



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

**SARAVANABAVA**  
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## INDEPENDENT AUDITOR'S REPORT

TO:

The Trustees of

Citizen consumer and civic action Group

103(First Floor), Eldams Road, Teynampet 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 2023 and Income and expenditure account for the year ending 31st, March 2023

### 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 Company's Directors, as well 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 31<sup>st</sup>, March 2023 give a true and fair view :

1. In the case of Balance sheet, of the state of affairs of the Trust as at 31<sup>st</sup>, March 2023
2. In the case of Income and Expenditure account of the deficit for the year ended 31<sup>st</sup>, March 2023



For R Chandramouli, FCA  
Chartered Accountant

A handwritten signature in black ink that reads "R. Chandramouli".

Membership No 022667

UDIN NO: 23022667BGPHAK1150

Place : Chennai

Date : 21<sup>st</sup>, August 2023



**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 April 2022 to 31st March 2023. Accordingly the trust disbursements out of foreign currency utilised is as follows :

	INR
Total amount utilised in respect of projects	2,12,15,313
20% of the above	42,43,063
Amount spent on overheads	37,26,698

**Trustees**

**As per Audit Report of even date**



A handwritten signature in black ink, appearing to read 'R. Chandramouli', with a horizontal line underneath.

**R.Chandramouli**  
**Chartered Accountant**  
**Membership No: 22667**  
**UDIN : 23022667BGPBPAK1150**

**Date : 21st August 2023**  
**Place : Chennai**



**Citizen consumer and civic Action Group (CAG)**  
No 103, (First Floor) Eldams Road, Teynampet, Chennai - 600 018.

**CONSOLIDATED BALANCE SHEET AS AT 31st MARCH 2023**

LIABILITIES	31.03.2023 ( In Rs. Paise)	31.03.2022 ( In Rs. Paise)	ASSETS	31.03.2023 ( In Rs. Paise)	31.03.2022 ( In Rs. Paise)
<b>CORPUS FUND</b>			<b>FIXED ASSETS</b>		
<b>GENERAL FUND:</b>			General Projects_As per Schedule 1	1,32,263.00	1,67,238.00
As per Last Balance Sheet	45,65,785.00		FCRA Projects_As per Schedule 1	15,269.00	17,964.00
Add : Excess of Income over Expenditure for the year	(7,14,787.00)				
	38,50,998.00	45,65,785.00	<b>INVESTMENTS :</b>		
			General Projects_Fixed Deposits	33,68,250.00	38,61,903.00
			FCRA Projects_Fixed Deposits	59,18,401.00	27,22,454.00
<b>CURRENT LIABILITIES</b>			<b>CURRENT ASSETS :</b>		
<b>Grants received in advance:</b>			Rent Deposit	3,60,000.00	3,60,000.00
General Projects_Department of Environment and Climate Change, Government of Tamil Nadu	1,04,325.00	-	Water Can Deposit	1,000.00	1,000.00
FCRA Projects_ As per Schedule 3	58,32,451.00	93,79,811.00	General Projects_Bank Balance	4,26,313.00	3,47,126.00
			FCRA Projects_Bank Balance	9,73,443.00	90,34,526.00
<b>Creditors for expenses</b>			<b>Grants receivables :</b>		
	-	-	FCRA Projects As per Schedule 2	18,37,587.00	9,34,663.00
	-	-	General Projects	2,04,866.00	
Others Expenses Payable	6,288.00	2,34,000.00	<b>Loans &amp; Advance :</b>		
<b>Duties &amp; Taxes</b>	1,60,566.00				
EPF Payable	-	86,796.00			
ESI Payable	-	1,042.00			
TDS Payable	38,261.00	1,63,143.00			
<b>Provisions</b>			General Projects_Tax deducted at Source	2,34,763.00	3,09,499.00
Gratuity Payable	10,17,068.00	8,54,757.00	FCRA Projects_Tax deducted at Source	40,194.00	31,353.00
<b>TOTAL</b>	<b>1,35,12,349.00</b>	<b>1,77,87,726.00</b>	<b>TOTAL</b>	<b>1,35,12,349.00</b>	<b>1,77,87,726.00</b>

Date :21st August 2023  
Place : Chennai



*R. Hema*



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As per Audit Report of even date

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**R.Chandramouli**  
Chartered Accountant  
Membership No: 22667

UDIN : 23022667BGPFAK1150



**Citizen consumer and civic Action Group (CAG)**  
No 103, (First Floor) Eldams Road, Teynampet, Chennai - 600 018.

**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023**

EXPENDITURE	31.03.2023	31.03.2022	INCOME	31.03.2023	31.03.2022
	( In Rs. Paise)	( In Rs. Paise)		( In Rs. Paise)	( In Rs. Paise)
Sponsored Projects Expenses	2,30,07,461.00	2,93,55,896.00	Sponsored Project Funding	2,30,07,461.00	2,93,55,896.00
Salary & Bonus	13,81,232.00	8,43,843.00	Consultancy	-	-
Payment to Auditor: Audit Fee	38,350.00	33,630.00	Interest earnings	2,58,349.00	2,82,713.00
: Certification charges	-	39,530.00	Membership fees	-	2,500.00
Staff Welfare Expenses	56,450.00	12,403.00	Donations	50,000.00	30,000.00
Consultancy Charges	1,98,290.00	1,01,350.00	Other Income	2,31,196.00	18,915.00
Membership fees	10,000.00	1,68,749.00	Recovery of Overheads	27,86,647.00	33,71,382.00
Accounting Charges	4,62,269.00	3,70,045.00			
Rent Expenses	7,86,000.00	4,96,000.00			
Electricity Charges	43,468.00	10,184.00			
Printing & Stationery	15,983.00	12,941.00			
Postage & Telegram	47,344.00	33,086.00			
Communication Costs	33,333.00	30,500.00			
Website Charges	1,08,411.00	84,113.00			
Repairs & Maintenance	3,83,369.00	2,13,980.00			
Travelling Expenses	69,162.00	5,126.00			
Misc Expenses	16,426.00	30,404.00			
Rates & Taxes	6,841.00	28,663.00			
Bank Charges	25,187.00	31,470.00			
Meeting Expenses	31,732.00	33,559.00			
Depreciation	36,882.00	49,544.00			
Gratuity	2,90,250.00	1,06,442.00			
Income Over Expenses	(7,14,787.00)	9,69,948.00			
<b>TOTAL</b>	<b>2,63,33,653.00</b>	<b>3,30,61,406.00</b>	<b>TOTAL</b>	<b>2,63,33,653.00</b>	<b>3,30,61,406.00</b>

As per Audit Report of even date

Date :21st August 2023  
Place : Chennai



R. Hema



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R.Chandramouli

Chartered Accountant  
Membership No: 22667

UDIN : 23022667BGPHAK1150





**Citizen consumer and civic Action Group (CAG)**  
**No 103, (First Floor) Eldams Road, Teynampet, Chennai - 600 018.**

**FIXED ASSETS SCHEDULE AS ON 31st MARCH 2023**

Description	Dep %	WDV as on 31.03.2022	Addition		Deletion	Total	Depreciation for the year	WDV as on 31.03.2023
			Before 180 Days	After 180 Days				
Electrical Fittings	10%	5,389			-	5,389	539	4,850
Airconditioners	15%	25,389			-	25,389	3,808	21,581
Filing Cabinets	10%	1,892			-	1,892	189	<b>1,703</b>
Chairs & Tables	10%	14,991			-	14,991	1,499	<b>13,492</b>
Furniture	10%	34,487			-	34,487	3,449	<b>31,038</b>
Cycle	15%	788			788	-		-
Computer - III	40%	2,669	-		-	2,669	1,068	<b>1,601</b>
Inverter	15%	36,075			-	36,075	5,411	30,664
Solar Plant	40%	45,559	-			45,559	18,224	<b>27,335</b>
BENQ Projector	15%	17,964		-	-	17,964	2,695	15,269
<b>TOTAL</b>		<b>1,85,203</b>	-	-	<b>788</b>	<b>1,84,415</b>	<b>36,882</b>	<b>1,47,533</b>

As per Audit Report of even date

Date :21st August 2023

Place : Chennai



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**R.Chandramouli**

**Chartered Accountant**

**Membership No: 22667**

**UDIN : 23022667BGPHAK1150**





**Citizen consumer and civic Action Group (CAG)**  
No 103, (First Floor) Eldams Road, Teynampet, Chennai - 600 018.

**GENERAL BALANCE SHEET AS AT 31st MARCH 2023**

LIABILITIES	31.03.2023 ( In Rs. Paise)	31.03.2022 ( In Rs. Paise)	ASSETS	31.03.2023 ( In Rs. Paise)	31.03.2022 ( In Rs. Paise)
<b>CORPUS FUND</b>			<b>FIXED ASSETS</b>		
<b>GENERAL FUND:</b>			As per Schedule 1	1,32,263.00	1,67,238.50
As per Last Balance Sheet	20,17,605.00				
less : Expenditure over Income for the year	(7,26,788.00)	12,90,817.00	<b>INVESTMENTS :</b>		
		20,17,605.00	Fixed Deposits with HDFC	33,68,250.00	38,61,903.00
<b>CURRENT LIABILITIES</b>			<b>CURRENT ASSETS :</b>		
Grants received in advance:	1,04,325.00		Rent Deposit	3,60,000.00	3,60,000.00
			Water Can Deposit	1,000.00	1,000.00
			Cash on Hand	-	-
			Balance with Scheduled Banks	4,26,313.00	3,47,126.00
<b>Duties &amp; Taxes</b>			<b>LOANS &amp; ADVANCES:</b>		
TDS Payable	38,261.00	25,359.00	Grants Receivable	2,04,866.00	-
<b>Provisions</b>			<b>OTHER CURRENT ASSETS:</b>		
Gratuity Payable	7,91,660.00	5,01,410.00	Tax deducted at Source	2,34,763.00	3,09,499.00
<b>TOTAL</b>	<b>47,27,455.00</b>	<b>50,46,766.00</b>	<b>TOTAL</b>	<b>47,27,455.00</b>	<b>50,46,766.50</b>

As per Audit Report of even date



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*R. Chandramouli*

R.Chandramouli

Chartered Accountant

Membership No: 22667

UDIN : 23022667BGPHAK1150

Date :21st August 2023

Place : Chennai



**Citizen consumer and civic Action Group (CAG)**  
No 103, (First Floor) Eldams Road, Teynampet, Chennai - 600 018.

**GENERAL INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023**

EXPENDITURE	31.03.2023 ( In Rs. Paise)	31.03.2022 ( In Rs. Paise)	INCOME	31.03.2023 ( In Rs. Paise)	31.03.2022 ( In Rs. Paise)
Sponsored Projects Expenses	17,92,148.00	6,51,000.00	Sponsored Project Funding	17,92,148.00	6,51,000.00
Salary & Bonus	34,976.00	-	Self Sponsors Project Funding	-	-
Self Sponsors Project Expenses	-	-	Overhead recovery	1,04,880.00	-
Payment to Auditor: Audit Fee	34,810.00	-	Interest earnings	2,58,349.00	2,82,713.00
: Certification charges	-	10,030.00	Membership fees	-	2,500.00
Staff Welfare Expenses	46,170.00	2,535.00	Donations	50,000.00	30,000.00
Consultancy Charges	88,720.00	42,620.00	Other Income	2,31,196.00	18,915.00
Membership fees	10,000.00	1,68,749.00			
Accounting Charges	1,37,005.00	20,655.00	Expenses over Income	7,26,788.00	39,587.00
Rent Expenses	1,80,000.00				
Electricity Charges	29,134.00				
Printing & Stationery	13,866.00	2,061.00			
Postage & Courier	2,007.00	2,010.00			
Communication Costs	33,333.00	1,528.00			
Website Charges	44,661.00	37,132.00			
Repairs & Maintenance	2,93,593.00	7,117.00			
Travelling Expenses	56,928.00	2,312.00			
Misc Expenses		10,760.00			
Rates & Taxes	6,841.00	684.00			
Bank Charges	3,000.00	10,355.00			
Meeting Expenses	31,732.00	8,793.00			
Depreciation	34,187.00	46,374.00			
Gratuity	2,90,250.00				
<b>TOTAL</b>	<b>31,63,361.00</b>	<b>10,24,715.00</b>	<b>TOTAL</b>	<b>31,63,361.00</b>	<b>10,24,715.00</b>

As per Audit Report of even date

Date :21st August 2023  
Place : Chennai



*R. Hema*



*R. Chandramouli*

R.Chandramouli  
Chartered Accountant  
Membership No: 22667  
UDIN : 23022667BGPBHA1150





**Citizen consumer and civic Action Group (CAG)**  
No 103, (First Floor) Eldams Road, Teynampet, Chennai - 600 018.

**FIXED ASSETS SCHEDULE 1 AS ON 31st MARCH 2023**

Description	Dep %	WDV as on 31.03.2022	Addition		Deletion	Total	Depreciation for the year	WDV as on 31.03.2023
			Before 180 Days	After 180 Days				
Electrical Fittings	10%	5,389			-	5,389	539	4,850
Air conditioners	15%	25,389			-	25,389	3,808	21,581
Filing Cabinets	10%	1,892			-	1,892	189	1,703
Chairs & Tables	10%	14,991			-	14,991	1,499	13,492
Furniture	10%	34,487			-	34,487	3,449	31,038
Cycle	15%	788			788	-		-
Computer	40%	2,669	-		-	2,669	1,068	1,601
Inverter	15%	36,075				36,075	5,411	30,664
Solar Plant	40%	45,559	-			45,559	18,224	27,335
<b>TOTAL</b>		<b>1,67,239</b>	<b>-</b>	<b>-</b>	<b>788</b>	<b>1,66,451</b>	<b>34,187</b>	<b>1,32,264</b>

As per Audit Report of even date

Date : 21st August 2023  
Place : Chennai



*R. Hema*



*R. Chandramouli*

**R. Chandramouli**  
**Chartered Accountant**  
**Membership No: 22667**  
**UDIN : 23022667BGPBPAK1150**





**Citizen consumer and civic Action Group (CAG)**  
No 103, (First Floor) Eldams Road, Teynampet, Chennai - 600 018.

**FCRA BALANCE SHEET AS AT 31st MARCH 2023**

LIABILITIES	31.03.2023 ( In Rs. Paise)	31.03.2022 ( In Rs. Paise)	ASSETS	31.03.2023 ( In Rs. Paise)	31.03.2022 ( In Rs. Paise)
<b>CORPUS FUND</b>			<b>FIXED ASSETS</b>		
<b>GENERAL FUND:</b>			As per Schedule 1	15,269.00	17,964.00
As per Last Balance Sheet	25,48,180.00				
Add : Excess of Income Over Expenditure for the year	12,001.00	25,60,181.00			
		25,48,180.00			
			<b>INVESTMENTS :</b>		
			Fixed Deposits with SBI	59,18,401.00	27,22,454.00
<b>CURRENT LIABILITIES</b>			<b>CURRENT ASSETS :</b>		
<b>Grants received in advance:</b>			Cash on Hand	-	
As per schedule 3		58,32,451.00	Balance with Scheduled Banks	9,73,443.00	90,34,526.00
<b>Creditors for expenses</b>			Grants receivables :		
Salary Payable	-	-	As per Schedule 2	18,37,587.00	9,34,663.00
Rent Payable	-	-			
Others Expenses payable	6,288.00	2,34,000.00			
<b>Duties &amp; Taxes</b>	1,60,566.00		Tax deducted at Source	40,194.00	31,353.00
EPF Payable		86,796.00			
ESI Payable		1,042.00			
TDS Payable		1,37,784.00			
<b>Provisions</b>					
Gratuity Payable	2,25,408.00	3,53,347.00			
<b>TOTAL</b>	<b>87,84,894.00</b>	<b>1,27,40,960.00</b>	<b>TOTAL</b>	<b>87,84,894.00</b>	<b>1,27,40,960.00</b>

As per Audit Report of even date

Date :21st August 2023

Place : Chennai



*R. Hema*



*R. Chandramouli*

R.Chandramouli

Chartered Accountant

Membership No: 22667

UDIN : 23022667BGPHAK1150



## FCRA INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

As per Audit Report of even date



R. Hema



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UDIN : 23022667BGPHAK1150





**Citizen consumer and civic Action Group (CAG)**  
No 103, (First Floor) Eldams Road, Teynampet, Chennai - 600 018.

**FIXED ASSETS SCHEDULE 1 AS ON 31st MARCH 2023**

Description	Dep %	WDV as on 31.03.2022	Addition		Deletion	Total	Depreciation for the year	WDV as on 31.03.2023
			Before 180 Days	After 180 Days				
BENQ Projector	15%	17,964		-	-	17,964	2,695	15,269
<b>TOTAL</b>		<b>17,964</b>	-	-	-	<b>17,964</b>	<b>2,695</b>	<b>15,269</b>

As per Audit Report of even date



*R. Hema*

Date : 21st August 2023  
Place : Chennai



*R. Chandramouli*



**R. Chandramouli**  
**Chartered Accountant**  
**Membership No: 22667**  
**UDIN : 23022667BGPHAK1150**



**Citizen consumer and civic Action Group (CAG)**  
No 103, (First Floor) Eldams Road, Teynampet, Chennai - 600 018.

**FCRA SCHEDULE 2**

**GRANTS RECEIVABLES AS ON 31st MARCH 2023**

PARTICULARS	31.03.2023 ( In Rs. Paise)	31.03.2022 ( In Rs. Paise)
Global Alliance for Incinerator Alternatives		37,453.00
The International Federation of Red Cross and Red Crescent Societies	6,13,479.00	
Stichting Both Ends	10,54,745.00	
The Global Health Advocacy Incubator	1,69,363.00	
Stichting SED Fund		8,97,210.00
<b>TOTAL</b>	<b>18,37,587.00</b>	<b>9,34,663.00</b>

**FCRA SCHEDULE 3**

**GRANTS RECEIVED IN ADVANCE AS ON 31st MARCH 2023**

PARTICULARS	31.03.2023	31.03.2022
The International Federation of Red Cross and Red Crescent Societies		4,90,237.00
Stichting Both Ends		4,50,328.00
The Global Health Advocacy Incubator		8,17,545.00
New Venture Fund	30,45,384.00	35,38,185.00
Rockefeller Philanthropy Advisors, Inc. (RPA)	14,28,464.00	30,09,803.00
CAG Portion of Indirect Expenses	13,58,603.00	10,73,712.00
<b>TOTAL</b>	<b>58,32,451.00</b>	<b>93,79,810.00</b>

Date :21st August 2023

Place : Chennai



*R. Hema*



As per Audit Report of even date

*R. Chandramouli*  
R.Chandramouli

Chartered Accountant

Membership No: 22667

UDIN : 23022667BGPHAK1150





**CONSOLIDATION DETAILS OF EXPENSES INCURRED IN PROJECTS FOR THE YEAR ENDING 31st MARCH 2023**

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 1.4.2022	-	4,767,914	3,538,185	1,073,712	9,379,811	-	9,379,811
Grant receivable as on 31st March 2022		934,663			934,663		934,663
Received against outstanding		(934,663)	-	-	(934,663)	-	(934,663)
Fresh Grant received/(Refunded)	40,377	8,213,710	7,168,050	-	15,422,137	1,691,607	17,113,744
Add : Interest earned and allocated to project	-	-	-	408,229	408,229	-	408,229
Interest earned/ Foreign Exchange Loss (or) Gain	-	-	-	-	-	-	-
Less : Transferred to advance	-	(1,428,464)	(3,045,384)	(1,358,603)	(5,832,451)	(104,325)	(5,936,776)
Add : Grants receivables	782,842	343,860	710,885		1,837,587	204,866	2,042,453
			-		-		
<b>GRANTS RECEIVED</b>	<b>823,219</b>	<b>11,897,020</b>	<b>8,371,736</b>	<b>123,338</b>	<b>21,215,313</b>	<b>1,792,148</b>	<b>23,007,461</b>
<b>Expenses incurred</b>							
Administrative expenses	193,937	1,997,895	1,702,964	-	3,894,796	191,900	4,086,696
Material information/ collection/documentation	9,149	778,133	506,248	123,338	1,416,868	662,169	2,079,037
Human Resources	568,600	4,880,292	2,978,622	-	8,427,514	504,927	8,932,441
Report publication/dissemination	30,000	1,632,540	821,531	-	2,484,071	144,152	2,628,223
Meeting Expenses	21,533	2,577,634	2,360,021	-	4,959,188	289,000	5,248,188
Travelling	-	30,526	2,350	-	32,876	-	32,876
				-			-
<b>TOTAL EXPENSES</b>	<b>823,219</b>	<b>11,897,020</b>	<b>8,371,736</b>	<b>123,338</b>	<b>21,215,313</b>	<b>1,792,148</b>	<b>23,007,461</b>

As per Audit Report of even date

Date : 21st August 2023  
Place : Chennai



*R. Chandramouli*  
**R. Chandramouli**  
Chartered Accountant  
Membership No: 22667  
UDIN : 23022667BGPHAK1150



**Citizen consumer and civic Action Group (CAG)**  
No 103, (First Floor) Eldams Road, Teynampet, Chennai - 600 018.

**DETAILS OF EXPENSES INCURRED IN SPONSORED PROJECTS FOR THE YEAR ENDING 31st MARCH 2023**

SPONSORER	The Global Health Advocacy Incubator	The International Federation of Red Cross and Red Crescent Societies	Global Alliance For Incinerator Alternatives	TOTAL
PROJECT NAME	Harnessing Patient Voices on Hypertension	Advocacy for Improved Road Safety in India Specific focus on Tamil Nadu - IV	Break Free From Plastic - Brand Audit 2022	
Grant received in advance as on 01.04.2022				
Received against outstanding			-	
Fresh Grant received/(Refunded)			40,377	40,377
Add : Interest earned/ Foreign Exchange Loss (or) Gain			-	-
Less :Transferred to advance				
Add : Grants receivables	1,69,363	6,13,479		7,82,842
<b>GRANTS RECEIVED</b>	<b>1,69,363</b>	<b>6,13,479</b>	<b>40,377</b>	<b>8,23,219</b>
<b>Expenses incurred</b>				
Administrative expenses	48,109	1,44,600	1,228	1,93,937
Material information/ collection/documentation			9,149	9,149
Human Resources	1,06,900	4,61,700		5,68,600
Report publication/dissemination			30,000	30,000
Meeting Expenses	14,354	7,179		21,533
Travelling				-
<b>TOTAL EXPENSES</b>	<b>1,69,363</b>	<b>6,13,479</b>	<b>40,377</b>	<b>8,23,219</b>

As per Audit Report of even date

*R. Chandramouli*

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Date :21st August 2023  
Place : Chennai



*R. Hema*





**DETAILS OF EXPENSES INCURRED IN SPONSORED PROJECTS FOR THE YEAR ENDING 31st MARCH 2023**

SPONSORER	Stichting Both Ends	Global Alliance For Incinerator Alternatives	Stichting Both Ends	Rockefeller Philanthropy Advisors, Inc. (RPA) - Urban Movement Innovation Fund	The International Federation of Red Cross and Red Crescent Societies	The International Federation of Red Cross and Red Crescent Societies	The Global Health Advocacy Incubator	
PROJECT NAME	To contribute to environmental sustainability and inclusive governance by engaging with the government agencies and local communities and citizens in the adoption of climate-friendly alternatives through a combination of information sharing, capacity building, research and technical interventions - VI	Break Free From Plastic - Brand Audit 2020	To contribute to environmental sustainability and inclusive governance by engaging with the government agencies and local communities and citizens in the adoption of climate-friendly alternatives through a combination of information sharing, capacity building, research and technical interventions - VII	Accelerating Decarbonised Transport- Mobility Pathways - India	Advocacy for improved road safety in India Specific focus on Tamil Nadu - II	Advocacy for improved road safety in India Specific focus on Tamil Nadu - III	Supporting the Implementation of National Trans Fat Regulations in the State of Tamil Nadu	TOTAL
Grant received in advance as on 1.4.2022			450,328	3,009,803	22,264	467,973	817,546	4,767,914
Grant receivable as on 31st March 2022	897210	37453						934,663
Received against outstanding	-897210	-37453						(934,663)
Fresh Grant received/(Refunded)			4,592,102			1,559,865	2,061,743	8,213,710
Add : Interest earned/ Foreign Exchange Loss (or) Gain								-
Less : Transferred to advance				(1,428,464)				(1,428,464)
Add : Grants receivables			343,860					343,860
<b>GRANTS RECEIVED</b>	<b>0</b>	<b>0</b>	<b>5,386,290</b>	<b>1,581,339</b>	<b>22,264</b>	<b>2,027,838</b>	<b>2,879,289</b>	<b>11,897,020</b>
<b>Expenses incurred</b>								
Administrative expenses			710,756	316,271		346,905	623,963	1,997,895
Material information/ collection/documentation			348,538	191,520		159,068	79,007	778,133
Human Resources			1,885,409	626,650		1,184,600	1,183,633	4,880,292
Report publication/dissemination			1,632,222	318				1,632,540
Meeting Expenses			778,839	446,580	22,264	337,265	992,686	2,577,634
Travelling			30,526					30,526
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>5,386,290</b>	<b>1,581,339</b>	<b>22,264</b>	<b>2,027,838</b>	<b>2,879,289</b>	<b>11,897,020</b>

Date : 21st August 2023  
Place : Chennai



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**DETAILS OF EXPENSES INCURRED IN SPONSORED PROJECTS FOR THE YEAR ENDING 31st MARCH 2023**

SPONSORER	Stichting SED Fund	New Venture Fund	
PROJECT NAME	To contribute to environmental sustainability and inclusive governance by engaging with the government agencies and local communities and citizens in the adoption of climate-friendly alternatives through a combination of information sharing, capacity building, research and technical interventions - VIII	Supporting Tamil Nadu in Accelerating Clean Energy Share in its Power Sector - II	TOTAL
Grant received in advance as on 01.04.2022		35,38,185	35,38,185
Received against outstanding		-	-
Fresh Grant received/(Refunded)	-	71,68,050	71,68,050
Add : Interest earned/ Foreign Exchange Loss (or) Gain		-	-
Less : Transferred to advance	-	30,45,384	30,45,384
Add : Grants receivables	7,10,885	-	7,10,885
			-
<b>GRANTS RECEIVED</b>	<b>7,10,885</b>	<b>76,60,851</b>	<b>83,71,736</b>
<b>Expenses incurred</b>			
Administrative expenses	1,70,794	15,32,170	17,02,964
Material information/ collection/documentation	90	5,06,158	5,06,248
Human Resources	4,78,180	25,00,442	29,78,622
Report publication/dissemination		8,21,531	8,21,531
Meeting Expenses	61,821	22,98,200	23,60,021
Travelling		2,350	2,350
<b>TOTAL EXPENSES</b>	<b>7,10,885</b>	<b>76,60,851</b>	<b>83,71,736</b>

As per Audit Report of even date

Date : 21st August 2023

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DETAILS OF EXPENSES INCURRED IN SPONSORED PROJECTS FOR THE YEAR ENDING 31st MARCH 2023

SPONSORER	Orient BlackSwan	Dvara Research Foundation	Telecom Regulatory Authority of India (TRAI)	Department of Environment and Climate Change, Government of Tamil Nadu	India Institute for Critical Action Centre in Movement (CACIM)	TOTAL
PROJECT NAME	Corporate Social Responsibility	Voice of the Aggrieved Customers - Digital Financial Services	Consumer Awareness Programmes	Baseline Study on Climate Literacy in Tamil Nadu	Virtual Toxic Tour Programme	
	(In Rs. Paise)	(In Rs. Paise)	(In Rs. Paise)	(In Rs. Paise)	(In Rs. Paise)	(In Rs. Paise)
Grant received in advance as on 01.04.2022	-			-		-
Received against outstanding	-			-		-
Fresh Grant received/(Refunded)	3,00,000	7,42,607		6,49,000		16,91,607
Add : Interest earned/ Foreign Exchange Loss (or) Gain	-			-		-
Less :Transferred to advance	-			1,04,325		1,04,325
Add : Grants receivables	-	1,11,697	90,000.00		3,169.00	2,04,866
<b>GRANTS RECEIVED</b>	<b>3,00,000</b>	<b>8,54,304</b>	<b>90,000</b>	<b>5,44,675</b>	<b>3,169</b>	<b>17,92,148</b>
<b>Expenses incurred</b>						
Administrative expenses		1,42,384		49,516		1,91,900
Infrastructure						-
Material information/ collection/documentation	11,000	2,00,000		4,48,000	3,169	6,62,169
Human Resources		4,09,247	48,521	47,159		5,04,927
Report publication/dissemination		1,02,673				1,02,673
Meeting Expenses	2,89,000		41,479			3,30,479
Travelling						-
<b>TOTAL EXPENSES</b>	<b>3,00,000</b>	<b>8,54,304</b>	<b>90,000</b>	<b>5,44,675</b>	<b>3,169</b>	<b>17,92,148</b>

As per Audit Report of even date

Date :21st August 2023

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