



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

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 31st, 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 31st, March 2023
2. In the case of Income and Expenditure account of the deficit for the year ended 31st, 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 : 21st, 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 it.

R.Chandramouli
Chartered Accountant
Membership No: 22667
UDIN : 23022667BGPBHK1150

Date : 21st August 2023
Place : Chennai

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)
CORPUS FUND			FIXED ASSETS		
GENERAL FUND:			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			
CURRENT LIABILITIES			INVESTMENTS :		
Grants received in advance:			Fixed Deposits with SBI	59,18,401.00	27,22,454.00
As per schedule 3		58,32,451.00			
		93,79,811.00	CURRENT ASSETS :		
Creditors for expenses			Cash on Hand	-	
Salary Payable		-	Balance with Scheduled Banks	9,73,443.00	90,34,526.00
Rent Payable		-			
Others Expenses payable		6,288.00	Grants receivables :		
Duties & Taxes		1,60,566.00	As per Schedule 2	18,37,587.00	9,34,663.00
EPF Payable					
ESI Payable			Tax deducted at Source	40,194.00	31,353.00
TDS Payable					
Provisions					
Gratuity Payable		2,25,408.00			
		3,53,347.00			
TOTAL	87,84,894.00	1,27,40,960.00	TOTAL	87,84,894.00	1,27,40,960.00

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

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FCRA 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	2,12,15,313.00	2,87,04,896.00	Sponsored Project Funding	2,12,15,313.00	2,87,04,896.00
Salary & Bonus	13,46,256.00	8,43,843.00	Recovery of Overheads	26,81,767.00	33,71,382.00
Payment to Auditor: Audit Fee	3,540.00	33,630.00			
: Certification charges		29,500.00			
Staff Welfare Expenses	10,280.00	9,868.00			
Consultancy Charges	1,09,570.00	58,730.00			
Accounting Charges	3,25,264.00	3,49,390.00			
Rent Expenses	6,06,000.00	4,96,000.00			
Electricity Charges	14,334.00	10,184.00			
Printing & Stationery	2,117.00	10,880.00			
Postage & Courier	45,337.00	31,076.00			
Communication Costs		28,972.00			
Website Charges	63,750.00	46,981.00			
Repairs & Maintenance	89,776.00	2,06,863.00			
Travelling Expenses	12,234.00	2,814.00			
Misc Expenses	16,426.00	19,644.00			
Rates & Taxes		27,979.00			
Bank Charges	22,187.00	21,115.00			
Meeting Expenses		24,766.00			
Donation (s)		-			
Depreciation	2,695.00	3,170.00			
Gratuity		1,06,442.00			
Income Over Expenses	12,001.00	10,09,535.00			
TOTAL	2,38,97,080.00	3,20,76,278.00	TOTAL	2,38,97,080.00	3,20,76,278.00

As per Audit Report of even date

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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
TOTAL		17,964	-	-	-	17,964	2,695	15,269

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Date :21st August 2023
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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
TOTAL	18,37,587.00	9,34,663.00

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
TOTAL	58,32,451.00	93,79,810.00

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Place : Chennai



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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
GRANTS RECEIVED	1,69,363	6,13,479	40,377	8,23,219
Expenses incurred				
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				-
TOTAL EXPENSES	1,69,363	6,13,479	40,377	8,23,219

As per Audit Report of even date

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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
GRANTS RECEIVED	0	0	5,386,290	1,581,339	22,264	2,027,838	2,879,289	11,897,020
Expenses incurred								
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
TOTAL EXPENSES	0	0	5,386,290	1,581,339	22,264	2,027,838	2,879,289	11,897,020

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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
			-
GRANTS RECEIVED	7,10,885	76,60,851	83,71,736
Expenses incurred			
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
TOTAL EXPENSES	7,10,885	76,60,851	83,71,736

As per Audit Report of even date



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Date : 21st August 2023

Place : Chennai

Citizen consumer and civic Action Group (CAG)
No 103, (First Floor) Eldams Road, Teynampet, Chennai - 600018

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
			-		-		
GRANTS RECEIVED	823,219	11,897,020	8,371,736	123,338	21,215,313	1,792,148	23,007,461
Expenses incurred							
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
				-			-
TOTAL EXPENSES	823,219	11,897,020	8,371,736	123,338	21,215,313	1,792,148	23,007,461

As per Audit Report of even date

Date : 21st August 2023
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