

CAMP - JAIPUR

DATE - 12th June, 2025

UDIN : 25428199BNUICJ2856

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, 2025** 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, 2024 to 31st March, 2025.
- (b) In the case of Income & Expenditure A/c, of the excess of income over expenditure for the period from 1st April, 2024 to 31st March, 2025.
- (c) In the case of Balance sheet of the state of affairs as on 31st March, 2025

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



CA. Shabbir Lashker Wala

(Proprietor)

M.No. 428199

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

247, Bohra Colony, Gandhi Nagar

Depalpur-453112

Mob : 7697700772

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, 2025

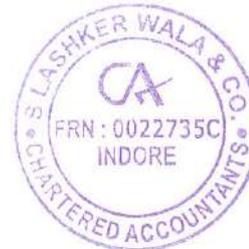
LIABILITIES	AMOUNT		ASSETS	AMOUNT
RESERVE FUND			FIXED ASSETS	18165333.50
Opening Balance	26471225.73		(As per Schedule "D")	
Add: Capital Grant	530438.00		FIXED DEPOSIT	12500000.00
(As per Schedule "A")	27001663.73		ACCRUED GRANT AND INTEREST	833761.17
Add: Excess of Income over Expenditure		27591893.99	(As per Schedule "E")	
Transferred from Income & Exp. A/C	590230.26		TDS Receivables	78554.00
FOLLOW-UP FUND		2897285.00	PREPAID EXPENSES	24343.00
REVOLVING FUND		1852847.50	(As per schedule "F")	
UNSPENT GRANT		3094499.82	CLOSING BALANCES	
(As per Schedule "B")			- ICICI Bank-001201054610	54302.77
OUTSTANDING EXPENSES AND PAYABLES		469087.00	- ICICI Bank-001201072221	187578.69
(As per Schedule "C")			- ICICI Bank -001201072249	657434.70
			- ICICI Bank-685501700387	1346168.82
			- ICICI Bank - 690901700415	15478.00
			- ICICI Bank A/c.No. 728501000419	1744340.76
			- SBI New Delhi A/c 40093372449	297340.33
			- Cash in Hand	977.57
TOTAL		35905613.31	TOTAL	35905613.31

NOTES FORMING PART OF ACCOUNTS SCHEDULE - 'G'

CAMP - JAIPUR

DATE : 12th June, 2025

FOR AND ON BEHALF OF CECOEDECON

Manju Joshi(MANJU BALA JOSHI)
SECRETARYAS 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 31.03.2025

S.N.	NAME OF THE PROJECT	AMOUNT
1	Participatory Initiatives for Integrated Rural Development Supported by Misereor, Germany Access to Justice Project" Supported Kailash Satyarthi Children's Foundation of of America, Inc.,US	210520.00
2	Child Development Programme- 1219 Jaipur & 4355 Kotra Supported by Barnfonden, Sweden and Child Fund International,USA	27900.00
3		36610.00
4	Digital Disha supported by by EMpower UK	255408.00
TOTAL		530438.00

SCHEDULE 'B'

SCHEDULE OF UNSPENT GRANT OF FCRA PROJECTS AS ON 31.03.2025

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	22371.00
3	Child Development Programme- 1219 Jaipur & 4355 Kotra Supported by Childfund International, USA	1346168.82
TOTAL		3094499.82

SCHEDULE 'C'

SCHEDULE OF OUTSTANDING EXPENSES & PAYABLES OF FCRA PROJECTS
AS ON 31.03.2025

S.N.	NAME OF THE PROJECT	AMOUNT
1	ANM Honorarium	360400.00
2	Audit Fee Payable	40500.00
3	TDS Payable	7951.00
4	Electricity Expenses Payable	46748.00
5	Telephone Expenses Payable	3488.00
6	Honorarium Payable	10000.00
TOTAL		469087.00

SCHEDULE 'E'

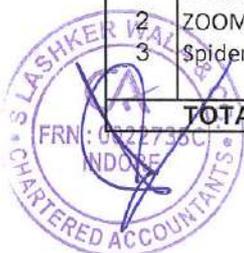
SCHEDULE OF ACCRUED GRANT AND INTEREST OF FCRA PROJECTS
AS ON 31.03.2025

S.N.	NAME OF THE PROJECT	AMOUNT
1	Access to Justice Project Phase 2" Supported Kailash Satyarthi Children's Foundation of of America, Inc.,US	126650.80
2	Participatory Initiatives for Integrated Rural Development Supported by Misereor, Germany	230261.37
	Sub Total	356912.17
3	Accrued Interest	476849.00
	Sub Total	476849.00
TOTAL		833761.17

SCHEDULE 'F'

SCHEDULE OF PREPAID EXPENSES AS ON 31.03.2025

S.N.	PARTICULARS	AMOUNT
1	EPBX AMC-PIIRD-Coordination-Communication-Telephone internet	2958.00
2	ZOOM Workplace-PIIRD-HRD-Core team meeting	15881.00
3	Spiderlink Networks Pvt Ltd-PIIRD-Adv.Skill Dev (LS-2)	5504.00
TOTAL		24343.00



SCHEDULE OF FIXED ASSETS OF FCRA PROJECT AS ON 31.03.2025

PARTICULARS	OPENING BALANCE as on 01-04-2024	PURCHASE DURING THE YEAR		SOLD/ WRITE OFF DURING THE YEAR	BALANCE AS ON 31.03.2025	RATE OF DEPRECIATION	DEPRECIATION FOR THE YEAR	NET BALANCE AS ON 31.03.2025
		Before 1-10-2024	After 1-10-2024					
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	181145.00	19430.00	315900.00		516475.00	40%	143410.00	373065.00
FURNITURE & FIXTURES	451410.50	78408.00	5680.00		535498.50	10%	53266.00	482232.50
AUDIO VISUAL EQUIPMENTS	149988.00		29900.00		179888.00	15%	24741.00	155147.00
PHOTO COPY MACHINE	99948.00		69620.00		169568.00	15%	20214.00	149354.00
OTHER (DARI, JAJAM ETC.)	17093.00				17093.00	10%	1709.00	15384.00
MEDICAL EQUIPMENT	1408.00				1408.00	15%	211.00	1197.00
MACHINERY	283931.00				283931.00	15%	42590.00	241341.00
AIR CONDITIONERS	7.00				7.00	15%	1.00	6.00
OFFICE EQUIPMENT	7.00				7.00	15%	1.00	6.00
WATER COOLER AND REFRIGERATOR	2.00	11500.00			11502.00	15%	1725.00	9777.00
VEHICLES (TWO WHEELER)	2.00				2.00	15%	0.00	2.00
TOTAL	17922763.50	109338.00	421100.00	0.00	18453201.50		287868.00	18165333.50



CENTRE FOR COMMUNITY ECONOMICS AND DEVELOPMENT CONSULTANTS SOCIETY, (CECOEDECON), SITAPURA, JAIPUR
INCOME & EXPENDITURE ACCOUNT OF PROJECTS UNDER FCRA, FOR THE YEAR
ENDED 31st MARCH, 2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Programme Expenses :		Grant Received During the Year 2024-2025	
Participatory Initiative for Integrated Rural Development in Jaipur Tonk, & Baran District of Rajasthan supported by Misereor, Germany Staff Costs		- Participatory Initiative for Integrated Rural Development in Jaipur, Tonk and Baran District of Rajasthan India Support by Misereor, Germany	22347475.00
- Salary to Managerial level Staff	874300.00	- Participatory Initiative for Integrated Rural Development in Jaipur, Tonk and Baran District of Rajasthan India Support by Misereor, Germany -Old	1248011.00
- Salary to Implementation level staff	6929100.00	- Thar Surya Supported NORFUND, Norway	1080911.00
- Salary to Auxiliary staff	2201582.00	- Access to Justice Project Phase 2" Supported Kailash Satyarthi Children's Foundation of America, Inc.,US - April to May, 2024	451930.00
- Staff Training	132050.00	- Access to Justice Project Phase 2" Supported Kailash Satyarthi Children's Foundation of America, Inc.,US - June 2024 to March, 2025	3496584.00
Project Activities Cost		- Digital Disha" supported by by "EMpower UK- The Emerging Markets Foundation" London	2076125.00
Recurrent programme expenditure		- Child Development Programme- 1219 Jaipur & 4355 Kotra Supported by Barnfonden, Sweden and ChildFund International, USA	12114484.00
- Meseasure to ensure agriculture productivity	4182340.00	- Access to Justice Project Phase 2" Supported Kailash Satyarthi Children's Foundation of America, Inc.,US	17935.00
- Measaures to ensure economic resilience	1880838.00	Add:Unspent Grant (2023-2024)	42833456.00
- Measures to ensure basic rights	1731561.00		2280330.82
- Strategy and orientation (HRD)	110756.00	Add:Accrued Grant (2024-2025)	45113785.82
- Planning, Monitoring, Evaluation	398873.00		356912.17
- Measures to strengthen civil society (institution building)	3041735.00	Less:Unspent Grant (2024-2025)	45470697.99
Project Administration Cost			1346168.82
Running Costs (Recurring Cost)		Less: Accrued Grant (2023-2024)	44124529.17
- Premises: rent, energy, building maintenance	547319.00		1349083.00
- Communication: telephone, Internet etc.	52733.00	Less: Capital Grant	42775446.17
- Consumables for operation, administration, logistics etc.	245943.37		530438.00
- Travel & Conveyance	74465.00	Interest Received on	42245008.17
	22403595.37	- Fixed Deposit	779771.00
Thar Surya Supported NORFUND, Norway Programme Expenses		- Saving Bank A/C	237635.00
Project Activities			1017406.00
- Area of interventions - Agriculture	418021.00	Less: Accrued Grant Written off (KSCF,PIIRD)	696.34
- Area of interventions - Animal Husbandry	51359.00		1016709.66
- Area of interventions - Education (School & Anganwadi)	51359.00		
- Area of interventions - Health	23827.00		
- Area of interventions - Adolescents & Youth	25627.00		
- Area of interventions - Women Empowerment	8274.00		
- Area of interventions - Water Resource Development	68769.00		
- Area of interventions - Environment, Shed tree plantation & others	116489.00		
- Area of interventions -Community Mobilization, Institutional building	228686.00		
- Area of interventions -Capacity building & program activities review	11407.00		
	1003818.00		
Access to Justice Project Phase 2" Supported Kailash Satyarthi Children's Foundation of America, Inc.,US- (April to May) Activities			
- Counselor (Child and Sexual Abuse)	59000.00		
- Cost of Village Mobilizers	226000.00		
- Project Coordinator	84000.00		
- Admin Expenses	63001.80		
- Travel Counselor (Child and Sexual Abuse)	360.00		
- Travel Project Coordinator	20634.00		
	451995.80		
Access to Justice Project Phase 2" Supported Kailash Satyarthi Children's Foundation of America, Inc.,US Activities			
Child Trafficking			
- Personnel Cost	936482.00		
- Programme Activity Cost	145417.00		
- Administrative Cost	202291.98		
Child Sexual Abuse			
- Personnel Cost	572320.00		
- Programme Activity Cost	10000.00		
- Administrative Cost	97304.03		
Child Marriage			
- Personnel Cost	1066307.00		
- Programme Activity Cost	116964.00		
- Administrative Cost	201053.78		
Campaign Cost			
Travel to Delhi	143915.00		
State Level Consultation	6619.00		
Salary Lawyer	51283.00		
	50000.00		
	3599958.80		
Digital Disha supported by by EMpower UK Personnel Salaries Personnel expenses			
- Project Coordinator	240000.00		
- Accountant	36000.00		
- Teacher	180000.00		
- Trainer	129827.00		
- External Consultants	62000.00		
- Youth Interns	115000.00		
Implementation Activities			
- Space rental for Tent service	13800.00		
- Materials/supplies/printing	166720.00		
- Certification course cost	248998.00		
- Snacks/food (For 24 Different Sessions)	148004.00		
- Travel/transportation	99619.00		
- Communications for the project	40293.00		
- Others	92955.31		
Flexible Funding for Institutional Strengthening)	278446.00		
	1851662.31		
TOTAL C/F.	29311028.28	TOTAL C/F.	43261717.83



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TOTAL B/F.	29311028.28	TOTAL B/F.	0.00	43261717.83
Child Development Programme in Jaipur (Project ID 1219) and Kotra (Project ID 4355) in Rajasthan state of India" Supported by Barnfonden, Kattsundsgatan 15, Box-4100, Sweden and CHILDFUND INTERNATIONAL USA (July-24 to March-25)				
Health				
- Workshops on comprehensive sex education for adolescents	17591.00			
- Training of Adolescent and adolescents' groups on SRHR	16584.00			
- Program Socialization & Group formation	1909.00			
- Program Staff Salaries and Benefits	333870.00			
- Awareness-raising campaigns to promote health services utilization	19810.00			
- Facilitating father's /mothers training on childcare, health nutrition	5566.00			
- Promotion of locally available iron rich nutritious food	10708.00			
- Nutrition garden for anaemic mothers and children	32408.00			
- Organize community event to promote positive parenting practices	9095.00			
- Provision of Basic Facilities	7500.00			
- Training of AWWs and ANMs ANM on RMNCAH, parenting skills	15370.00			
- Argo based livelihood training for woman and caregivers	12809.00			
- Induction and Training (ToT) for program/project facilitators	52297.00			
- Program Staff Salaries and Benefits (technical&implementing staff)	144200.00			
- Efforts to promote access to wash and health services	6840.00			
- Deliver nutrition, health and WASH knowledge on young children	5515.00			
- Induction and Training (ToT) for program/project facilitators	19053.00			
Primary Education				
- Provision of school kits, learning materials and schools fees	9366.00			
- Program socialization & group formation	3130.00			
- Implement socio-emotional development and self-care sessions	20406.00			
- Deliver parenting workshops to parents and caregivers	39171.00			
- Deliver peer learning sessions on responsive parenting for parents	15386.00			
- Training on culturally-sensitive, age and developmentally-appropriate	16493.00			
- Development and provision of culturally-sensitive and age	12000.00			
- Organize Parents and Teachers Associations (PTA)	3725.00			
- Workshops for children and adolescents on social-emotional skills	204898.00			
- Activities to promote parental engagement in children's education	30543.00			
- Capacity building for school association members	6320.00			
- Implementation of child-friendly teaching and learning sessions	823956.00			
- Promote access to quality education	179835.00			
- Remediation courses for struggling students in reading	11352.00			
- Build knowledge of parents about the importance of education	67343.00			
- Program Staff Salaries and Benefits	1212195.00			
Secondary and Higher Education				
- Leadership skills for youth	23116.00			
- Academic exchange and competitions (reading, maths, science, etc)	2350.00			
- Social and financial literacy for children	200000.00			
- Build knowledge of parents about the importance of education	5687.00			
- Program Staff Salaries and Benefits	273218.00			
Livelihood				
- Sessions on developing business plans	12553.00			
- Vocational and technical training sessions for youth delivered	7144.00			
- Life plan, career planning and counselling for youth	183284.00			
- Sessions to strengthen emotional competencies	7425.00			
- Social and financial literacy for adolescents and youth	6974.00			
- Awareness-raising for youth on civil, political, social&economic rights	16311.00			
- Increase civic knowledge and awareness in youth	16810.00			
- Support youth-led initiative planning and implementation	2698.00			
- Supporting youth participation in youth forums and civic events	3122.00			
- Program socialization & group formation	6588.00			
- Program Staff Salaries and Benefits (technical & implementing staff)	329965.00			
- Build entrepreneurship and financial literacy	23014.00			
- Supplies to implement family orchards, poultry initiatives, and similar	29545.00			
- Training and support for implementing agricultural, family orchards	39716.00			
- Program socialization & group formation	54183.00			
- Supplies to implement family orchards, poultry initiatives & similar	23704.00			
Child Protection				
- Training for facilitators on positive parenting, peace building	8539.00			
- Workshops for parents and caregivers on positive parenting	9146.00			
- Awareness raising activity for children	19256.00			
- Training of volunteers and community leaders on community-based	3354.00			
- Awareness raising activity for children	18966.00			
- Support activities towards formal CBCPMs andCPCs	3760.00			
- Support activities towards informal -CBCPMs	570760.00			
- Technical support activity towards civil society and partners	16710.00			
- Convening activity between CPCPM groups/community members	1104.00			
SR & ME				
- Induction and Training (ToT) for program/project facilitators	39000.00			
- Ongoing follow-up and monitoring processes	309161.00			
- Program Staff Salaries and Benefits	326695.00			
- Global M&E data collection process (global indicators)	2340.00			
- Correspondence management	142088.00			
- Ongoing monitoring and follow-up	18660.00			
- Program Staff Salaries and Benefits	1245614.00			
- Enrolment Management	29912.00			
TOTAL C/F.	7399692.00	29311028.28	TOTAL C/F.	43261717.83



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	TOTAL B/F.	7399692.00	29311028.28	TOTAL B/F.	0.00	43261717.83
Programme Support						
- Software License & Maintenance		76226.00				
- Basic Services for Programmatic		322986.72				
- Administrative Staff Salary		334800.00				
- Institutional Strengthening		174347.00	8308053.72			
Child Development Programme in Jaipur (Project ID 1219 and 4355) in Rajasthan state of India" Supported by Barnfonden, Kattsundsgatan 15, Box-4100, Sweden(April,24 to June,2024)						
Cross Cutting Programme (CCP)						
- Field Coordinator - CCP Child Development		326656.00				
- Field Coordinator - Travel- CCP Child Development		8207.00				
- KML Staff Capacity Building		28152.00				
- CSP Socialization, Review & Reflection		48645.00				
- Compliance Strengthening & Resource Mobilization Training		50000.00				
- Partner Inductions		50000.00				
- Capacity Building to Project & CDP staff		8654.00				
- Communication Cost		4000.00				
- Finance Training		10000.00				
- LTE		9012.00				
Child Protection						
- Conduct TOT of CP Focal Points for Training of Lead Mothers		31033.00				
- Conduct Child Safeguarding & CP Annual Training for all staff		25237.00				
- Conduct Community Awareness drive through face to face		30882.00				
- Conduct Training for the Lead Monther		9756.00				
- Community Mobilizer- CP		384386.00				
- Travel to Community Mobilizer - CP		33945.00				
RM						
- Organise sensitisation sessions to children and youth		50533.00				
- Training to parents / village key leaders		45040.00				
- Training to farmers/youth on raw materials conservation		50761.00				
- Training to farmers/youth on improved techniques		44007.00				
- Promotion of climate resilient crops including demo plots		251185.00				
- Training / refresher training to project team		7812.00				
- Programme Coordinator - DRM		193500.00				
- Travel programme Coordinator - DRM		33193.00				
Education						
- Children and Youth are provided Career Counselling		23631.00				
- Selected children/ fellows		290000.00				
- School Management Committees trained		27978.00				
- Recuring cost of Child Learning Centre refurbishment		22480.00				
- Honorarium to the Animator		49400.00				
- facilitators are trained on scientific and standardised learning		12463.00				
- Learning assesmet exercise for the children		1560.00				
- Establishing art comers		7980.00				
- Field Coordinator - Education		217366.00				
- Travel Field Coordinator - Education		4625.00				
- Anganwadi centre - Learning facilitator honorarium		82335.00				
- AWCs Facilitator Monthly planning and review meetings		4955.00				
- Establishing the activity comers in Anganwadi centres		72527.00				
- Provisions of teaching learning materials		6025.00				
Health						
- Adolescents trained on life skill module (demo and practice)		28152.00				
- Adolescent health day celebration at AWCs		26898.00				
- Demonstration session on health and hygiene especially Nutrition garden		93724.00				
- Training of Adolescent and youth groups on SRHR		91125.00				
- Kisor- Kisor diwas celebration at AWCs		46392.00				
- Field Coordinator - Health		34615.00				
- Travel Field Coordinator - Health		200365.00				
- Promotion of locally available nutritious food material		12105.00				
- Provide iron rich food to under-nourished pregnant		17632.00				
- Nutrition garden for anemic mothers and children		215673.00				
- Training of mothers/ASHa/ANM etc		30204.00				
- Important days celebration (Breast feeding week, nutrition day		24636.00				
		22824.00				
Livelihood						
- Organize youth festivals / conclaves aiming at promoting		86825.00				
- Organize career guidance program for 17-24 years age category		44839.00				
- Promotion of E-saksham centers to provide career guidance		55050.00				
- Livelihood subject oriented training		76139.00				
- Start-up fund to initiate the business – Agri and allied based		414457.00				
- Provision of Start-up fund for integrated farming		183831.00				
- Exposure on successful business models		46270.00				
- Field Coordinator - Livelihood		109290.00				
- Travel Field Coordinator - Livelihood		4945.00				
TOTAL C/F.	4434091.00	37619082.00		43261717.83		



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	TOTAL B/F.	4434091.00	37619082.00	TOTAL B/F.	0.00	43261717.83
Programme Support						
- Electricity cost of Head office (Partly covered)		9000.00				
- Telephones & Internet		5249.00				
- Supplies		12653.00				
- Contract Services		28260.00				
- Contract - Rent		30750.00				
- Occupancy-Utilities		38535.00				
- Occupancy-Building/Property Maintenance		15000.00				
- Postage & Freight		947.00				
- Bank & Other Service Charges		2259.28				
- Audit fees- for project audit		30000.00				
- Accountant Salary		108290.00				
- Travel to Accountant		25400.00	4741434.28			
Other Expenses						
- Bank Charges		5864.29				
- Audit Fee		15000.00				
- Interest on TDS		277.00				
- Electricity Expenses		1962.00	23103.29			
Depreciation on Fixed Assets			287868.00			
Excess of Income over Expenditure transferred to Balance Sheet			590230.26			
TOTAL			43261717.83	TOTAL		43261717.83

NOTES FORMING PART OF ACCOUNTS SCHEDULE - 'G'

CAMP - JAIPUR

DATE : 12th June, 2025

FOR AND ON BEHALF OF CECOEDECON

Manju Joshi

(MANJU BALA JOSHI)
SECRETARY

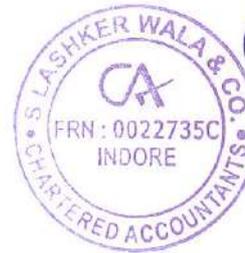


AS PER OUR AUDIT REPORT OF EVEN DATE

FOR S. LASHKER WALA & CO.

Chartered Accountants

FRN: 0022735C



(Shabbir Lashker Wala)
Proprietor
M.No.428199

CENTRE FOR COMMUNITY ECONOMICS AND DEVELOPMENT CONSULTANTS SOCIETY (CECOEDECON), SITAPURA, JAIPUR
RECEIPTS & PAYMENTS ACCOUNT OF PROJECTS UNDER FCRA, FOR THE YEAR ENDED 31st MARCH, 2025

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance as on 01/04/2024			
- Fixed Deposit	13000000.00	Programme Expenses :	
- ICICI Bank-001201054610	79505.83	Participatory Initiative for Integrated Rural Development in Jaipur	
- ICICI Bank-001201072221	6515.00	Tonk, & Baran District of Rajasthan supported by Misereor, Germany	
- ICICI Bank -001201072249	640708.00	Staff Costs	
- ICICI Bank-685501700387	2270859.73	- Salary to Managerial level Staff	874300.00
- ICICI Bank - 690901700415	629228.00	- Salary to Implementation level staff	6929100.00
- ICICI Bank A/c.No.001201073405	440.76	- Salary to Auxiliary staff	2201582.00
- SBI New Delhi A/c 40093372449	366977.32	- Staff Training	132050.00
- Cash in Hand	1948.57	Project Activities Cost	
	16896183.21	Recurrent programme expenditure	
Grant Received During the Year 2024-2025		- Meseasure to ensure agriculture productivity	4181440.00
- Participatory Initiative for Integrated Rural Development		- Meeseasures to ensure economic resilience	1886662.00
in Jaipur, Tonk and Baran District of Rajasthan		- Measures to ensure basic rights	1731561.00
India Support by Misereor, Germany	22347475.00	- Strategy and orientation (HRD)	126637.00
- Participatory Initiative for Integrated Rural Development		- Planning, Monitoring, Evaluation	398873.00
in Jaipur, Tonk and Baran District of Rajasthan		- Measures to strengthen civil society (institution building)	3037493.00
India Support by Misereor, Germany -Old	1248011.00	Project Administration Cost	
- Thar Surya Supported NORFUND, Norway	1080911.00	Running Costs (Recurring Cost)	
- Access to Justice Project Phase 2" Supported		- Premises: rent, energy, building maintenance	516967.00
Kailash Satyarthi Children's Foundation of		- Communication: telephone, Internet etc.	55691.00
of America, Inc.,US - April to May, 2024	451930.00	- Consumables for operation, administration, logistics etc.	245943.37
- Access to Justice Project Phase 2" Supported		- Travel & Conveyance	74465.00
Kailash Satyarthi Children's Foundation of			22392764.37
of America, Inc.,US - June 2024 to March, 2025	3496584.00	Thar Surya Supported NORFUND, Norway	
- Digital Disha" supported by by "EMpower UK-		Programme Expenses	
The Emerging Markets Foundation" London	2076125.00	Project Activities	
"Id Development Programme- 1219 Jaipur		- Area of interventions - Agriculture	418021.00
355 Kotra Supported by Barnfonden, Sweden		- Area of interventions - Animal Husbandry	51359.00
and ChildFund International, USA	12114484.00	- Area of interventions - Education (School & Anganwadi)	51359.00
- Access to Justice Project Phase 2" Supported		- Area of interventions - Health	23827.00
Kailash Satyarthi Children's Foundation of		- Area of interventions - Adolescents & Youth	25627.00
of America, Inc.,US	17935.00	- Area of interventions - Women Empowerment	8274.00
	42633455.00	- Area of interventions - Water Resource Development	68769.00
Interest received on		- Area of interventions - Environment, Shed tree plantation & others	116489.00
- Fixed Deposit	850972.00	- Area of interventions -Community Mobilization, Institutional building	228686.00
- Saving Bank A/C	237635.00	- Area of interventions -Capacity building & program activities review	11407.00
	1088607.00		1003818.00
		Access to Justice Project Phase 2" Supported Kailash	
		Satyarthi Children's Foundation of America, Inc.,US- (April to May)	
		Activities	
		- Counselor (Child and Sexual Abuse)	59000.00
		- Cost of Village Mobilizers	225000.00
		- Project Coordinator	84000.00
		- Admin Expenses	63001.80
		- Travel Counselor (Child and Sexual Abuse)	360.00
		- Travel Project Coordinator	20634.00
			451995.80
		Access to Justice Project Phase 2" Supported Kailash	
		Satyarthi Children's Foundation of America, Inc.,US	
		Activities	
		Child Trafficking	
		- Personnel Cost	934033.00
		- Programme Activity Cost	145417.00
		- Administrative Cost	213451.98
		Child Sexual Abuse	
		- Personnel Cost	572320.00
		- Programme Activity Cost	10000.00
		- Administrative Cost	102884.03
		Child Marriage	
		- Personnel Cost	1066307.00
		- Programme Activity Cost	116964.00
		- Administrative Cost	212213.78
		Campaign Cost	143915.00
		Travel to Delhi	8619.00
		State Level Consultation	51283.00
		Salary Lawyer	50000.00
			3625407.80
		Digital Disha supported by by EMpower UK	
		Personnel Salaries Personnel expenses	
		- Project Coordinator	240000.00
		- Accountant	36000.00
		- Teacher	180000.00
		- Trainer	129827.00
		- External Consultants	62000.00
		- Youth Interns	115000.00
		Implementation Activities	
		- Space rental for Tent service	13800.00
		- Materials/supplies/printing	385518.00
		- Certification course cost	248998.00
		- Snacks/food (For 24 Different Sessions)	148004.00
		- Travel/transportation	99619.00
		- Communications for the project	40293.00
		- Others	104955.31
		Flexible Funding for Institutional Strengthening)	302954.00
			2106968.31
TOTAL C/F.	60918245.21	TOTAL C/F.	29580954.28



TOTAL B/F.	60918245.21	TOTAL B/F.	29580954.28
		<p>Child Development Programme in Jaipur (Project ID 1219) and Kotra (Project ID 4355) in Rajasthan state of India" Supported by Barnfonden, Kattsundsgatan 15, Box-4100, Sweden and CHILDFUND INTERNATIONAL USA (July,24 to March,25)</p> <p>Health</p> <ul style="list-style-type: none"> - Workshops on comprehensive sex education for adolescents 17591.00 - Training of Adolescent and adolescents' groups on SRHR 16584.00 - Program Socialization & Group formation 1909.00 - Program Staff Salaries and Benefits 333870.00 - Awareness-raising campaigns to promote health services utilization 19810.00 - Facilitating father's /mothers training on childcare, health nutrition 5666.00 - Promotion of locally available iron rich nutritious food 10708.00 - Nutrition garden for anaemic mothers and children 32408.00 - Organize community event to promote positive parenting practices 9095.00 - Provision of Basic Facilitites 7500.00 - Training of AWWS and ANMs ANM on RMNCAH, parenting skills 15370.00 - Argo based livelihood training for woman and caregivers 12809.00 - Induction and Training (ToT) for program/project facilitators 52297.00 - Program Staff Salaries and Benefits (technical&implementing staff) 144200.00 - Efforts to promote access to wash and health services 6840.00 - Deliver nutrition, health and WASH knowledge on young children 5515.00 - Induction and Training (ToT) for program/project facilitators 19053.00 <p>Primary Education</p> <ul style="list-style-type: none"> - Provision of school kits, learning materials and schools fees 9366.00 - Program socialization & group formation 3130.00 - Implement socio-emotional development and self-care sessions 20406.00 - Deliver parenting workshops to parents and caregivers 39171.00 - Deliver peer learning sessions on responsive parenting for parents 15386.00 - Training on culturally-sensitive, age and developmentally-appropriate 16493.00 - Development and provision of culturally-sensitive and age 12000.00 - Organize Parents and Teachers Associations (PTA) 3725.00 - Workshops for children and adolescents on social-emotional skills 204898.00 - Activities to promote parental engagement in children's education 30543.00 - Capacity building for school association members 6320.00 - Implementation of child-friendly teaching and learning sessions 823956.00 - Promote access to quality education 179835.00 - Remediation courses for struggling students in reading 11352.00 - Build knowledge of parents about the importance of education 67343.00 - Program Staff Salaries and Benefits 1212195.00 <p>Secondary and Higher Education</p> <ul style="list-style-type: none"> - Leadership skills for youth 23116.00 - Academic exchange and competitions (reading,maths,science, etc) 2350.00 - Social and financial literacy for children 200000.00 - Build knowledge of parents about the importance of education 5687.00 - Program Staff Salaries and Benefits 273218.00 <p>Livelihood</p> <ul style="list-style-type: none"> - Sessions on developing business plans 12553.00 - Vocational and technical training sessions for youth delivered 7144.00 - Life plan, career planning and counselling for youth 183284.00 - Sessions to strengthen emotional competencies 7425.00 - Social and financial literacy for adolescents and youth 6974.00 - Awareness-raising for youth on civil, political,social&economic rights 16311.00 - Increase civic knowledge and awareness in youth 16810.00 - Support youth-led initiative planning and implementation 2696.00 - Supporting youth participation in youth forums and civic events 3122.00 - Program socialization & group formation 6568.00 - Program Staff Salaries and Benefits (technical &implementing staff) 329965.00 - Build entrepreneurship and financial literacy 23014.00 - Supplies to implement family orchards, poultry initiatives, and similar 29545.00 - Training and support for implementing agricultural, family orchards 39716.00 - Program socialization & group formation 54183.00 - Supplies to implement family orchards, poultry initiatives & similar 23704.00 <p>Child Protection</p> <ul style="list-style-type: none"> - Training for facilitators on positive parenting, peace building 8539.00 - Workshops for parents and caregivers on positive parenting 9146.00 - Awareness raising activity for children 19256.00 - Training of volunteers and community leaders on community-based 3354.00 - Awareness raising activity for children 18966.00 - Support activities towards formal CBCPMs andCPCs 3760.00 - Support activities towards informal -CBCPMs 570760.00 - Technical support activity towards civil society and partners 16710.00 - Converting activity between CPCPM groups/community members 1104.00 <p>SR & ME</p> <ul style="list-style-type: none"> - Induction and Training (ToT) for program/project facilitators 39000.00 - Ongoing follow-up and monitoring processes 309161.00 - Program Staff Salaries and Benefits 326695.00 - Global M&E data collection process (global indicators) 2340.00 - Correspondence management 142086.00 - Ongoing monitoring and follow-up 18660.00 - Program Staff Salaries and Benefits 1245614.00 - Enrollment Management 29912.00 <p>Programme Support</p> <ul style="list-style-type: none"> - Software License & Maintenance 76226.00 - Basic Services for Programmatic 328668.72 - Administrative Staff Salary 334800.00 - Institutional Strengthening 174347.00 	
TOTAL C/F.	60918245.21	TOTAL C/F.	37894688.00



TOTAL B/F.	60918245.21	TOTAL B/F.	37894688.00
		Child Development Programme in Jaipur (Project ID 1219 and 4355) in Rajasthan state of India" Supported by Barnfonden, Kattsundsgatan 15, Box-4100, Sweden(April,24 to June,2024)	
		Cross Cutting Programme (CCP)	
		- Field Coordinator - CCP Child Development	326656.00
		- Field Coordinator - Travel- CCP Child Development	8207.00
		- KML Staff Capacity Building	28152.00
		- CSP Socialization,Review & Reflection	48845.00
		- Compliance Strengthening & Resource Mobilization Training	50000.00
		- Partner Inductions	50000.00
		- Capacity Building to Project & CDP staff	8654.00
		- Communication Cost	4000.00
		- Finance Training	10000.00
		- LTE	9012.00
		Child Protection	
		- Conduct TOT of CP Focal Points for Training of Lead Mothers	31033.00
		- Conduct Child Safeguarding & CP Annual Training for all staff	25237.00
		- Conduct Community Awareness drive through face to face	30882.00
		- Conduct Training for the Lead Monther	9756.00
		- Community Mobilizer- CP	384365.00
		- Travel to Community Mobilizer - CP	36030.00
		DRM	
		- Organise sensitisation sessions to children and youth	50533.00
		- Training to parents / village key leaders	45040.00
		- Training to farmers/youth on raw materials conservation	50761.00
		- Training to farmers/youth on improved techniques	44007.00
		- Promotion of climate resilient crops including demo plots	251185.00
		- Training / refresher training to project team	7812.00
		- Programme Coordinator - DRM	193500.00
		- Travel programme Coordinator - DRM	33193.00
		Education	
		- Children and Youth are provided Career Counselling	23631.00
		- Selected children/ fellows	290000.00
		- School Management Committees trained	27978.00
		- Recuring cost of Child Learning Centre refurbishment	22480.00
		- Honorarium to the Animator	49400.00
		- facilitators are trained on scientific and standardised learning	12463.00
		- Learning assesmnet exercise for the children	1560.00
		- Establishing art corners	7980.00
		- Field Coordinator - Education	207366.00
		- Travel Field Coordinator - Education	5735.00
		- Anganwadi centre - Learning facilitator honorarium	82335.00
		- AWCs Facilitator Monthly planning and review meetings	4955.00
		- Establishing the activity corners in Anganwadi centres	72527.00
		- Provisions of teaching learning materials	6025.00
		Health	
		- Adolescents trained on life skill module (demo and practice)	28152.00
		- Adolescent health day celebration at AWCs	26898.00
		- Demonstration session on health and hygiene especially	93724.00
		- Nutrition garden	91125.00
		- Training of Adolescent and youth groups on SRHR	46392.00
		- Kisor- Kisor diwas celebration at AWCs	34615.00
		- Field Coordinator - Health	200385.00
		- Travel Field Coordinator - Health	12905.00
		- Promotion of locally available nutritious food material	17632.00
		- Provide iron rich food to under-nourished pregnant	215673.00
		- Nutrition garden for anemic mothers and children	30204.00
		- Training of mothers/ASHa/ANM etc	24636.00
		- Important days celebration (Breast feeding week, nutrition day	22824.00
		Livelihood	
		- Organize youth festivals / conclaves aiming at promoting	86825.00
		- Organize career guidance program for 17-24 years age category	44839.00
		- Promotion of E-saksham centers to provide career guidance	55050.00
		- Livelihood subject oriented training	76139.00
		- Start-up fund to initiate the business – Agri and allied based	414457.00
		- Provision of Start -up fund for integrated farming	193831.00
		- Exposure on successful business models	46270.00
		- Field Coordinator - Livelihood	109290.00
		- Travel Field Coordinator - Livelihood	5890.00
		Programme Support	
		- Electricity cost of Head office (Partly covered)	9000.00
		- Telephones & Internet	5249.00
		- Supplies	24153.00
		- Contract Services	28260.00
		- Contract - Rent	50180.00
		- Occupancy-Utilities	38535.00
		- Occupancy-Building/Property Maintenance	15000.00
		- Postage & Freight	947.00
		- Bank & Other Service Charges	2259.28
		- Accountant Salary	109290.00
		- Travel to Accountant	25400.00
		Audit Fee	85500.00
		Bank Charges	5864.29
		Interest on TDS	277.00
		TDS	63843.00
		Travel expenses	4712.00
			4737304.28
			160196.29
TOTAL C/F.	60918245.21	TOTAL C/F	42792188.57



S. LASHKER WALA & CO.

Chartered Accountants
shabbirlashkery@gmail.com

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

TOTAL B/F.	0.00	TOTAL B/F.	42792188.57
		Spark Enterprises	1125915.00
		Non-recurrent expenditures-PIIRD	
		- Desktop and Laptop	126900.00
		- Photocopier cum Printer	69620.00
			196520.00
		Closing Balance	
		- Fixed Deposit	12500000.00
		- ICICI Bank-001201054610	54302.77
		- ICICI Bank-001201072221	187578.69
		- ICICI Bank -001201072249	657434.70
		- ICICI Bank-685501700387	1346168.82
		- ICICI Bank - 690901700415	15478.00
		- ICICI Bank A/c.No. 728501000419	1744340.76
		- SBI New Delhi A/c 40093372449	297340.33
		- Cash in Hand	977.57
			16803821.64
TOTAL	60918245.21	TOTAL	60918245.21

CAMP - JAIPUR

DATE : 12th June, 2025

FOR AND ON BEHALF OF CECOEDECON

AS PER OUR AUDIT REPORT OF EVEN DATE

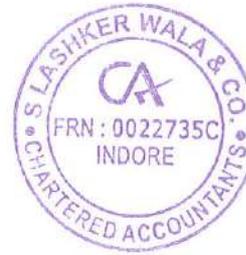
FOR S. LASHKER WALA & CO.

Chartered Accountants

FRN: 0022735C

Manju Joshi

(MANJU BALA JOSHI)
SECRETARY



(Shabbir Lashker Wala)
Proprietor
M.No.428199

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 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

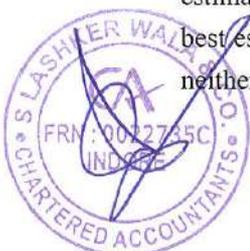
Income Tax has not been recognised, due to the exemptions available under sections 11 and 12 of the Income Tax Act, 1961.

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 Joshi

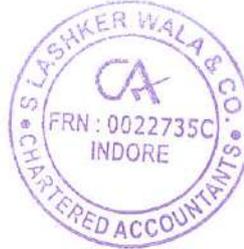
Manju Bala Joshi
Secretary

Date : 12th June, 2025
CAMP : JAIPUR



For S LASHKER WALA & CO.,
Chartered Accountants

FRN: 0022735C



[Signature]
CA. Shabbir Lashker Wala
(Proprietor)
M.No. 428199