

S. LASHKER WALA & CO.

Chartered Accountants
shabbirlashkery@gmail.com

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

CAMP - JAIPUR
DATE - 26th June, 2026

UDIN : 26428199VRNFHG5251

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, 2026 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, 2025 to 31st March, 2026.
- (b) In the case of Income & Expenditure A/c, of the excess of income over expenditure for the period from 1st April, 2025 to 31st March, 2026.
- (c) In the case of Balance sheet of the state of affairs as on 31st March, 2026

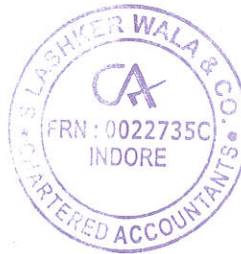
We report that:

- 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

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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, 2026

LIABILITIES	AMOUNT		ASSETS	AMOUNT	
RESERVE FUND			FIXED ASSETS		18167658.50
Opening Balance	27591893.99		(As per Schedule "D")		
Add: Capital Grant	367700.00				
(As per Schedule "A")	27959593.99		FIXED DEPOSIT		15624611.00
Add: Excess of Income over Expenditure					
Transferred from Income & Exp. A/C	214171.90	28173765.89	ACCRUED GRANT AND INTEREST		310460.00
			(As per Schedule "E")		
FOLLOW-UP FUND		2897285.00	TDS Receivables		67144.00
REVOLVING FUND		1852847.50	PREPAID EXPENSES		44058.00
UNSPENT GRANT		7167272.28	(As per schedule "F")		
(As per Schedule "B")					
OUTSTANDING EXPENSES AND PAYABLES		616217.00	CLOSING BALANCES		
(As per Schedule "C")			- ICICI Bank-001201054610	120413.09	
			- ICICI Bank-001201072221	103271.00	
			- ICICI Bank -001201072249	1793.70	
			- ICICI Bank-685501700387	1295873.65	
			- ICICI Bank - 690901700415	15881.00	
			- ICICI Bank 728501000419	3225685.00	
			- SBI New Delhi-40093372449	1729561.16	
			- Cash in Hand	977.57	6493456.17
TOTAL		40707387.67	TOTAL		40707387.67

NOTES FORMING PART OF ACCOUNTS SCHEDULE - 'G'

CAMP - JAIPUR

DATE : 26th June, 2026

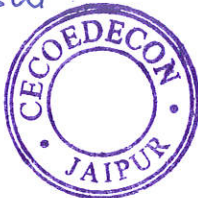
FOR AND ON BEHALF OF CECOEDECON

AS PER OUR AUDIT REPORT OF EVEN DATE

FOR S. LASHKER WALA & CO.

Chartered Accountants

FRN: 0022735C

(MANJU BALA JOSHI)
SECRETARY

(Shabbir Lashker Wala)

Proprietor
M.No.428199

SCHEDULE 'A'

SCHEDULE OF CAPITAL GRANT AS ON 31.03.2026

S.N.	NAME OF THE PROJECT	AMOUNT
1	Participatory Initiatives for Integrated Rural Development Supported by Misereor, Germany	258200.00
2	Access to Justice Project" Supported Kailash Satyarthi Children's Foundation of America, Inc.,US	27700.00
3	Digital Disha supported by by EMpower UK	81800.00
	TOTAL	367700.00

SCHEDULE 'B'

SCHEDULE OF UNSPENT GRANT OF FCRA PROJECTS AS ON 31.03.2026

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	4052458.63
3	Child Development Programme- 1219 Jaipur & 4355 Kotra Supported by Childfund International, USA	1285331.65
4	"Digital Disha"supported by by "EMpower UK- The Emerging Markets Foundation" London	103522.00
	TOTAL	7167272.28

SCHEDULE 'C'

SCHEDULE OF OUTSTANDING EXPENSES & PAYABLES OF FCRA PROJECTS
AS ON 31.03.2026

S.N.	NAME OF THE PROJECT	AMOUNT
1	ANM Honorarium	360400.00
2	TDS Payable	13404.00
3	Electricity Expenses Payable	48131.00
4	Telephone Expenses Payable	3514.00
5	Honorarium Payable	10000.00
6	Travel & Conveyance Payable	1360.00
7	Gratuity Payable	70643.00
8	Audit Fee Payable	108000.00
9	Credit Card	765.00
	TOTAL	616217.00

SCHEDULE 'E'

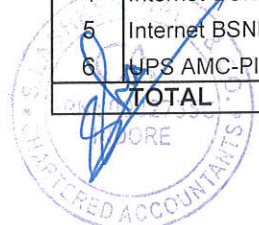
SCHEDULE OF ACCRUED GRANT AND INTEREST OF FCRA PROJECTS
AS ON 31.03.2026

S.N.	NAME OF THE PROJECT	AMOUNT
1	Accrued Interest	310460.00
	TOTAL	310460.00

SCHEDULE 'F'

SCHEDULE OF PREPAID EXPENSES AS ON 31.03.2026

S.N.	PARTICULARS	AMOUNT
1	EPBX AMC-CFI-1219 Basic Services for Programatic Implimentation	2958.00
2	ZOOM Workplace-PIIRD-HRD-Core team meeting	14451.00
3	Spiderlink Networks Pvt Ltd-PIIRD-Adv.Skill Dev (LS-2)	5835.00
4	Internet-BSNL- Shilki-PIIRD-Communication	2485.00
5	Internet BSNL-Phagi-EMPOWER-Communication	2821.00
6	UPS AMC-PIIRD-Consumables	15508.00
	TOTAL	44058.00



SCHEDULE OF FIXED ASSETS OF FCRA PROJECT AS ON 31.03.2026

PARTICULARS	OPENING BALANCE as on 01-04-2025	PURCHASE DURING THE YEAR		SOLD/ WRITE OFF DURING THE YEAR	BALANCE AS ON 31.03.2026	RATE OF DEPRECI ATION	DEPRECIA- TION FOR THE YEAR	NET BALANCE AS ON 31.03.2026
		Before 1-10-2025	After 1-10-2025					
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	373065.00	108700.00	155230.00		636995.00	40%	223752.00	413243.00
FURNITURE & FIXTURES	482232.50	28150.00	6000.00		516382.50	10%	51338.00	465044.50
AUDIO VISUAL EQUIPMENTS	155147.00				155147.00	15%	23272.00	131875.00
PHOTO COPY MACHINE	149354.00		69620.00		218974.00	15%	27625.00	191349.00
OTHER (DARI, JAJAM ETC.)	15384.00				15384.00	10%	1538.00	13846.00
MEDICAL EQUIPMENT	1197.00				1197.00	15%	180.00	1017.00
MACHINERY	241341.00				241341.00	15%	36201.00	205140.00
AIR CONDITIONERS	6.00				6.00	15%	1.00	5.00
OFFICE EQUIPMENT	6.00				6.00	15%	1.00	5.00
WATER COOLER AND REFRIGERATOR	9777.00				9777.00	15%	1467.00	8310.00
VEHICLES (TWO WHEELER)	2.00				2.00	15%	0.00	2.00
TOTAL	18165333.50	136850.00	230850.00	0.00	18533033.50		365375.00	18167658.50



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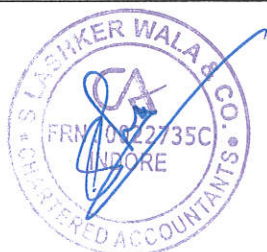
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**CENTRE FOR COMMUNITY ECONOMICS AND DEVELOPMENT CONSULTANTS SOCIETY, (CECOEDECON), SITAPURA, JAIPUR
INCOME & EXPENDITURE ACCOUNT OF PROJECTS UNDER FCRA, FOR THE YEAR
ENDED 31st MARCH, 2026**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Programme Expenses :		Grant Received During the Year 2025-2026	
Participatory Initiative for Integrated Rural Development in Jaipur Tonk, & Baran District of Rajasthan supported by Misereor, Germany		- Participatory Initiative for Integrated Rural Development in Jaipur, Tonk and Baran District of Rajasthan India Support by Misereor, Germany	26871220.00
Staff Costs		- Access to Justice Project Phase 2" Supported Kailash Satyarthi Children's Foundation of America, Inc.,US - June,24 to March, 2025	125788.00
- Salary to Managerial level Staff	877538.00	- Access to Justice Project Phase 2" Supported Kailash Satyarthi Children's Foundation of America, Inc.,US - April to May, 2025	590298.00
- Salary to Implementation level staff	6929106.00	- Access to Justice Project Phase 2" Supported Kailash Satyarthi Children's Foundation of America, Inc.,US - June 2025 to March, 2026	3447289.00
- Salary to Auxiliary staff	2350840.00	- Digital Disha" supported by by "EMpower UK- The Emerging Markets Foundation" London	2131375.00
Project Activities Cost		- Child Development Programme- 1219 Jaipur & 4355 Kotra Supported by Bamfonden, Sweden and ChildFund International, USA	11115336.00
Recurrent programme expenditure			44281306.00
- Meseasure to ensure agriculture productivity	3967557.00	Add: Unspent Grant (2024-2025)	1368539.82
- Measeasures to ensure economic resilience	1829700.00	Less: Unspent Grant (2025-2026)	5441312.28
- Measures to ensure basic rights	1993889.00		40208533.54
- Strategy and orientation (HRD)	161617.00	Less: Accrued Grant (2024-2025)	39852484.17
- Planning, Monitoring, Evaluation	95803.00	Less: Capital Grant	367700.00
- Measures to strengthen civil society (institution building)	3109674.00	Interest Received on	
Project Administration Cost		- Fixed Deposit	652808.00
Running Costs (Recurring Cost)		- Saving Bank A/C	180372.00
- Auditing	179392.00		833180.00
- Premises: rent, energy, building maintenance	464345.00	Less: Accrued Grant Written off (KSCF)	862.80
- Communication: telephone, Internet etc.	69377.00		832317.20
- Consumables for operation, administration, logistics etc.	236710.00		
- Travel & Conveyance	75816.00		
	22341364.00		
Digital Disha supported by by EPower UK			
Personnel Salaries Personnel expenses			
- Project Coordinator	225656.00		
- Assistant	51856.00		
- Community Mobilizer	153350.00		
- Monitoring Officer	267656.00		
- Teacher	208656.00		
- External Consultants	35500.00		
- Youth Interns	8000.00		
Implementation Activities			
- Space rental for Tent service	57671.00		
- Materials/supplies/printing	197579.00		
- Equipment	5700.00		
- Snacks/food	161306.00		
- Travel/transportation	142496.00		
- Communications for the project	15113.00		
Flexible Funding for Institutional Strengthening	436341.00		
	1966680.00		
Access to Justice Project Phase 2" Supported Kailash Satyarthi Children's Foundation of America, Inc.,US(Jun to March,26			
Activities			
Child Trafficking			
- Personnel (Human Resources)	955298.00		
- Programme Expenses	64085.00		
- Survivor Network	19420.00		
Child Sexual Abuse			
- Personnel (Human Resources)	256000.00		
- Programme Expenses	43952.00		
Child Marriage			
- Personnel (Human Resources)	915934.00		
- Programme Expenses	75465.00		
- Linking of Vulnerable Families	199588.00		
- Campaign Cost	402208.00		
- NGO Strategic Litigation Cases	62000.00		
- Administrative Expenses	435842.12		
	3429792.12		
Access to Justice Project Phase 2" Supported Kailash Satyarthi Children's Foundation of America, Inc.,US- (April,25 to May,25)			
Activities			
Child Trafficking			
- Personnel (Human Resources)	173159.00		
- Programme Expenses	22164.00		
- Administrative Expenses	40888.00		
Child Sexual Abuse			
- Personnel (Human Resources)	85569.00		
- Programme Expenses	9642.00		
- Administrative Expenses	20309.00		
Child Marriage			
- Personnel (Human Resources)	189000.00		
- Programme Expenses	5364.00		
- Administrative Expenses	40618.18		
- District Level Coordination Meeting	6050.00		
	592763.18		
TOTAL C/F.	28330599.30	TOTAL C/F.	40317101.37



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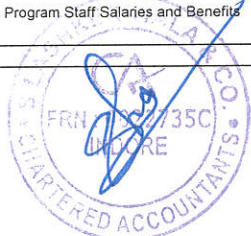
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	TOTAL B/F.	28330599.30	TOTAL B/F.	0.00	40317101.37
Child Development Programme in Jaipur (Project ID 1219) and Kotra (Project ID 4355) in Rajasthan state of India" Supported by Barnfonden, Kattsundsgatan 15, Box-4100, Sweden and CHILDFUND INTERNATIONAL USA (July,25 to March,26)					
Health					
- Advocacy efforts to promote access to wash and health services	23252.00				
- Awareness-raising campaigns on hygiene and sanitation in the community	20075.00				
- Awareness-raising campaigns on hygiene and health for school-aged children and parents	29124.00				
- SRH sessions in schools through teachers	600.00				
- Meetings of girls, boys, adolescents and young people to formulate proposals on sexual and reproductive rights	34710.00				
Education					
- Teachers trained on inclusive, child-centered methodologies	95718.00				
- Remedial learning opportunities (e.g., tutoring, reading camps)	567338.00				
- Academic competitions and interactive learning sessions	53295.00				
- Caregiver workshops on Social-Emotional Learning (SEL) and positive parenting	12985.00				
- Process quality (the quality of interactions and activities that children experience while they are attending an ECCE setting) assessment at ECCE Centers	2394.00				
- Academic competitions and interactive learning sessions	14306.00				
- Train Teachers and facilitators on Social-Emotional Learning (SEL) and self-protection	71191.00				
- Workshops for adolescents and youth on self-awareness/reflection, emotional regulation, and goal setting	25917.00				
- Communities are linked to funding and technical support for education initiatives	40000.00				
Livelihood					
- Provision of supplies (e.g., seeds, fertilizers, traction, irrigation, etc.) and training for family orchards, poultry, and small livestock initiatives	35600.00				
- Life skills and career planning sessions (including development and review of life plans)	42856.00				
- Training on labor rights, workplace safety, and prevention of exploitation	3790.00				
- Advocacy to the government by local leaders and youth to enact and implement policy banning exploitative work and unemployment for youth	37290.00				
- Provision of seed capital and business starter kits to youth entrepreneurs.	192884.00				
- Entrepreneurship training covering ideation, business planning, and market analysis.	8874.00				
- Financial literacy workshops covering budgeting, saving, credit, and mobile banking	9725.00				
- Youth trained on their civic rights, responsibilities, and democratic processes through workshops, media, and school programs	10648.00				
Child Protection					
- Equipping children and youth with Information and Communication Technology (ICT) skills	4120.00				
- Awareness raising campaigns on child protection for caregivers	61266.00				
- Build capacity of community leaders and health workers on child rights, protection principles and case management	11032.00				
- Creation of safe indoor/outdoor spaces for children and youth	83290.00				
SRPTS					
- Enrollment management (including analysis)	82209.00				
- Correspondence management	149345.00				
- Ongoing monitoring and follow-up	273265.00				
- Program/project outcome evaluation	25782.00				
- Program Staff Salaries and Benefits (technical and implementing staff)	2952300.00				
Program Support					
- Hardware and Software Maintenance	16182.00				
- Basic services for programmatic implementation	331826.05				
- Administrative staff salaries	453234.00				
- Institutional strengthening	166811.00				
- Meeting to coordinate program and sponsorship activities	11650.00	5954884.05			
Child Development Programme in Jaipur (Project ID 1219 and 4355) in Rajasthan state of India" Supported by Barnfonden, Kattsundsgatan 15, Box-4100, Sweden(April,25 to June,2025)					
Health					
- Orientation and training (ToT) for program/project facilitators (implementing staff)	11939.00				
- Provision of locally available iron rich nutritious food to under-nourished pregnant and lactating mother	35760.00				
- Program Staff Salaries and Benefits (technical and implementing staff)	156690.00				
- Provision of medicines and health services to families in-need	29694.00				
- Deliver nutrition, health and WASH knowledge with a focus on young children	900.00				
- Provision of sexual and reproductive health supplies	391527.00				
- Developing IEC, BCC for responding parenting on SRH	14250.00				
- Program socialization & group formation	10031.00				
Primary Education					
- Provision of school kits, learning materials and schools fees	908945.00				
- Program socialization & group formation	2506.00				
- Implement socio-emotional development and self-care sessions	16231.00				
- Deliver peer learning sessions on responsive parenting for parents	7402.00				
- Organize Parents and Teachers Associations (PTA) to advocate	1350.00				
- Workshops for children and adolescents on social-emotional skills	91093.00				
- Activities to promote parental engagement in children's education	13810.00				
- Implementation of child-friendly teaching and learning sessions	443438.00				
- Promote access to quality education	123134.00				
- Build knowledge of parents about the importance of education	50400.00				
- Program Staff Salaries and Benefits	380465.00				
Secondary and Higher Education					
- Leadership skills, public policy and advocacy for youth	8866.00				
- Provision of school kits, learning materials and schools fees to children in-need	438565.00				
- Program Staff Salaries and Benefits	90000.00				
TOTAL C/F.	3226996.00	34285483.35	TOTAL C/F.		40317101.37



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	TOTAL B/F.	3226996.00	34285483.35	TOTAL B/F.	0.00	40317101.37
Livelihood						
- Vocational and technical training sessions for youth delivered		5974.00				
- Life plan, career planning and counselling for youth		108439.00				
- Sessions to strengthen emotional competencies		7501.00				
- Social and financial literacy for adolescents and youth		7156.00				
- Induction and Training (ToT) for program/project facilitators		24168.00				
- Support youth-led advocacy initiative planning and implementation		2345.00				
- Supporting youth participation in youth forums and civic events		2901.00				
- Program socialization & group formation		2563.00				
- Program Staff Salaries and Benefits (technical & implementing staff)		109290.00				
- Build entrepreneurship and financial literacy		7079.00				
Child Protection						
- Training for facilitators on positive parenting, peace building		8656.00				
- Workshops for parents and caregivers on positive parenting		8510.00				
- Awareness raising activity for children		53190.00				
- Training of volunteers and community leaders on community-based		1340.00				
- Support activities towards formal CBCPMs and CPCs		3020.00				
- Support activities towards informal -CBCPMs		234623.00				
- Convening activity between CPCPM groups/community members		7472.00				
SR & ME						
- Induction and Training (ToT) for program/project facilitators		42630.00				
- Ongoing follow-up and monitoring processes		185282.00				
- Program Staff Salaries and Benefits		109290.00				
- Global M&E data collection process (global indicators)		5960.00				
- Correspondence management		86009.00				
- Ongoing monitoring and follow-up		10985.00				
- Program Staff Salaries and Benefits		427732.00				
Program Support						
- Hardware and Software Maintenance		23300.00				
- Basic services for programmatic implementation		373722.12				
- Meetings to coordinate program and sponsorship activities		1925.00				
- Administrative staff salaries		111600.00				
- Institutional strengthening		51202.00	5250860.12			
Other Expenses						
Audit Fee		105000.00				
Electricity Expenses		71144.00				
Office Expenses		25067.00	201211.00			
Depreciation on Fixed Assets			365375.00			
Excess of Income over Expenditure transferred to Balance Sheet			214171.90			
TOTAL			40317101.37	TOTAL		40317101.37

NOTES FORMING PART OF ACCOUNTS SCHEDULE - 'G'

CAMP - JAIPUR

DATE : 26th June, 2026

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

(Shabbir Lashker Wala)
Proprietor
M.No.428199



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CENTRE FOR COMMUNITY ECONOMICS AND DEVELOPMENT CONSULTANTS SOCIETY (CECOEDECON), SITAPURA, JAIPUR RECEIPTS & PAYMENTS ACCOUNT OF PROJECTS UNDER FCRA, FOR THE YEAR ENDED 31st MARCH, 2026

RECEIPTS	AMOUNT		PAYMENTS	AMOUNT	
Opening Balance as on 01/04/2025			Programme Expenses :		
- Fixed Deposit	12500000.00		Participatory Initiative for Integrated Rural Development in Jaipur		
- ICICI Bank-001201054610	54302.77		Tonk, & Baran District of Rajasthan supported by Misereor, Germany		
- ICICI Bank-001201072221	187578.69		Staff Costs		
- ICICI Bank -001201072249	657434.70		- Salary to Managerial level Staff	877538.00	
- ICICI Bank-685501700387	1346168.82		- Salary to Implementation level staff	6882459.00	
- ICICI Bank - 690901700415	15478.00		- Salary to Auxiliary staff	2326844.00	
- ICICI Bank A/c.No. 728501000419	1744340.76		Project Activities Cost		
- SBI New Delhi A/c 40093372449	297340.33		Recurrent programme expenditure		
- Cash in Hand	977.57	16803621.64	- Meseaure to ensure agriculture productivity	3968457.00	
			- Measeaures to ensure economic resilience	1945391.00	
Grant Received During the Year 2025-2026			- Measures to ensure basic rights	1993617.00	
- Participatory Initiative for Integrated Rural Development			- Strategy and orientation (HRD)	160187.00	
in Jaipur, Tonk and Baran District of Rajasthan			- Planning, Monitoring, Evaluation	95803.00	
India Support by Misereor, Germany	26871220.00		- Measures to strengthen civil society (institution building)	3109343.00	
- Access to Justice Project Phase 2" Supported			Project Administration Cost		
Kailash Satyarthi Children's Foundation of			Running Costs (Recurring Cost)		
of America, Inc.,US - June.24 to March, 2025	125788.00		- Auditing	179392.00	
- Access to Justice Project Phase 2" Supported			- Premises: rent, energv. building maintenance	491979.00	
Kailash Satyarthi Children's Foundation of			- Communication: telephone, Internet etc.	68139.00	
of America, Inc.,US - April to May, 2025	590298.00		- Consumables for operation, administration, logistics etc.	252218.00	
- Access to Justice Project Phase 2" Supported			- Travel & Conveyance	75816.00	
Kailash Satyarthi Children's Foundation of			Non-recurrent expenditures (investments)		
of America, Inc.,US - June 2025 to March, 2026	3447289.00		- Equipment	146620.00	22573803.00
- Digital Disha" supported by by "EMpower UK-					
The Emerging Markets Foundation" London	2131375.00		Digital Disha supported by by EMpower UK		
- Child Development Programme- 1219 Jaipur			Personnel Salaries Personnel expenses		
& 4355 Kotra Supported by Bamfonden, Sweden			- Project Coordinator	225656.00	
and ChildFund International, USA	11115336.00	44281306.00	- Accountant	51656.00	
			- Community Mobilizer	153350.00	
In received on			- Monitoring Officer	267656.00	
- Fixed Deposit	752053.00	932425.00	- Teacher	208656.00	
- Saving Bank A/C	180372.00		- External Consultants	35500.00	
			- Youth Interns	8000.00	
Income Tax Refund received		78554.00	Implementation Activities		
			- Space rental for Tent service	55101.00	
			- Materials/supplies/printing	197579.00	
			- Equipment	87500.00	
			- Snacks/food	161306.00	
			- Travel/transportation	142496.00	
			- Communications for the project	17934.00	
			Flexible Funding for Institutional Strengthening	436341.00	2048731.00
			Access to Justice Project Phase 2" Supported Kailash		
			Satyarthi Children's Foundation of America, Inc.,US(Jun to March,26		
			Activities		
			Child Trafficking		
			- Personnel (Human Resources)	955298.00	
			- Programme Expenses	64085.00	
			- Survivor Network	19420.00	
			Child Sexual Abuse		
			- Personnel (Human Resources)	256000.00	
			- Programme Expenses	43952.00	
			Child Marriage		
			- Personnel (Human Resources)	915934.00	
			- Programme Expenses	75465.00	
			- Linking of Vulnerable Families	199588.00	
			- Campaign Cost	402208.00	
			- POSCO Strategic Litigation Cases	62000.00	
			- Administrative Expenses	463542.12	3457492.12
			Access to Justice Project Phase 2" Supported Kailash		
			Satyarthi Children's Foundation of America, Inc.,US- (April,25 to May,25)		
			Activities		
			Child Trafficking		
			- Personnel (Human Resources)	173159.00	
			- Programme Expenses	22164.00	
			- Administrative Expenses	40888.00	
			Child Sexual Abuse		
			- Personnel (Human Resources)	85569.00	
			- Programme Expenses	9642.00	
			- Administrative Expenses	20309.00	
			Child Marriage		
			- Personnel (Human Resources)	189000.00	
			- Programme Expenses	5364.00	
			- Administrative Expenses	40618.18	
			- District Level Coordination Meeting	6050.00	592763.18
TOTAL C/F.		62095906.64	TOTAL C/F		28672789.30



TOTAL B/F.	62095906.64	TOTAL B/F.	28672789.30
	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 CHILD FUND INTERNATIONAL USA (July,25 to March,26) Health - Advocacy efforts to promote access to wash and health services 23252.00 - Awareness-raising campaigns on hygiene and sanitation in the community 20075.00 - Awareness-raising campaigns on hygiene and health for school-aged children 29124.00 - SRH sessions in schools through teachers 600.00 - Meetings of girls, boys, adolescents and young people to formulate proposals on sexual and reproductive rights 34710.00 Education - Teachers trained on inclusive, child-centered methodologies 95718.00 - Remedial learning opportunities (e.g., tutoring, reading camps) 567338.00 - Academic competitions and interactive learning sessions 53295.00 - Caregiver workshops on Social-Emotional Learning (SEL) and positive parenting 12985.00 - Process quality (the quality of interactions and activities that children experience while they are attending an ECCE setting) assessment at ECCE Centers 2394.00 - Academic competitions and interactive learning sessions 14306.00 - Train Teachers and facilitators on Social-Emotional Learning (SEL) and self-protection 71191.00 - Workshops for adolescents and youth on self-awareness/reflection, emotional regulation, and goal setting 25917.00 - Communities are linked to funding and technical support for education initiatives 40000.00 Livelihood - Provision of supplies (e.g., seeds, fertilizers, traction, irrigation, etc.) and training for family orchards, poultry, and small livestock initiatives 35600.00 - Life skills and career planning sessions (including development and review of life plans) 42856.00 - Training on labor rights, workplace safety & prevention of exploitation 3790.00 - Advocacy to the government by local leaders and youth to enact & implement policy addressing exploitative work & unemployment youth 37290.00 - Provision of seed capital and business starter kits to youth entrepreneurs. 192884.00 - Entrepreneurship training covering ideation, business planning, and market analysis. 8874.00 - Financial literacy workshops covering budgeting, saving, credit, and mobile banking 9725.00 - Youth trained on their civic rights, responsibilities, and democratic processes through workshops, media, and school programs 10648.00 Child Protection - Equipping children and youth with Information and Communication Technology (ICT) skills 4120.00 - Awareness raising campaigns on child protection for caregivers 61266.00 - Build capacity of community leaders and health workers on child rights, protection principles and case management 11032.00 - Creation of safe indoor/outdoor spaces for children and youth 83290.00 SR PTS - Enrollment management (including analysis) 82209.00 - Correspondence management 149345.00 - Ongoing monitoring and follow-up 273265.00 - Program/project outcome evaluation 25782.00 - Program Staff Salaries and Benefits (technical&implementing staff) 2952300.00 Program Support - Hardware and Software Maintenance 16182.00 - Basic services for programmatic implementation 318326.05 - Administrative staff salaries 453234.00 - Institutional strengthening 166811.00 - Meeting to coordinate program and sponsorship activities 11650.00		5941384.05
	Child Development Programme in Jaipur (Project ID 1219 and 4355) in Rajasthan state of India" Supported by Barnfonden, Kattsundsgatan 15, Box-4100, Sweden(April,25 to June,2025) Health - Induction and training (ToT) for program/project facilitators (implementing staff) 11939.00 - Promotion of locally available iron rich nutritious food to under-nourished preschool children 35760.00 - Program Staff Salaries and Benefits (technical and implementing staff) 156690.00 - Provision of medicines and health services to families in-need 29694.00 - Deliver nutrition, health and WASH knowledge with a focus on young children 900.00 - Provision of sexual and reproductive health supplies 391527.00 - Developing IEC, BCC for responding parenting on SRH 14250.00 - Program socialization & group formation 10031.00 Primary Education - Provision of school kits, learning materials and schools fees 908945.00 - Program socialization & group formation 2506.00 - Implement socio-emotional development and self-care sessions 16231.00 - Deliver peer learning sessions on responsive parenting for parents 7402.00 - Organize Parents and Teachers Associations (PTA) to advocate 1350.00 - Workshops for children and adolescents on social-emotional skills 91093.00 - Activities to promote parental engagement in children's education 13810.00 - Implementation of child-friendly teaching and learning sessions 443438.00 - Promote access to quality education 123134.00 - Build knowledge of parents about the importance of education 50400.00 - Program Staff Salaries and Benefits 380465.00 Secondary and Higher Education - Leadership skills, public policy and advocacy for youth 8866.00 - Provision of school kits, learning materials and schools fees to children in-need 438565.00 - Program Staff Salaries and Benefits 90000.00		
TOTAL C/F.	62095906.64	TOTAL C/F.	3226996.00
			34614173.35



TOTAL B/F.	62095906.64	TOTAL B/F.	3226996.00	34614173.35
		Livelihood - Vocational and technical training sessions for youth delivered - Life plan, career planning and counselling for youth - Sessions to strengthen emotional competencies - Social and financial literacy for adolescents and youth - Induction and Training (ToT) for program/project facilitators - Support youth-led advocacy initiative planning and implementation - Supporting youth participation in youth forums and civic events - Program socialization & group formation - Program Staff Salaries and Benefits (technical & implementing staff) - Build entrepreneurship and financial literacy Child Protection - Training for facilitators on positive parenting, peace building - Workshops for parents and caregivers on positive parenting - Awareness raising activity for children - Training of volunteers and community leaders on community-based - Support activities towards formal CBCPMs and CPCs - Support activities towards informal -CBCPMs - Convening activity between CPCPM groups/community members SR & ME - Induction and Training (ToT) for program/project facilitators - Ongoing follow-up and monitoring processes - Program Staff Salaries and Benefits - Global M&E data collection process (global indicators) - Correspondence management - Ongoing monitoring and follow-up - Program Staff Salaries and Benefits Program Support - Hardware and Software Maintenance - Basic services for programmatic implementation - Meetings to coordinate program and sponsorship activities - Administrative staff salaries - Institutional strengthening Other Expenses Audit Fee Electricity Expenses Office Expenses Tds Payable Closing Balance - Fixed Deposit - ICICI Bank-001201054610 - ICICI Bank-001201072221 - ICICI Bank -001201072249 - ICICI Bank-685501700387 - ICICI Bank - 690901700415 - ICICI Bank 728501000419 - SBI New Delhi-40093372449 - Cash in Hand	5974.00 108439.00 7501.00 7156.00 24168.00 2345.00 2901.00 2563.00 109290.00 7079.00 8656.00 8510.00 53190.00 1340.00 3020.00 234623.00 7472.00 42630.00 185282.00 109290.00 5960.00 86009.00 10985.00 427732.00 23300.00 376680.12 1925.00 111600.00 51202.00 40500.00 39366.00 25067.00 4915.00 15624611.00 120413.09 103271.00 1793.70 1295873.65 15881.00 3225685.00 1729561.16 977.57	5253818.12 109848.00 22118067.17
TOTAL	62095906.64	TOTAL	62095906.64	

CAMP - JAIPUR
DATE : 26th June, 2026
FOR AND ON BEHALF OF CECOEDECON

(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 – 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.

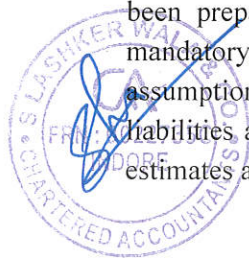
- a. The Organization has obtained registration under section 12 A of the Income Tax Act, 1961 vide order number S -1162 dated 25.04.1997 w.e.f. 06.02.1995 and Document Identification Number- AAATC0533CE1984601 dated 23.09.2021, which is further renewed for a period of 5 years as per new provisions of the Act vide Unique Registration Number- AAATC0533C25JP01 dated 24.02.2026. 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 and Document Identification Number- AAATC0533CF2021401 dated 23.09.2021, which is further renewed for a period of 5 years as per new provisions of the Act. vide Unique Registration Number- AAATC0533C25JP02 dated 24.02.2026.
- 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

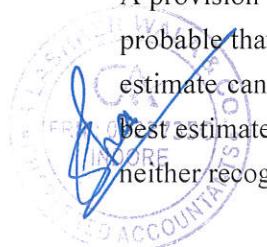
Income Tax has not been recognised, due to the exemptions available under sections 11 and 12 of the Income Tax Act, 1961.

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 : 26th June, 2026

CAMP : JAIPUR

For S LASHKER WALA & CO.,

Chartered Accountants

FRN: 0022735C



Shabbir Lashker Wala

CA. Shabbir Lashker Wala

(Proprietor)

M.No. 428199