

**V. NAGDA & CO.**

Chartered Accountants



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

CAMP - JAIPUR

DATE - 15<sup>th</sup> June, 2023

UDIN : 23406928BGWQGQ5254

## **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 **31<sup>st</sup> March, 2023** 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 1<sup>st</sup> April, 2022 to 31<sup>st</sup> March, 2023.
- (b) In the case of Income & Expenditure A/c, of the excess of income over expenditure for the period from 1<sup>st</sup> April, 2022 to 31<sup>st</sup> March, 2023.
- (c) In the case of Balance sheet of the state of affairs as on 31<sup>st</sup> March, 2023

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**

**(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, 2023

LIABILITIES	AMOUNT		ASSETS	AMOUNT
<b>RESERVE FUND</b>			<b>FIXED ASSETS</b>	18020404.50
Opening Balance	25105742.51		( As per Schedule "D")	
Add: Capital Grant	128078.00		<b>FIXED DEPOSIT</b>	16000000.00
( As per Schedule "A")	25233820.51		<b>ACCRUED GRANT AND INTEREST</b>	1988478.00
Add: Excess of Income over Expenditure			( As per Schedule "E")	
Transferred from Income & Exp. A/C	341756.82	25575577.33	<b>CLOSING BALANCES</b>	
<b>FOLLOW-UP FUND</b>		2897285.00	- SBI New Delhi A/c 40093372449 (Main A/C)	89369.16
<b>REVOLVING FUND</b>		1852847.50	- ICICI Bank A/c.No.001201054610 (Another A/C)	1138970.11
<b>UNSPENT GRANT</b>		6488537.00	- ICICI Bank A/c.No.685501700387	13997.73
( As per Schedule "B")			- ICICI Bank A/c.No.690901700415	57639.00
<b>OUTSTANDING EXPENSES AND PAYABLES</b>		543312.00	- ICICI Bank A/c.No.00120102249	20267.00
( As per Schedule "C")			- ICICI Bank A/c.No.001201072221	27248.00
			- ICICI Bank A/c.No.001201073405	428.76
			- Cash in Hand	756.57
				1348676.33
<b>TOTAL</b>		<b>37357558.83</b>	<b>TOTAL</b>	<b>37357558.83</b>

NOTES FORMING PART OF ACCOUNTS SCHEDULE - 'F'

CAMP- JAIPUR  
DATE : 15th June, 2023  
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

(VIKAS NAGDA)  
PARTNER  
M.NO.406928

**SCHEDULE OF CAPITAL GRANT AS ON 31.03.2023**

**SCHEDULE 'A'**

S.N.	NAME OF THE PROJECT	AMOUNT
1	Participatory Initiatives for Integrated Rural Development Supported by Misereor, Germany	107900.00
2	She Leads Change fund supported by by EMpower UK	20178.00
	<b>TOTAL</b>	<b>128078.00</b>

**SCHEDULE OF UNSPENT GRANT OF FCRA PROJECTS AS ON 31.03.2023**

**SCHEDULE 'B'**

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	3071819.00
3	She Leads Change fund supported by by EMpower UK	799956.00
4	Adopt a Village- Ramjipura Supported by iPartner Canada	853431.00
5	RAKSHAN- Scholarship for Girls" Supported by iPartner Canada	37371.00
	<b>TOTAL</b>	<b>6488537.00</b>

**SCHEDULE OF OUTSTANDING EXPENSES & PAYABLES OF FCRA PROJECTS  
AS ON 31.03.2023**

**SCHEDULE 'C'**

S.N.	NAME OF THE PROJECT	AMOUNT
1	ANM Honorarium	360400.00
2	Audit Fee Payable - V. Nagda & Co.	31100.00
3	TDS Payable	1027.00
4	Salary Payable	150785.00
	<b>TOTAL</b>	<b>543312.00</b>

**SCHEDULE OF ACCRUED GRANT AND INTEREST OF FCRA PROJECTS  
AS ON 31.03.2023**

**SCHEDULE 'E'**

S.N.	NAME OF THE PROJECT	AMOUNT
1	Thar Surya Supported NORFUND, Norway	1667306.00
2	Accrued Interest	321172.00
	<b>TOTAL</b>	<b>1988478.00</b>



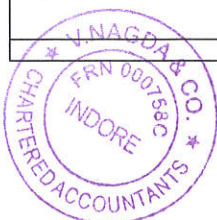
SCHEDULE OF FIXED ASSETS OF FCRA PROJECT AS ON 31.03.2023

PARTICULARS	OPENING BALANCE as on 01-04-2022	PURCHASE DURING THE YEAR		SOLD/ WRITE OFF DURING THE YEAR	BALANCE AS ON 31.03.2023	RATE OF DEPRECIATION	DEPRECIATION FOR THE YEAR	NET BALANCE AS ON 31.03.2023
		Before 1-10-2022	After 1-10-2022					
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 COMPUTERS, PRINTERS, CVT AND UPS	6046998.00				6046998.00	0%	0.00	6046998.00
FURNITURE & FIXTURES	121946.00	107900.00			229846.00	40%	91938.00	137908.00
AUDIO VISUAL EQUIPMENTS	551030.50		34456.00		551030.50	10%	55103.00	495927.50
PHOTO COPY MACHINE	170099.00				204555.00	15%	28099.00	176456.00
OTHER (DARI, JAJAM ETC.)	138337.00				138337.00	15%	20751.00	117586.00
MEDICAL EQUIPMENT	21102.00				21102.00	10%	2110.00	18992.00
MACHINERY	1950.00				1950.00	15%	293.00	1657.00
AIR CONDITIONERS	392984.00				392984.00	15%	58948.00	334036.00
OFFICE EQUIPMENT	10.00				10.00	15%	2.00	8.00
WATER COOLER AND REFRIGERATOR	9.00				9.00	15%	1.00	8.00
VEHICLES (TWO WHEELER)	2.00				2.00	15%	0.00	2.00
<b>TOTAL</b>	<b>18135293.50</b>	<b>107900.00</b>	<b>34456.00</b>	<b>0.00</b>	<b>18277649.50</b>		<b>257245.00</b>	<b>18020404.50</b>



CENTRE FOR COMMUNITY ECONOMICS AND DEVELOPMENT CONSULTANTS SOCIETY, (CECOEDECON), SITAPURA, JAIPUR  
INCOME & EXPENDITURE ACCOUNT OF PROJECTS UNDER FCRA, FOR THE YEAR  
ENDED 31st MARCH, 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>Programme Expenses :</b>		<b>Grant Received During the Year 2022-2023</b>	
<b>Participatory Initiative for Integrated Rural Development in Jaipur Tonk, &amp; Baran District of Rajasthan supported by Misereor, Germany</b>		- Participatory Initiative for Integrated Rural Development in Jaipur, Tonk and Baran District of Rajasthan, India Support by Misereor, Germany	20451792.50
<b>Staff Costs</b>		- RAKSHAN-Scholarship for Girls Programme Supported by iPartner Canada	423775.00
- Salary to Managerial level Staff	623259.00	- Jaipur Child Development Programme- 1219 Supported by ChildFund International	14342.06
- Salary to Implementation level staff	4432855.00	- Thar Surya Supported NORFUND, 0160 Oslo, Norway	1451334.00
- Salary to Auxiliary staff	2198999.00	- Gohindi Water Conservation Project supported by Embassy of the Federal Republic of Germany	1998443.00
<b>Project Activities Cost</b>		- Adopt a Village- Ramjipura Supported by iPartner Canada	2625147.00
<b>Recurrent programme expenditure</b>		- She Leads Change fund supported by EMpower UK	1588000.00
<b>Livelihood and Nutrition Security</b>			28552833.56
- To enhance the capacities of partner communities to ensure their food security and manage their natural resources using effective participatory techniques and practices	939015.00	Add: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	4605980.00	Add:Accrued Grant (2022-2023)	1667306.00
- Diversifying income generation opportunities of farming community members by promoting FPOs in Shahbad block	2537.00		32468559.06
- Developing skills of youth to enhance their employment and livelihood opportunities	301007.00	Less:Unspent Grant (2022-2023)	4762577.00
- Travel & Conveyance for Livelihood Security Staff	249237.00		27705982.06
<b>Basic Rights with Organizational &amp; Institutional Development</b>		Less : Accrued Grant (2021-2022)	33008.24
- Securing basic rights of communities through strengthening democratic processes and increased community participation	100990.00		27672973.82
- Ensuring education for drop outs and quality education for Children	34022.00	Less: Capital Grant	128078.00
- To promote a gender sensitive environment at organization and institutional level	835404.00		27544895.82
- To ensure social inclusion and care of elderly people through community awareness and local governance	31695.00	<b>Interest Received on</b>	
- To support community for reducing malnutrition among Sahariya children	36514.00	- Fixed Deposit	694106.00
- Travel & Conveyance for Basic Rights Staff	350068.00	- Bank A/C	144775.00
<b>Institutional Development</b>			838881.00
- Community mobilization and institutional strengthening for ensuring sustainable livelihood of marginalized communities	1689091.00		
- Support in ensuring increased access and better implementation of different government schemes & programs	367837.00		
- Exchange of learning, networking and development agenda	445590.00		
- Civil Society Building	536106.00		
- Travel & Conveyance for Institutional Development	297923.00		
<b>Organisational Development</b>			
- Human Resource Development	170347.00		
- Planning, Monitoring & Evaluation	354613.00		
- Travel & Conveyance for OD Staff	15436.00		
<b>Project Administration Cost</b>			
<b>Running Costs ( Recurring Cost)</b>			
- Premises: rent, energy, building maintenance	437564.00		
- Communication: telephone, Internet etc.	84161.00		
- Auditing	204000.00		
- Consumables for operation, administration, logistics etc.	117728.00		
- Travel & Conveyance	95323.00		
	19557301.00		
<b>"RAKSHAN- Scholarship for Girls" Supported by iPartner India, Canada</b>			
- Project/ Program Cost	340000.00		
- Administrative Cost	27404.00		367404.00
<b>"Adopt a Village- Ramjipura" Supported by iPartner Canada</b>			
<b>Programme Expenses</b>			
- To ensure women and youth have sustainable livelihood	402196.00		
- To Strengthen democratic institutions and forums at ground level to ensure protection of child and youth rights.	777557.00		
- To ensure access To better health services for women and girl from Nat community	28045.00		
- Developing a Climate resilient Village	210383.00		
- Making Ramjipura a clean Village with community participation at the cent	15150.00		
<b>Human Resource Cost</b>			
- Cost for one mobiliser in the selected village	60000.00		
- Travel expenses for Experts	39450.00		
<b>Administration Expenses</b>	257517.00		1790298.00
<b>Gohindi Water Conservation Project supported by Embassy of the Federal Republic of Germany</b>			
- Programme Expenses	1815749.00		
- Coordination Cost	185642.00		2001391.00
<b>TOTAL C/F.</b>	<b>23716394.00</b>	<b>TOTAL C/F.</b>	<b>28383776.82</b>



# V. NAGDA & CO.

Chartered Accountants



15/10, South Tukoganj,  
INDORE - 452001

TOTAL B/F.		23716394.00	TOTAL B/F.		28383776.82
<b>She Leads Change fund supported by by EMpower UK</b>					
<b>Programme Expenses</b>					
- Formation of the group and regular meetings	65420.00				
- Training of Kishori balika Samuh at block/panchayat level	91118.00				
- Orientation of Block Task Force on Girl Child Gram Panchayat					
Planning for selected Gram Panchayats	225.00				
- Travel for Field Visit for Program Implementation	14064.00				
- Trainer Fees	89010.00				
- Programme Salaries	399350.00				
<b>Administration Expenses</b>					
- Administrative Salary- Accountant	27000.00				
- Operating Costs	63679.00				
- Management Fees	18000.00	767866.00			
<b>Thar Surya Supported NORFUND, 0160 Oslo, Norway</b>					
<b>Programme Expenses</b>					
Area of interventions - Agriculture					
- Training on Biogas	2650.00				
- Setting up Biogas units	350884.00				
- Training on compost making	3669.00				
- Compost making	89505.00				
- Activity implementation	371221.00				
- Stakeholder mobilization and engagement	18539.00				
Area of interventions - Animal Husbandry					
- Animal Health cum vaccination camp	27620.00				
- Training and support for hydroponic technique for fodder development	67995.00				
- Activity implementation	178185.00				
- Stakeholder mobilization and engagement	8726.00				
Area of interventions - Education ( School & Anganwadi)					
- Scholarship support to selected eligible for higher education	67500.00				
- Activity implementation	178185.00				
- Stakeholder mobilization and engagement	8726.00				
Area of interventions - Health					
- Periodic health checkup & referral camp - Workers will be included	20611.00				
- Training and support on Nutritional plots kitchen gardening using solar tec	66450.00				
- Activity implementation	81669.00				
- Stakeholder mobilization and engagement	4362.00				
Area of interventions - Adolescents & Youth					
- Support for Open school Exam	21330.00				
- Guest lecture by company experts in Dholera school	7745.00				
- Sports Item Support - Scholarship support	6600.00				
- Support for RSCIT/ Computer training	30000.00				
- Activity implementation	81669.00				
- Stakeholder mobilization and engagement	4362.00				
Area of interventions - Women Empowerment					
- Skill development on stitching & tailoring/ papad making & support to initia	15980.00				
- Activity implementation	29700.00				
- Stakeholder mobilization and engagement	1091.00				
Area of interventions - Water Resource Development					
- Construction of tanka (Water storage tank) at individual house hold	395568.00				
- Constructing python structures for rainwater collection	30691.00				
- Activity implementation	237581.00				
- Stakeholder mobilization and engagement	11996.00				
Area of interventions - Environment, Shed tree plantation & others					
- Plantation at Oran (pasture land in Dholera)	21889.00				
- Activity implementation	74247.00				
- Stakeholder mobilization and engagement	3273.00				
Area of interventions - Community Mobilization, Institutional building					
- Activity implementation	237581.00				
- Stakeholder mobilization and engagement	50325.00				
- Livelihood enhancement support to selected differently abled	132097.00				
- Linking differently abled to relevant government schemes school visit, department of social welfare and other departments	2791.00				
- Day Celebration events	76424.00				
- Community service centre	11020.00				
- Follow up Facilitation Support & Documentation of 1st Phase Activities	213200.00				
Area of interventions - Capacity building & program activities review					
- Monthly meetings	11195.00				
- Activity implementation	14847.00	3269699.00			
<b>Other Expenses</b>					
- Bank Charges	295.00				
- Stationary	22181.00				
- Office Expenses	8340.00	30816.00			
<b>Depreciation on Fixed Assets</b>					
		257245.00			
<b>Excess of Income over Expenditure transferred to Balance Sheet</b>					
		341756.82			
<b>TOTAL</b>		<b>28383776.82</b>	<b>TOTAL</b>		<b>28383776.82</b>

**NOTES FORMING PART OF ACCOUNTS SCHEDULE - 'F'**

CAMP- JAIPUR  
DATE : 15th June, 2023  
FOR AND ON BEHALF OF CECOEDCON

*Manju Joshi*  
(MANJU BALA JOSHI)  
SECRETARY



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



*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, 2023**

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balance as on 01/04/2022</b>				
- Fixed Deposit	15124016.00		<b>Programme Expenses :</b>	
- Balance with SBI Bank A/c.No 40093372449.(Main)	64731.60		<b>Participatory Initiative for Integrated Rural Development in Jaipur Tonk, &amp; Baran District of Rajasthan supported by Misereor, Germany</b>	
- Balance with ICICI Bank A/c.No.001201054610 (Another)	568606.11		<b>Staff Costs</b>	
- Balance with ICICI Bank A/c.No 685501700387	78211.73		- Salary to Managerial level Staff	640759.00
- Balance with ICICI Bank A/c.No.690901700415	152157.00		- Salary to Implementation level staff	4438355.00
- Balance with ICICI Bank A/c.No.00120102249	2295.00		- Salary to Auxiliary staff	2199099.00
- Balance with ICICI Bank A/c.No.001201072221	88683.00		<b>Project Activities Cost</b>	
- Balance with ICICI Bank A/c.No.001201073405	5841.76		<b>Recurrent programme expenditure</b>	
- Cash in Hand	3410.57	16087952.77	<b>Livelihood and Nutrition Security</b>	
<b>Grant Received During the Year 2022-2023</b>			- To enhance the capacities of partner communities to ensure their food security and manage their natural resources using effective participatory techniques and practices	939455.00
- Participatory Initiative for Integrated Rural in Jaipur, Tonk and Baran District of Rajasthan, India Support by Misereor, Germany	20451792.50		- To support maximization and diversification of the existing livelihood options to ensure the livelihood and food security of the partner communities	4607141.00
- RAKSHAN-Scholarship for Girls Programme Supported by iPartner Canada	423775.00		- Diversifying income generation opportunities of farming community members by promoting FPOs in Shahbad block	2537.00
- Jaipur Child Development Programme- 1219 Supported by ChildFund International	14342.06		- Developing skills of youth to enhance their employment and livelihood opportunities	306371.00
- Thar Surya Supported NORFUND, 0160 Oslo, Norway	1451334.00		- Travel & Conveyance for Livelihood Security Staff	249237.00
- Gohindi Water Conservation Project supported by Embassy of the Federal Republic of Germany	1998443.00		<b>Basic Rights with Organizational &amp; Institutional Development</b>	
- Adopt a Village- Ramjipura Supported by iPartner Canada	2625147.00		- Securing basic rights of communities through strengthening democratic processes and increased community participation	100990.00
- Girl-led Decisionmakers engagement for social change	1588000.00	28552833.56	- Ensuring education for drop outs and quality education for Children	34022.00
- She Leads Change fund supported by by EMpower UK			- To promote a gender sensitive environment at organization and institutional level	835442.00
<b>Interest received on</b>			- To ensure social inclusion and care of elderly people through community awareness and local governance	31695.00
- Fixed Deposit	372934.00	517709.00	- To support community for reducing malnutrition among Sahariya children	36514.00
- Saving Bank A/C	144775.00		- Travel & Conveyance for Basic Rights Staff	350068.00
			<b>Institutional Development</b>	
			- Community mobilization and institutional strengthening for ensuring sustainable livelihood of marginalized communities	1689091.00
			- Support in ensuring increased access and better implementation of different government schemes &programs	367837.00
			- Exchange of learning, networking and development agenda	445663.00
			- Civil Society Building	536212.00
			- Travel & Conveyance for Institutional Development	297923.00
			<b>Organisational Development</b>	
			- Human Resource Development	170347.00
			- Planning, Monitoring & Evaluation	354613.00
			- Travel & Conveyance for OD Staff	15436.00
			<b>Project Administration Cost</b>	
			Running Costs ( Recurring Cost)	
			- Premises: rent, energy, building maintenance	444201.00
			- Communication: telephone, Internet etc.	83286.00
			- Auditing	204000.00
			- Consumables for operation, administration, logistics etc.	117728.00
			- Travel & Conveyance	95323.00
				19593345.00
			<b>"RAKSHAN- Scholarship for Girls" Supported by iPartner India, Canada</b>	
			- Project/ Program Cost	340000.00
			- Administrative Cost	22404.00
				362404.00
			<b>"Adopt a Village- Ramjipura" Supported by iPartner Canada</b>	
			<b>Programme Expenses</b>	
			- To ensure women and youth have sustainable livelihood	402149.00
			- To Strengthen democratic institutions and forums at ground level to ensure protection of child and youth rights.	777557.00
			- To ensure access To better health services for women and girl from Nat community	28045.00
			- Developing a Climate resilient Village	210383.00
			- Making Ramjipura a clean Village with community participation at the centre	15150.00
			<b>Human Resource Cost</b>	
			- Cost for one mobiliser in the selected village	60000.00
			- Travel expenses for Experts	39450.00
			<b>Administration Expenses</b>	239517.00
				1772251.00
			<b>She Leads Change fund supported by by EMpower UK</b>	
			<b>Programme Expenses</b>	
			- Formation of the group and regular meetings	65420.00
			- Training of Kishori balika Samuh at block/panchayat level	91118.00
			- Orientation of Block Task Force on Girl Child Gram Panchayat	
			Planning for selected Gram Panchayats	225.00
			- Travel for Field Visit for Program Implementation	14084.00
			- Trainer Fees	89010.00
			- Programme Salaries	399350.00
			<b>Administration Expenses</b>	
			- Administrative Salary- Accountant	27000.00
			- Operating Costs	63679.00
			- Management Fees	18000.00
				767866.00
<b>TOTAL C/F.</b>		<b>45158495.33</b>	<b>TOTAL C/F</b>	<b>2137968.00</b>
				<b>22495866.00</b>





TOTAL B/F.	45158495.33	TOTAL B/F.	2137968.00	22495866.00
		<b>Thar Surya Supported NORFUND, 0160 Oslo, Norway</b>		
		<b>Programme Expenses</b>		
		Area of interventions - Agriculture		
		- Training on Biogas	2650.00	
		- Setting up Biogas units	350884.00	
		- Training on compost making	3669.00	
		- Compost making	89505.00	
		- Activity implementation	333456.00	
		- Stakeholder mobilization and engagement	18539.00	
		Area of interventions - Animal Husbandry		
		- Animal Health cum vaccination camp	27620.00	
		- Training and support for hydroponic technique for fodder development	67995.00	
		- Activity implementation	160058.00	
		- Stakeholder mobilization and engagement	8726.00	
		Area of interventions - Education ( School & Anganwadi)		
		- Scholarship support to selected eligible for higher education	67500.00	
		- Activity implementation	160058.00	
		- Stakeholder mobilization and engagement	8726.00	
		Area of interventions - Health		
		- Periodic health checkup & referral camp - Workers will be included	20611.00	
		- Training and support on Nutritional plots kitchen gardening using solar tech	66450.00	
		- Activity implementation	73361.00	
		- Stakeholder mobilization and engagement	4362.00	
		Area of interventions - Adolescents & Youth		
		- Support for Open school Exam	21330.00	
		- Guest lecture by experts in Dholera school	7745.00	
		- Sports Item Support - Scholarship support	6800.00	
		- Support for RSCIT/ Computer training	30000.00	
		- Activity implementation	73361.00	
		- Stakeholder mobilization and engagement	4362.00	
		Area of interventions - Women Empowerment		
		- Skill development on stitching & tailoring/ papad making & support to initiate	15980.00	
		- Activity implementation	26679.00	
		- Stakeholder mobilization and engagement	1091.00	
		Area of interventions - Water Resource Development		
		- Construction of tanka (Water storage tank) at individual house hold	395568.00	
		- Constructing python structures for rainwater collection	30691.00	
		- Activity implementation	213411.00	
		- Stakeholder mobilization and engagement	11996.00	
		Area of interventions - Environment, Shed tree plantation & others		
		- Plantation at Oran (pasture land in Dholera)	21889.00	
		- Activity implementation	66694.00	
		- Stakeholder mobilization and engagement	3273.00	
		Area of interventions - Community Mobilization, Institutional building		
		- Activity implementation	213411.00	
		- Stakeholder mobilization and engagement	50325.00	
		- Livelihood enhancement support to selected differently abled	132097.00	
		- Linking differently abled to relevant government schemes school visit, department of social welfare and other departments	2791.00	
		- Day Celebration events	76424.00	
		- Community service centre	11020.00	
		- Follow up Facilitation Support & Documentation of 1st Phase Activities	213200.00	
		Area of interventions - Capacity building & program activities review		
		- Monthly meetings	11195.00	
		- Activity implementation	13337.00	3118640.00
		<b>Gohindi Water Conservation Project supported by Embassy of the Federal Republic of Germany</b>		
		- Programme Expenses	1815749.00	
		- Coordination Cost	185642.00	2001391.00
		<b>Other Expenses</b>		
		- Bank Charges	295.00	
		- Stationary	22181.00	
		- Office Expenses	8340.00	30816.00
		<b>Outstanding Expenses Paid</b>		
		- Sitararam Saini	14000.00	
		- TDS	900.00	
		- Bhagya Shree	5850.00	20750.00
		<b>Purchase of Assets</b>		
		- Equipment for ID Program Implementation (Laptop)	107900.00	
		- Mike Machine	34456.00	142356.00
		<b>Closing Balance</b>		
		- Fixed Deposit	16000000.00	
		- SBI New Delhi A/c 40093372449 (Main A/C)	89369.16	
		- ICICI Bank A/c No.001201054610 (Another A/C)	1138970.11	
		- ICICI Bank A/c No.685501700387	13997.73	
		- ICICI Bank A/c.No.690901700415	57639.00	
		- ICICI Bank A/c.No.00120102249	20267.00	
		- ICICI Bank A/c.No.001201072221	27248.00	
		- ICICI Bank A/c.No.001201073405	428.76	
		- Cash in Hand	756.57	17348676.33
<b>TOTAL</b>	<b>45158495.33</b>	<b>TOTAL</b>	<b>45158495.33</b>	

CAMP- JAIPUR  
DATE : 15th June, 2023  
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

*V. Nagda*  
(VIKAS NAGDA)  
PARTNER  
M.NO. 406928

## **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, 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 following certificate:-
  - ISO 26000:2010
  - ISO 9001:2015
  - ISO 45001:2018
  - SA 8000 : 2014
- 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 CECOEDECON

  
(Manju Bala Joshi)  
Secretary



Date : 15<sup>th</sup> June, 2023  
CAMP : JAIPUR

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



  
(Vikas Nagda)  
Partner  
M. No. 406928