



R. CHANDRAMOULI B.B.A., F.C.A
Chartered Accountant

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INDEPENDENT AUDITOR'S REPORT

TO:

The Trustees of

Citizen consumer and civic action Group

246 (old no 277B T T K Road, Alwarpet, Chennai 600018

I have audited the accompanying financial statements of M/S Citizen consumer and civic action Group which comprises Balance sheet as at 31st, March 2021 and Income and expenditure account for the year ending 31st, March 2021

Trustees Responsibility for Financial Statements

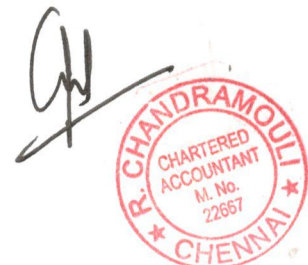
Trustees is responsible for the preparation of these financial statements in accordance with the Income Tax Act, 1961. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on Ind AS financial statements based on only audit.

I have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

I have conducted my audit in accordance with the Ind AS financial statements in accordance with the Standards on Auditing, issued by Institute of Chartered Accountants of India, As specified under Section 143(10) of the Act. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Trustees, as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the Ind AS Financial Statements.

Opinion

In my opinion and to the best of my information and according to the explanations given to me, the Financial statements of M/s. Citizen consumer and civic Action Group for the Financial year ended 31st, March 2021 give a true and fair view :

1. In the case of Balance sheet, of the state of affairs of the Trust as at 31st, March 2021
2. In the case of Income and Expenditure account of the Surplus/deficit for the year ended 31st, March 2021



R. Chandramouli

For R Chandramouli, FCA
Chartered Accountant
Membership No 022667
UDIN NO: 21022667AAABB3506

Place : Chennai

Date : 3rd November 2021

CITIZEN CONSUMER AND CIVIC ACTION GROUP

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNT FOR THE YEAR ENDED 31st, MARCH 2021

1. Significant Accounting Policies

The Significant Accounting Policies followed by the Trust are as follows:

Citizen consumer and civic Action Group referred to Trust was incorporated as Charitable Trust in the State of Tamil Nadu.

General

a. Basis of preparation of financial statements

The Financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles in India. The preparation requires adoption of estimates and assumptions that can affect the reported amounts of revenue and expenditure and the assets and liabilities as well as the disclosure of contingent liabilities. Differences between the actual results and estimates are recognised in the year in which they become known or materialised.

b. Fixed Assets:

The Fixed Assets are stated at their original costs of acquisition including taxes, duties, freight and other expenses relating for the acquisition and installation of the concerned asset.

c. Depreciation

Depreciation are charged on Fixed Assets under Written down value Method at such rates so as to depreciate 95% of the cost of the asset over the estimated life of the asset.

d. Revenue recognition

Revenue recognised is on the basis of Mercantile method of accounting, Donations are recognised on the receipt of such amount by the Trust. Sponsored Project income and expenditure are recognised on the basis of project completion based on mile stone concept.

e. Employees Benefits

The salary paid to the employees are accounted net of cost allocated to projects. The employees deputed on sponsored projects are charged against the grant received from the sponsor;

The Provident Fund contribution and employees state insurance are charges to Income and Expenditure Account.

The Gratuity provision is recognised based on the basis that the amount payable as if all the employees are entitled and was derived on the following formula

(15 days /26 days) basic salary*no of years of service



CITIZEN CONSUMER AND CIVIC ACTION GROUP

f. Investments

Investments are only in scheduled Bank Fixed Deposits and recognised public limited companies valued at principal value and the interest accrued as on 31st March 2021 is added and included in Bank Deposit amount.

g. Income Tax

Income Tax and deferred Tax Asset/Liabilities has not been recognised due to the exemption under Section 11 and 12 of the Income Tax Act, 1961.

h. Impairment of Assets

The Carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets net selling price and value in use. In assessing value in use the estimate future cash flows are discounted to their present value at the weighted average cost of capital.

i. Provisions and Contingencies:

The Trust creates a provision when there is a present obligation (legal or constructive) as a result of past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligations.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material)





For R Chandramouli, FCA
Chartered Accountant
Membership No 022667
UDIN NO: 21022667AAABB3506

Place : Chennai

Date : 3rd November 2021

Citizen consumer and civic Action Group (CAG)
246 (Old No.277B), TTK Road (J J Road), Alwarpet, Chennai - 600018

CONSOLIDATED BALANCE SHEET AS AT 31st MARCH 2021

LIABILITIES	31.03.2021	31.03.2020	ASSETS	31.03.2021	31.03.2020
CORPUS FUND	25,02,392.00	25,02,392.00	FIXED ASSETS		
GENERAL FUND:			General Projects_As per Schedule 1	1,76,712.50	2,43,178.50
As per Last Balance Sheet	35,75,621.26		FCRA Projects_As per Schedule 1	21,134.00	24,864.00
Add : Excess of Income over Expenditure for the year	20,216.92				
	35,95,838.18	35,75,621.26			
			INVESTMENTS :		
			General Projects_Fixed Deposits	36,53,481.04	37,91,727.44
			FCRA Projects_Fixed Deposits	25,95,168.00	40,19,098.19
CURRENT LIABILITIES			CURRENT ASSETS :		
Grants received in advance:			Rent Deposit	3,60,000.00	3,60,000.00
General Projects_Prayas (Energy Group)	-	24,000.00	Water Can Deposit	1,000.00	1,000.00
FCRA Projects_ As per Schedule 4	2,02,28,796.00	2,08,16,524.70	General Projects_Cash on Hand	2,789.00	5,772.00
			FCRA Projects_Cash on Hand	926.00	7,241.00
			General Projects_Bank Balance	5,72,677.11	4,64,796.69
			FCRA Projects_Bank Balance	1,95,29,363.53	1,89,74,568.33
Creditors for expenses			Grants receivables :		
Salary Payable	-	9,13,889.00	FCRA Projects_ As per Schedule 2	-	8,95,809.00
Rent Payable	-	59,400.00			
Others Expenses Payable	-	8,72,442.00			
Duties & Taxes			Loans & Advance :		
EPF Payable	76,554.00	87,217.00	General Projects_The Music Academy	-	40,000.00
ESI Payable	960.00	921.00	FCRA Projects_ As per Schedule 3	-	3,91,328.54
TDS Payable	1,00,675.00	2,10,479.00			
Provisions			General Projects_Tax deducted at Source	3,10,837.00	3,27,403.27
Gratuity Payable	7,48,315.00	4,96,135.00	FCRA Projects_Tax deducted at Source	29,442.00	12,234.00
TOTAL	2,72,53,530.18	2,95,59,020.96	TOTAL	2,72,53,530.18	2,95,59,020.96

For Citizen consumer and civic Action Group

R. Hema
Trustee/Authorised Signatory

For Citizen consumer and civic Action Group

R. Chandramouli
Trustee/Authorised Signatory

As per Audit Report of even date



R. Chandramouli
Chartered Accountant

Date : 03rd November 2021
Place : Chennai

R.Chandramouli
Chartered Accountant
Membership No: 22667
UDIN : 21022667AAAABB3506

Citizen consumer and civic Action Group (CAG)
246 (Old No.277B), TTK Road (J J Road), Alwarpet, Chennai - 600018

GENERAL BALANCE SHEET AS AT 31st MARCH 2021

LIABILITIES	31.03.2021	31.03.2020	ASSETS	31.03.2021	31.03.2020
CORPUS FUND	25,02,392.00	25,02,392.00	FIXED ASSETS		
GENERAL FUND:			As per Schedule 1	1,76,712.50	2,43,178.50
As per Last Balance Sheet	26,96,085.90				
less : Expenditure over Income					
for the year	(6,38,893.25)	20,57,192.65			
		26,96,085.90	INVESTMENTS :		
			Fixed Deposits with HDFC	36,53,481.04	37,91,727.44
CURRENT LIABILITIES			CURRENT ASSETS :		
Grants received in advance:			Rent Deposit	3,60,000.00	3,60,000.00
Prayas (Energy Group)	-	24,000.00	Water Can Deposit	1,000.00	1,000.00
			Cash on Hand	2,789.00	5,772.00
			Balance with Scheduled Banks	5,72,677.11	4,64,796.69
Duties & Taxes			LOANS & ADVANCES:		
TDS Payable	16,502.00	11,400.00	Music Academy	-	40,000.00
Provisions			OTHER CURRENT ASSETS:		
Gratuity Payable	5,01,410.00	-	Tax deducted at Source	3,10,837.00	3,27,403.27
TOTAL	50,77,496.65	52,33,877.90	TOTAL	50,77,496.65	52,33,877.90

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Citizen consumer and civic Action Group (CAG)
246 (Old No.277B), TTK Road (JJ Road), Alwarpet, Chennai - 600018

FCRA BALANCE SHEET AS AT 31st MARCH 2021

LIABILITIES	31.03.2021	31.03.2020	ASSETS	31.03.2021	31.03.2020
CORPUS FUND			FIXED ASSETS		
GENERAL FUND:			As per Schedule 1	21,134.00	24,864.00
As per Last Balance Sheet	8,79,535.36				
Add : Excess of Income Over Expenditure for the year	6,59,110.17	15,38,645.53			
		8,79,535.36			
			INVESTMENTS :		
			Fixed Deposits with HDFC & SBI	25,95,168.00	40,19,098.19
CURRENT LIABILITIES			CURRENT ASSETS :		
Grants received in advance:			Cash on Hand	926.00	7,241.00
As per schedule 4	2,02,28,796.00	2,08,16,524.70	Balance with Scheduled Banks	1,95,29,363.53	1,89,74,568.33
Creditors for expenses			Grants receivables :		
Salary Payable	-	9,13,889.00	As per Schedule 2	-	8,95,809.00
Rent Payable	-	59,400.00			
Others Expenses payable	-	8,72,442.00	Loans & Advance :		
Duties & Taxes			As per Schedule 3	-	3,91,328.54
EPF Payable	76,554.00	87,217.00	Tax deducted at Source	29,442.00	12,234.00
ESI Payable	960.00	921.00			
TDS Payable	84,173.00	1,99,079.00			
Provisions					
Gratuity Payable	2,46,905.00	4,96,135.00			
TOTAL	2,21,76,033.53	2,43,25,143.06	TOTAL	2,21,76,033.53	2,43,25,143.06

For Citizen consumer and civic Action Group

R. Hena

Trustee/Authorised Signatory

For Citizen consumer and civic Action Group

R. Chandramouli

Trustee/Authorised Signatory

As per Audit Report of even date



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Chartered Accountant
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UDIN : 21022667AAAABB3506 -

Date : 03rd November 2021
Place : Chennai

FCRA SCHEDULE 2

GRANTS RECEIVABLES AS ON 31st MARCH 2021

PARTICULARS	31.03.2021	31.03.2020
Consumers International	-	59,962.00
Stichting SED FUND	-	8,35,847.00
TOTAL	-	8,95,809.00

FCRA SCHEDULE 4

GRANTS RECEIVED IN ADVANCE AS ON 31st MARCH 2021

PARTICULARS	31.03.2021	31.03.2020
The International Federation of Red Cross and Red Crescent Societies	8,57,385.00	10,60,289.00
Shakti Sustainable Energy Foundation	1,65,02,913.00	1,82,94,848.00
Greenpeace East Asia	-	-
Robert Bosch Stiftung	-	-
Stichting SED Fund	18,02,402.00	-
The Global Health Advocacy Incubator	-	5,13,565.00
Global Alliance For Incinerator Alternatives	-	1,03,954.00
The Minister for Foreign Trade and Development Cooperation, Embassy of the Kingdom of the Netherlands	-	74,270.00
CAG Portion of Indirect Expenses	10,66,096.00	7,69,598.70
TOTAL	2,02,28,796.00	2,08,16,524.70

For Citizen consumer and civic Action Group

R. Hema

Trustee/Authorised Signatory

Date : 03rd November 2021

Place : Chennai

For Citizen consumer and civic Action Group

George Thomas

Trustee/Authorised Signatory

FCRA SCHEDULE 3

LOAN & ADVANCE PAID AS ON 31st MARCH 2021

PARTICULARS	31.03.2021	31.03.2020
Council in Energy Environment and Water	-	2,98,328.54
Consumer Voice Foundation	-	-
FEDCOT INDIA Federation of Consumer Organisation INDIA	-	40,000.00
Chripuggs Idea Heavens	-	53,000.00
TOTAL	-	3,91,328.54

As per Audit Report of even date



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Chartered Accountant
Membership No: 22667

UDIN : 21022667AAAABB3506

Citizen consumer and civic Action Group (CAG)
246 (Old No.277B), TTK Road (JJ Road), Alwarpet, Chennai - 600018

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

EXPENDITURE	31.03.2021	31.03.2020	INCOME	31.03.2021	31.03.2020
Sponsored Projects Expenses	1,87,02,378.00	3,14,73,750.00	Sponsored Project Funding	1,87,02,378.00	3,14,73,750.00
Salary & Bonus	4,40,339.00	6,06,536.00	Consultancy	64,500.00	-
Payment to Auditor: Audit Fee	29,500.00	25,960.00	Interest earnings	2,89,231.75	3,65,851.85
: Certification charges	28,320.00	43,660.00	Membership fees	500.00	1,000.00
Staff Welfare Expenses	1,985.00	1,11,314.00	Donations	32,500.00	7,500.00
Consultancy Charges	58,410.00	1,440.00	Other Income	-	13,284.32
Membership fees	76,462.00	-	Recovery of Overheads	23,31,307.00	34,30,640.86
Accounting Charges	3,54,930.00	1,99,355.00			
Rent Expenses	6,60,000.00	7,38,000.00			
Electricity Charges	10,474.00	15,281.00			
Printing & Stationery	3,385.00	28,169.00			
Postage & Telegram	3,448.00	25,743.00			
Communication Costs	35,698.00	65,949.00			
Website Charges	1,76,203.00	10,206.00			
Repairs & Maintenance	1,05,345.00	2,42,377.00			
Travelling Expenses	8,443.00	99,240.00			
Misc Expenses	90,706.83	1,44,425.96			
Rates & Taxes	34,289.00	1,33,708.00			
Bank Charges	8,278.00	12,697.00			
Meeting Expenses	-	1,64,588.00			
Donation (s)	-	1,00,000.00			
Depreciation	70,196.00	1,06,019.00			
Gratuity	5,01,410.00	1,16,000.00			
Income Over Expenses	20,216.92	8,27,609.07			
TOTAL	2,14,20,416.75	3,52,92,027.03	TOTAL	2,14,20,416.75	3,52,92,027.03

For Citizen consumer and civic Action Group

R. Hema
Trustee/Authorised Signatory

For Citizen consumer and civic Action Group

George Thomas
Trustee/Authorised Signatory

As per Audit Report of even date

R. Chandramouli
R. Chandramouli
Chartered Accountant
Membership No: 22667
UDIN : 21022667AAAABB3506

Date : 03rd November 2021
Place : Chennai

Citizen consumer and civic Action Group (CAG)
246 (Old No.277B), TTK Road (JJ Road), Alwarpet, Chennai - 600018

GENERAL INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

EXPENDITURE	31.03.2021	31.03.2020	INCOME	31.03.2021	31.03.2020
Sponsored Projects Expenses	3,74,000.00	4,00,000.00	Sponsored Project Funding	3,74,000.00	4,00,000.00
Salary & Bonus	-	-	Self Sponsors Project Funding	-	-
Self Sponsors Project Expenses	-	-	Consultancy	64,500.00	-
Payment to Auditor: Audit Fee	-	-	Interest earnings	2,89,231.75	3,65,851.85
: Certification charges	-	-	Membership fees	500.00	1,000.00
Staff Welfare Expenses	995.00	67,434.00	Donations	32,500.00	7,500.00
Consultancy Charges	-	-	Other Income	-	13,284.32
Membership fees	76,462.00	-	Expenses over Income	6,38,893.25	51,926.29
Accounting Charges	75,320.00	-			
Rent Expenses	1,32,000.00	-			
Electricity Charges	1,687.00	-			
Printing & Stationery	-	3,467.00			
Postage & Telegram	1,664.00	2,900.00			
Communication Costs	2,738.00	-			
Website Charges	-	-			
Repairs & Maintenance	41,767.00	3,631.00			
Travelling Expenses	1,904.00	3,645.00			
Misc Expenses	87,153.00	62,852.96			
Rates & Taxes	34,289.00	-			
Bank Charges	1,770.00	1,652.50			
Meeting Expenses	-	89,977.00			
Donation (s)	-	1,00,000.00			
Depreciation	66,466.00	1,04,003.00			
Gratuity	5,01,410.00	-			
TOTAL	13,99,625.00	8,39,562.46	TOTAL	13,99,625.00	8,39,562.46

For Citizen consumer and civic Action Group

R. Hema
Trustee/Authorised Signatory

For Citizen consumer and civic Action Group

R. Chandramouli
Trustee/Authorised Signatory

As per Audit Report of even date

R. Chandramouli
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UDIN : 21022667AAAABB3506

Date : 03rd November 2021
Place : Chennai

Citizen consumer and civic Action Group (CAG)
246 (Old No.277B), TTK Road (JJ Road), Alwarpet, Chennai - 600018

FCRA INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

Expenditure	31.03.2021	31.03.2020	Income	31.03.2021	31.03.2020
Sponsored Projects Expenses	1,83,28,378.00	3,10,73,750.00	Sponsored Project Funding	1,83,28,378.00	3,10,73,750.00
Salary & Bonus	4,40,339.00	6,06,536.00	Recovery of Overheads	23,31,307.00	34,30,640.86
Payment to Auditor: Audit Fee	29,500.00	25,960.00			
: Certification charges	28,320.00	43,660.00			
Staff Welfare Expenses	990.00	43,880.00			
Consultancy Charges	58,410.00	1,440.00			
Accounting Charges	2,79,610.00	1,99,355.00			
Rent Expenses	5,28,000.00	7,38,000.00			
Electricity Charges	8,787.00	15,281.00			
Printing & Stationery	3,385.00	24,702.00			
Postage & Telegram	1,784.00	22,843.00			
Communication Costs	32,960.00	65,949.00			
Website Charges	1,76,203.00	10,206.00			
Repairs & Maintenance	63,578.00	2,38,746.00			
Travelling Expenses	6,539.00	95,595.00			
Misc Expenses	3,553.83	81,573.00			
Rates & Taxes	-	1,33,708.00			
Bank Charges	6,508.00	11,044.50			
Meeting Expenses	-	74,611.00			
Donation (s)	-	-			
Depreciation	3,730.00	2,016.00			
Gratuity	-	1,16,000.00			
Income Over Expenses	6,59,110.17	8,79,535.36			
TOTAL	2,06,59,685.00	3,45,04,390.86	TOTAL	2,06,59,685.00	3,45,04,390.86

For Citizen consumer and civic Action Group

R. Hema
Trustee/Authorised Signatory

For Citizen consumer and civic Action Group

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As per Audit Report of even date



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Chartered Accountant
Membership No: 22667
UDIN : 21022667AAAABB3506

Date : 03rd November 2021
Place : Chennai

Citizen consumer and civic Action Group (CAG)
246 (Old No.277B), TTK Road (JJ Road), Alwarpet, Chennai - 600018

CONSOLIDATED FIXED ASSETS SCHEDULE AS ON 31st MARCH 2021

Description	Dep %	WDV as on 31.03.2020	Addition		Deletion	Total	Depreciation for the year	WDV as on 31.03.2021
			Before 180 Days	After 180 Days				
Electrical Fittings	10%	6,653			-	6,653	665	5,988
Airconditioners	15%	35,140			-	35,140	5,271	29,869
Filing Cabinets	10%	2,336			-	2,336	234	2,102
Chairs & Tables	10%	18,508			-	18,508	1,851	16,657
Furniture	10%	42,577			-	42,577	4,258	38,319
Cycle	15%	1,091			-	1,091	164	927
Computer - III	40%	7,414	-		-	7,414	2,966	4,448
Inverter	15%	2,907			-	2,907	436	2,471
Solar Plant	40%	1,26,553	-			1,26,553	50,621	75,932
BENQ Projector	15%	24,864		-	-	24,864	3,730	21,134
TOTAL		2,68,043	-	-	-	2,68,043	70,196	1,97,847

For Citizen consumer and civic Action Group

R. Hema
Trustee/Authorised Signatory

For Citizen consumer and civic Action Group

George Thomas
Trustee/Authorised Signatory

As per Audit Report of even date



R. Chandramouli

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UDIN : 21022667AAAABB3506

Date : 03rd November 2021
Place : Chennai

Citizen consumer and civic Action Group (CAG)
246 (Old No.277B), TTK Road (JJ Road), Alwarpet, Chennai - 600018

FIXED ASSETS SCHEDULE 1 AS ON 31st MARCH 2021

Description	Dep %	WDV as on 31.03.2020	Addition		Deletion	Total	Depreciation for the year	WDV as on 31.03.2021
			Before 180 Days	After 180 Days				
Electrical Fittings	10%	6,653			-	6,653	665	5,988
Airconditioners	15%	35,140			-	35,140	5,271	29,869
Filing Cabinets	10%	2,336			-	2,336	234	2,102
Chairs & Tables	10%	18,508			-	18,508	1,851	16,657
Furniture	10%	42,577			-	42,577	4,258	38,319
Cycle	15%	1,091			-	1,091	164	927
Computer - III	40%	7,414	-		-	7,414	2,966	4,448
Inverter	15%	2,907			-	2,907	436	2,471
Solar Plant	40%	1,26,553	-			1,26,553	50,621	75,932
TOTAL		2,43,179	-	-	-	2,43,179	66,466	1,76,713

For Citizen consumer and civic Action Group

R. Hema
Trustee/Authorised Signatory

For Citizen consumer and civic Action Group

Arun Kumar
Trustee/Authorised Signatory

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R. Chandramouli


R.Chandramouli
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Membership No: 22667

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Citizen consumer and civic Action Group (CAG)
246 (Old No.277B), TTK Road (JJ Road), Alwarpet, Chennai - 600018

FIXED ASSETS SCHEDULE 1 AS ON 31st MARCH 2021

Description	Dep %	WDV as on 31.03.2020	Addition		Deletion	Total	Depreciation for the year	WDV as on 31.03.2021
			Before 180 Days	After 180 Days				
BENQ Projector	15%	24,864		-	-	24,864	3,730	21,134
TOTAL		24,864	-	-	-	24,864	3,730	21,134

For Citizen consumer and civic Action Group

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As per Audit Report of even date



R. Chandramouli
R.Chandramouli
Chartered Accountant
Membership No: 22667
UDIN : 21022667AAAABB3506

Date : 03rd November 2021
Place : Chennai

Citizen consumer and civic Action Group (CAG)
246 (Old No.277B), TTK Road (JJ Road), Alwarpet, Chennai - 600018

Notes to Income and expenditure account for the year ended 31st March 2021

ACCOUNTING POLICIES

- 1 The accounts are prepared on Accrual basis based on historical cost convention
- 2 Any donation received with a specific direction as being towards Corpus are accounted as capital receipts and are not routed through Income and Expenditure Account .
- 3 Depreciation is provided on Written down value method. Fixed Assets are stated at cost .
- 4 The Advances/ Grant received for future projects are considered as liability in the Balance Sheet. Transfers from advance to income account is done on the basis of expenditure incurred for the respective project. Accordingly the net debit or credit is taken in Income & Expenditure account in the year of completion of the project.
- 5 Provision for gratuity is made as per "The payment of Gratuity Act, 1972"
- 6 As per FCRA provision introduced in October 2020, the overhead amount utilised cannot exceed 20% of the total amount utilised for the period October 2020 to March 2021. Accordingly the trust disbursements out of foreign currency utilised is as follows :

	INR
Total amount utilised in respect of projects	98,50,116
20% of the above	19,70,023
Amount spent on overheads	19,66,526

For Citizen consumer and civic Action Group

R. Hema

Trustee/Authorised Signatory

As per Audit Report of even date

For Citizen consumer and civic Action Group

R. Chandramouli

Trustee/Authorised Signatory



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CONSOLIDATED DETAILS OF EXPENSES INCURRED IN PROJECTS FOR THE YEAR ENDING 31st MARCH 2021

PARTICULARS	FC 1	FC 2	FC 3	CAG Portion of Indirect Income/ (Expenses)	Foreign Contribution (Total)	Domestic Contribution (Total)	Consolidated Total
Grant received in advance as on 1.4.2020	(8,21,539)	6,17,519	1,93,55,138	7,69,599	1,99,20,717	24,000	1,99,44,717
Received against outstanding	8,92,247	-	-	-	8,92,247	-	8,92,247
Fresh Grant received/(Refunded)	(70,324)	17,84,904	1,53,10,418	-	1,70,24,998	3,50,000	1,73,74,998
Add : Interest earned/ Foreign Exchange Loss (or) Gain	3,562	(20,375)	4,39,528	2,96,497	7,19,212	-	7,19,212
Less :Transferred to advance	-	-	(1,91,62,700)	(10,66,096)	(2,02,28,796)	-	(2,02,28,796)
Add : Grants receivables	-	-	-	-	-	-	-
GRANTS RECEIVED	3,946	23,82,048	1,59,42,384	0	1,83,28,378	3,74,000	1,87,02,378
Expenses incurred							
Administrative expenses	-	4,48,311	43,37,807	-	47,86,118	-	47,86,118
Infrastructure	-	-	-	-	-	-	-
Material information/ collection/documentation	-	1,17,978	4,44,888	-	5,62,866	1,90,673	7,53,539
Human Resources	-	13,55,383	1,02,84,861	-	1,16,40,244	1,18,509	1,17,58,753
Report publication/dissemination	3,946	2,15,849	5,00,532	-	7,20,327	56,271	7,76,598
Meeting Expenses	-	2,44,527	3,70,855	-	6,15,382	4,564	6,19,946
Travelling	-	-	3,441	-	3,441	3,983	7,424
TOTAL EXPENSES	3,946	23,82,048	1,59,42,384	-	1,83,28,378	3,74,000	1,87,02,378

For Citizen consumer and civic Action Group

R. Hema
Trustee/Authorised Signatory

For Citizen consumer and civic Action Group

Hema Hema
Trustee/Authorised Signatory

As per Audit Report of even date

R. Chandramouli
R. Chandramouli -
Chartered Accountant
Membership No: 22667
UDIN : 21022667AAAABB3506

Date : 03rd November 2021
Place : Chennai

Citizen consumer and civic Action Group (CAG)
246 (Old No.277B), TTK Road (JJ Road), Alwarpet, Chennai - 600018

DETAILS OF EXPENSES INCURRED IN SPONSORED PROJECTS FOR THE YEAR ENDING 31st MARCH 2021

SPONSORER	Orient BlackSwan	Prayas (Energy Group)	TOTAL
PROJECT NAME	Corporate Social Responsibility	Electricity Supply Monitoring Initiative	
Grant received in advance as on 1.4.2019	-	24,000	24,000
Received against outstanding	-	-	-
Fresh Grant received/(Refunded)	3,50,000	-	3,50,000
Add : Interest earned/ Foreign Exchange Loss (or) Gain	-	-	-
Less :Transferred to advance	-	-	-
Add : Grants receivables	-	-	-
GRANTS RECEIVED	3,50,000	24,000	3,74,000
Expenses incurred			
Administrative expenses	-	-	-
Infrastructure	-	-	-
Material information/ collection/documentation	1,90,673	-	1,90,673
Human Resources	1,00,000	18,509	1,18,509
Report publication/dissemination	55,698	573	56,271
Meeting Expenses	-	4,564	4,564
Travelling	3,629	354	3,983
TOTAL EXPENSES	3,50,000	24,000	3,74,000

For Citizen consumer and civic Action Group

R. Hema
Trustee/Authorised Signatory

For Citizen consumer and civic Action Group

Ranga Kumar
Trustee/Authorised Signatory

As per Audit Report of even date

R. Chandramouli

R.Chandramouli
Chartered Accountant
Membership No: 22667
UDIN : 21022667AAAABB3506



Date : 03rd November 2021
Place : Chennai

Citizen consumer and civic Action Group (CAG)
246 (Old No.277B), TTK Road (JJ Road), Alwarpet, Chennai - 600018

DETAILS OF EXPENSES INCURRED IN SPONSORED PROJECTS FOR THE YEAR ENDING 31st MARCH 2021

SPONSORER	Consumers International	The Minister for Foreign Trade and Development Cooperation, Embassy of the Kingdom of the Netherlands	Stichting SED Fund	Global Alliance For Incinerator Alternatives	TOTAL
PROJECT NAME	Share and Care - Educate consumers, including the younger generation, on the importance of sharing and sustainable consumption	Supporting community led advocacy to address negative impacts of unsustainable business practices on human rights in Kodungaiyur, Chennai	Empowering local communities the environmental Impact Assessment process - Thermal Watch	Translate specific visual and article material for End Single Use (plastic free)	
Grant received in advance as on 1.4.2020	(59,962)	74,270	(8,35,847)		(8,21,539)
Received against outstanding	60,647	-	8,31,600		8,92,247
Fresh Grant received/(Refunded)	-	(74,270)			
Add : Interest earned/ Foreign Exchange Loss (or) Gain	(685)	-		3,946	(70,324)
Less : Transferred to advance	-	-	4,247		3,562
Add : Grants receivables	-	-			-
GRANTS RECEIVED	-	-	-	3,946	3,946
Expenses incurred					
Administrative expenses	-	-			-
Infrastructure	-	-			-
Material information/ collection/documentation	-	-			-
Human Resources	-	-			-
Report publication/dissemination	-	-			-
Meeting Expenses	-	-		3,946	3,946
Travelling	-	-			-
TOTAL EXPENSES	-	-	-	3,946	3,946

For Citizen consumer and civic Action Group

R. Hema

Trustee/Authorised Signatory

For Citizen consumer and civic Action Group

R. Chandramouli

Trustee/Authorised Signatory

As per Audit Report of even date



R. Chandramouli

Chartered Accountant

Membership No: 22667

UDIN : 21022667AAABB3506

Date : 03rd November 2021

Place : Chennai

Citizen consumer and civic Action Group (CAG)
246 (Old No.277B), TTK Road (JJ Road), Alwarpet, Chennai - 600018

DETAILS OF EXPENSES INCURRED IN SPONSORED PROJECTS FOR THE YEAR ENDING 31st MARCH 2021

SPONSORER	Global Alliance For Incinerator Alternatives	Consumers International	Global Alliance For Incinerator Alternatives	The Global Health Advocacy Incubator	
PROJECT NAME	Plastic Free July and Just Recovery Images Ready for Translation	Share and Care - Sharing, and sustainable use of resources – the way forward	Building and Supporting Zero Waste Cities Phase 2: A Collaborative Proposal to Develop Asia Pacific Models for Leading with Solutions at the Frontlines of the Plastics Pollution Crisis.	Supporting the Implementation of National Trans Fat Regulations in the State of Tamil Nadu	TOTAL
Grant received in advance as on 1.4.2019			1,03,954	5,13,565	6,17,519
Received against outstanding		-	-	-	-
Fresh Grant received/(Refunded)	10,390	2,13,217	1,10,558	14,50,739	17,84,904
Add : Interest earned/ Foreign Exchange Loss (or) Gain		(20,817)	442		(20,375)
Less : Transferred to advance		-	-	-	-
Add : Grants receivables		-	-	-	-
		-	-	-	-
GRANTS RECEIVED	10,390	1,92,400	2,14,954	19,64,304	23,82,048
Expenses incurred					
Administrative expenses	-	-	19,541	4,28,770	4,48,311
Infrastructure	-	-	-	-	-
Material information/ collection/documentation	1,120	24,000	-	92,858	1,17,978
Human Resources	-	1,05,900	45,413	12,04,070	13,55,383
Report publication/dissemination	9,270	1,000	1,50,000	55,579	2,15,849
Meeting Expenses	-	61,500	-	1,83,027	2,44,527
Travelling	-	-	-	-	-
TOTAL EXPENSES	10,390	1,92,400	2,14,954	19,64,304	23,82,048

For Citizen consumer and civic Action Group

R. Hema
Trustee/Authorised Signatory

For Citizen consumer and civic Action Group

George Thomas
Trustee/Authorised Signatory

As per Audit Report of even date

Date : 03rd November 2021
Place : Chennai



R. Chandramouli
R.Chandramouli
Chartered Accountant
Membership No: 22667
UDIN : 21022667AAAABB3506

Citizen consumer and civic Action Group (CAG)
246 (Old No.277B), TTK Road (JJ Road), Alwarpet, Chennai - 600018

DETAILS OF EXPENSES INCURRED IN SPONSORED PROJECTS FOR THE YEAR ENDING 31st MARCH 2021

SPONSORER	The International Federation of Red Cross and Red Crescent Societies	Shakti Sustainable Energy Foundation	Stichting SED Fund	Shakti Sustainable Energy Foundation	
PROJECT NAME	Advocacy for improved road safety in India Specific focus on Tamil Nadu	Re-Structuring electricity bills through consumer involvement to improve electricity sector decision making	Empowering local communities the environmental Impact Assessment process - Thermal Watch	Supporting Tamil Nadu in Accelerating Clean Energy Share in its Power Sector	TOTAL
Grant received in advance as on 1.4.2020	10,60,289	52,16,813	-	1,30,78,036	1,93,55,138
Received against outstanding			-		-
Fresh Grant received/(Refunded)	17,98,055	-	47,11,298	88,01,065	1,53,10,418
Add : Interest earned/ Foreign Exchange Loss (or) Gain		62,224		3,77,304	4,39,528
Less :Transferred to advance	(8,57,385)	(26,38,077)	(18,02,402)	(1,38,64,836)	(1,91,62,700)
Add : Grants receivables			-		-
GRANTS RECEIVED	20,00,959	26,40,960	29,08,896	83,91,569	1,59,42,384
Expenses incurred					
Administrative expenses	3,78,295	5,53,276	7,40,188	26,66,048	43,37,807
Infrastructure	-	-	-	-	-
Material information/ collection/documentation	-	1,11,828	1,63,450	1,69,610	4,44,888
Human Resources	14,37,200	18,49,974	17,95,587	52,02,100	1,02,84,861
Report publication/dissemination	1,30,908	1,25,882	1,81,966	61,776	5,00,532
Meeting Expenses	54,556	-	24,264	2,92,035	3,70,855
Travelling	-	-	3,441	-	3,441
TOTAL EXPENSES	20,00,959	26,40,960	29,08,896	83,91,569	1,59,42,384

For Citizen consumer and civic Action Group

R. Hema

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