

V. NAGDA & CO.

Chartered Accountants

वडगा

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

CAMP - JAIPUR
DATE - 2nd July, 2022

UDIN : 22406928AMDIOO2733

INDEPENDENT AUDITORS' REPORT

Report on the financial statements

We have audited the accompanying **financial statements of Centre for Community Economics and Development Consultants Society- CECOEDECON**, SWARAJ, F-159-160, Industrial & Institutional Area, Sitapura-302022, Jaipur, Rajasthan of **FCRA Projects Supported by Funding Agencies** as at **31st March, 2022** and report that :-.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the organisation in accordance with the accounting principles generally accepted in India, including accounting standards. This responsibility also includes the maintenance of adequate accounting records in accordance with the Accounting Standards as prescribed by ICAI for safeguarding of the assets of the organisation and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; This responsibility further includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organisation's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organisation's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimation made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of Receipt & Payment A/c, of the Receipt and Payment for the period from 1st April, 2021 to 31st March, 2022.
- (b) In the case of Income & Expenditure A/c, of the excess of income over expenditure for the period from 1st April, 2021 to 31st March, 2022.
- (c) In the case of Balance sheet of the state of affairs as on 31st March, 2022

We report that:

- 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 from our examination of those books.
- c) The Receipt & Payment A/c., Income & Expenditure A/c. and Balance sheet dealt with by this report are in agreement with the books of account.
- d) The Receipt & Payment A/c, Income & Expenditure A/c. and Balance sheet dealt with by this report comply with the accounting standards issued by The Institute of Chartered Accountants of India, so far as applicable.

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



V. Nagda
**(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, 2022

LIABILITIES	AMOUNT		ASSETS	AMOUNT	
RESERVE FUND			FIXED ASSETS		18135293.50
Opening Balance	24746063.41		(As per Schedule "D")		
Add: Capital Grant	137400.00		FIXED DEPOSIT		15124016.00
(As per Schedule "A")	24883463.41				
Add: Excess of Income over Expenditure		25105742.51	ACCRUED GRANT		33008.24
Transferred from Income & Exp. A/C	222279.10		(As per Schedule "E")		
FOLLOW-UP FUND		2897285.00	PREPAID EXPENSES		2476.00
REVOLVING FUND		1852847.50	(As per Schedule "F")		
UNSPENT GRANT		3974379.50	CLOSING BALANCES		
(As per Schedule "B")			-SBI New Delhi A/c 40093372449 (Main A/C)	64731.60	
OUTSTANDING EXPENSES AND PAYABLES		428476.00	- ICICI Bank A/c.No.001201054610 (Another A/C)	568606.11	
(As per Schedule "C")			- ICICI Bank A/c.No 685501700387	78211.73	
			- ICICI Bank A/c.No.690901700415	152157.00	
			- ICICI Bank A/c.No.00120102249	2295.00	
			- ICICI Bank A/c.No.001201072221	88683.00	
			- ICICI Bank A/c.No.001201073405	5841.76	
			- Cash in Hand	3410.57	963936.77
TOTAL		34258730.51	TOTAL		34258730.51

NOTES FORMING PART OF ACCOUNTS SCHEDULE - 'G'

CAMP- JAIPUR
DATE : 2nd July, 2022
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

SCHEDULE 'A'

SCHEDULE OF CAPITAL GRANT AS ON 31.03.2022

S.N.	NAME OF THE PROJECT	AMOUNT
1	Participatory Initiatives for Integrated Rural Development Supported by Misereor, Germany	137400.00
TOTAL		137400.00

SCHEDULE 'B'

SCHEDULE OF UNSPENT GRANT OF FCRA PROJECTS AS ON 31.03.2022

S.N.	NAME OF THE PROJECT	AMOUNT
1	Community Based Management of Acute Malnutrition Implementation-Burhanpur Supported by ACF, New Delhi	1725960.00
2	Participatory Initiatives for Integrated Rural Development Supported by Misereor, Germany	2248419.50
TOTAL		3974379.50

SCHEDULE 'C'

SCHEDULE OF OUTSTANDING EXPENSES & PAYABLES OF FCRA PROJECTS
AS ON 31.03.2022

S.N.	NAME OF THE PROJECT	AMOUNT
1	ANM Honorarium	360400.00
2	Electricity Expenses Payable	9137.00
3	Audit Fee Payable - V. Nagda & Co.	8100.00
4	TDS Payable	27524.00
5	Telephone Expenses Payable	3465.00
6	Bhagya Shree Jodhpur Mishthan Bhandar	5850.00
7	Sitaram Saini	14000.00
TOTAL		428476.00

SCHEDULE 'E'

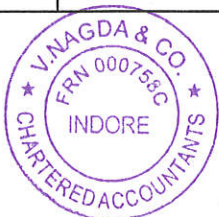
SCHEDULE OF ACCRUED GRANT OF FCRA PROJECTS
AS ON 31.03.2022

S.N.	NAME OF THE PROJECT	AMOUNT
1	Jaipur Child Development Programme- 1219 ,Supported by Child Fund International	14008.24
2	RAKSHAN- Scholarship for Girls, Supported by iPartner Canada	19000.00
TOTAL		33008.24

SCHEDULE 'F'

SCHEDULE OF PREPAID EXPENSES OF FCRA PROJECTS
AS ON 31.03.2022

S.N.	NAME OF THE PROJECT	AMOUNT
1	Communication-BSNL Broad Band internet charges	2476.00
TOTAL		2476.00



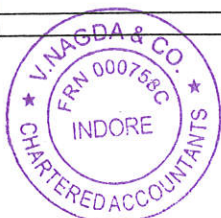
SCHEDULE OF FIXED ASSETS OF FCRA PROJECT AS ON 31.03.2022

PARTICULARS	OPENING BALANCE as on 01-04-2021	PURCHASE DURING THE YEAR		SOLD/ WRITE OFF DURING THE YEAR	BALANCE AS ON 31.03.2022	RATE OF DEPRECIATION	DEPRECIATION FOR THE YEAR	NET BALANCE AS ON 31.03.2022
		Before 1-10-2021	After 1-10-2021					
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	6046998.00				6046998.00	0%	0.00	6046998.00
COMPUTERS, PRINTERS, CVT AND UPS	47676.00	56900.00	74000.00		178576.00	40%	56630.00	121946.00
FURNITURE & FIXTURES	612256.50				612256.50	10%	61226.00	551030.50
AUDIO VISUAL EQUIPMENTS	193043.00		6500.00		199543.00	15%	29444.00	170099.00
PHOTO COPY MACHINE	162750.00				162750.00	15%	24413.00	138337.00
OTHER (DARI, JAJAM ETC.)	23447.00				23447.00	10%	2345.00	21102.00
MEDICAL EQUIPMENT	2294.00				2294.00	15%	344.00	1950.00
MACHINERY	462334.00				462334.00	15%	69350.00	392984.00
AIR CONDITIONERS	12.00				12.00	15%	2.00	10.00
OFFICE EQUIPMENT	11.00				11.00	15%	2.00	9.00
WATER COOLER AND REFRIGERATOR	2.00				2.00	15%	0.00	2.00
VEHICLES (TWO WHEELER)	2.00				2.00	15%	0.00	2.00
TOTAL	18241649.50	56900.00	80500.00	0.00	18379049.50		243756.00	18135293.50



CENTRE FOR COMMUNITY ECONOMICS AND DEVELOPMENT CONSULTANTS SOCIETY, (CECOEDECON), SITAPURA, JAIPUR
INCOME & EXPENDITURE ACCOUNT OF PROJECTS UNDER FCRA, FOR THE YEAR
ENDED 31st MARCH, 2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Programme Expenses :		Grant Received During the Year 2021-2022	
Participatory Initiative for Integrated Rural Development in Jaipur Tonk, & Baran District of Rajasthan supported by Misereor, Germany		- Participatory Initiative for Integrated Rural Development in Jaipur, Tonk and Baran District of Rajasthan, India Supported by Misereor, Germany	16733412.50
Staff Costs		- RAKSHAN-Scholarship for Girls Programme Supported by iPartner Canada	141000.00
- Salary to Managerial level Staff	762297.00	- Jaipur Child Development Programme- 1219 Supported by ChildFund International	5543672.89
- Salary to Implementation level staff	2936751.00		22418085.39
- Salary to Auxiliary staff	1857682.00		546772.87
Project Activities Cost			22964858.26
Recurrent programme expenditure		Add:Unspent Grant (2020-2021)	33008.24
Livelihood and Nutrition Security		Add:Accrued Grant (2021-2022)	22997866.50
- To enhance the capacities of partner communities to ensure their food security and manage their natural resources using effective participatory techniques and practices	419889.00	Less:Unspent Grant (2021-2022)	2248419.50
- To support maximization and diversification of the existing livelihood options to ensure the livelihood and food security of the partner communities	3689923.00	Less: Capital Grant	20749447.00
- Diversifying income generation opportunities of farming community members by promoting FPOs in Shahbad block	1682.00		137400.00
- Developing skills of youth to enhance their employment and livelihood opportunities	235557.00	Interest Received on	
- Travel & Conveyance for Livelihood Security Staff	103765.00	- Fixed Deposit	487638.00
Basic Rights with Organizational & Institutional Development		- Bank A/C	193751.00
- Securing basic rights of communities through strengthening democratic processes and increased community participation	136139.00		681389.00
- Ensuring education for drop outs and quality education for Children	10955.00		
- To promote a gender sensitive environment at organization and institutional level	567922.00		
- To ensure social inclusion and care of elderly people through community awareness and local governance	34209.00		
- To support community for reducing malnutrition among Sahariya children	300.00		
- Travel & Conveyance for Basic Rights Staff	91656.00		
Institutional Development			
- Community mobilization and institutional strengthening for ensuring sustainable livelihood and rights of marginalized communities	1012114.00		
- Support in ensuring increased access and better implementation of different government schemes &programs	392618.00		
- Exchange of learning, networking and for development agenda	189802.00		
- Civil Society Building	427702.00		
- Travel & Conveyance for Institutional Development	147824.00		
Organisational Development			
- Human Resource Development	187815.00		
- Planning, Monitoring & Evaluation	229521.00		
- Travel & Conveyance for OD Staff	36911.00		
Project Administration Cost			
Running Costs (Recurring Cost)			
- Premises: rent, energy, building maintenance	507848.00		
- Communication: telephone, Internet etc.	81821.00		
- Consumables for operation, administration, logistics etc.	270075.00		
- Travel & Conveyance	108828.00		
	14441606.00		
COVID-19 Relief Fund supported by iPartner India			
Activity Cost			
- Strengthening of Bal Panchayat	40710.00		
- MIS/ Monitoring Coordinator Honorarium	135000.00		
- Travel Cost	28165.00		203875.00
RAKSHAN" Supported by iPartner India, Canada			
- Project/ Program Cost- Scholarship			160000.00
Jaipur Child Development Programme- 1219 -April to June, 2021			
Programme Activities Cost			
Cross Cutting Programme (CCP)			
- Travel to Field Coordinator	300.00		
- Quarterly orientation to the Community mobilizers/ Volunteers	736.00		
- Procurement of Hygiene kit to ensure safety from COVID-19 for Children	2758.00		
Life Stage -2 (LS-2) Child Protection			
- Travel to Child Protection Coordinator	1436.00		
- IEC Development	4012.00		
Life Stage -2 (LS-2) Education			
- Travel to Coordinator/ Community Mobiliser	5488.00		
- Sessions on the SEL for parents	2589.00		
Life Stage -2 (LS-2) Health			
- Conduct Peer Educators training in community and in schools	6821.00		
- Organised Need Based Refresher Training	3819.00		
- Quarterly Meeting with Peer Educators Review and Plan	12932.00		
- Travel Cost Coordinator/ Community Mobiliser - Health	3100.00		
TOTAL C/F.	43991.00	14805481.00	TOTAL C/F.
			21293436.00



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15/10, South Tukoganj,
INDORE - 452001

	TOTAL B/F.	43991.00	14805481.00	TOTAL B/F.	21293436.00
Life Stage -3 (LS-3) Livelihood					
- Travel to Youth LED Coordinator		1008.00			
- Documentation of best practices and replicate in other areas		26741.00			
- Training and support youth/marginal farmers on cash crop cultivation		27200.00			
Programme Support					
- Electricity/Water Expenses		11023.00			
- House Keeping / Sweeper Expenses		13141.00			
- Maintenance of Building		340.00			
- Maintenance of Equipments		6130.00			
- Maintenance- Vehicle		160.00			
- Management Fees		22500.00			
- Miscellaneous Admin Expenses		1970.00			
- Office Rent		74880.00			
- Insurance Vehicle		2566.00			
- Supply Office		1410.00			
- Fuel Expenses		800.00			
- Travel for Program Implementation		6792.00			
- Telephone & Internet		1049.00			
- Utilities Expenses		5505.00			
- CVS Level		10455.00			
- Franking / Postal charges		667.00			
- Letter Translation (LTE)		4960.00			
- Travel & Conveyance		1383.00			
- Printing of Photographs		224.00			
Salary & Honorarium					
- Child Protection Community Mobilizer		57810.00			
- Education Coordinator		147627.00			
- Community Mobilizer- Education		90018.00			
- Project Officer- Livelihood		111012.00			
- Youth led Coordinator- Livelihood		70008.00			
- Finance Coordinator		88809.00			
- Field Coordinator- Child Development -SR		156675.00			
- Field Coordinator M &E- SR		50032.00			
- Community Mobilizer- SR		49638.00			
- Community Mobilizer- Health		53184.00			
- Coordinator- Health		81702.00	1221410.00		
Jaipur Child Development Programme- 1219 -July to March, 2022					
Programme Activities Cost					
Health					
- Sensitization meetings held on child rights & protection		8563.00			
- Youth/adolescent trained on life skills, ARSH for responsible decision making		16810.00			
- Peer Educators successfully trained in SRH		41438.00			
- Parents/family members who received orientation on positive parenting		17880.00			
- Youth collectives formed/supported to address SRH issues and services		1350.00			
- State, district and block level convergence meeting with Government department for service provision every quarter		7028.00			
- 18 % of Children, adolescents oriented on having normal haemoglobin level		102895.00			
- Salary to Health Staff		260751.00			
- Staff Health Travel		10720.00			
Education					
- Type of mass awareness campaigns held		27968.00			
- Knowledge/capacity building sessions held for children & parents		15426.00			
- Miscellaneous		22018.00			
- Child Learning centres are having effective learning environment		97274.00			
- Parents have active participation in children activities in home		10241.00			
- Children benefited through SEL session.		2663.00			
- Parents trained to facilitates the SEL competencies of their children		4467.00			
- Teachers are trained to promote SEL competencies in their children		12863.00			
-PRI, SMC & community leaders oriented on SEL and their role in relation		7754.00			
- Children are received the SEL knowledge through IGCL program		230091.00			
- No of schools have dynamic print rich environment		6598.00			
- Drop out children/youth are supported to continue their education		11000.00			
- Children received special support class for better academic performance		71271.00			
- Adolescent and youth received career guidance support		12188.00			
- Youth are trained and aware on indian constitution and democracies		2379.00			
- Salary to Education Staff		807447.00			
- Staff Education Travel		40916.00			
Livelihood					
- Sensitization sessions on child rights & protection held for PRIs		8732.00			
- Trainings conducted for project staffs including field staffs		19431.00			
- Youth federations formed & strengthened		20060.00			
- Parents / care givers are provided with livelihood training -Agriculture		39487.00			
- Youth groups formed & strengthened		99641.00			
- Youth members trained to identify various issues affecting them		18685.00			
- Youth group members trained on leadership skills through the master training		18496.00			
- Panchayati Raj Institutions (PRIs) & Adolscent/Youth have improved knowledge on child rights, protection and CP		3870.00			
- Participated in platforms at various levels (local, district & State)		11730.00			
- Career guidance provided to needy youth		4711.00			
- Eligible and needy youth trained with employability skills		30000.00			
- Interested youth are provided training on livelihoods		3705.00			
- Trained youth who belong to most needy category are supported with start up funds to initiate business		241036.00			
TOTAL C/F.	2369583.00	16026891.00		TOTAL C/F.	21293436.00



V. NAGDA & CO.

Chartered Accountants



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INDORE - 452001

	TOTAL B/F.	16026891.00	TOTAL B/F.	21293436.00
- Selected parents / care givers are provided exposure on successful business models	4350.00			
- Needy parents / care givers are supported with start up funds to initiate	47540.00			
- Salary to Livelihood Staff	575613.00			
- Staff Livelihood Travel	26735.00			
Cross Cutting Programme (CCP)				
- Hygiene kit	6318.00			
- Global KML Survey (CVS) Capacity Building	13779.00			
- Capacity Building to Project & CDP staff on quality sponsorship manager	5345.00			
- Strengthening of CDP Committees (Quarterly meetings)	5330.00			
- Salary to CCSR Staff	801311.00			
- Travel Cost	27877.00			
Programme Support				
- Supplies	12352.00			
- Vehicle Fuel	4250.00			
- Vehicle-Maintenance	680.00			
- Occupancy-Rent	210450.00			
- Occupancy- Utilities	58835.00			
- Occupancy-building/property maintenance	18570.00			
- Telephone & Internet	4387.00			
- Postal and Freight charges	5730.00			
- Miscellaneous Expenses (Management Time)	45000.00			
- Miscellaneous Expenses (Stationary & Printing of PSD,Letterpad and	36816.00			
- Letter Translation (LTE)	52320.00			
- Salaries - Contract Employees	44976.00			
- Salary to Programme Support Staff	282411.00			
- Travel Cost	37978.00	4698536.00		
Other Expenses				
- Bank Charges	595.90			
- Stationary	25714.00			
- Interest on TDS	298.00			
- Printing & Publication	61360.00			
- FCRA Renewal Registration Fee	5006.00			
- Audit Charges	9000.00	101973.90		
Depreciation on Fixed Assets		243756.00		
Excess of Income over Expenditure transferred to Balance Sheet		222279.10		
TOTAL C/F.		21293436.00	TOTAL C/F.	21293436.00

NOTES FORMING PART OF ACCOUNTS SCHEDULE - 'G'

CAMP- JAIPUR

DATE : 2nd July, 2022

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

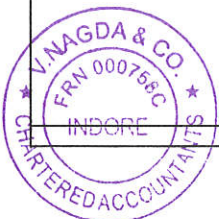


Vikas Nagda
(VIKAS NAGDA)
PARTNER
M.NO.406928

CENTRE FOR COMMUNITY ECONOMICS AND DEVELOPMENT CONSULTANTS SOCIETY (CECOEDECON), SITAPURA, JAIPUR
RECEIPTS & PAYMENTS ACCOUNT OF PROJECTS UNDER FCRA, FOR THE YEAR ENDED 31st MARCH, 2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance as on 01/04/2021		Programme Expenses :	
- Fixed Deposit	10000000.00	Participatory Initiative for Integrated Rural Development In Jaipur	
- Balance with ICICI Bank A/c.No.001201054610 (Main)	3683979.11	Tonk, & Baran District of Rajasthan supported by Misereor, Germany	
- Balance with ICICI Bank A/c.No.656901700156	12558.00	Staff Costs	
- Balance with ICICI Bank A/c.No.685501700387	14354.73	- Salary to Managerial level Staff	744797.00
- Balance with ICICI Bank A/c.No.690901700415	46792.00	- Salary to Implementation level staff	2931251.00
- Balance with ICICI Bank A/c.No.00120102249	9214.00	- Salary to Auxillary staff	1857582.00
- Balance with ICICI Bank A/c.No.001201072221	7711.00	Project Activities Cost	
- Balance with ICICI Bank A/c.No.001201073405	406567.87	Recurrent programme expenditure	
- Cash in Hand	4269.57	Livelihood and Nutrition Security	
	14185446.28	- To enhance the capacities of partner communities to ensure their food security and manage their natural resources using effective participatory techniques and practices	419449.00
Grant Received During the Year 2021-2022		- To support maximization and diversification of the existing livelihood options to ensure the livelihood and food security of the partner communities	3688762.00
- Participatory Initiative for Integrated Rural In Jaipur, Tonk and Baran District of Rajasthan, India Support by Misereor, Germany	16733412.50	- Diversifying income generation opportunities of farming community members by promoting FPOs in Shahbad block	1682.00
- RAKSHAN-Scholarship for Girls Programme Supported by iPartner Canada	141000.00	- Developing skills of youth to enhance their employment and livelihood opportunities	230193.00
- Jaipur Child Development Programme- 1219 Supported by ChildFund International	5543672.89	- Travel & Conveyance for Livelihood Security Staff	103765.00
	22418085.39	Basic Rights with Organizational & Institutional Development	
Interest received on		- Securing basic rights of communities through strengthening democratic processes and increased community participation	136139.00
- Fixed Deposit	567466.00	- Ensuring education for drop outs and quality education for Children	10555.00
- Saving Bank A/C	193751.00	- To promote a gender sensitive environment at organization and Institutional level	567884.00
	761217.00	- To ensure social inclusion and care of elderly people through community awareness and local governance	34209.00
		- To support community for reducing malnutrition among Sahariya children	300.00
		- Travel & Conveyance for Basic Rights Staff	91656.00
		Institutional Development	
		- Community mobilization and institutional strengthening for ensuring sustainable livelihood and rights of marginalized communities	1012114.00
		- Support in ensuring increased access and better implementation of different government schemes & programs	392618.00
		- Exchange of learning, networking for development agenda	189466.00
		- Civil Society Building	427153.00
		- Travel & Conveyance for Institutional Development	147824.00
		Organisational Development	
		- Human Resource Development	187815.00
		- Planning, Monitoring & Evaluation	229521.00
		- Equipment for program implementation (laptop)	63400.00
		- Travel & Conveyance for OD Staff	36911.00
		Project Administration Cost	
		Running Costs (Recurring Cost)	
		- Premises: rent, energy, building maintenance	501211.00
		- Communication: telephone, Internet etc.	82696.00
		- Equipment (2 Desktops)	74000.00
		- Consumables for operation, administration, logistics etc.	270075.00
		- Travel & Conveyance	108628.00
		COVID-19 Relief Fund supported by iPartner India	
		Activity Cost	
		- Strengthening of Bal Panchayat	40710.00
		- MIS/ Monitoring Coordinator Honorarium	135000.00
		- Travel Cost	28165.00
			203875.00
		"RAKSHAN- Scholarship for Girls" Supported by iPartner India, Canada Project/ Program Cost- Scholarship	160000.00
		Jaipur Child Development Programme- 1219 -April to June, 2021	
		Programme Activities Cost	
		Cross Cutting Programme (CCP)	
		- Travel to Field Coordinator	300.00
		- Quarterly orientation to the Community mobilizers/ Volunteers	736.00
		- Procurement of Hygiene kit to ensure safety from COVID-19 for Children	2758.00
		Life Stage -2 (LS-2) Child Protection	
		- Travel to Child Protection Coordinator	1436.00
		- IEC Development	4012.00
		Life Stage -2 (LS-2) Education	
		- Travel to Coordinator/ Community Mobiliser	5488.00
		- Sessions on the SEL for parents	2589.00
		Life Stage -2 (LS-2) Health	
		- Conduct Peer Educators training in community and in schools	6821.00
		- Organised Need Based Refresher Training	3819.00
		- Quarterly Meeting with Peer Educators Review and Plan	12932.00
		- Travel Cost Coordinator/ Community Mobiliser - Health	3100.00
		Life Stage -3 (LS-3) Livelihood	
		- Travel to Youth LED Coordinator	1008.00
		- Documentation of best practices and replicate in other areas	24241.00
		- Training and support youth/marginal farmers on cash crop cultivation	27200.00
TOTAL C/F.	37364748.67	TOTAL C/F	96440.00
			14906131.00

TOTAL B/F.	37364748.67	TOTAL B/F.	96440.00	14906131.00
		Programme Support		
		- Electricity/Water Expenses	8163.00	
		- House Keeping / Sweeper Expenses	13141.00	
		- Maintenance of Building	340.00	
		- Maintenance of Equipments	6130.00	
		- Maintenance- Vehicle	160.00	
		- Management Fees	22500.00	
		- Miscellaneous Admin Expenses	1970.00	
		- Office Rent	74880.00	
		- Insurance Vehicle	2566.00	
		- Supply Office	1410.00	
		- Fuel Expenses	800.00	
		- Travel for Program Implementation	6792.00	
		- Telephone & Internet	1049.00	
		- Utilities Expenses	5505.00	
		- CVS Level	10455.00	
		- Franking / Postal charges	667.00	
		- Letter Translation (LTE)	4320.00	
		- Travel & Conveyance	1383.00	
		- Printing of Photographs	224.00	
		Salary & Honorairum		
		- Child Protection Community Mobilizer	57810.00	
		- Education Coordinator	147627.00	
		- Community Mobilizer- Education	90018.00	
		- Project Officer- Livelihood	111012.00	
		- Youth led Coordinator- Livelihood	70008.00	
		- Finance Coordinator	88809.00	
		- Field Coordinator- Child Development -SR	156675.00	
		- Field Coordinor M &E- SR	50032.00	
		- Community Mobilizer- SR	49638.00	
		- Community Mobilizer- Health	53184.00	
		- Coordinator- Health	81702.00	1215410.00
		Jaipur Child Development Programme- 1219 -July to March, 2022		
		Programme Activities Cost		
		Health		
		- Sensitization meetings held on child rights & protection	8563.00	
		- Youth/adolescent trained on life skills, ARSH for responsible decision making	16810.00	
		- Peer Educators successfully trained in SRH	41438.00	
		- Parents/family members who received orientation on positive parenting	17880.00	
		- Youth collectives formed/supported to address SRH issues and services	1350.00	
		- State, district and block level convergence meeting with Government department for service provision every quarter	7028.00	
		- 18 % of Children, adolescents oriented on having normal hemoglobin level	102895.00	
		- Salary to Health Staff	260751.00	
		- Staff Health Travel	10720.00	
		Education		
		- Type of mass awareness campaigns held	27968.00	
		- Knowledge/capacity building sessions held for children & parents	15426.00	
		- Miscellaneous	16168.00	
		- Child Learning centres are having effective learning environment	97274.00	
		- Parents have active participation in children activities in home	10241.00	
		- Children benefited through SEL session.	2663.00	
		- Parents trained to facilitates the SEL competencies of their children	4467.00	
		- Teachers are trained to promote SEL competencies in their children	12863.00	
		-PRI, SMC & community leaders oriented on SEL and their role in relation	7754.00	
		- Children are received the SEL knowledge through IGCL program	230091.00	
		- No of schools have dynamic print rich environment	6598.00	
		- Drop out children/youth are supported to continue their education	11000.00	
		- Children received special support class for better academic performance	71271.00	
		- Adolescent and youth received career guidance support	12188.00	
		- Youth are trained and aware on indian constitution and democratics	2379.00	
		- Salary to Education Staff	807447.00	
		- Staff Education Travel	40916.00	
		Livelihood		
		- Sensitization sessions on child rights & protection held for PRIs	8732.00	
		- Trainings conducted for project staffs including field staffs	19431.00	
		- Youth federations formed & strengthened	20060.00	
		- Parents / care givers are provided with livelihood training -Agriculture	39487.00	
		- Youth groups formed & strengthened	99641.00	
		- Youth members trained to identify various issues affecting them	18685.00	
		- Youth group members trained on leadership skills through the master trainer	18496.00	
		- Panchayati Raj Institutions (PRIs) & Adolscent/Youth have improved knowledge on child rights, protection and CP	3870.00	
		- Participated in platforms at various levels (local, district & State)	11730.00	
		- Career guidance provided to needy youth	4711.00	
		- Eligible and needy youth trained with employability skills	30000.00	
		- Interested youth are provided training on livelihoods	3705.00	
		- Trained youth who belong to most needy category are supported with start up funds to initiate business	241036.00	
		- Selected parents / care givers are provided exposure on successful business models	4350.00	
		- Needy parents/care givers are supported with start up funds to initiate business	47540.00	
		- Salary to Livelihood Staff	575613.00	
		- Staff Livelihood Travel	26735.00	
		Cross Cutting Programme (CCP)		
		- Hygene kit	6318.00	
		- Global KML Survey (CVS) Capacity Building	13779.00	
		- Capacity Building to Project & CDP staff on quality sponsorship management	5345.00	
		- Strengthening of CDP Committees (Quarterly meetings)	5330.00	
		- Salary to CCSR Staff	801311.00	
		- Travel Cost	27877.00	
TOTAL C/F.	37364748.67	TOTAL C/F	3877931.00	16121541.00



V. NAGDA & CO.

Chartered Accountants

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Tukoganj,
INDORE - 452001

TOTAL B/F.	37364748.67	TOTAL B/F.	3877931.00	16121541.00
		Programme Support		
		- Supplies	12352.00	
		- Vehicle Fuel	4250.00	
		- Vehicle-Maintenance	680.00	
		- Occupancy-Rent	210450.00	
		- Occupancy- Utilities	58835.00	
		- Occupancy-building/property maintenance	4570.00	
		- Telephone & Internet	4387.00	
		- Postal and Freight charges	5730.00	
		- Miscelleneous Expenses (Management Time)	45000.00	
		- Miscelleneous Expenses (Stationary & Printing of PSD,Letterpad and	36816.00	
		- Letter Translation (LTE)	52320.00	
		- Salaries - Contract Employees	44976.00	
		- Salary to Programme Support Staff	282411.00	
		- Travel Cost	37978.00	4678686.00
		Other Expenses		
		- Bank Charges	595.90	
		- Stationary	25714.00	
		- Interest on TDS	298.00	
		- Printing & Publication	61360.00	
		- FCRA Renewal Registration Fee	5006.00	92973.90
		Outstanding Expenses Paid		
		- Electricity	12593.00	
		- LTE	12320.00	
		- TDS	70133.00	
		- Audit Fee	121404.00	
		- PF/ESI	167145.00	383595.00
		Closing Balance		
		- Fixed Deposit	15124016.00	
		- SBI New Delhi A/c 40093372449 (Main A/C)	64731.60	
		- ICICI Bank A/c.No.001201054610 (Another A/C)	568606.11	
		- ICICI Bank A/c.No 685501700387	78211.73	
		- ICICI Bank A/c.No.690901700415	152157.00	
		- ICICI Bank A/c.No.00120102249	2295.00	
		- ICICI Bank A/c.No.001201072221	88683.00	
		- ICICI Bank A/c.No.001201073405	5841.76	
		- Cash in Hand	3410.57	16087952.77
TOTAL C/F.	37364748.67	TOTAL C/F.	37364748.67	

CAMP- JAIPUR
DATE : 2nd July, 2022
FOR AND ON BEHALF OF CECOEDECON

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

(MANJU BALA JOSHI)
SECRETARY



(VIKAS NAGDA)
PARTNER
M.NO. 406928

FCRA PROJECTS

SCHEDULE – G

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, which is further renewed for a period of 5 years as per new provisions of the Act vide Document Identification Number- AAATC0533CE1984601 dated 23.09.2021. The organisation is also 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 further renewed for a period of 5 years as per new provisions of the Act. vide Document Identification Number- AAATC0533CF2021401 dated 23.09.2021.
- c. The Organization is registered under Foreign Contribution (Regulation) Act, 1976 vide registration number 125560001 dated 27.12.1984, which was renewed under Foreign Contribution (Regulation) Act, 2010, for a period of 5 years w.e.f 01.01.2016 and further renewed for a 5 years period w.e.f 01.01.2022.
- 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.
- g. The organization is also registered with the Ministry of Corporate Affairs to undertake CSR activities under CSR1 registration no. CSR00003547 w.e.f 26.04.2021.

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

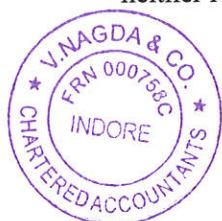
Income Tax has not been recognised, due to the exemptions available under sections 11 and 12 of the Income Tax Act, 1961.

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.
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.

For CECEOEDECON

Manju Joshi

(Manju Bala Joshi)
Secretary



Date : 2nd July, 2022
CAMP : JAIPUR

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



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