

V. NAGDA & CO.

Chartered Accountants



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

CAMP - JAIPUR
DATE - 29TH JUNE, 2019

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 31st March 2019 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

**CENTRE FOR COMMUNITY ECONOMICS AND DEVELOPMENT CONSULTANTS SOCIETY (CECOEDECON), SITAPURA, JAIPUR
RECEIPTS & PAYMENTS ACCOUNT OF PROJECTS UNDER FCRA, FOR THE YEAR ENDED 31st MARCH, 2019**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance as on 01/04/2018			
- Balance with ICICI Bank A/c.No 001201054610 (Main)	13245460.55	Programme Expenses :	
- Balance with ICICI Bank A/c.No 656601700172	74439.00	Participatory Initiative for Integrated Rural Development	
- Balance with ICICI Bank A/c.No 656901700156	45231.00	Phase VII supported by Misereor, Germany	
- Balance with ICICI Bank A/c.No 685501700387	3413353.73	Staff Costs	
- Balance with ICICI Bank A/c.No.690901700415	6217.00	- Salary to Managerial level Staff	1758410.00
- Balance with ICICI Bank A/c.No 00120102249	39573.00	- Salary to Implementation level staff	1143327.00
- Balance with ICICI Bank A/c.No.001201072221	21435.00	- Salary to Auxillary staff	1539072.00
- Balance with ICICI Bank A/c.No.001201073405	820736.00	Project Activities Cost	
- Cash in Hand	27753.20	Recurrent programme expenditure	
- Project Advance	35000.00	Livelihood and Nutrition Security	
	17729198.48	- Enhancing local capacities to address climate change induced challenges	77286.00
		- To assist communities To make informed decisions on practical adaptation actions and measures to respond to climate change on a sound scientific, technical	288834.00
Grant Received During the Year 2018-2019		- Enhancing livelihood opportunities of the local community by promoting increased entrepreneurship skills	129349.00
- Participatory Initiative for Integrated Rural Development Support by Misereor, Germany (VII-Phase)	8443270.00	- Travel & Conveyance for Livelihood Security Staff	44449.00
- Participatory Initiative for Integrated Rural Development Support by Misereor, Germany (VI-Phase)	2692285.20	Basic Rights with Organizational & Institutional Development	
- Strengthening Elected Women's Leadership Capacities in Village Councils towards Good Governance and overall Development in Communities supported by The Hunger Project , New Delhi	462750.00	- Securing basic rights of partner communities through providing support in gender responsive planning &ensuring inclusive development processes	208638.00
- Wajood-Community as Partners in Empowerment of Women Supported by Population Services International, New Delhi	541330.00	- Facilitating enabling environment for gender mainstreaming	147976.00
- Strengthening Elected Women's Leadership Capacities in Village Councils towards Good Governance and overall Development in Communities supported by The Hunger Project , New Delhi (April to Dec. 2018)	1887754.00	- Travel & Conveyance for Basic Rights Staff	101297.00
- RAKSHAN" Supported by iPartner India, New Delhi	1645500.00	Institutional Development	
- Scholarship Programme,Supported by iPartner India, Delhi	75000.00	- Community mobilization and institutional strengthening for ensuring sustainable livelihood &rights of marginalized com.	1272058.00
- Promoting and Strengthening Milk fortification in Madhya Pradesh, Gujarat, and Maharashtra Supported by Global Alliance for Improved Nutrition, New Delhi	2498230.00	- Support in ensuring increased access and better implementation of different government schemes	113133.00
- Trilogy of food, climate and sustainable Development; Building people's perspective on practice Supported by Misereor, Germany	6916114.00	- Exchange of learning	259257.00
	25162233.20	- Civil Society Building	319914.00
Interest received on		- Travel & Conveyance for Institutional Development	192205.00
- Fixed Deposit	591364.00	Organisational Development	
- Saving Bank A/C	238282.00	Human Resource Development	
	829646.00	- Team orientation	25285.00
Sale of Machinery		- Core team meeting	41286.00
	70000.00	- Annual Meeting	94495.00
		- Staff Meeting	58630.00
		- Core group meeting	19600.00
		Planning, Monitoring & Evaluation	
		Review and Evaluation	
		- Improve organisational learning processes	101502.00
		- Review and Evaluation	52597.00
		- Enhance staff capacities for effective monitoring	26361.00
		- Developing effective impact assessment processes	107289.00
		- Facilitate increased community participation in PME process for increased ownership and efficiency	47464.00
		- Travel & Conveyance for OD Staff	11915.00
		Project Administration Cost	
		Running Costs (Recurring Cost)	
		- Communication: telephone, Internet etc.	36857.00
		- Consumables for operation, administration, logistics etc.	175562.00
		- Travel & Conveyance	64667.00
			8852504.00
		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	257000.00
		- Project Expert	150000.00
		- Project Accountant	136592.00
		- Office Assistant	65138.00
		- Project Coordinator	96750.00
		- Team Leader	107210.00
		B. Office Suplies / Telephone Expenses	
		- Office Rent	108880.00
		- Telephone and communication supplies	46868.00
		- Office upkeep	32285.00
		- Local Travel (Admin.)	16672.00
		Workshops & trainings	
		Supporting private sector dairy	
		- Supporting private sector dairy	902915.00
		- Sample Collection & Testing	31152.00
		Creating enabling environment for large scale fortification of milk	
		- Creating enabling environment for large scale	298955.00
		- Capacity Building of Channel Partners	438791.00
		Travel Cost	80644.00
		Overheads	73871.00
			2843723.00
TOTAL C/F.	43791077.88	TOTAL C/F	11696227.00



TOTAL B/F.	43791077.68	TOTAL B/F.	0.00	11696227.00
		Wajood-Community as Partners in Empowerment of Women Supported by Population Services International, New Delhi PROJECT SALARIES - PROGRAM - Project Manager (Part time) 209410.00 LOCAL FRINGE - Fringe - Local 46332.00 ALLOWANCES - Other - HRA,CEA,TA etc 90580.00 TRAVEL - Project Manager 12687.00 - Block Coordinator 35138.00 - Volunteers 22397.00 CONSULTANTS/PROFESSIONAL SERVICES - Sensitizing service providing institutions 8500.00 COMMUNICATION AND EDUCATION - Developing appropriate IEC material on GBV services 26250.00 - Posters and hand bill 17445.00 - A video documentary on combating GBV-Wajood 188117.00 - Resource Directory on Services 306800.00 PROGRAM RELATED TRAINING/CONF./MTGS. - Extending handholding support (legal/counseling) to GBV survivors 14410.00 - Establishing two counseling outpost at Newai & Chaksu for socio-psycho counseling & addressing 60000.00 - Sensitising service providing institutions 25415.00 - Organizing interface meetings at Panchayat level on GBV 26938.00 - Support to the para counsellors for their efforts in reaching out activities for awareness 29054.00 - Motivating PRIs to take up GBV related issues in panchayat meetings 19990.00 - Hiring Volunteer 116000.00 - State Level Consultation 75371.00 OTHER DIRECT COSTS - Rent - Office and Warehouse 17000.00 - Utilities 7000.00 - Communications 3959.00 - Reproduction/Copies/Printing 2584.00		1361377.00
		Strengthening Elected Women's Leadership Capacities in Village Councils towards Good Governance and overall Development in Communities supported by The Hunger Project, New Delhi (April to Dec. 2018) Strengthening Capacity & Leadership of EWRs Capacity Building (Need Based Workshops) - Food 180176.00 - Accommodation 47800.00 - Venue 45000.00 - Training Materials 60014.00 - Travel to participants 47798.00 - Organising Expenses 68656.00 Federation Meeting at Block Level - Food Expenses 36786.00 - Travel to participants 33677.00 - Training Materials 16205.00 - Organising Expenses 19740.00 Manch meeting at Gram Panchayat Level - Food & Refreshment 69887.00 - Travel to participants Exp. 114065.00 - Organising Expenses 21725.00 EWR Convention - Food 42561.00 - Venue 6700.00 - Training Materials 9520.00 - Travel to participants 22419.00 - Organising Expenses 16274.00 Interface - Food 30245.00 - Meeting Hall 8955.00 - Training Materials 8890.00 - Travel to participants 24640.00 - Organising Expenses 14118.00 Program Support Cost - Programme Coordinator 308610.00 - Programme Associate-1 205740.00 - Programme Associate-2 171450.00 - Accountant Honorarium 85860.00 Field Partner Travel - Travel Cost 151011.00 Admin Cost - Telephone/ Internet/ Postage & Courier 23233.00 - Office Expenses 37926.00 - News Paper Expenses 3939.00 - Photocopy/ Stationery 2425.00 - Electricity Expenses 26911.00		1962956.00
TOTAL C/F.	43791077.68	TOTAL C/F		15020560.00



TOTAL B/F.	43791077.68	TOTAL B/F.	0.00	15020560.00
		Strengthening Elected Women's Leadership Capacities in Village Councils towards Good Governance and overall Development in Communities supported by The Hunger Project , New Delhi (Jan. to March, 2019) Strengthening Capacity & Leadership of EWRs Capacity Building (Need Based Workshops) - Food 6232.00 - Training Materials 5594.00 - Travel to participants 15909.00 - Organising Expenses 6385.00 Jagruk Manch meeting - Food & Refreshment 20780.00 - Travel to participants Exp. 32540.00 - Organising Exp. 7260.00 Field Partner Honorarium - Programme Coordinator 110070.00 - Programe Associate-1 73530.00 - Programe Associate- 2 61020.00 - Accountant Honorarium 30600.00 Field Partner Travel - Travel Cost 48457.00 Field Partner Admin Cost - Telephone/ Internet/ Postage & Courier 7815.00 - Office Expenses 12636.00 - News Paper Expenses 1269.00 - Photocopy/ Printing & Stationery 980.00 - Electricity Expenses 9940.00		451017.00
		Trilogy of food, climate and sustainable Development; Building people's perspective on practice Supported by Misereor, Germany - Strengthening civil society and Social Movement 622441.00 - Promoting sustainable agriculture & food systems 478442.00 - Regional and international engagement 532919.00 - Research and communication 1701629.63 - Personnel Cost 2934621.00 - Coordination costs 1301172.00		7571224.63
		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 148960.00 - Organizing regional level meetings with different stakeholders 143749.00 - Engaging with key stakeholders to get support for fortification 131000.00 B. QA/QC Kits & Manuals - Development & Implementing QC Protocol 221811.00 Technical Support Unit A. Salaries - Project Director 154000.00 - Team Leader 214420.00 - Programme Coordinator 193500.00 - Project Accountant 75184.00 - Office Assistant 40276.00 B. Office Suplies / Telephone Expenses - Office Rent 91016.00 - Telephone and communication supplies 15217.00 - Office upkeep 33534.00 - Local Transport 3535.00 Travel Cost 139598.00 Overhead 95777.00		1701577.00
TOTAL C/F.	43791077.68	TOTAL C/F.		24744378.63



TOTAL B/F.		43791077.68	TOTAL B/F.	0.00	24744378.63
			Scholarship Programme, Supported by iPartner India, New Delhi		75165.00
			RAKSHAN" Supported by iPartner India, New Delhi		
			Salary		
			- Part Time Program Manager	225000.00	
			- Block Coordinator	270000.00	
			- Community Mobilizer	292475.00	
			- Monitoring Officer	67500.00	
			- Village Mobilizer	45000.00	
			- Expert	43348.00	
			Activity		
			- One Day Orientation of Team	1613.00	
			- Baseline Study	53028.00	
			- Organizing Independence & Republic Day	19081.00	
			- Celebration of Teachers Day, Capacity Building and exposure visits	4945.00	
			- Mass Awareness Programs, Donor Visits, Visitors Exp.	46134.00	
			- Support to AWC, Schools and Dropout Students	157501.00	
			- Establishing, Operating of Community & Training Centers	69456.00	
			- Celebrating Women's Day	47798.00	
			- Formation and Capacity Building of Bal Panchayat	7509.00	
			- Training of youth on leadership development	58240.00	
			- Establishing & Operating of Resource Center	227414.00	
			- Training of Village Mobilizers	8669.00	
			Travel		
			- Part Time Project Coordinator	67043.00	
			- Travel to Monitoring Officer	42455.00	
			Other Direct Cost		
			- Office Rent	27000.00	
			- Communication and Postage	5953.00	
			- Office Expenses and Miscellaneous	12365.00	
			- Audit Charges	12500.00	
			- Part Time Accountant	31500.00	1843527.00
			Other Expenses		
			- Bank Charges	826.00	
			- Consultancy Charges	15000.00	
			- Unpaid Labour Payment	68600.00	
			- Unpaid Salary	474333.00	558759.00
			Payment to V. Nagda & Co.		25000.00
			Fixed Assets		
			- Computer & Printer	84880.00	
			- Audio Visual	74040.00	
			- Machinery	15753.00	
			- Skill Development Training Center	4782962.00	4957635.00
			Closing Balance		
			- Balance with ICICI Bank A/c.No.001201054610 (Main)	11107744.75	
			- Balance with ICICI Bank A/c.No.656601700172	152614.00	
			- Balance with ICICI Bank A/c.No.656901700156	7177.00	
			- Balance with ICICI Bank A/c.No.685501700387	113894.73	
			- Balance with ICICI Bank A/c.No.690901700415	24607.00	
			- Balance with ICICI Bank A/c.No.00120102249	74744.00	
			- Balance with ICICI Bank A/c.No.001201072221	17047.00	
			- Balance with ICICI Bank A/c.No.001201073405	88697.00	
			- Cash in Hand	87.57	11586613.05
TOTAL		43791077.68	TOTAL		43791077.68

CAMP- JAIPUR
DATE : 29TH JUNE, 2019
FOR AND ON BEHALF OF CECOEDECON

Manju Joshi
(MANJU BALA JOSHI)
SECRETARY



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



FRN 000758C
W. Nagda
(WIKAS NAGDA)
PARTNER
M.NO. 406928

CAMP – JAIPUR
DATE - 29TH JUNE, 2019

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, 2019** 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, 2019, 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



(Signature)
(VIKAS 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, 2019

LIABILITIES	AMOUNT		ASSETS	AMOUNT
RESERVE FUND			FIXED ASSETS	18767215.50
Opening Balance	20154919.19		(As per Schedule "D")	
Add: Capital Grant	3661119.54		RECEIVABLES	
(As per Schedule "A")	23816038.73		Accrued Grant & Receivable	1076451.00
Add: Excess of Income over Expenditure			(As per Schedule "E")	
Transferred from Income & Exp. A/C	97709.45	23913748.18	CLOSING BALANCES	
FOLLOW-UP FUND		2897285.00	- Balance with ICICI Bank A/c.No.001201054610 (Main)	11107744.75
REVOLVING FUND		1852847.50	- Balance with ICICI Bank A/c.No.656601700172	152614.00
UNSPENT GRANT		1795093.87	- Balance with ICICI Bank A/c.No.656901700156	7177.00
(As per Schedule "B")			- Balance with ICICI Bank A/c.No.685501700387	113894.73
OUTSTANDING EXPENSES		971305.00	- Balance with ICICI Bank A/c.No.690901700415	24607.00
(As per Schedule "C")			- Balance with ICICI Bank A/c.No.00120102249	74744.00
			- Balance with ICICI Bank A/c.No.001201072221	17047.00
			- Balance with ICICI Bank A/c.No.001201073405	88697.00
			- Cash in Hand	87.57
TOTAL		31430279.55	TOTAL	31430279.55

NOTES FORMING PART OF ACCOUNTS SCHEDULE - 'F'

CAMP- JAIPUR
DATE : 29TH JUNE, 2019
FOR AND ON BEHALF OF CECOEDECON

AS PER OUR AUDIT REPORT OF EVEN DATE
FOR V. NAGDA & CO.
CHARTERED ACCOUNTANTS
FRN: 000758C

Manju Joshi

(MANJU BALA JOSHI)
SECRETARY



Vikas Nagda
(VIKAS NAGDA)
PARTNER
M.NO.406928

CENTRE FOR COMMUNITY ECONOMICS AND DEVELOPMENT CONSULTANTS SOCIETY, (CECOEDECON), SITAPURA, JAIPUR
INCOME & EXPENDITURE ACCOUNT OF PROJECTS UNDER FCRA, FOR THE YEAR
ENDED 31st MARCH, 2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Programme Expenses :		Grant Received During the Year 2018-2019	
Participatory Initiative for Integrated Rural Development		- Participatory Initiative for Integrated Rural Development Support by Misereor, Germany (VII-Phase)	8443270.00
Phase VII supported by Misereor, Germany		- Participatory Initiative for Integrated Rural Development Support by Misereor, Germany (VI-Phase)	2692285.20
Staff Costs		- Strengthening Elected Women's Leadership Capacities in Village Councils towards Good Governance and overall Development in Communities supported by The Hunger Project, New Delhi	462750.00
- Salary to Managerial level Staff	1895961.00	- Wajood-Community as Partners in Empowerment of Women Supported by Population Services International, New Delhi	541330.00
- Salary to Implementation level staff	1259009.00	- Strengthening Elected Women's Leadership Capacities in Village Councils towards Good Governance and overall Development in Communities supported by The Hunger Project, New Delhi (April to Dec, 2018)	1887754.00
- Salary to Auxiliary staff	1665018.00	- RAKSHAN" Supported by iPartner India, New Delhi	1645500.00
Project Activities Cost		- Scholarship Programme, Supported by iPartner India, New Delhi	75000.00
Recurrent programme expenditure		- Promoting and Strengthening Milk fortification in Madhya Pradesh, Gujarat, and Maharashtra Supported by Global Alliance for Improved Nutrition, New Delhi	2498230.00
Livelihood and Nutrition Security		- Trilogy of food, climate and sustainable Development; Building people's perspective on practice Supported by Misereor, Germany	6916114.00
- Enhancing local capacities to address climate change induced challenges	77286.00	- Skill Building of Youth & women, The Embassy of Japan in India	17079.81
- To assist communities To make informed decisions on practical adaptation actions and measures to respond to climate change on a sound scientific, technical	288834.00		25179313.01
- Enhancing livelihood opportunities of the local community by promoting increased entrepreneurship skills	135143.00	Less: Capital Grant	3660958.54
- Travel & Conveyance for Livelihood Security Staff	44449.00	Add:Accrued Grant (2018-2019)	21518354.47
Basic Rights with Organizational & Institutional Development		Less:Accrued Grant (2017-2018)	1076451.00
- Securing basic rights of partner communities through providing support in gender responsive planning & ensuring inclusive development processes	208638.00	Less:Unspent Grant (2018-2019)	22594805.47
- Facilitating enabling environment for gender mainstreaming	147976.00	Add:Unspent Grant (2017-2018)	2947841.00
- Travel & Conveyance for Basic Rights Staff	101297.00		19646964.47
Institutional Development			69133.87
- Community mobilization and institutional strengthening for ensuring sustainable livelihood & rights of marginalized com.	1289438.00		19577830.60
- Support in ensuring increased access and better implementation of different government schemes	113133.00		7381085.29
- Exchange of learning	259257.00		26958915.89
- Civil Society Building	319914.00	Interest Received on	
- Travel & Conveyance for Institutional Development	192205.00	- Fixed Deposit	591364.00
Organisational Development		- Bank A/C	238282.00
Human Resource Development			829646.00
- Team orientation	25285.00		
- Core team meeting	41286.00		
- Annual Meeting	94495.00		
- Staff Meeting	58630.00		
- Core group meeting	19600.00		
Planning, Monitoring & Evaluation			
Review and Evaluation			
- Improve organisational learning processes	101502.00		
- Review and Evaluation	52597.00		
- Enhance staff capacities for effective monitoring	26361.00		
- Developing effective impact assessment processes	107289.00		
- Facilitate increased community participation in PME process for increased ownership and efficiency	47464.00		
- Travel & Conveyance for OD Staff	11915.00		
Project Administration Cost			
Running Costs (Recurring Cost)			
- Auditing	50000.00		
- Premises: rent, energy, building maintenance	393789.00		
- Communication: telephone, Internet etc.	36857.00		
- Consumables for operation, administration, logistics etc.	175562.00		
- Travel & Conveyance	64667.00		
	9304857.00		
Wajood-Community as Partners in Empowerment of Women			
PROJECT SALARIES - PROGRAM			
- Project Manager (Part time)	209410.00		
LOCAL FRINGE			
- Fringe - Local	46332.00		
ALLOWANCES			
- Other - HRA,CEA,TA etc	90580.00		
TRAVEL			
- Project Manager	12687.00		
- Block Coordinator	35138.00		
- Volunteers	22397.00		
CONSULTANTS/PROFESSIONAL SERVICES			
COMMUNICATION AND EDUCATION			
- Developing appropriate IEC material on GBV services	26250.00		
- Posters and hand bill	17445.00		
- A video documentary on combating GBV-Wajood	188117.00		
- Resource Directory on Services	306800.00		
TOTAL C/F.	963656.00	TOTAL C/F.	27788561.89



V. NAGDA & CO.

Chartered Accountants



15/10, South Tukoganj,
INDORE - 452001

TOTAL B/F.	963656.00	9304857.00	TOTAL B/F.	27788561.89
PROGRAM RELATED TRAINING/CONF./MTGS.				
- Extending handholding support (legal/counseling) to GBV survivors	14410.00			
- Establishing two counseling outpost at Newai & Chaksu for socio-psycho counseling & addressing	60000.00			
- Sensitising service providing institutions	25415.00			
- Organizing interface meetings at Panchayat level on GBV	26938.00			
- Support to the para counsellors for their efforts in reaching out activities for awareness	29054.00			
- Motivating PRIs to take up GBV related issues in panchayat meetings	19990.00			
- Hiring Volunteer	116000.00			
- State Level Consultation	75371.00			
OTHER DIRECT COSTS				
- Rent - Office and Warehouse	17000.00			
- Utilities	7000.00			
- Communications	3959.00			
- Audit Charges	5000.00			
- Reproduction/Copies/Printing	2584.00	1366377.00		
Strengthening Elected Women's Leadership Capacities in Village Councils towards Good Governance and overall Development in Communities supported by The Hunger Project, New Delhi (April to Dec. 2018)				
Strengthening Capacity & Leadership of EWRs				
Capacity Building (Need Based Workshops)				
- Food	180176.00			
- Accommodation	47800.00			
- Venue	45000.00			
- Training Materials	60014.00			
- Travel to participants	47798.00			
- Organising Expenses	68656.00			
Federation Meeting at Block Level				
- Food Expenses	36786.00			
- Travel to participants	33677.00			
- Training Materials	16205.00			
- Organising Expenses	19740.00			
Manch meeting at Gram Panchayat Level				
- Food & Refreshment	69887.00			
- Travel to participants Exp.	114065.00			
- Organising Expenses	21725.00			
EWR Convention				
- Food	42561.00			
- Venue	6700.00			
- Training Materials	9520.00			
- Travel to participants	22419.00			
- Organising Expenses	16274.00			
Interface				
- Food	30245.00			
- Meeting Hall	8955.00			
- Training Materials	8890.00			
- Travel to participants	24640.00			
- Organising Expenses	14118.00			
Program Support Cost				
- Programme Coordinator	308610.00			
- Programme Associate-1	205740.00			
- Programme Associate- 2	171450.00			
- Accountant Honorarium	85860.00			
Field Partner Travel				
- Travel Cost	151011.00			
Admin Cost				
- Telephone/ Internet/ Postage & Courier	23233.00			
- Office Expenses	37926.00			
- News Paper Expenses	3939.00			
- Photocopy/ Stationery	2425.00			
- Electricity Expenses	26911.00			
- Audit Fee	10000.00	1972956.00		
Trilogy of food, climate and sustainable Development; Building people's perspective on practice Supported by Misereor, Germany				
- Strengthening civil society and Social Movement	622441.00			
- Promoting sustainable agriculture & food systems	478442.00			
- Regional and international engagement	532919.00			
- Research and communication	1701629.63			
- Personnel Cost	3021336.00			
- Coordination costs	1341172.00	7697939.63		
TOTAL C/F.		20342129.63	TOTAL C/F.	27788561.89



V. NAGDA & CO.

Chartered Accountants



15/10, South Tukoganj,
INDORE - 452001

TOTAL B/F.	0.00	20342129.63	TOTAL B/F.	27788561.89
Strengthening Elected Women's Leadership Capacities in Village Councils towards Good Governance and overall Development in Communities supported by The Hunger Project, New Delhi (Jan. to March, 2019)				
Strengthening Capacity & Leadership of EWRs				
Capacity Building (Need Based Workshops)				
- Food	6232.00			
- Training Materials	5594.00			
- Travel to participants	15909.00			
- Organising Expenses	6385.00			
Jagruk Manch meeting				
- Food & Refreshment	20780.00			
- Travel to participants Exp.	32540.00			
- Organising Exp.	7260.00			
Field Partner Honorarium				
- Programme Coordinator	110070.00			
- Programme Associate-1	73530.00			
- Programme Associate- 2	61020.00			
- Accountant Honorarium	30600.00			
Field Partner Travel				
- Travel Cost	48457.00			
Field Partner Admin Cost				
- Telephone/ Internet/ Postage & Courier	7815.00			
- Office Expenses	12636.00			
- News Paper Expenses	1269.00			
- Photocopy/ Printing & Stationery	980.00			
- Electricity Expenses	9940.00	451017.00		
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	148960.00			
- Organizing regional level meetings with different stakeholders	143749.00			
- Engaging with key stakeholders to get support for fortification	131000.00			
B. QA/QC Kits & Manuals				
- Development & Implementing QC Protocol	221811.00			
Technical Support Unit				
A. Salaries				
- Project Director	154000.00			
- Team Leader	214420.00			
- Programme Coordinator	193500.00			
- Project Accountant	75184.00			
- Office Assistant	40276.00			
B. Office Supplies / Telephone Expenses				
- Office Rent	91016.00			
- Telephone and communication supplies	15217.00			
- Office upkeep	33534.00			
- Local Transport	3535.00			
Travel Cost	139598.00			
Overhead	95777.00	1701577.00		
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	257000.00			
- Project Expert	150000.00			
- Project Accountant	136592.00			
- Office Assistant	65138.00			
- Project Coordinator	96750.00			
- Team Leader	107210.00			
B. Office Supplies / Telephone Expenses				
- Office Rent	108880.00			
- Telephone and communication supplies	46868.00			
- Office upkeep	32285.00			
- Local Travel (Admin.)	16672.00			
Workshops & trainings				
Supporting private sector dairy				
- Supporting private sector dairy	902915.00			
- Sample Collection & Testing	31152.00			
Creating enabling environment for large scale fortification of milk				
- Creating enabling environment for large scale	298955.00			
- Capacity Building of Channel Partners	438791.00			
Travel Cost	80644.00			
Overheads	73871.00	2843723.00		
Scholarship Programme, Supported by iPartner India, New Delhi				
		75165.00		
TOTAL C/F.		25413611.63	TOTAL C/F.	27788561.89



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15/10, South Tukoganj,
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TOTAL B/F.	0.00	25413611.63	TOTAL B/F.		27788561.89
RAKSHAN" Supported by iPartner India, New Delhi					
Salary					
- Part Time Program Manager	225000.00				
- Block Coordinator	270000.00				
- Community Mobilizer	292475.00				
- Monitoring Officer	67500.00				
- Village Mobilizer	45000.00				
- Expert	46834.00				
Activity					
- One Day Orientation of Team	1613.00				
- Baseline Study	53028.00				
- Organizing Independence & Republic Day	19081.00				
- Celebration of Teachers Day, Capacity Building and exposure visits	4945.00				
- Mass Awareness Programs, Donor Visits, Visitors Exp.	46134.00				
- Support to AWC, Schools and Dropout Students	157501.00				
- Establishing, Operating of Community & Training Centers	82807.00				
- Celebrating Women's Day	47798.00				
- Formation and Capacity Building of Bal Panchayat	7509.00				
- Training of youth on leadership development	58240.00				
- Establishing & Operating of Resource Center	227414.00				
- Training of Village Mobilizers	8669.00				
Travel					
- Part Time Project Coordinator	67043.00				
- Travel to Monitoring Officer	42455.00				
Other Direct Cost					
- Office Rent	27000.00				
- Communication and Postage	5953.00				
- Office Expenses and Miscellaneous	12365.00				
- Audit Charges	12500.00				
- Part Time Accountant	31500.00	1860364.00			
Other Expenses					
- Bank Charges	17905.81				
- Consultancy Charges	15000.00	32905.81			
Loss on sale of Assets		23610.00			
Depreciation on Fixed Assets		360361.00			
Excess of Income over Expenditure transferred to Balance Sheet		97709.45			
TOTAL		27788561.89	TOTAL		27788561.89

NOTES FORMING PART OF ACCOUNTS SCHEDULE - 'F'
CAMP- JAIPUR
DATE : 29TH JUNE, 2019
FOR AND ON BEHALF OF CECOEDECON

AS PER OUR AUDIT REPORT OF EVEN DATE
FOR V. NAGDA & CO.
CHARTERED ACCOUNTANTS
FRN/000758C

Manju Joshi

(MANJU BALA JOSHI)
SECRETARY



V. Nagda
(VJKAS NAGDA)
PARTNER
M.NO.406928

SCHEDULE 'A'

SCHEDULE OF CAPITAL GRANT OF FCRA PROJECTS FOR THE YEAR ENDED 31.03.2019

S.N.	NAME OF THE PROJECT	AMOUNT
1	Trilogy of food, climate and sustainable Development; Building people's perspective on policy, practice and justice Supported by Misereor, Germany	174673.00
2	Improving livelihood opportunities through Skill Building of Youth and women supported by The Embassy of Japan in India, New Delhi	3486285.54
3	Wajood-Community as Partners in Empowerment of Women Supported by Population Services International, New Delhi	161.00
TOTAL		3661119.54

SCHEDULE 'B'

SCHEDULE OF UNSPENT GRANT OF FCRA PROJECTS AS ON 31.03.2019

S.N.	NAME OF THE PROJECT	AMOUNT
1	Strengthening Elected Women's Leadership Capacities in Village Councils towards Good overall Development in Communities supported by The Hunger Project, New Delhi	11933.00
2	Trilogy of food, climate and sustainable Development; Building people's perspective on policy, practice and justice Supported by Misereor, Germany	57200.87
3	Community Based Management of Acute Malnutrition Implementation-Burhanpur Supported by ACF, New Delhi	1725960.00
TOTAL		1795093.87

SCHEDULE 'C'

SCHEDULE OF OUTSTANDING EXPENSES & PAYABLES OF FCRA PROJECTS
AS ON 31.03.2019

S.N.	NAME OF THE PROJECT	AMOUNT
1	ANM Honorarium	360400.00
2	Unpaid Salary & Wages	505905.00
3	V.Nagda & Co.	105000.00
TOTAL		971305.00

SCHEDULE 'E'

SCHEDULE OF ACCRUED GRANT & RECEIVABLES OF FCRA PROJECTS AS ON 31.03.2019

S.N.	NAME OF THE PROJECT	AMOUNT
1	Participatory Initiative for Integrated Rural Development Support by Misereor, Germany (VII-Phase)	861587.00
2	RAKSHAN" Supported by iPartner India, New Delhi	214864.00
TOTAL		1076451.00



SCHEDULE OF FIXED ASSETS OF FCRA PROJECT AS ON 31.03.2019

PARTICULARS	OPENING BALANCE as on 01-04-18	PURCHASE DURING THE YEAR		SOLD/ WRITE OFF DURING THE YEAR	BALANCE AS ON 31.03.2019	RATE OF DEPRECI ATION	DEPRECIA- TION FOR THE YEAR	NET BALANCE AS ON 31.03.2019
		Before 1-10-18	After 1-10-18					
LAND (SITAPURA-SWARAJ)	1814997.00				1814997.00	0%	0.00	1814997.00
BUILDING (Training Center-Swaraj)	8875827.00				8875827.00	0%	0.00	8875827.00
SKILL DEVELOPMENT TRAINING CENTER	1264036.00	3566852.00	1216110.00		6046998.00	0%	0.00	6046998.00
COMPUTERS, PRINTERS, CVT AND UPS	97116.00	84880.00			181996.00	40%	72798.00	109198.00
FURNITURE & FIXTURES	839527.50		161.00		839688.50	10%	83961.00	755727.50
AUDIO VISUAL EQUIPMENTS	240292.00	74040.00			314332.00	15%	47150.00	267182.00
PHOTO COPY MACHINE	265008.00				265008.00	15%	39751.00	225257.00
OTHER (DARI, JAJAM ETC.)	32163.00				32163.00	10%	3216.00	28947.00
MEDICAL EQUIPMENT	3735.00				3735.00	15%	560.00	3175.00
MACHINERY	830689.00	15753.00		93610.00	752832.00	15%	112925.00	639907.00
TOTAL	14263390.50	3741525.00	1216271.00	93610.00	19127576.50		360361.00	18767215.50



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. During the year organisation has received Fixed Assets from Population Services International (PSI) having FCRA No.231650386 as donation in kind and the same has been valued at Re. 1.00 for each assets and credited to capital fund account.



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.**
- 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.
4. Closing 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	2355172.00	Trilogy of food, climate and sustainable Development; Building people's perspective on practice
2	People's Action for National Integration, Faizabad (Uttar Pradesh)	136410010	52126.00	Trilogy of food, climate and sustainable Development; Building people's perspective on practice

For CECOEDECON

Manju Joshi

(Manju Bala Joshi)
Secretary



Date : 29th June, 2019
CAMP : JAIPUR

For V. Nagda & Co.
Chartered Accountants
FRN : 000758C



V. Nagda
(Vikas Nagda)
Partner
M. No. 406928