15/10, South Tukoganj, INDORE - 452 001. Tel.: 0731-2510449

CAMP - JAIPUR DATE - 20<sup>th</sup> JUNE, 2018

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

We have audited the annexed FCRA Receipts and Payments Accounts of Centre for Community Economics and Development Consultants Society (CECOEDECON) F-159-160, Industrial and Institutional Area, Sitapura, Tonk Road, Jaipur, Rajasthan for projects under FCRA Supported by Funding Agencies, for the year ended on 31<sup>st</sup> March 2018 and report that: -

- 1. We have obtained all the information and explanations, which to the best of our knowledge & belief were necessary for the purpose of our audit.
- 2. In our opinion, proper books of account as required by law have been kept so far as appears from our examination of the books.
- 3. The Receipts & Payments A/c. dealt with by this report are in agreement with the books of accounts, maintained under provisions of foreign contribution Regulations Act. 1976.
- 4. In our opinion and to the best of our information and according to the explanations given to us and subject to notes given on the Receipts & Payments A/c. of projects under FCRA aspect give a true and fair view:
  - (a) In the case of Receipt and Payment A/c., of the Receipt and Payment for the year ended on that date.

For: V. NAGDA & CO., CHARTERED ACCOUNTANTS

FRN:000758C

(VIKAS NAGDA) PARTNER M.NO. 406928 Chartered Accountants

15/10, South Tukoganj, INDORE - 452001 Tel: 731-2510449

CENTRE FOR COMMUNITY ECONOMICS AND DEVELOPMENT CONSULTANTS SOCIETY (CECOEDECON), SITAPURA, JAIPUR
RECEIPTS & PAYMENTS ACCOUNT OF PROJECTS LINDER ECRA. FOR THE YEAR ENDED 21ct MARCH 2019

	AMO	UNT	S UNDER FCRA, FOR THE YEAR ENDED 31st MARCH, 2018 PAYMENTS	AM	OUNT
Opening Balance as on 01/04/2017			Programme Expenses :		
Balance with ICICI Bank A/c.No.001201054610 (Main-Jaipur)	13103925.49	1	Participatory Initiative for Integrated Rural Development		
Balance with ICICI Bank A/c.No.656601700172 (Burhanpur)	23365.00		Phase VI supported by Misereor, Germany		
Balance with ICICI Bank A/c.No.656901700156 (Indore) Balance with ICICI Bank A/c.No.680101700898 (Tonk)	28622.00	1	Non-recurrent expenditure	Indicate of the contract of	
	9489.00	1	- Computer Peripherals & Softwares (Coordination)	5048.00	
Balance with ICICI Bank A/c.No 685501700387 (Baran) Balance with ICICI Bank A/c.No.690901700415 (Dungarpur)	62233.00	1	Staff costs		
Balance with ICICI Bank A/c.No.00120102249 (Newai)	1399.00	1	- Livelihood Security & Economic Justice	753708.00	
Balance with ICICI Bank A/c.No.001201072221 (Malpura)	98275.00 72608.00		- Basic Rights	609201.00	
Balance with ICICI Bank A/c.No.001201073227 (Malpura)	601707.00		- Institutional Development	2047020.00	
Cash in Hand	40245.20		- Organisation Development	1218751.00	
Project Advance	15000.00	TO SHARE THE PARTY OF THE PARTY	- Coordination Cost	969035.00	
r Toject Advance	15000.00	14056868.69	Recurrent programme exp.		
Frant Received During the Year 2017-2018			LIVELIHOOD SECURITY & ECONOMIC JUSTICE		
Participatory Initiative for Integrated Rural Development			- To increase understanding of climate change and its impacts	40552.00	
Support by Misereor, Germany (VI-Phase)	6708034.00		Building response capacity for present and anticipated climate risks		
Strengthening Elected Women's Leadership Capacities	0700034.00	1		682800.00	
in Village Councils towards Good Governance and			<ul> <li>Analysing strengths and weakness of current policies and programs</li> </ul>	400000 00	
overall Development in Communities supported by		'	- Capacity building of CSOs	123333.00	
The Hunger Project , New Delhi	530285.00		Crosslearning and sensitition of stakeholders	70319.00 29621.00	
Najood-Community as Partners in Empowerment of			Continue to work within high risk groups to diversify their	29021,00	
Vomen Supported by Population Services			income sources	53269.00	
nternational, New Delhi	4907549.00		- Travel & Conveyance for Livelihood Security & Economic Justice Staf		
Strengthening Elected Women's Leadership Capacities			BASIC RIGHTS	23049.00	50
n Village Councils towards Good Governance and			Recurring Programme Expenses		
overall Development in Communities supported by			- To strengthen democratic institutions and forums at local	12	
The Hunger Project , New Delhi (April to Dec. 2017)	1794226.00		level so that they can take-up the evolved roles	6602.00	
mproving livelihood opportunities through Skill Building			- To support community action on improving access to rights	3002.00	
Youth and women supported by The Embassy of			based entitlements	106387.00	
pan in India, New Delhi	4708343.73		- To undertake specific actions to support developmental	.00367.00	
Promoting and Strengthening Edible Oil Fortification in		20	needs of the women and children	97705.00	
Madhya Pradesh, Gujarat, and Maharashtra Supported			- Livelihood diversification & improved organization of women	111460.00	
by Global Alliance for Improved Nutrition, New Delhi	4609817.06		- Participation of Women in Community Governance &	111100.00	
Promoting and Strengthening Milk fortification in			mainstreaming Gender at Organization level	6900.00	
Madhya Pradesh, Gujarat, and Maharashtra Supported			- Travel & Conveyance for Basic Rights Staff	18056.00	
y Global Alliance for Improved Nutrition, New Delhi	598230.00		INSTITUTIONAL DEVELOPMENT	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Trilogy of food, climate and sustainable Development;			STRENGTHENING APEX INSTITUTIONS		
Building people's perspective on practice		-	- Community mobilization and strengthening of Community		
Supported by Misereor, Germany	7236510.00	31092994.79	Based Organisations	299429.00	
			- Capacity Enhancement of CBOs and PRIs on issue of		
iterest received on			climate change adaptation	242988.00	
Fixed Deposit	682993.00		<ul> <li>Mobilization for alliance building, organising stakeholders</li> </ul>		
Saving Bank A/C	191922.00	874915.00	on issues of climate & disaster resilience as well as		
			resilient economies	90509.00	
			- To enhance participation of youth groups in local		
			development process and enhanced capacity of youth to		
		= 20	adapt in climatic change condition	105160.00	
			CIVIL SOCITY BUILDING	100100.00	
W	1		- Design training events for selected topics including		
			development of training curriculum and related materials	40022.00	
	9.0	182	- Build on existing networks, capabilities and knowledge to	40022.00	
			address gaps and barriers	46161.00	
	_		- Publication of newsletter	25960.00	
	1		- Travel & Conveyance for ID staff	120884.00	
	5		ORGANISATIONAL DEVELOPMENT	35530	
	1.		HUMAN RESOURCE DEVELOPMENT & PME		
			- Core team/core group meeting	46155.00	
z.			- Picnic	5286.00	
			- Annual Meeting	56236.00	
			- Staff Meeting	17040.00	
			PLANNING, MONITORING & EVALUATION	10/10/2014/75/75/75	
			- Facilitate increased community participation in PME process	11320.00	
		l	- Enhance Staff Capacity for Effective Monitoring	17756.00	
			- Travel & Conveyance	67068.00	
		S .	COORDINATION COST		
			Running Costs ( Recurring Cost)		
	1		- Stationary & Other Supplies	10892.00	
			- Postage, Telephone, Fax etc.	38881.00	
				38881.00 28473.00	
			- Postage, Telephone, Fax etc.		
	2)	2	- Postage, Telephone, Fax etc. - Rent for Field Offices	28473.00	8392961
	9	2	- Postage, Telephone, Fax etc. - Rent for Field Offices - Contingencies	28473.00 59075.00	8392961
		E .	- Postage, Telephone, Fax etc. - Rent for Field Offices - Contingencies	28473.00 59075.00	8392961
		# 5	- Postage, Telephone, Fax etc. - Rent for Field Offices - Contingencies	28473.00 59075.00	8392961
			- Postage, Telephone, Fax etc. - Rent for Field Offices - Contingencies	28473.00 59075.00	8392961
		# S	- Postage, Telephone, Fax etc. - Rent for Field Offices - Contingencies	28473.00 59075.00	839296
			- Postage, Telephone, Fax etc. - Rent for Field Offices - Contingencies	28473.00 59075.00	839296
			- Postage, Telephone, Fax etc. - Rent for Field Offices - Contingencies	28473.00 59075.00	8392961
			- Postage, Telephone, Fax etc. - Rent for Field Offices - Contingencies	28473.00 59075.00	8392961
			- Postage, Telephone, Fax etc. - Rent for Field Offices - Contingencies	28473.00 59075.00	8392961
			- Postage, Telephone, Fax etc. - Rent for Field Offices - Contingencies	28473.00 59075.00	8392961
			- Postage, Telephone, Fax etc. - Rent for Field Offices - Contingencies	28473.00 59075.00	8392961

Chartered Accountants

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15/10, South Tukoganj, INDORE - 452001

Te	OTAL B/F.	46024778.4	TOTAL B/F.	INDORE - 452	
			TOTAL BIT.	0.00	8392961.00
i a			Wajood-Community as Partners in Empowerment of Women		
			Supported by Population Services International, New Delhi PROJECT SALARIES - PROGRAM		
-			- Project Manager (Part time)	240000.00	
			- Block Coordinator (2 BCs)	296640.00	
13			- Training Coordinator (2 TCs)	197417.00	
			- Documentation Officer	122850.00	
5			- Accountant LOCAL FRINGE	84000.00	
			- Fringe - Local	007000 00	
			ALLOWANCES	227626.00	
		1	- Other - HRA,CEA,TA etc	617624.00	
			TRAVEL		*
8			- Project Manager	27542.00	
		es ====================================	- Block Coordinator - Training Coordinator	75937.00	
			- Volunteers	57224.00	
			CONSULTANTS/PROFESSIONAL SERVICES	54204.00	
			<ul> <li>Sensitizing service providing institutions (police,</li> </ul>		
.55			law professionals and government officials)	8000.00	
			- Sensitizing frontline health workers on GBV and		
		8	reproductive health issues Capacity building of community leaders on issues of GBV	9900.00	
			- Identification and continuous capacity building	19000.00	
			of Counsellors	8000.00	*
1.0			PROMOTION AND ADVERTISING	0000.00	
			- Organising Mass awareness drives in the project	155904.00	
			- Women's Day Celebration	46948.00	
			- Celebrating other events/days - Celebrating VAW fortnight	62189.00	6
			COMMUNICATION AND EDUCATION	135708.00	
)			- Developing appropriate IEC material on GBV services	16065.00	
	=		- Posters and hand bill	29922.00	
18			- A video documentary on combating GBV-Wajood	53102.00	
			PROGRAM RELATED TRAINING/CONF./MTGS.		
- 2			- Sensitizing of 180 Frontline Health Workers on GBV - Capacity building of 1000 SHG office bearers	58904.00 324966.00	
		140	- Follow up Training with SHG Leaders	80064.00	
			- Awareness and sensitisation of community leaders	127750.00	
· ·			- Refresher Training with Community Leaders	74210.00	
9			- Orientation of the block teams (Wajood Staff &		
			other project teams)  - Extending handholding support (legal/counseling)	32067.00	×
			to GBV survivors	42265.00	
			- Establishing two counseling outpost at Newai &	42203.00	
	1		Chaksu for socio-psycho counseling & addressing	240000.00	
			- Building relationship and sensitising service		
			providing institutions - Sensitizing service providing institutions (police, law	900.00	
			professionals and government officials)	39917.00	
			- Capacity Building of 500 other SHG members in	39917.00	
		1	Chaksu and Niwai blocks on GBV	152116.00	
			- Organizing interface meetings at Panchayat level		
			on GBV ( Police –community-officials interface) - Organizing community sessions with women on	87161.00	
		8.5	Reproductive Health and Rights	104050 00	
	ľ		- Organizing awareness session with male adults	104958.00	is .
I			of 200 villages	78992.00	
			- Developing and specific measures		
			for evaluating change in knowledge	12750.00	
\$60 			- Identification of Counsellors (total 50 community level counsellors - community meeting of SHGs	4470	
			- Support to the para counsellors for their efforts in	11700.00	3
			reaching out activities for awareness	21302.00	9 77
			- Orientation of Elected PRI representatives on GBV	-	
. · · · · · · · · · · · · · · · · · · ·			and their role in addressing issues of GBV	53863.00	- 1
			Motivating PRIs to take up GBV related issues in panchayat meetings	264507.00	
			- Documenting Stories on change - for recording	264587.00	
			and interview and making flyers	18710.00	
			- Hiring Volunteer	116000.00	No. 10
	9- JA		OTHER DIRECT COSTS		
			- Rent - Office and Warehouse - Utilities	84000.00	7.
			- Communications	42000.00 16136.00	
		0.6	- Postage & Delivery	55.00	
			- Audit Charges	27500.00	
		1	- Reproduction/Copies/Printing	15862.00	4682637.00
			Strengthening Elected Women Representative Federation		13
		n <sub>a</sub>	supported by The Hunger Project, New Delhi (April to Dec. 2017)		-
		1	-	t)(	
			Strengthening Capacity & Leadership of EWRs Capacity		
			Building (Need Based Workshops)		**
			- Food .	170839.00	
(CDA)		100.0	- Venue	38420.00 44600.00	
AAUDA4		Į.	- Training Materials	48379.00	
* QX 000, CO		-	- Travel to participants	49134.00	
~ (4 %) * (8) * (1)			Organising Expenses	67486.00	
INDIARE OF TOT	AL C/F.	46024778.48	TOTAL C/F	418858.00	4207555
12/			TOTAL C/F	410008.00	13075598.00

TOTAL B/F.

46024778 48

Federation Meeting at Block Level

Manch meeting at Gram Panchayat Level

Food Expenses

Training Materials

Travel to participants

Organising Expenses

Food & Refreshment

Organising Expenses

EWR Convention

Training Materials

Travel to participants

Organising Expenses

Interface with MLA/MPs

Venue

Food

Meeting Hall

Training Materials

Travel to participants

Organising Expenses

Program Support Cost
- Programme Coordinator

Programme Associate-1

Programme Associate- 2

Accountant Honorarium

Telephone/ Internet/ Postage & Courier

Regional and international engagement
- Participation in COP & UNGA/HLPF/SAARC/WSF

Promoting sustainable agriculture & food systems

Trilogy of food, climate and sustainable Development; Building people's perspective on practice Supported by Misereor,

Field Partner Travel
- Travel Cost

Office Expenses

Photocopy/ Stationery

Strengthening civil society
- Workshops and Consultations

- Networking with sp groups

South Asian Consultations

Demonstration/Alternatives

Admin Cost

Audit Fee

Germany

Side Event

Workshops

IEC

Travel / Exposure

Fair / Festivals

Project Director

Programme Coordinator

B. Office Supplies / Telephone Expenses

Telephone and communication supplies

Project Accountant

Office Assistant

Office Rent

Office upkeep

Travel Cost

Overhead

46024778.48

Local Transport

Team Leader

Travel to participants Exp.

Chartered Accountants

J.MAGDA &

TOTAL C/F.

15/10, South Tukoganj, INDORE - 452001 418858.00 TOTAL B/F. 13075598.00 32275.00 9216.00 24480.00 17628.00 53818 00 96010.00 14170.00 40800.00 9100.00 9626.00 31227.00 19830.00 37425.00 5700.00 13020.00 18440.00 20065.00 280665.00 187110.00 155925.00 77895.00 127728.00 31035.00 23875.00

13807.00

10000.00

591850.00

208121.00

728849.00

181163.00

620880.00

685922 00

248854.00 47322.00 105315.00

386694.00

331265.00

476148.00

203404.00

98872.00

192656.00

43172.00

74309 00

55037.00

263251.00

218731.00

TOTAL C/F.

30262.00

1779728.00

7949545.00

2884391.00

25689262.00

Research and communication Printing 270873.00 Planning and review meetings 300559.00 Travel Support 13277.00 Personnel Cost Part time director 720000.00 Programme Coordinator-1 560420.00 Programme Coordinator-2 480000.00 Research Assistant 360000.00 PME Assistant 258417.00 Part time accountant 213186.00 Coordination costs Rent & maintenance 604500.00 Electricity & water 270916.00 - Hospitality 175578.00 Travel Support 248281.00 Audit 25000.00 Promoting and Strengthening Edible Oil Fortification in Madhya Pradesh, Gujarat, and Maharashtra Supported by Global Alliance for Improved Nutrition, New Delhi Workshops & trainings A. Sensitization Organizing awareness and communication activities with different stakeholders 53854.00 Organizing regional level meetings with different stakeholders 36998.00 Advocacy with key stakeholders to get supportive legislation for fortification 450000.00 Technical Support Unit A. Salaries

Chartered Accountants

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15/10, South Tukoganj,

INDORE - 452001 TOTAL B/F. 46024778.48 TOTAL B/F 25689262.00 0.00 Promoting and Strengthening Milk fortification in Madhya Pradesh, Gujarat, and Maharashtra Supported by Global Alliance for Improved Nutrition, New Delhi Project Management and Learning A. Salaries Project Director 60000.00 Project Expert 50000.00 Project Accountant 30000.00 Office Assistant 15000.00 B. Office Supplies / Telephone Expenses Office Rent 25000.00 Telephone and communication supplies 15340.00 Office upkeep 9790.00 Workshops & trainings Supporting private sector dairy 53804.00 Overheads 10257.00 269191.00 Strengthening Elected Women Representative Federation supported by The Hunger Project, New Delhi (Jan to March, 2018) Strengthening Capacity & Leadership of EWRs Capacity Building (Need Based Workshops) - Food 49075.00 Accommodation 7200.00 Venue 10000.00 Training Materials 12960.00 Travel to participants 13199.00 Organising Expenses 18750.00 Federation Meeting at Block Level Food Expenses 10203.00 Training Materials 4667.00 Travel to participants 10570.00 Organising Expenses 5408.00 Jagruk Manch meeting Food & Refreshment 13550.00 Travel to participants Exp. 20314.00 Organising Exp. 4240.00 Field Partner Honorarium Programme Coordinator 102870.00 Programme Associate-1 68580.00 Programme Associate- 2 57150.00 Accountant Honorarium 28620.00 Field Partner Travel Travel Cost 18848.00 Field Partner Admin Cost Telephone/ Internet/ Postage & Courier 4759.00 Office Expenses 6544.00 News Paper Expenses 1093.00 Photocopy/ Printing & Stationery 388.00 - Electricity Expenses 9000.00 477988.00 Other Expenses - Bank Charges 413 00 Bag and Stationary 49484.00 ANM Payments 52600.00 102497.00 **Fixed Assets** - Computer & Printer 35750.00 Furniture & Fixtures 44400.00 Machinery 481056.00 Skill Development Training Center 1195436.00 1756642.00 Closing Balance - Balance with ICICI Bank A/c.No.001201054610 (Main) 13245460.55 Balance with ICICI Bank A/c No 656601700172 74439.00 Balance with ICICI Bank A/c.No.656901700156 45231.00 Balance with ICICI Bank A/c.No 685501700387 3413353.73 Balance with ICICI Bank A/c.No.690901700415 6217.00 Balance with ICICI Bank A/c.No.00120102249 39573.00 Balance with ICICI Bank A/c.No.001201072221 21435.00 Balance with ICICI Bank A/c.No.001201073405 820736.00 Cash in Hand 27753.20 Project Advance 35000.00 17729198.48 46024778.48 TOTAL 46024778.48

CAMP- JAIPUR

DATE: 20th JUNE, 2018

FOR AND ON BEHALF OF CECOEDECON

(SHARAD JOSHI) SECRETARY AS PER OUR AUDIT REPORT OF EVEN DATE

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FOR V. NAGDA & CO.
CHARTERED ACCOUNTANTS
FRN: 000758C

(VIKAS NACDA) PARTNER M.NO. 406928

15/10, South Tukogani, INDORE - 452 001. Tel.: 0731-2510449

CAMP - JAIPUR DATE - 20th JUNE, 2018

### INDEPENDENT AUDITOR'S REPORT

1. We have audited the attached Consolidated Balance Sheet of Centre for Community Economics and Development Consultants Society (CECOEDECON) F-159-160, Industrial & Institutional Area, Sitapura, Jaipur-302022, Rajasthan, of FCRA Projects Supported by Funding Agencies as at 31st March, 2018 and also the Income and Expenditure Account of the said projects for the year ended on that date, annexed thereto. These financial statements are the responsibility of the Organisation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We have conducted our audit in accordance with the auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of any material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes, assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that our audit provides a reasonable basis for our opinion.

3. Further to our comments in the Annexure referred to in paragraph (1) above:

a. We have obtained all the information and explanations which to the best of our knowledge and belief, were necessary for the purpose of our audit;

b. In our opinion, proper books of account, as required by law, have been kept by the organization so far as appears for our examination of such books;

c. The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of account;

- d. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Balance Sheet and the Income & expenditure Account read with statements, accounting policies and the Notes to the Accounts, give the information required by the law, in the manner so required and give respectively a true and fair view in conformity with the accounting principles generally accepted in India:
  - i. in the case of the Balance Sheet, of the state of affairs of the said projects as at 31st March, 2018, and
  - ii. in the case of the Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date.

For V. NAGDA & CO. CHARTERED ACCOUNTANTS FRN:000758C

> IKAS NAGDA) **PARTNER**

M.NO. 406928



# CENTRE FOR COMMUNITY ECONOMICS AND DEVELOPMENT CONSULTANTS SOCIETY (CECOEDECON), SITAPURA, JAIPUR

# BALANCE SHEET OF PROJECTS UNDER FCRA SUPPORTED BY FUNDING AGENCIES AS ON 31st MARCH, 2018

LIABILITIES	AMO	UNT	ASSETS	AMC	UNT
RESERVE FUND			FIXED ASSETS	7	14263390.5
Opening Balance	18043829.19		( As per Schedule "D")	1	14200000.0
Add: Capital Grant	1724042.00				
( As per Schedule "A")	19767871.19		RECEIVABLES	1 1	
Add: Excess of Income over Expenditure			Accrued Grant & Receivable		2947841.00
Transferred from Income & Exp. A/C	387048.00	20154919.19	( As per Schedule "E")		2547041.00
FOLLOW-UP FUND		2897285.00	CLOSING BALANCES		
REVOLVING FUND		1852847.50	- Balance with ICICI Bank A/c.No.001201054610 (Main) - Balance with ICICI Bank A/c.No.656601700172	13245460.55 74439.00	
UNSPENT GRANT ( As per Schedule "B")		9107045.29	- Balance with ICICI Bank A/c.No.656901700156 - Balance with ICICI Bank A/c.No 685501700387 - Balance with ICICI Bank A/c.No.690901700415	45231.00 3413353.73 6217.00	
OUTSTANDING EXPENSES ( As per Schedule "C")	-	928333.00	- Balance with ICICI Bank A/c.No.00120102249 - Balance with ICICI Bank A/c.No.001201072221 - Balance with ICICI Bank A/c.No.001201073405 - Cash in Hand	39573.00 21435.00 820736.00 27753.20	×
			- Project Advance	35000.00	17729198.48
TOTAL		34940429.98	TOTAL		34940429.98

NOTES FORMING PART OF ACCOUNTS SCHEDULE - 'F'

CAMP- JAIPUR

DATE - 20th JUNE, 2018

FOR AND ON BEHALF OF CECOEDECON

(SHARAD JOSHI) SECRETARY

AS PER OUR AUDIT REPORT OF EVEN DATE FOR V. NAGDA & CO.

CHARTERED ACCOUNTANTS NAGDA &

FRN: 000758C

(VIKAS NAGDA) PARTNER M.NO.406928

15/10, South Tukoganj, INDORE - 452001 Tel: 731-2510449

# CENTRE FOR COMMUNITY ECONOMICS AND DEVELOPMENT CONSULTANTS SOCIETY, (CECOEDECON), SITAPURA, JAIPUR INCOME & EXPENDITURE ACCOUNT OF PROJECTS UNDER FCRA, FOR THE YEAR

EXPENDITURE	AMOUNT	ED 31st N	INCOME		
Programme Expenses :	AMOUNT		Grant Received During the Year 2017-2018	AMO	TAUC
Participatory Initiative for Integrated Rural Development					
Phase VI supported by Misereor, Germany			- Participatory Initiative for Integrated Rural Development	122000000000000000000000000000000000000	e e
Non-recurrent expenditure			Support by Misereor (VI-Phase)	67.08034.00	
Computer Peripherals & Softwares (Coordination)	5040.00		- Strengthening Elected Women's Leadership Capacities		
Staff costs	5048.00		in Village Councils towards Good Governance and		
Livelihood Security & Economic Justice			overall Development in Communities supported by		1
	821425.00		The Hunger Project , New Delhi (Jan-March,2018)	530285.00	1
- Basic Rights	631489.00		- Wajood-Community as Partners in Empowerment of		
Institutional Development	2142158.00		Women Supported by Population Services		
- Organisation Development	1268930.00		International, New Delhi	4907549.00	l
- Coordination Cost	1047421.00		- Strengthening Elected Women's Leadership Capacities	4307343.00	
Recurrent programme exp.	***************************************		in Village Councils towards Good Governance and		
LIVELIHOOD SECURITY & ECONOMIC JUSTICE			overall Development in Communities supported by		
To increase understanding of climate change and its impacts	40552.00			1/2/2000	
- Building response capacity for present and anticipated	40002.00		The Hunger Project , New Delhi (April to Dec. 2017)	1794226.00	
climate risks	682800.00		- Improving livelihood opportunities through Skill Building		
Analysing strengths and weakness of current policies and	002000.00		of Youth and women supported by The Embassy of		+
programs			Japan in India, New Delhi	4708343.73	
N 15 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	123333.00		- Promoting and Strengthening Edible Oil Fortification in		
Capacity building of CSOs	70319.00		Madhya Pradesh, Gujarat, and Maharashtra Supported	-	
Crosslearning and sensitition of stakeholders	29621.00		by Global Alliance for Improved Nutrition, New Delhi	4609817.06	
Continue to work within high risk groups to diversify their			- Promoting and Strengthening Milk fortification in	4009017.06	
income sources	53269.00		Madhya Pradesh, Gujarat, and Maharashtra Supported		
Travel & Conveyance for Livelihood Security & Economic Justice Staff	29049.00			4 00000 MARIE AND	
BASIC RIGHTS	23043.00		by Global Alliance for Improved Nutrition, New Delhi	598230.00	
Recurring Programme Expenses			- Trilogy of food, climate and sustainable Development;		
To strengthen democratic institutions and forums at local			Building people's perspective on practice		
			Supported by Misereor, Germany	7236510.00	
evel so that they can take-up the evolved roles	6602.00			31092994.79	
To support community action on improving access to rights			Less : Capital Grant	1724042.00	
based entitlements	106387.00		100	29368952.79	
To undertake specific actions to support developmental			Add:Accrued Grant (2017-2018)	2947841.00	
needs of the women and children	97705.00		1.100.0000 0.0.11 (2011-2010)		
Livelihood diversification & improved organization of women	120247.00		L 0001 A 0001 A 001 A 00	32316793.79	9
Participation of Women in Community Governance &	120247.00		Less:Accrued Grant (2016-2017)	516163.00	5
mainstreaming Gender at Organization level				31800630.79	
	6900.00		Less:Unspent Grant (2017-2018)	7381085.29	
Travel & Conveyance for Basic Rights Staff	18056.00			24419545.50	
NSTITUTIONAL DEVELOPMENT			Add:Unspent Grant (2016-2017)	2421916.50	268414
TRENGTHENING APEX INSTITUTIONS				2121010.00	200414
Community mobilization and strengthening of Community			Interest Received on		
Based Organisations	299429.00		- Fixed Deposit	000000 00	
Capacity Enhancement of CBOs and PRIs on issue of			- Bank A/C	682993.00	
climate change adaptation	242988.00		- Balik AC	191922.00	87491
Mobilization for alliance building, organising stakeholders	212000.00				
on issues of climate & disaster resilience as well as					
resilient economies					
C 1 C 1 C 1 C 1 C 1 C 1 C 1 C 1 C 1 C 1	90509.00				
To enhance participation of youth groups in local					
development process and enhanced capacity of youth to					
adapt in climatic change condition	105160.00			1	
IVIL SOCITY BUILDING					
Design training events for selected topics including				1	
development of training curriculum and related materials	40022.00				
Build on existing networks, capabilities and knowledge to	40022.00		£ **		
address gaps and barriers	1010		E DE		
	46161.00				
Publication of newsletter	25960.00		8	1	
Travel & Conveyance for ID staff	120884.00			.	
RGANISATIONAL DEVELOPMENT					
UMAN RESOURCE DEVELOPMENT & PME					
ore team/core group meeting	46155.00		=		
Picnic	5286.00		i i		
Annual Meeting					
Staff Meeting	56236.00				
	17040.00		*		
ANNING, MONITORING & EVALUATION			* =		
Facilitate increased community participation in PME process	11320.00				
Enhance Staff Capacity for Effective Monitoring	17756.00			1. 1	
Fravel & Conveyance	67068.00		The state of the s		-
DORDINATION COST				1 1	
inning Costs ( Recurring Cost)					
Stationary & Other Supplies	10902.00		20		
Postage, Telephone, Fax etc.	10892.00				
	38881.00		11		
Rent for Field Offices	28473.00				
Contingencies	59075.00		200		
ravel and Conveyance	84850.00 87	715456.00	· · · · · · · · · · · · · · · · · · ·		
×					
	- 1				
TOTAL C/F.		715456.00	TOTAL		



Chartered Accountants

15/10, South Tukoganj, INDORE - 452001

TOTAL DIF					INDORE - 45	2001
TOTAL B/F. Wajood-Community as Partners in Empowerment of Women		8715456.00	ТО	TAL B/F.		27716377.00
Supported by Population Services International, New Delhi						
PROJECT SALARIES - PROGRAM			7			
- Project Manager (Part time)	240000.00		**			
- Block Coordinator (2 BCs)	296640.00		2			
- Training Coordinator (2 TCs)	197417.00		72			
- Documentation Officer - Accountant	122850.00		40			
LOCAL FRINGE	84000.00		-			
- Fringe - Local	227626.00					
ALLOWANCES	227626.00		9			
- Other - HRA,CEA,TA etc	617624.00					
TRAVEL						
- Project Manager	27542.00			69		
- Block Coordinator	75937.00					
- Training Coordinator	57224.00					
- Volunteers	54204.00					
CONSULTANTS/PROFESSIONAL SERVICES			***		6	
- Sensitising service providing institutions (police, law professionals and government officials)	0000 00		f e p			
- Sensitizing frontline health workers on GBV and	8000.00		12			
reproductive health issues.	9900.00		Py **			
- Capacity building of community leaders on issues of GBV	19000.00		B S		1.0	
- Identification and continuous capacity building of Counsellors	8000.00					
PROMOTION AND ADVERTISING	5555.50					
- Organising Mass awareness drives in the project	155904.00		2	1		
- Women's Day Celebration	46948.00			- 1	w w	
- Celebrating other events/days	62189.00		*			
- Celebrating VAW fortnight	135708.00					
DMMUNICATION AND EDUCATION Developing appropriate IEC material on GBV services						
- Posters and hand bill	16065.00 29922.00		I .			
- A video documentary on combating GBV-Wajood	53102.00		Al ac			
PROGRAM RELATED TRAINING/CONF./MTGS.	33102.00					
- Sensitizing of 180 Frontline Health Workers on GBV	58904.00					
- Capacity building of 1000 SHG office bearers	324966.00					
- Follow up Training with SHG Leaders	80064.00			- 1		
- Awarenss and sensitisation of community leaders	127750.00					
- Refresher Training with Community Leaders	74210.00		8			
- Orientation of the block teams (Wajood Staff &			ş	- 1		
other project teams)	32067.00		2 22			
- Extending handholding support (legal/counseling) to GBV survivors	42265.00		2	1		
- Establishing two counseling outpost at Newai &			E 180	e		
Chaksu for socio-psycho counseling & addressing	240000.00		18			
- Building relationship and sensitising service providing institutions	9000.00		P P P P P P P P P P P P P P P P P P P			
Sensitising service providing institutions (police, law professionals and government officials)	20047.00		2			
- Capacity Building of 500 other SHG members in	39917.00					
Chaksu and Niwai blocks on GBV	152116.00	No.	ū.	(2)		
Organizing interface meetings at Panchayat level	102 110.00		16	- 1		
on GBV ( Police –community-officials interface)	87161.00		897			
- Organising community sessions with women on						
Reproductive Health and Rights	104958.00					
- Organiising awareness session with male adults of 200 villages	78992.00					
- Developing and administering specific measures			W %			
for evaluating change in knowledge  - Identification of Counsellors (total 50 community	12750.00				2.4	
level counsellors - community meeting of SHGs	11700.00		- **	1.00		
Support to the para counsellors for their efforts in	1.1700.00					
reaching out activities for awareness	21302.00		10			
- Orientation of Elected PRI representatives on GBV			27	15		
and their role in addressing issues of GBV	53863.00				1	
- Motivating PRIs to take up GBV related issues in						
panchayat meetings  - Documenting Stories on change - for recording	264587.00			- 1		
and interview and making flyers	18710.00		*			
- Hiring Volunteer	116000.00					
OTHER DIRECT COSTS	110000.00		= "	12		
- Rent - Office and Warehouse	84000.00			- 1		
- Utilities	42000.00					
- Communications	16136.00		2 39	I		
- Postage & Delivery - Audit Charges	55.00					
- Audit Charges - Reproduction/Copies/Printing	. 37500.00 15862.00	4602627.00		-		
Tap. Sassas Copicon Timong	10002.00	4692637.00	. 4			
Strengthening Elected Women Representative Federation supported	- 6					
by The Hunger Project, New Delhi (April to Dec-17)			8	= 2		
Strengthening Capacity & Leadership of EWRs				1		
Capacity Building (Need Based Workshops)						
- Food - Accommodation	170839.00					
- Accommodation - Venue	38420.00 44600.00		8 8			
- Training Materials	48379.00		18			
- Travel to participants	49134.00		¥	-		
- Organising Expenses	67486.00		*			
TOTAL C/F.	0. 100100					



Chartered Accountants

15/10, South Tukoganj,

TOTAL B/F.	440000	40400	T	INDORE - 452	2001
Federation Meeting at Block Level	418858.00	13408093.00	TOTAL B/F.	3	27716377.0
- Food Expenses	32275.00				
- Training Materials					
- Travel to participants	9216.00	100			
	24480.00				
- Organising Expenses	17628.00	*			
Manch meeting at Gram Panchayat Level					
- Food & Refreshment	53818.00				
- Travel to participants Exp.	96010.00				
- Organising Expenses	14170.00		,		
EWR Convention	14170.00				4.
- Food	40800.00				
- Venue	9100.00		The state of the s		
- Training Materials	9626.00				
- Travel to participants	31227.00				
- Organising Expenses	19830.00				
Interface with MLA/MPs	13630.00				
- Food		-	40		
400 CO	37425.00				
- Meeting Hall	5700.00				
- Training Materials	13020.00				
- Travel to participants	18440.00				
- Organising Expenses	20065.00				
Program Support Cost	20000.00				
- Programme Coordinator					
	280665.00				
- Programe Associate-1	187110.00				
- Programe Associate- 2	155925.00				
- Accountant Honorarium	77895.00		. 1		
Field Partner Travel			1		
- Travel Cost	407700 5				
Admin Cost	127728.00		*		
				ļ	
Telephone/ Internet/ Postage & Courier	31035.00		.35		
Office Expenses	23875.00				
- Photocopy/ Stationery	13807.00				
- Audit Fee	10000.00	1779728.00			
	, 10000.00	1119120.00	F2	* * * 1	
			- ×	- 1	
Trilogy of food alimate and quateinable Davidson of D. 11 11					
Trilogy of food, climate and sustainable Development; Building			H H		
people's perspective on practice Supported by Misereor, Germany	100				
Strengthening civil society					
- Workshops and Consultations	591850.00				
- Networking with sp groups					
	208121.00				
Regional and international engagement					
- Participation in COP & UNGA/HLPF/SAARC/WSF	728849.00				
- Side Event	181163.00				
- South Asian Consultations	620880.00				
Promoting sustainable agriculture & food systems	020080.00				
	1				
- Workshops	685922.00				
- Travel / Exposure	30262.00			1	
- Fair / Festivals	248854.00			1	
- Demonstration/Alternatives	47322.00		1	1	
- IEC	7.200		9	1	
And the second s	105315.00			1	
Research and communication	1			0.0	
- Printing	270873.00			1	
- Planning and review meetings	300559.00				
- Travel Support	13277.00		(i)		
Personnel Cost	13211.00		ti.	1	
- Part time director		65		1	
	720000.00		8	1	
- Programme Coordinator-1	600711.00		R COS	- 1	
- Programme Coordinator-2	480000.00		· ·	- 1	
Research Assistant	360000.00			- 1	
ME Assistant	277970.00				
- Part time accountant		2	4	*	
	242680.00		· 1	I	
Coordination costs	para 11				
Rent & maintenance	604500.00		1		
Electricity & water	270916.00		980	9	
- Hospitality	175578.00		140	1	
Travel Support	248281.00	12	1	1	
Audit		0050000	1	27	
<u> </u>	40000.00	8053883.00	140		
			- ·	9	
Promoting and Strengthening Milk fortification in					
Madhya Pradesh, Gujarat, and Maharashtra Supported			W Ta		
by Global Alliance for Improved Nutrition, New Delhi			19		
Project Management and Learning		I			
A. Salaries			1		
	25/25/2000 A COMPANY				
Project Director	60000.00				
Project Expert	50000.00	~	18 T		
Project Accountant	30000.00	9	.]	- 1	
Office Assistant			2	1	
3. Office Suplies / Telephone Expenses	15000.00	500.00	g		
	1		· · ·		
	25000.00		* *		
Office Rent	15340.00			1	
Telephone and communication supplies					
Telephone and communication supplies	9700 00			1	
Telephone and communication supplies Office upkeep	9790.00		· I	1	
Telephone and communication supplies Office upkeep Vorkshops & trainings			121		
Telephone and communication supplies Office upkeep Vorkshops & trainings Supporting private sector dairy	9790.00 53804.00				
Telephone and communication supplies Office upkeep Vorkshops & trainings		269191.00	8		



Chartered Accountants

15/10, South Tukoganj,

TOTAL B/F.				INDORE - 45	
TOTAL B/F.	0.00	23510895.00	TOTAL B/F.		27716377.
Promoting and Strengthening Edible Oil Fortification in	1				
Madhya Pradesh, Gujarat, and Maharashtra Supported	1	1			1
by Global Alliance for Improved Nutrition, New Delhi	1				200
Workshops & trainings					1
A. Sensitization		1			1
Organizing awareness and communication activities	1	1			1
with different stakeholders	53854.00			,	
Organizing regional level meetings with different stakeholders	36998.00				
Advocacy with key stakeholders to get supportive					
legislation for fortification	450000.00				
Fechnical Support Unit	1.2226.00.000				
A. Salaries					
Project Director	386694.00				1
Team Leader	358065.00				1
Programme Coordinator					
	493148.00				1
Project Accountant	215132.00				1
Office Assistant	105844.00				
3. Office Suplies / Telephone Expenses	gggortisticoater. 114				1
Office Rent	192656.00	1			1
Telephone and communication supplies	43172.00				1
Office upkeep	74309.00				
Local Transport	55037.00				
Travel Cost	263251.00				
Overhead	218731.00	1			
244 PP 60 (244)60 C	_10101.00	20,000,000			
Strengthening Elected Women Representative Federation supported					
The Hunger Project, New Delhi (Jan to March,18)			25		
engthening Capacity & Leadership of EWRs					
Capacity Building (Need Based Workshops)					
Food					
200000	49075.00				
Accommodation	7200.00				
Venue	10000.00				
Training Materials	12960.00		22		
Travel to participants	13199.00		9		
Organising Expenses	18750.00				
ederation Meeting at Block Level					
Food Expenses	10203.00				
Training Materials	4667.00				
Travel to participants	10570.00			8	
Organising Expenses	5408.00				
agruk Manch meeting	0400.00				
Food & Refreshment	12550.00				
Travel to participants Exp.	13550.00				
A CONTRACTOR OF THE CONTRACTOR	20314.00				
Organising Exp.	4240.00				
ield Partner Honorarium					
Programme Coordinator	102870.00		a		
Programe Associate-1	68580.00				
Programe Associate- 2	57150.00	93			
Accountant Honorarium	28620.00				
ield Partner Travel					
Travel Cost	18848.00				- 1
ield Partner Admin Cost	.00.0.00				
Telephone/ Internet/ Postage & Courier	4759.00				
Office Expenses					
ews Paper Expenses	6544.00	1			
hotocopy/ Printing & Stationery	1093.00				
Electricity Expenses	388.00		19		
Liconiony Expenses	9000.00	477988.00	.,		
		1	***		
ther Expenses					
Bank Charges	413.00				
Bag & Stationary	49484.00	49897.00			
*					
.71					
epreciation on Fixed Assets		343658.00			
200000		0.0000.00	200		
xcess of Income over Expenditure transferred					
Balance Sheet		207040.00			
900, 900, 800, 800, 900, 900, 900, 900,		387048.00			
			50		

NOTES FORMING PART OF ACCOUNTS SCHEDULE - 'F'
CAMP- JAIPUR
DATE : 20th JUNE, 2018.
FOR AND ON BEHALF OF CECOEDECON

(SHARAD JOSHI) SECRETARY

INDORE POR INDORE PROPEDACCOUNTS

AS PER OUR AUDIT REPORT OF EVEN DATE FOR V. NAGDA & CO.
CHARTERED ACCOUNTANTS
FRN. 1000758C EN 000/25

(VIKAS NAGDA) PARTNER M.NO.406928

# SCHEDULE OF CAPITAL GRANT OF FCRA PROJECTS FOR THE YEAR ENDED 31.03.2018

S.N.	NAME OF THE PROJECT	AMOUNT
2 - 3	Trilogy of food, climate and sustainable Development; Building people's perspective on policy, practice and justice Supported by Misereor, Germany Participatory Initiative for Integrated Rural Development Support by Misereor, Germany (VI-Phase) Improving livelihood opportunities through Skill Building of Youth and women supported by The Embassy of	35750.00 424256.00
	Japan in India, New Delhi	1264036.00
	TOTAL	1724042.00

# SCHEDULE OF UNSPENT GRANT OF FCRA PROJECTS AS ON 31.03.2018

SCHEDULE 'B'

S.N.	NAME OF THE PROJECT	AMOUNT
1	Strengthening Elected Women Representatives Federation supported by The Hunger Project in Rajasthan	77930.00
2	Improving livelihood opportunities through Skill Building of Youth and women supported by The Embassy of Japan in India, New Delhi	3469205.73
3	Trilogy of food, climate and sustainable Development; Building people's perspective on policy, practice and justice Supported by Misereor, Germany	991647.50
4	Wajood-Community as Partners in Empowerment of Women Supported by Population Services International, New Delhi	819519.00
5	Promoting and Strengthening Edible Oil Fortification in Madhya Pradesh, Gujarat, and Maharashtra Supported by Global Alliance for Improved Nutrition, New Delhi	1691401.06
6	Promoting and Strengthening Milk fortification in Madhya Pradesh, Gujarat, and Maharashtra Supported by Global Alliance for Improved Nutrition, New Delhi	331382.00
7	Community Based Management of Acute Malnutrition Implementation-Burhanpur Supported by ACF, New Delhi	1725960.00
	TOTAL	9107045.29

# SCHEDULE OF OUTSTANDING EXPENSES & PAYABLES OF FCRA PROJECTS AS ON 31.03.2018

SCHEDULE 'C'

S.N.	NAME OF THE PROJECT	AMOUNT
1	ANM Honorarium	
2	Labour Payment	360400.00
3	V.Nagda & Co.	68600.00
4	Unpaid Salary & Wages	25000.00
-	onpaid Galary & Wages	474333.00
	TOTAL	020222.00
	TOTAL	928333.00

# SCHEDULE OF ACCRUED GRANT & RECEIVABLES OF FCRA PROJECTS AS ON 31.03.2018

SCHEDULE 'E'

S.N.	NAME OF THE PROJECT		AMOUNT
1	Participatory Initiative for Integrated Rural Development Support by Misereor , Germany (VI-Phase)		2947841.00
		TOTAL	2947841.00



# SCHEDULE OF FIXED ASSETS OF FCRA PROJECT AS ON 31.03.2018

PARTICULARS	OPENING BALANCE	PURCHASE DURING THE YEAR	IRING THE	SOLD/ WRITE OFF DURING	BALANCE AS ON 31.03.2018	RATE OF DEPRECI	DEPRECIA- TION FOR	NET BALANCE AS ON 31.03.2018
	as on 01-04-17	Before 1-10-17	After 1-10-17	THE YEAR		ATION	THE YEAR	
LAND (SITAPURA-SWARAJ)	1814997.00				1814997.00	%0	0.00	1814997 00
BUILDING (Training Center-Swaraj)	8875827.00				8875827.00		0.00	8875827.00
SKILL DEVELOPMENT TRAINING CENTER			1264036.00		1264036.00	%0	000	1264036 00
COMPUTERS, PRINTERS,								
CVT AND UPS	114194.00		35750.00		149944.00	40%	52828.00	97116.00
FURNITURE & FIXTURES	888408.50	44400.00			932808.50	10%	93281,00	839527.50
AUDIO VISUAL EQUIPMENTS	282696.00				282696.00	15%	42404.00	240292.00
PHOTO COPY MACHINE	311774.00				311774.00		46766.00	265008.00
OTHER (DARI, JAJAM ETC.)	35737.00				35737.00	10%	3574.00	32163.00
MEDICAL EQUIPMENT	4394.00				4394.00	15%	659.00	3735.00
MACHINERY	453779.00		481056.00		934835.00	15%	104146.00	830689.00
TOTAL	12781806.50	44400.00	1780842.00	0.00	14607048.50		343658 00	14263390 50
A STATE OF THE STA								



### FCRA PROJECTS

### SCHEDULE - F

### SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

**CECOEDECON** (hereinafter referred to as "Organization") registered under The Rajasthan Societies Registration Act, 1958 vide registration number 206/82-83 dated 09.06.1982 and is functioning in various geographical locations of India. The Organization is formed for and working in area of critical concern like Public Health, Women Empowerment, Non Formal Education, Community Development etc. with focus on weaker section of Society.

- a. The Organization has obtained registration under section 12 A of the Income Tax Act, 1961 vide order number S -1162 dated 25.04.1997 w.e.f. 06.02.1995 and is regular in filing Income Tax returns in accordance with section 11 read with section 12 & 13 of the Act.
- b. The Organization has obtained registration under section 80G of the Income Tax Act, vide letter number 1889 dated 15.10.2012 issued by Commissioner of Income Tax III, Jaipur, which is valid till rescinded in view of the amendment in section 80 G 5 (vi) through Finance Act (No 2) 2009.
- c. The Organization is registered under Foreign Contribution (Regulation) Act, 1976 vide registration number 125560001 dated 27.12.1984, which is renewed under Foreign Contribution (Regulation) Act, 2010, for a period of 5 years w.e.f 01.11.2016, and is filing the annual return in form FC 4 under the Act.
- d. The Organization is having Economic and Social Council (ECOSOC) Special consultative status with the United Nations.
- e. The Organization is complying with Occupational Health and Safety Management Systems and has obtained ISO 18001: 2007 certificate.
- f. The organization is also registered on DARPAN portal of National Institution for Transforming India, NITI AAYOG, Government of India, vide registration number RJ/2009/0000064.

### SIGNIFICANT ACCOUNTING POLICIES

The significant Accounting Policies followed by the Organization are as stated below:

### a) General

The Financial Statements have been prepared on the historical cost convention. These statements have been prepared in accordance with the generally accepted accounting principles and the applicable mandatory accounting standards in India. The preparation required 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 materialises.

### b) Fixed Assets

The Fixed Assets are stated at their original cost of acquisition including taxes, duties, freight and other incidental expenses relating to the acquisition and installation of the concerned assets. A fund is created for the grant received against the assets.

### c) Depreciation

Depreciation has been provided on Fixed Assets under Written Down Value method at the rates and in the manner prescribed under the Income Tax Act, 1961.

### d) Revenue Recognition

Income from grant/aid and interest on deposits are recognised on accrual basis. Donations are recognised on receipt basis. We have observed that it is a consistent accounting practice to carry forward that portion of the grant remaining unspent (if any) in the financial year to the subsequent period, under approval of the concerned funding agency.

### e) Employee Benefits

Contributions to Provident fund and Employee State Insurance are charged to Income and Expenditure Account.

### f) Investments

Investments that are readily realisable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long term investments.

### g) Income Tax

Income Tax has not been recognised, due to the exemptions available under sections 11 and 12 of the Income Tax Act, 1961.

### h) Impairment of Assets

The Organization at each balance sheet date evaluates, whether there is any indication that an asset may be impaired. If any such indication exists, the Organization estimates the recoverable amount of the asset. If such recoverable amount of the asset or recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the income and expenditure account. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

### i) Provisions, Contingent Liabilities and Contingent Assets

A provision is recognised when the Organization has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A Contingent Asset is neither recognised nor disclosed in the financial statements.

### **NOTES FORMING PART OF THE ACCOUNTS**

- 1. These accounts are related only to FCRA project funds. These do not include NON-FCRA funds or general funds.
- 2. In the opinion of the board members of Organization, the current assets, has been valued on realization in ordinary course of business at least equal to the amount, at which these are stated above and the provision for known liabilities are adequate and not in excess of the amount considered reasonable and necessary.
- 3. Balances of loans, advances, deposits, debtors and creditors are subject to confirmation and if necessary reconciliation.

Cosing cash in hand has been certified by the Secretary of the Organization and is relied upon.

- 5. Expenses which are not adequately supported considering the nature of expense and practices prevailing and as accepted by the management, such expense have been accepted as properly incurred for the purpose smooth running activities of organisation.
- 6. As informed to us the organisation send periodical reports and utilization certificates to the funding agencies as per agreement / requirement.
- 7. During the year under review organization has disbursed grant as second recipient to the following organizations:-

Sr. No.	Name of the Organization	FCRA Registration No.	Amount	Purpose
1	Public Advocacy Initiatives for Rights & Values in India (PAIRVI), New Delhi	231660242	2550485.00	Trilogy of food, climate and sustainable Development; Building people's perspective on practice
2	People's Action for National Integration, Faizabad (Uttar Pradesh)	136410010	200900.00	Trilogy of food, climate and sustainable Development; Building people's perspective on practice
3	Vikas Anusandhan Avam Shaikshnik Pragati Sansthan, Simrol, Indore (M.P.)	063300027	63350.00	Trilogy of food, climate and sustainable Development; Building people's perspective on practice
4	HUMANITY, Ranchi, Jharkhand	337800114	83000.00	Trilogy of food, climate and sustainable Development; Building people's perspective on practice
5	Garmin Samassya Mukti Trust, Yavatmal, Mharashtra	084010011	163800.00	Trilogy of food, climate and sustainable Development; Building people's perspective on practice

For CECOEDECON

For V. Nagda & Co.

Chartered Accountants

FRN: 000758C

(Vikas Nagda)

Partner

M. No. 406928

Secretary

Date : 20<sup>th</sup> June, 2018

CAMP: JAIPUR