



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

**SARAVANABAVA**  
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### **AUDIT REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2016**

I have examined the Balance Sheet of Citizen consumer and civic Action Group (CAG) as at 31<sup>st</sup> March 2016 and the Income and Expenditure account for the year ended on that date which are in agreement with the Books of Accounts maintained by the Trust.

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit. In my opinion, proper books of accounts have been kept by the Trust.

In my opinion and to the best of my information, according to the information given to me, the said accounts give a true and fair view.

1. In the case of the Balance Sheet, of the state of affairs of the above named Trust as at 31<sup>st</sup> March 2016.
2. In the case of Income and Expenditure account, of the income or expenditure of its accounting year ending on 31<sup>st</sup> March, 2016.

Place:Chennai  
Date: 31/07/2016



**R. CHANDRAMOULI**  
Chartered Accountant  
Membership No.22667



**Citizen consumer and civic Action Group (CAG)**  
9/5, Padmanabha Nagar Second street, Adyar, Chennai 600020

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2016**

Expenditure	31.03.2016	31.03.2015	Income	31.03.2016	31.03.2015
Sponsored Projects	1,04,09,244.00	49,39,455.00	Sponsored project Funding	1,10,56,951.45	57,13,669.20
Chennai Flood rehabilitation expenses	1,83,741.00	-	Self Sponsors Project Funding	3,24,700.00	
Salary & Bonus	22,57,490.00	12,28,753.00	Article contribution	-	18,200.00
Accountancy Charges		10,000.00	Civil Supplies Department	-	37,500.00
Staff Welfare Expenses	33,255.00	32,306.00	Consultancy	77,386.00	-
Professional Services	5,591.00	12,000.00	Interest earnings	5,85,423.69	4,01,184.32
Conference & Seminars	3,10,809.00	37,648.00	Membership fees	22,000.00	24,031.00
Membership fees	21,893.00	4,474.00	Recovery of Overheads	9,78,061.00	1,95,815.00
Rent	2,74,330.00	3,22,250.00	Donations	23,86,112.00	4,85,400.00
Electricity Charges	38,059.00	26,872.00			
Printing & Stationery	38,084.00	29,651.00			
Postage & Telegram	19,481.00	19,960.00			
Telephone Charges	5,878.00	47,891.00			
Website Charges		4,200.00			
Conveyance	379.00	3,229.00			
Repairs & Maintenance	56,164.00	32,719.00			
Books & Periodicals	9,075.00	5,320.00			
Travelling Expenses		26,489.00			
Misc Expenses	7,126.00	1,575.00			
World Consumers Rights Day		28,454.00			
Rates & Taxes	23,352.00				
Finance Costs	2,06,972.66	4,276.00			
Depreciation	4,599.00	5,165.00			
Income over Expense	15,25,111.48	53,112.52			
<b>TOTAL</b>	<b>1,54,30,634.14</b>	<b>68,75,799.52</b>		<b>1,54,30,634.14</b>	<b>68,75,799.52</b>

*For Citizen Consumer and Civic Action Group*

*R. Hema*  
Trustee / Authorised Signatory

Date : 31/07/2016  
Place : Chennai

*For Citizen Consumer and Civic Action Group*

*[Signature]*  
Trustee / Authorised Signatory

As per Audit Report of even date

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





**Citizen consumer and civic Action Group (CAG)**  
9/5, Padmanabha Nagar Second Street, Adyar, Chennai 600020

**BALANCE SHEET AS AT 31st MARCH 2016**

	31.03.2016	31.3.2015		31.03.2016	31.03.2015
<b>CORPUS FUND</b>	34,11,392.00	34,11,392.00	<b>FIXED ASSETS</b>		
<b>GENERAL FUND:</b>			As per schedule	36,641.00	41,240.00
As per Last Balance Sheet	2,14,421.65				
Add: Income over expenditure for the year	15,25,111.48	2,14,421.65			
	17,39,533.13				
<b>CURRENT LIABILITIES</b>			<b>INVESTMENTS :</b>		
<b>Grants received in advance:</b>			in Fixed Deposits with HDFC	55,37,000.00	50,37,000.00
World Resources Institute	2,66,465.00	-			
Apollo Tryes	9,899.00	-	<b>CURRENT ASSETS :</b>		
Rockefeller Foundation		9,78,063.00	Rent Deposit	4,18,000.00	3,80,000.00
Sierra Club	-	27,59,407.59	Cash on Hand	4,855.50	2,243.50
IFRCRCS	11,86,874.00		Bank Balance	2,47,204.63	13,74,128.04
Creditors for expenses	2,626.00	2,626.00	Right Choice Fund	-	1,78,609.70
			Interest Accrued on Fixed deposit	-	23,165.00
			Tax deducted at Source	3,73,088.00	3,29,524.00
<b>TOTAL</b>	<b>66,16,789.13</b>	<b>73,65,910.24</b>	<b>TOTAL</b>	<b>66,16,789.13</b>	<b>73,65,910.24</b>

As per Audit Report of even date

*For Citizen Consumer and Civic Action Group*

*R. Hema*  
Trustee / Authorised Signatory

Date : 31/07/2016  
Place : Chennai

*For Citizen Consumer and Civic Action Group*

Trustees

*[Signature]*  
Trustee / Authorised Signatory

*[Signature]*

R Chandramouli  
Chartered Accountant  
Membership No.22667





Citizen consumer and civic Action Group (CAG)  
9/5, Padmanabha Nagar Second Street, Adyar, Chennai 600 020

DETAILS OF EXPENSES INCURRED IN SPONSORED PROJECTS FOR THE YEAR ENDING 31st MARCH 2016

Sponsorer	Apollo Tyres	Partners for Urban Knowledge Action & Research	Orient Blackswan	Centre for Urban and Regional Excellence	Open Data Institute	Consumer International	World Resources Institute	World Resources Institute	International Federation of Red Cross and Red Crescent Society	Rockefeller Foundation (IIE)	Ford Foundation	Sierra Club	TOTAL
Project Name	Clean My Transport Nagar - Madhavaram Truck Terminal	Partners for Urban Knowledge Action & Research	Corporate Social Responsibility	Sanitation in Transport at Madhavaram	Literature Review on Open Data Assessments	Green Action Fund	Transport Governance Initiative	Tamilnadu Electricity Governance Initiative (TEGI II)	Global Road Safety Program (GRSP)	ICD -Zero Waste Management	Institute of International Education	Empowering Local Community on the Environmental Impact Assessment Process (Phase II)	
Grant received in advance as on 1.4.2015		-				-				9,78,063.00		27,59,407.59	37,37,470.59
Received against outstanding	-	-				-							-
Fresh Grant received	6,00,000.00	68,950.00	5,00,000.00	1,60,000.00	6,20,503.00	1,86,868.86	3,03,595.00	5,31,999.00	27,06,800.00	-	31,04,003.00	-	87,82,718.86
Less:													
Transferred to advance	(9,899.00)	-	-			-	(7,463.00)	(2,59,002.00)	(11,86,874.00)	-	-	-	(14,63,238.00)
Add: Grants receivable		-	-			-				-	-	-	-
Grants Received	5,90,101.00	68,950.00	5,00,000.00	1,60,000.00	6,20,503.00	1,86,868.86	2,96,132.00	2,72,997.00	15,19,926.00	9,78,063.00	31,04,003.00	27,59,407.59	1,10,56,951.45
Expenses incurred													
Administrative expenses	-	-	-		1,10,353.00	-	-	43,472.00	3,89,672.00	23,628.00	3,48,709.00	12,52,962.00	21,68,796.00
Infrastructure	-	-	-			-			89,000.00		1,02,444.00	59,200.00	2,50,644.00
Material information/ collection/documentation	2,82,461.00	-	-			22,000.00						3,00,000.00	6,04,461.00
Human Resources	2,97,250.00	59,620.00	3,61,236.00		5,10,150.00	63,000.00	2,67,204.00	2,25,000.00	9,09,350.00	4,51,320.00	23,16,936.00	-	54,61,066.00
Report publication/dissemination	350.00	-	1,24,100.00	15,469.00		38,100.00						7,47,029.00	9,25,048.00
Meeting Expenses	-	2,435.00	-			53,034.00				17,686.00	2,60,128.00	3,38,652.00	6,71,935.00
Travelling	10,040.00	-	14,664.00			-	28,928.00	4,525.00	1,31,904.00	-	75,668.00	61,565.00	3,27,294.00
	5,90,101.00	62,055.00	5,00,000.00	15,469.00	6,20,503.00	1,76,134.00	2,96,132.00	2,72,997.00	15,19,926.00	4,92,634.00	31,03,885.00	27,59,408.00	1,04,09,244.00

For Citizen Consumer and Civic Action Group

Citizen consumer

R. Hema

Trustee / Authorised Signatory

As per Audit Report of even date

For Citizen Consumer and Civic Action Group

R Chandramouli  
Chartered Accountant  
Membership No.22667



Date : 31/07/2016  
Place : Chennai



**Citizen consumer and civic Action Group (CAG)**  
9/5, Padmanabha Nagar Second Street, Adyar, Chennai 600020

**FIXED ASSETS SCHEDULE AS ON 31st, MARCH 2016**

Description	Dep %	WDV as on 31.03.2015	Addition	Deletion	Total	Depreciation for the year	WDV as on 31.03.2016
Cubboard	0	1	-	-	1	-	1
Display Board	0	1	-	-	1	-	1
Typewriter	0	1	-	-	1	-	1
Fax	0	1	-	-	1	-	1
Electrical Fittings	0	1	-	-	1	-	1
Airconditioners	0	1	-	-	1	-	1
Filing Cabinets	10%	3,957	-	-	3,957	396	3,561
Furniture	10%	28,211	-	-	28,211	2,821	25,390
Stabilisers	-	-	-	-	-	-	-
Printer	-	1	-	-	1	-	1
Cycle	15%	2,457	-	-	2,457	369	2,088
Computer Table	-	1	-	-	1	-	1
Computer - III	-	1	-	-	1	-	1
Invertor	15%	6,553	-	-	6,553	983	5,570
Ink Jet Printer	-	1	-	-	1	-	1
UPS System	60%	50	-	-	50	30	20
Computer IV	-	1	-	-	1	-	1
LAN System	-	1	-	-	1	-	1
<b>Total</b>		<b>41,240</b>	<b>-</b>	<b>-</b>	<b>41,240</b>	<b>4,599</b>	<b>36,641</b>

For Citizen Consumer and Civic Action Group

*R. Hema*  
Trustee - Authorised Signatory  
Citizen consumer and civic Action Group (CAG)

Date : 31/07/2016  
Place : Chennai



As per Audit Report of even date

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

For Citizen Consumer and Civic Action Group

*[Signature]*  
Trustee - Authorised Signatory



**CITIZEN CONSUMER AND CIVIC ACTION GROUP (CAG)**  
9/5, Padmanabha Nagar Second Street, Adyar, Chennai 600020

Notes to Income and expenditure account for the year ended 31st, March 2016

**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"

Date : 31-07-2016  
Place: Chennai

Trustees

As Per Audit Report of even date

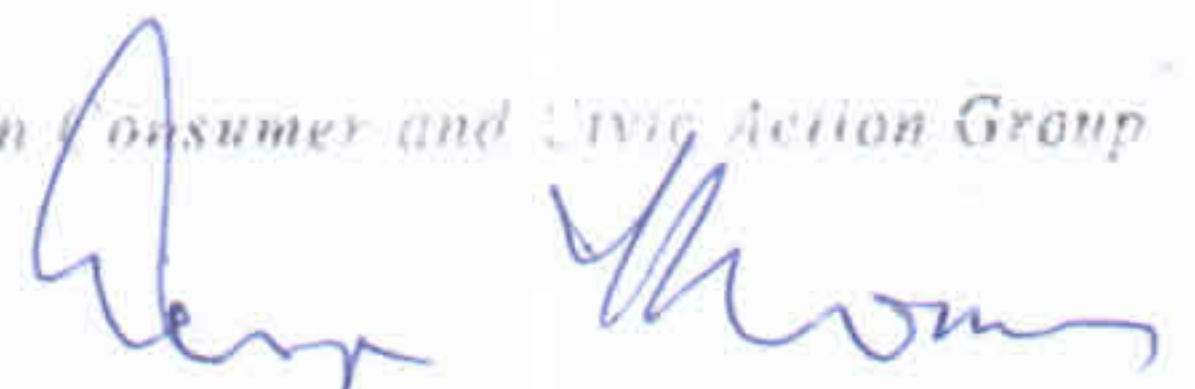
  
R.CHANDRAMOULI  
CHARTERED ACCOUNTANT  
Membership No: 22667



*For Citizen Consumer and Civic Action Group*

  
R. Hema  
Trustee Authorised Signatory

*For Citizen Consumer and Civic Action Group*

  
Arun Kumar  
Trustee Authorised Signatory