets are added to the cost of assets if it increases the capacity/ performance of the assets as compared to assessed earlier.

3. **Depreciation**

Depreciation on fixed assets is computed according to Written Down Value (WDV) Method based on depreciation rates as provided in the Income Tax Act, 1961, except the office equipments, which are classified under the head Furniture & Fixture and the rate applicable thereto, is charged.

4. **Grant in Aid**

Grant received from Government of India for acquiring fixed assets is accounted as 'Capital Grants in Aid' and shown in the liability side. The depreciation charged on the assets funded out the grant in aid is reduced from the cost of assets as well as from the Capital Grant in Aid.

5. **Inventories**

- a) Inventory comprising of Liquor and Beverages are valued at cost or net realizable value, whichever, is lower. The cost of inventories is determined on First in First out (FIFO) basis.
- b) Value of closing stock is taken as certified by the Management.

6. **Revenue Recognition**

Revenue is recognized as under –

- a) Revenue has been recognized at the time of sale or rendering of services. However, if at the time of sale or rendering of services there is significant uncertainty in ultimate collection of the revenue, then revenue recognition is postponed and in such cases revenue is recognized only when it becomes reasonably certain that ultimate collection will be made.
- b) Subscription received from life time members has been amortized over a period of 20 years based on the estimated remaining average life of members.
- c) Return on investments is recognized on a time proportion basis.

7. **Investments**

Institute's surplus funds as on 31.03.2016 are in Fixed Deposits with Banks and Bonds and the same are carried on at cost.

8. **Employees' retirement benefits**

- a) Gratuity liability due to the employees has been measured giving due consideration to eligibility /entitlements of each employee and the provision thereof has been made based on management estimate.

- b) Employer's contribution towards Provident Fund and ESI is charged to the Income and Expenditure Account.

NOTES FORMING PART OF ACCOUNTS

9. The title deed of the land, at Vinay Marg, Chankayapuri is in process of evaluation by Ministry of Urban & Development.
10. As per Accounting Standard – 12 issued by Institute of Chartered Accountants of India, the depreciation chargeable on the assets purchased out of grant amount is required to be reduced from the cost of assets as well as from the grant in aid received. During the year, depreciation of Rs. 3,68,18,041/- chargeable for the assets purchased out of grant has been reduced from the Grant in Aid as well as from the block of assets. The W.D.V. of the assets purchased out of Grant In aid as on 31st March 2016 is Rs. 33,18,66,130/-which has been reconciled with the cumulative amount of Grant in Aid received (after adjusting for depreciation).
11. Income of Institute is exempted u/s 12A of the Income Tax Act, 1961 and hence no provision for Income Tax is required.
12. During FY-2014-15 unrecoverable TDS refund amounting to Rs. 27,05,394 pertaining to the earlier periods has been written off. Now Management is of the view that these amounts are recoverable hence reinstated in the books of account. CSOI is perusing this matter with the Income tax department and initiated the process of claim for refund.
13. During the FY 2015-16, a embezzlement of Rs. 39,18,594 on CSOI was detected by management of CSOI. Subsequently entire amount had been recovered from that employee during the FY 2015-16. Year wise bifurcation of total amount involved is as under:

Financial Year	Amount in Rs.
From 2011-12 to 2013-14	19,99,139
2014-15	11,69,360
2015-16	7,50,095

Amount pertaining to FY 2014-15 and FY 2015-16 has been accounted for in the respective year's account. Since the accounts for the financial year from 2011-12 to 2013-14 has already been closed, the amount of Rs. 19,99,139/-recovered against these years is treated as income of the FY 2015-16.

14. Balance outstanding with parties as members, vendors and advances are subject to the reconciliation from the respective parties.
15. Previous year's figures have been regrouped / rearranged wherever necessary in order to correspond with current year's figures.
16. Figures in the balance sheet, Income & Expenditure account and schedules thereon have been rounded off to the nearest rupee.

For CIVIL SERVICES OFFICERS' INSTITUTE

sd/-
SECRETARY

sd/-
TREASURER

Place : NEW DELHI
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