

S. LASHKER WALA & CO.

Chartered Accountants
shabbirlashkery@gmail.com

247, Bohra Colony, Gandhi Nagar
Depalpur-453112
Mob: 7697700772

CAMP - JAIPUR

DATE - 6th July, 2024

UDIN : 24428199BKJLVR1262

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, 2024** 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 organization 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 organization 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, 2023 to 31st March, 2024.
- (b) In the case of Income & Expenditure A/c, of the excess of income over expenditure for the period from 1st April, 2023 to 31st March, 2024.
- (c) In the case of Balance sheet of the state of affairs as on 31st March, 2024

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 S LASHKER WALA & CO.,
Chartered Accountants
FRN: 0022735C

A handwritten signature in blue ink, appearing to be "Shabbir Lashker Wala".

CA. Shabbir Lashker Wala
(Proprietor)
M.No. 428199

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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, 2024

LIABILITIES	AMOUNT		ASSETS	AMOUNT	
RESERVE FUND			FIXED ASSETS		17922763.50
Opening Balance	25575577.33		(As per Schedule "D")		
Add: Capital Grant	128640.00				
(As per Schedule "A")	25704217.33		FIXED DEPOSIT		13000000.00
Add: Excess of Income over Expenditure					
Transferred from Income & Exp. A/C	767008.40	26471225.73	ACCRUED GRANT AND INTEREST		1976383.34
			(As per Schedule "E")		
FOLLOW-UP FUND		2897285.00	CLOSING BALANCES		
REVOLVING FUND		1852847.50	- ICICI Bank-001201054610	79505.83	
UNSPENT GRANT			- ICICI Bank-001201072221	6515.00	
(As per Schedule "B")		4028661.82	- ICICI Bank -001201072249	640708.00	
			- ICICI Bank-685501700387	2270859.73	
OUTSTANDING EXPENSES AND PAYABLES			- ICICI Bank - 690901700415	629228.00	
(As per Schedule "C")		1645310.00	- ICICI Bank A/c.No.001201073405	440.76	
			- SBI New Delhi A/c 40093372449	366977.32	
			- Cash in Hand	1948.57	3996183.21
TOTAL		36895330.05	TOTAL		36895330.05

NOTES FORMING PART OF ACCOUNTS SCHEDULE - 'F'

CAMP - JAIPUR

DATE : 6th July, 2024

FOR AND ON BEHALF OF CECOEDECON

Manju Bala Joshi

(MANJU BALA JOSHI)
SECRETARY



AS PER OUR AUDIT REPORT OF EVEN DATE
FOR S. LASHKER WALA & CO.

Chartered Accountants
FRN: 0022735C



(Shabbir Lashker Wala)
Proprietor
M.No.428199

SCHEDULE 'A'

SCHEDULE OF CAPITAL GRANT AS ON 31.03.2024

S.N.	NAME OF THE PROJECT	AMOUNT
1	Participatory Initiatives for Integrated Rural Development Supported by Misereor, Germany	✓ 123000.00
2	Access to Justice Project" Supported Kailash Satyarthi Children's Foundation of America, Inc., US	✓ 5640.00
	TOTAL	128640.00

SCHEDULE 'B'

SCHEDULE OF UNSPENT GRANT OF FCRA PROJECTS AS ON 31.03.2024

S.N.	NAME OF THE PROJECT	AMOUNT
1	Community Based Management of Acute Malnutrition Implementation-Burhanpur Supported by ACF, New Delhi	✓ 1725960.00
2	RAKSHAN- Scholarship for Girls" Supported by iPartner Canada	✓ 37371.00
3	Child Development Programme- 1219 Jaipur & 4355 Kotra Supported by Barnfonden, Sweden	✓ 2265330.82
	TOTAL	4028661.82

SCHEDULE 'C'

SCHEDULE OF OUTSTANDING EXPENSES & PAYABLES OF FCRA PROJECTS
AS ON 31.03.2024

S.N.	NAME OF THE PROJECT	AMOUNT
1	ANM Honorarium	✓ 360400.00
2	Audit Fee Payable	✓ 85500.00
3	TDS Payable	✓ 63843.00
4	Travel Payable	✓ 9652.00
5	Spark Enterprises	✓ 1125915.00
	TOTAL	1645310.00

SCHEDULE 'E'

SCHEDULE OF ACCRUED GRANT AND INTEREST OF FCRA PROJECTS
AS ON 31.03.2024

S.N.	NAME OF THE PROJECT	AMOUNT
1	Access to Justice Project Phase 2" Supported Kailash Satyarthi Children's Foundation of America, Inc., US	✓ 18631.06
2	Participatory Initiatives for Integrated Rural Development Supported by Misereor, Germany	✓ 1248011.28
3	Thar Surya Supported NORFUND, Norway	✓ 83137.00
	Sub Total	1349779.34
4	Accrued Interest	✓ 626604.00
	Sub Total	626604.00
	TOTAL	1976383.34



SCHEDULE OF FIXED ASSETS OF FCRA PROJECT AS ON 31.03.2024

SCHEDULE 'D'

PARTICULARS	OPENING BALANCE as on 01-04-2023	PURCHASE DURING THE YEAR		SOLD / WRITE OFF DURING THE YEAR	BALANCE AS ON 31.03.2024	RATE OF DEPRECI ATION	DEPRECI- TION FOR THE YEAR	NET BALANCE AS ON 31.03.2024
		Before 1-10-2023	After 1-10-2023					
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	137908.00		123000.00		260908.00	40%	79763.00	181145.00
FURNITURE & FIXTURES	495927.50	5640.00			501567.50	10%	50157.00	451410.50
AUDIO VISUAL EQUIPMENTS	176456.00				176456.00	15%	26468.00	149988.00
PHOTO COPY MACHINE	117586.00				117586.00	15%	17638.00	99948.00
OTHER (DARI, JAJAM ETC.)	18992.00				18992.00	10%	1899.00	17093.00
MEDICAL EQUIPMENT	1657.00				1657.00	15%	249.00	1408.00
MACHINERY	334036.00				334036.00	15%	50105.00	283931.00
AIR CONDITIONERS	8.00				8.00	15%	1.00	7.00
OFFICE EQUIPMENT	8.00				8.00	15%	1.00	7.00
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	18020404.50	5640.00	123000.00	0.00	18149014.50		226281.00	17922763.50



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CENTRE FOR COMMUNITY ECONOMICS AND DEVELOPMENT CONSULTANTS SOCIETY, (CECOEDECON), SITAPURA, JAIPUR INCOME & EXPENDITURE ACCOUNT OF PROJECTS UNDER FCRA, FOR THE YEAR ENDED 31st MARCH, 2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Programme Expenses :		Grant Received During the Year 2023-2024	
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	
Staff Costs		India Support by Misereor, Germany	26664562.50 ✓
- Salary to Managerial level Staff	715849.00	- Child Development Programme- 1219 Jaipur & 4355 Kotra Supported by Barnfonden, Sweden	2567819.00 ✓
- Salary to Implementation level staff	4808842.00	- Thar Surya Supported NORFUND, Norway	10367814.00 ✓
- Salary to Auxiliary staff	1851407.00	- Adopt a Village-Ramjipura Supported by iPartner Canada	2890414.00 ✓
- Staff Training	39477.00	- Access to Justice Project Phase 2" Supported Kailash Satyarthi Children's Foundation of America, Inc.,US	3830258.00 ✓
Project Activities Cost			
Recurrent programme expenditure		Add:Unspent Grant (2022-2023)	46320867.50
- Livelihood and Nutrition Security	15711202.00		4725206.00
- Basic Rights with Organizational & Institutional Development	6595120.00	Add:Accrued Grant (2023-2024)	51046073.50
Project Administration Cost			1349779.34
- Premises: rent, energy, building maintenance	300931.00	Less:Unspent Grant (2023-2024)	52395852.84
- Communication: telephone, Internet etc.	43998.00		2265330.82
- Auditing	231000.00	Less : Accrued Grant (2022-2023)	50130522.02
- Consumables for operation, administration, logistics etc.	173717.78		1667306.00
- Equipment (Desktop Repair)	12300.00		48463216.02
- Travel & Conveyance	42575.00	Less: Capital Grant	128640.00
- Evaluation	430700.00		48334576.02
	30957118.78		
Thar Surya Supported NORFUND, Norway		Interest Received on	
Programme Expenses		- Fixed Deposit	904082.00
Area of interventions - Agriculture		- Saving Bank A/C	193741.00
- Setting up Biogas units	778505.00		1097823.00
- Compost making	69502.00		
- Support for Drip sprinkle Irrigation	582954.00		
- Activity implementation	573243.00		
- Stakeholder mobilization and engagement	38938.00		
Area of interventions - Animal Husbandry			
- Fodder Depot	59508.00		
- Animal Health cum vaccination camp	85946.00		
- Training and support for hydroponic technique for fodder development	1010.00		
- Activity implementation	275156.00		
- Stakeholder mobilization and engagement	18325.00		
Area of interventions - Education (School & Anganwadi)			
- Smart Class Development at Dholera Secondary School	213781.00		
- Activity implementation	275156.00		
- Stakeholder mobilization and engagement	18323.00		
Area of interventions - Health			
- Periodic health checkup & referral camp - Workers will be included	29903.00		
- Support in Transportation for Institutional Development	22684.00		
- Support for Health Infrastructure	336768.00		
- Activity implementation	126115.00		
- Stakeholder mobilization and engagement	9160.00		
Area of interventions - Adolescents & Youth			
- Support for Open school Exam	55796.00		
- Skill Development Training	36045.00		
- Support for RSCIT/ Computer training	68395.00		
- Exposure of Small Group of School students to the site	16687.00		
- Activity implementation	126115.00		
- Stakeholder mobilization and engagement	9160.00		
Area of interventions - Women Empowerment			
- Training on Food/ spices processing	148732.00		
- Skill development on stitching & tailoring/ papad making & support to ir	56613.00		
- Activity implementation	45861.00		
- Stakeholder mobilization and engagement	2291.00		
Area of interventions - Water Resource Development			
- Construction of tanka (Water storage tank) at individual house hold	633669.00		
- Constructing of Tanka of Common	248403.00		
- Activity implementation	366871.00		
- Stakeholder mobilization and engagement	25196.00		
Area of interventions - Environment, Shed tree plantation & others			
- Cleaness Drove in School Village	11971.00		
- Plantation at Oran (pasture land in Dholera)	681713.00		
- Oran Development	1282997.00		
- Activity implementation	114648.00		
- Stakeholder mobilization and engagement	6871.00		
Area of interventions - Commuity Mobilization, Institutional building			
- Engage & Strength of Public Service and Infrastructure	100000.00		
- Activity implementation	366871.00		
- Stakeholder mobilization and engagement	100778.00		
- Livelihood enhancement support to selected differently abled	43111.00		
- Awareness Camp as key issue	11677.00		
- Day Celebration events	61254.00		
- Community service centre	16577.00		
- Follow up Facilitation Support & Documentation of 1st Phase Activities	426061.00		
Area of interventions - Capacity building & program activities review			
- Staff Meeting / Orientation	18648.00		
- Monthly meetings	9115.00		
- Activity implementation	22927.00		
- Stakeholder mobilization and engagement	2556.00		
	8632586.00		
TOTAL C/F.	39589704.78	TOTAL C/F.	49432399.02



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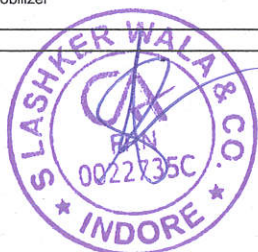
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TOTAL B/F.		39589704.78	TOTAL B/F.	0.00	49432399.02
She Leads Change fund supported by by EMpower UK					
Personnel Salaries Personnel expenses					
- Project Manager	45000.00				
- Accountant	9000.00				
- Block Coordinator	24000.00				
- Project Coordinator	45000.00				
- Documentation Officer	56500.00				
Programme Activities Cost					
- Formation and Orientation of Members of Gram Panchayat	62441.00				
- Street Plays to Generate Awareness and Consciousness	71150.00				
- Formation and Regular Meetings	10928.00				
- Training of Kishori balika Samuh at block/panchayat level	140067.00				
- Quarterly Meeting with BTF	40097.00				
- Kishori Umang Utsav	116842.00				
- Panchayat Ki Garima	66298.00				
- Travel for Field Visit for Program Implementation	9500.00				
Consultants and Outside Services					
- Management Fees	6000.00				
- Trainer Fees	29670.00				
- Professional Fees, Auditing	10000.00				
Indirect Cost	24500.00				
Operating Costs					
- Rent and utilities	19820.00				
- Postage and mailing costs	4717.00				
- Office utilities	6774.00				
- Office Equipment and maintenance	6858.00				
- Printing and stationery	1420.00	806582.00			
"Adopt a Village- Ramjipura" Supported by iPartner Canada					
To ensure women and youth have sustainable livelihood options from the selected village so they can "work from home".					
- Kitchen gardens	6200.00				
- Promoting vegetable farms for diversified income of farmers	41285.00				
- Skill building for Nat community youth to ICICI foundation	57297.00				
- Developing small scale alternative income generation among youth	106204.00				
- Developing Smart Kitchen Gardens	35570.00				
To Strengthen democratic institutions and forums at ground level to ensure protection of child and youth rights.					
- Strengthening of Bal Panchayat	20690.00				
- Development of Children park / Open Gym	317821.00				
- Strengthening School Management Committee (SMC)	4870.00				
- Learning and Teaching aids in school	66118.00				
- Strengthening of youth group	315961.00				
- Rakshan education and resource centre	567228.00				
- Strengthening of Village Level Child Protection Committee (VLCF)	5343.00				
- Engagement with PRIs for broader linkages	21629.00				
- Scholarship for children and youth	991625.00				
- Vegetable hydroponics unit	75000.00				
To ensure access to better health services for women and girl from Nat community					
- Health camp (Women and Adolescents)	52175.00				
- Celebration of important days to generate awareness	41789.00				
- Development of Modern Anganwadi	226709.00				
Developing a Climate resilient Village					
- Integrated Smart Farm	44920.00				
- Tree Plantation at Commons	92990.00				
- Exposure visit of Team to GSVS Ajmer	66425.00				
Making Ramjipura a clean Village with community participation at the centre of it					
- Community Based Large Iron Dustbins	50600.00				
- Cleaning of existing drainage model	24000.00				
Human Resource Cost					
- Cost for one mobiliser in the selected village	84000.00				
- Travel expenses for Experts	45808.00				
Administration Expenses					
- Management Expenses	90000.00				
- Stationary, photocopy and communication	26657.00				
- Audit Expenses	20000.00				
- Headoffice Expenses	180000.00				
- Miscellaneous Expenses	65374.00	3744288.00			
Access to Justice Project Phase 2" Supported Kailash Satyarthi Children's Foundation of America, Inc.,US					
Activities					
- Counselor (Child and Sexual Abuse)	312447.00				
- Counselor (Child Trafficking)	325770.00				
- Cost of Village Mobilizers	1485920.00				
- Project Coordinator	463270.00				
- Admin Expenses	305016.06				
- Cost of Mobiles	131250.00				
- Travel Counselor (Child and Sexual Abuse)	29890.00				
- Travel Counselor (Child trafficking)	27785.00				
- Travel for village mobilizer	200962.00				
TOTAL C/F.	3282310.06	44140574.78	TOTAL C/F.		49432399.02



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TOTAL B/F.	3282310.06	44140574.78	TOTAL B/F.	0.00	49432399.02
- Travel Project Coordinator	47980.00				
- Leadership trainings	45699.00				
- Street plays to generate awareness on child marriage	25000.00				
- Awareness generation through IEC material on Child Rights	74953.00				
- Awareness generation on child protection at village level	74185.00				
- Wall painting	37406.00				
- Team meeting and Capacity Building	53077.00				
- Campaign CMFI	86744.00				
- District Level Consultation	93552.00				
- Videography	10093.00				
- Support for Legai	12250.00	3843249.06			
Jaipur Child Development Programme- 1219					
Supported by Barnfonden, Sweden					
Cross Cutting Programme (CCP)					
- Field Coordinator - CCP Child Development	32900.00				
Child Protection					
- Community Mobilizer	22568.00				
- Travel to Community Mobilizer	2085.00				
DRM					
- Programme Coordinator - DRM	46500.00				
Education					
- Field Coordinator	16450.00				
- Travel to Field Coordinator	1110.00				
Health					
- Field Coordinator	16450.00				
- Travel to Field Coordinator	800.00				
Livelihood					
- Promotion of E- Saksham Centres	38000.00				
- Field Coordinator	16450.00				
- Travel to Field Coordinator	945.00				
Program Support					
- Telephones & Internet	589.00				
- Occupancy Rent	29500.00				
- Salary to Accountant	36430.00				
- Bank Charges	4334.18	265111.18			
Jaipur Child Development Programme- 4355					
Supported by Barnfonden, Sweden					
Program Support					
- Occupancy Rent		40000.00			
Other Expenses					
- Bank Charges	3858.60				
- Salary & Honorarium	103842.00				
- Welfare Exp	42474.00	150174.60			
Depreciation on Fixed Assets		226281.00			
Excess of Income over Expenditure transferred to Balance Sheet		767008.40			
TOTAL		49432399.02	TOTAL		49432399.02

NOTES FORMING PART OF ACCOUNTS SCHEDULE - 'F'

CAMP - JAIPUR

DATE : 6th July, 2024

FOR AND ON BEHALF OF GECOEDCON

Manju Joshi

(MANJU SALA JOSHI)

SECRETARY



AS PER OUR AUDIT REPORT OF EVEN DATE

FOR S. LASHKER WALA & CO.

Chartered Accountants

FRN: 0022735C



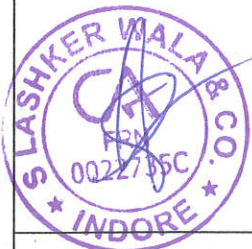
(Shabbir Lashker Wala)

Proprietor

M.No.428199

CENTRE FOR COMMUNITY ECONOMICS AND DEVELOPMENT CONSULTANTS SOCIETY (CECOEDECON), SITAPURA, JAIPUR
RECEIPTS & PAYMENTS ACCOUNT OF PROJECTS UNDER FCRA, FOR THE YEAR ENDED 31st MARCH, 2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance as on 01/04/2024		Programme Expenses :	
- Fixed Deposit	16000000.00	Participatory Initiative for Integrated Rural Development in Jaipur	
- Balance with SBI Bank A/c.No 40093372449.(Main)	89369.16	Tonk, & Baran District of Rajasthan supported by Misereor, Germany	
- Balance with ICICI Bank A/c.No.001201054610 (Anc)	1138970.11	Staff Costs	
- Balance with ICICI Bank A/c.No 685501700387	13997.73	- Salary to Managerial level Staff	715849.00
- Balance with ICICI Bank A/c.No.690901700415	57639.00	- Salary to Implementation level staff	4808842.00
- Balance with ICICI Bank A/c.No.00120102249	20267.00	- Salary to Auxiliary staff	1851407.00
- Balance with ICICI Bank A/c.No.001201072221	27248.00	- Staff Training	39477.00
- Balance with ICICI Bank A/c.No.001201073405	428.76	Project Activities Cost	
- Cash in Hand	756.57	Recurrent programme expenditure	
	17348676.33	- Livelihood and Nutrition Security	14635414.00
Grant Received During the Year 2023-2024		- Basic Rights with Organizational & Institutional Development	6652614.00
- Participatory Initiative for Integrated Rural		Project Administration Cost	
in Jaipur, Tonk and Baran District of Rajasthan		- Premises: rent, energy, building maintenance	300931.00
India Support by Misereor, Germany	26664562.50	- Communication: telephone, Internet etc.	43998.00
- Child Development Programme- 1219 Jaipur		- Auditing	136850.00
& 4355 Kotra Supported by Barnfonden, Sweden	2567819.00	- Consumables for operation, administration, logistics etc.	173717.78
- Thar Surya Supported NORFUND, Norway	10367814.00	- Equipment (Desktop Repair)	12300.00
- Adopt a Village-Ramjipura Supported by iPartner Ca	2890414.00	- Travel & Conveyance	42575.00
- Access to Justice Project Phase 2" Supported		- Evaluation	387630.00
Kailash Satyarthi Children's Foundation of			29801604.78
of America, Inc.,US	3830258.00	Thar Surya Supported NORFUND, Norway	
Interest received on		Programme Expenses	
- Fixed Deposit	598650.00	Area of interventions - Agriculture	
- Saving Bank A/C	193741.00	- Setting up Biogas units	778505.00
		- Compost making	69502.00
	792391.00	- Support for Drip sprinkle Irrigation	582954.00
		- Activity implementation	611008.00
		- Stakeholder mobilization and engagement	38938.00
		Area of interventions - Animal Husbandry	
		- Fodder Depot	59508.00
		- Animal Health cum vaccination camp	85946.00
		- Training and support for hydroponic technique for fodder development	1010.00
		- Activity implementation	293283.00
		- Stakeholder mobilization and engagement	18325.00
		Area of interventions - Education (School & Anganwadi)	
		- Smart Class Development at Dholera Secondary School	213781.00
		- Activity implementation	293283.00
		- Stakeholder mobilization and engagement	18323.00
		Area of interventions - Health	
		- Periodic health checkup & referral camp - Workers will be included	29903.00
		- Support in Transportation for Institutional Development	22684.00
		- Support for Health Infrastructure	336768.00
		- Activity implementation	134423.00
		- Stakeholder mobilization and engagement	9160.00
		Area of interventions - Adolescents & Youth	
		- Support for Open school Exam	55796.00
		- Skill Development Training	36045.00
		- Support for RSCIT/ Computer training	68395.00
		- Exposure of Small Group of School students to the site	16687.00
		- Activity implementation	134423.00
		- Stakeholder mobilization and engagement	9160.00
		Area of interventions - Women Empowerment	
		- Training on Food/ spices processing	148732.00
		- Skill development on stitching & tailoring/ papad making & support to initi	56613.00
		- Activity implementation	48882.00
		- Stakeholder mobilization and engagement	2291.00
		Area of interventions - Water Resource Development	
		- Construction of tanka (Water storage tank) at individual house hold	633669.00
		- Constructing of Tanka of Common	248403.00
		- Activity implementation	391041.00
		- Stakeholder mobilization and engagement	25196.00
		Area of interventions - Environment, Shed tree plantation & others	
		- Cleanliness Drive in School Village	11971.00
		- Plantation at Oran (pasture land in Dholera)	681713.00
		- Oran Development	1282997.00
		- Activity implementation	122201.00
		- Stakeholder mobilization and engagement	6871.00
		Area of interventions - Community Mobilization, Institutional building	
		- Engage & Strength of Public Service and Infrastructure	100000.00
		- Activity implementation	391041.00
		- Stakeholder mobilization and engagement	100778.00
		- Livelihood enhancement support to selected differently abled	43111.00
		- Awareness Camp as key issue	11677.00
		- Day Celebration events	61254.00
		- Community service centre	16577.00
		- Follow up Facilitation Support & Documentation of 1st Phase Activities	426061.00
		Area of interventions - Capacity building & program activities review	
		- Staff Meeting / Orientation	18648.00
		- Monthly meetings	9115.00
		- Activity implementation	24437.00
		- Stakeholder mobilization and engagement	2556.00
		She Leads Change fund supported by by EMpower UK	
		Personnel Salaries Personnel expenses	
		- Project Manager	45000.00
		- Accountant	9000.00
		- Block Coordinator	24000.00
		- Project Coordinator	45000.00
		- Documentation Officer	56500.00
			8783645.00
TOTAL C/F.	64461934.83	TOTAL C/F	179500.00
			38585249.78



TOTAL B/F.	64461934.83	TOTAL B/F.	179500.00	38585249.78
		Programme Activities Cost - Street Plays to Generate Awareness and Consciousness 71150.00 - Formation and Regular Meetings 10928.00 - Training of Kishori balika Samuh at block/panchayat level 140067.00 - Quarterly Meeting with BTF 40097.00 - Kishori Umang Utsav 116842.00 - Panchayhat Ki Garima 66298.00 - Travel for Field Visit for Program Implementation 9500.00 Consultants and Outside Services - Management Fees 6000.00 - Trainer Fees 29670.00 - Professional Fees, Auditing 10000.00 Indirect Cost 24500.00 Operating Costs - Rent and utilities 19820.00 - Postage and mailing costs 4717.00 - Office utilities 6774.00 - Office Equipment and maintenance 6858.00 - Printing and stationery 1420.00		806582.00
		"Adopt a Village- Ramjipura" Supported by iPartner Canada To ensure women and youth have sustainable livelihood options from the selected village so they can "work from home". - Kitchen gardens 6200.00 - Promoting vegetable farms for diversified income of farmers 41285.00 - Skill building for Nat community youth to ICICI foundation 57297.00 - Developing small scale alternative income generation among youth 106204.00 - Developing Smart Kitchen Gardens 35570.00 To Strengthen democratic institutions and forums at ground level to ensure protection of child and youth rights. - Strengthening of Bal Panchayat 20690.00 - Development of Children park / Open Gym 317821.00 - Strengthening School Management Committee (SMC) 4870.00 - Learning and Teaching aids in school 66118.00 - Strengthening of youth group 315961.00 - Rakshan education and resource centre 567228.00 - Strengthening of Village Level Child Protection Committee (VLCPC) 5343.00 - Engagement with PRIs for broader linkages 21629.00 - Scholarship for children and youth 991625.00 - Vegetable hydroponics unit 74250.00 To ensure access to better health services for women and girl from Nat community - Health camp (Women and Adolescents) 52175.00 - Celebration of important days to generate awareness 41789.00 - Development of Modern Anganwadi 226709.00 Developing a Climate resilient Village - Integrated Smart Farm 44920.00 - Tree Plantation at Commons 92990.00 - Exposure visit of Team to GSVS Ajmer 66425.00 Making Ramjipura a clean Village with community participation at the centre of it - Community Based Large Iron Dustbins 50600.00 - Cleaning of existing drainage model 24000.00 Human Resource Cost - Cost for one mobiliser in the selected village 84000.00 - Travel expenses for Experts 45808.00 Administration Expenses - Management Expenses 90000.00 - Stationary, photocopy and communication 26657.00 - Audit Expenses 20000.00 - Headoffice Expenses 180000.00 - Miscellaneous Expenses 65374.00		3743538.00
		Access to Justice Project Phase 2" Supported Kailash Satyarthi Children's Foundation of America, Inc.,US Activities - Counselor (Child and Sexual Abuse) 312447.00 - Counselor (Child Trafficking) 325770.00 - Cost of Village Mobilizers 1485920.00 - Project Coordinator 463270.00 - Admin Expenses 310656.06 - Cost of Mobiles 131250.00 - Travel Counselor (Child and Sexual Abuse) 29890.00 - Travel Counselor (Child trafficking) 27785.00 - Travel for village mobilizer 200962.00 - Travel Project Coordinator 47980.00 - Leadership trainings 45699.00 - Street plays to generate awareness on child marriage 25000.00 - Awareness generation through IEC material on Child Rights 74953.00 - Awareness generation on child protection at village level 74185.00 - Wall painting 37406.00 - Team meeting and Capacity Building 53077.00 - Campaign CMFI 86744.00 - District Level Consultation 93552.00 - Videography 10093.00 - Support for Legal 12250.00		3848889.06
		Jaipur Child Development Programme- 4354 Supported by Barnfonden, Sweden Program Support - Occupancy Rent		40000.00
TOTAL C/F.	64461934.83	TOTAL C/F		47024258.84



S. LASHKER WALA & CO.Chartered Accountants
shabbirlashkery@gmail.com

247, Bohra Colony, Gandhi Nagar

Depalpur-453112

Mob : 7697700772

TOTAL B/F.	64461934.83	TOTAL B/F.	47024258.84
		Jaipur Child Development Programme- 1219 Supported by Barnfonden, Sweden Cross Cutting Programme (CCP) - Field Coordinator - CCP Child Development Child Protection - Community Mobilizer- CP DRM - Programme Coordinator - DRM Education - Field Coordinator - Education Health - Field Coordinator - Health Livelihood - Promotion of E- Saksham Centres - Field Coordinator - Livelihood Program Support - Telephones & Internet - Occupancy Rent - Salary to Accountant - Bank Charges	32900.00 22568.00 46500.00 16450.00 16450.00 38000.00 16450.00 589.00 29500.00 36430.00 4334.18
		Other Expenses - Bank Charges - Salary & Honorarium - Welfare Exp	3858.60 103842.00 42474.00
		Outstanding Expenses Paid - Audit Fee - TDS	31100.00 47.00
		Closing Balance - Fixed Deposit - ICICI Bank-001201054610 - ICICI Bank-001201072221 - ICICI Bank -001201072249 - ICICI Bank-685501700387 - ICICI Bank - 690901700415 - ICICI Bank A/c.No.001201073405 - SBI New Delhi A/c 40093372449 - Cash in Hand	13000000.00 79505.83 6515.00 640708.00 2270859.73 629228.00 440.76 366977.32 1948.57
TOTAL	64461934.83	TOTAL	64461934.83

CAMP - JAIPUR

DATE : 6th July, 2024

FOR AND ON BEHALF OF CECOEDECON

Manju Joshi

(MANJU BALA JOSHI)
SECRETARY

AS PER OUR AUDIT REPORT OF EVEN DATE

FOR S. LASHKER WALA & CO.

Chartered Accountants

FRN: 0022735C



(Shabbir Lashker Wala)

Proprietor

M.No.428199

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

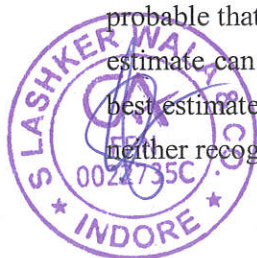
Income Tax has not been recognised, due to the exemptions available under sections 11 and 12 of the Income Tax Act, 1961.

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

Manju Bala Joshi
Secretary



Date : 6th July, 2024
CAMP : JAIPUR

For S LASHKER WALA & CO.,
Chartered Accountants
FRN: 0022735C



CA. Shabbir Lashker Wala

CA. Shabbir Lashker Wala
(Proprietor)
M.No. 428199