



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 (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
			Grants receivables :		
Creditors for expenses			As per Schedule 2	-	8,95,809.00
Salary Payable	-	9,13,889.00			
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			
ESI Payable	960.00	921.00	Tax deducted at Source	29,442.00	12,234.00
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. 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 : 21022667AAAABB3506 -

Date : 03rd November 2021

Place : Chennai

Citizen consumer and civic Action Group (CAG)
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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
Chrispuggs Idea Heavens	-	53,000.00
TOTAL	-	3,91,328.54

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UDIN : 21022667AAAABB3506

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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

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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

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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

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Date : 03rd November 2021

Place : Chennai

Citizen consumer and civic Action Group (CAG)
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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)		3,946	(70,324)
Add : Interest earned/ Foreign Exchange Loss (or) Gain	(685)	-	4,247		3,562
Less :Transferred to advance	-	-			-
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

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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

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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	TOTAL
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	
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

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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

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