

M/s Centre for Rural Education and Development Action (CREDA)

Regd. Office: Sher Khan Lane, Mirzapur-231001 (U.P.)

Working Office: 491, Awas Vikas Colony, Mirzapur-231001 (U.P.)

M Khaitan and Associates

(Chartered Accountants)

Plot No. 118, Lane No. 6, Janki Nagar

Kakarmatta, Varanasi-221004

Contact: 8299016737

Foreign Contribution (FC) Account

Balance Sheet as on 31st March, 2025

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
<u>Capital Assets Fund (Project Unspent Balance)</u>		<u>Fixed Assets</u>	
- Balance as per last year	4,482,177.99	- Equipments and others (as per Schedule 'A')	3,059,745.78
Less: Deficit during the year	<u>330,185.48</u>	Less: Depreciation	<u>62,668.13</u>
	4,151,992.51		2,997,077.55
<u>Assets Fund</u>		<u>Cash and Bank Balances</u>	
Balance as per last year	3,059,745.78	(as per Schedule 'B')	
Less: Depreciation	<u>62,668.13</u>	- Cash-in-Hand	33,720.00
	2,997,077.55	- Cash-at-bank	<u>4,118,272.51</u>
			4,151,992.51
	<u>7,149,070.06</u>		<u>7,149,070.06</u>

Compiled on the basis of information and records produced before us.

Place: Varanasi

Dated: 06.09.2025

M Khaitan
(Secretary)



For M Khaitan and Associates

(Chartered Accountants)

M Khaitan
(Mohit Khaitan)

Proprietor

M No. 439974



M/s Centre for Rural Education and Development Action (CREDA)

Regd. Office: Sher Khan Lane, Mirzapur-231001 (U.P.)

Working Office: 491, Awas Vikas Colony, Mirzapur-231001 (U.P.)

M Khaitan and Associates

(Chartered Accountants)

Plot No. 118, Lane No. 6, Janki Nagar

Kakarmatta, Varanasi-221004

Contact: 8299016737

Income and Expenditure Account for the year ended on 31st March, 2025

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
<u>Move & Improve Project (Phase-2)</u>		By <u>GRANT-IN-AID</u>	
Remedial Teaching (RT) Programme		<u>Grant-in-Aid received during the year</u>	
Audit Fee	15,000.00	- Swiss Academy for Development, Switzerland	
		- for Move & Improve Project Phase 3	<u>9,143,898.00</u>
<u>Move & Improve Project (Phase-2)</u>			9,143,898.00
Early Childhood Care and Education (ECCE)			
Audit Fee	10,000.00	Deficit during the year	330,185.48
<u>Move & Improve Project (Phase 3)</u>			
DIRECT PROJECT COSTS			
<u>Early Childhood Care and Education (ECCE) Programme</u>			
Orientation for local officials, service providers, elected representatives and community leaders on early childhood			
- Expenses on Refreshments and handouts	12,108.00		
Parental education for mothers, fathers, elder siblings and other caregivers of young children			
- Expenses on refreshment and handouts	28,048.00		
Quarterly training of mothers of ECCE children			
Cost of stationery for mothers (one time)	30,510.00		
Cost of games and play materials	225.00		
Cost of training materials and stationery	1,720.00		
4-day Training Workshop for 30 ECCE Facilitators			
Fooding for participants	37,585.00		
Travel Allowance for ECCE Facilitators for 2 one-day day-time trainings	13,300.00		

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Travel Allowance for ECCE Facilitators for one 2-day residential training	6,700.00		
Lodging and boarding facility for 2-day residential training workshop	2,862.00		
Training materials	1,421.00		
Training kit for ECCE Facilitators	8,878.00		
Training kit for 10 existing ECCE Facilitators	1,054.00		
Training kit for 20 new ECCE Facilitators	527.00		
Two One-day Orientation Workshop for 30 Caretakers			
Fooding for participants	12,250.00		
Travel Allowance for Caretakers	19,900.00		
Training materials	288.00		
Training kit for Caretakers (cost of a folder, notepad and pen)	2,700.00		
Cost on infrastrucutre materials (seating mats, buckets, mug, dustbin, water drawer, etc. for ECCE Centres)	4,741.00		
Basic set of teaching aids, games and play materials, stationery	46,137.00		
Monthly block-level learning and sharing meetings of field staffs			
- Travel allowance for ECCE Facilitators	16,600.00		
Quarterly joint learning and sharing meetings of field staffs			
- Fooding for Participants	17,325.00		
- Travel allowance for ECCE Facilitators	19,400.00		
Educational materials for individual ECCE children	69,748.00		
Annual Function, Cultural Programme and Award Ceremony			
- Cost of award items, special snacks, and expenses on organizing ceremony	60,677.00		
Measurement of height and weight of children			
- Cost of weighing machines	2,550.00		
Facilitate health and hygiene activities			
- Cost of handkerchief, soap, medicines, travel for further health checkup	39,421.00		
2-day training for 250 AWWs			
- Expenses on toolkit	490.00		

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
<u>Remedial Teaching Programme</u>			
Quarterly meetings of Remedial Teaching Centre Management Committees	2,400.00		
- Cost of refreshments for participants			
4-day Training Workshop for 30 Community Facilitators			
Fooding for participants	32,220.00		
Travel Allowance for Community Facilitators for 2 day-time trainings	13,300.00		
Travel Allowance for Community Facilitators for one 2-day residential training	7,000.00		
Lodging and boarding facility for 2-day residential training workshop	2,862.00		
Training materials	1,422.00		
Training kit for trainees (cost of stationery and photocopy)	9,530.00		
Cost of seating mats	20,925.00		
Basic set of teaching aids, health education, games and play materials, stationery	70,632.00		
Monthly block-level learning and sharing meetings of field staffs			
- Travel allowance for Community Facilitators	20,600.00		
Quarterly joint learning and sharing meetings of field staffs			
- Fooding for Participants	19,075.00		
- Travel allowance for Community Facilitators	19,900.00		
Stationery for individual children	353,293.00		
<u>Capacity enhancement of adolescent girls on life skills, IPC skills, personal hygiene and menstrual hygiene management</u>			
3-day training of 750 adolescent girls			
Training kit for trainees (one time) (cost of training bag, booklet, and stationery)	182,878.00		

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
OPERATIONAL COST			
Field office operation costs			
Fuel cost for field travel	94,363.00		
Stationery for office and field	5,150.00		
Insurance of vehicle	7,805.00		
Personnel Cost			
Honorarium of the Project Director	544,050.00		
Honorarium of One Project Manager	544,050.00		
Honorarium of One Field Data Analyst	362,700.00		
Honorarium of One Accountant	362,700.00		
Honorarium of One Social Mobilizer cum Training Facilitator	265,980.00		
Honorarium of 3 Block ECCE Facilitators	599,807.00		
Honorarium of 3 Block Community Facilitators	642,381.00		
Honorarium of 30 ECCE Facilitators	1,668,873.00		
Honorarium of 30 Community Facilitators	1,795,086.00		
Honorarium of 30 ECCE Caretakers	1,102,381.00		
Honorarium of One Driver	92,904.00		
Unforeseen	147,651.48		
	9,474,083.48		9,474,083.48

Compiled on the basis of information and records produced before us.

Place: Varanasi

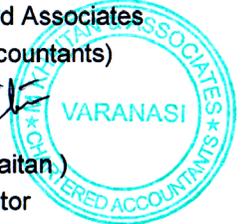
Dated: 06.09.2025

Mohit Khaitan
(Secretary)



For M Khaitan and Associates
(Chartered Accountants)

Mohit Khaitan
(Mohit Khaitan)
Proprietor
M No. 439974



M/s Centre for Rural Education and Development Action (CREDA)
 Regd. Office: Sher Khan Lane, Mirzapur-231001 (U.P.)
 Working Office: 491, Awas Vikas Colony, Mirzapur-231001 (U.P.)

M Khaitan and Associates
 (Chartered Accountants)
 Plot No. 118, Lane No. 6, Janki Nagar
 Kakarmatta, Varanasi-221004
 Contact: 8299016737

Receipts and Payments Account for the year ended on 31st March, 2025

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
By <u>OPENING BALANCE</u>		<u>Move & Improve Project (Phase-2)</u>	
- Cash-in-hand	33,720.00	Remedial Teaching (RT) Programme	
- Cash-at-bank	<u>4,448,457.99</u>	Audit Fee	15,000.00
	4,482,177.99	<u>Move & Improve Project (Phase-2)</u>	
By <u>GRANT-IN-AID Received:</u>		Early Childhood Care and Education (ECCE)	
- Swiss Academy for Development, Switzerland		Audit Fee	10,000.00
- for Move & Improve Project Phase 3	<u>9,143,898.00</u>	<u>Move & Improve Project (Phase 3)</u>	
	9,143,898.00	DIRECT PROJECT COSTS	
		<u>Early Childhood Care and Education (ECCE) Programme</u>	
		Orientation for local officials, service providers, elected representatives and community leaders on early childhood	
		- Expenses on Refreshments and handouts	12,108.00
		Parental education for mothers, fathers, elder siblings and other caregivers of young children	
		- Expenses on refreshment and handouts	28,048.00
		Quarterly training of mothers of ECCE children	
		Cost of stationery for mothers (one time)	30,510.00
		Cost of games and play materials	225.00
		Cost of training materials and stationery	1,720.00

(2)

RECEIPTS

AMOUNT

PAYMENT

AMOUNT

4-day Training Workshop for 30 ECCE Facilitators

Fooding for participants	37,585.00
Travel Allowance for ECCE Facilitators for 2 one-day day-time trainings	13,300.00
Travel Allowance for ECCE Facilitators for one 2-day residential training	6,700.00
Lodging and boarding facility for 2-day residential training workshop	2,862.00
Training materials	1,421.00
Training kit for ECCE Facilitators	8,878.00
Training kit for 10 existing ECCE Facilitators	1,054.00
Training kit for 20 new ECCE Facilitators	527.00

Two One-day Orientation Workshop for 30 Caretakers

Fooding for participants	12,250.00
Travel Allowance for Caretakers	19,900.00
Training materials	288.00
Training kit for Caretakers (cost of a folder, notepad and pen)	2,700.00

Cost on infrastrucutre materials (seating mats, buckets, mug, dustbin, water drawer, etc. for ECCE Centres) 4,741.00

Basic set of teaching aids, games and play materials, stationery 46,137.00

Monthly block-level learning and sharing meetings of field
- Travel allowance for ECCE Facilitators 16,600.00

Quarterly joint learning and sharing meetings of field staffs
- Fooding for Participants 17,325.00
- Travel allowance for ECCE Facilitators 19,400.00

Educational materials for individual ECCE children 69,748.00

Annual Function, Cultural Programme and Award Ceremony
- Cost of award items, special snacks, and expenses on organizing ceremony 60,677.00

Measurement of height and weight of children
- Cost of weighing machines 2,550.00

(3)

RECEIPTS

AMOUNT

PAYMENT

AMOUNT

	Facilitate health and hygiene activities	
	- Cost of handkerchief, soap, medicines, travel for further health checkup	39,421.00
	2-day training for 250 AWWs	490.00
	- Expenses on toolkit	
	<u>Remedial Teaching Programme</u>	
	Quarterly meetings of Remedial Teaching Centre Management Committees	2,400.00
	- Cost of refreshments for participants	
	4-day Training Workshop for 30 Community Facilitators	
	Fooding for participants	32,220.00
	Travel Allowance for Community Facilitators for 2 day-time trainings	13,300.00
	Travel Allowance for Community Facilitators for one 2-day residential training	7,000.00
	Lodging and boarding facility for 2-day residential training workshop	2,862.00
	Training materials	1,422.00
	Training kit for trainees (cost of stationery and photocopy)	9,530.00
	Cost of seating mats	20,925.00
	Basic set of teaching aids, health education, games and play materials, stationery	70,632.00
	Monthly block-level learning and sharing meetings of field staffs	
	- Travel allowance for Community Facilitators	20,600.00
	Quarterly joint learning and sharing meetings of field staffs	
	- Fooding for Participants	19,075.00
	- Travel allowance for Community Facilitators	19,900.00
	Stationery for individual children	353,293.00
	<u>Capacity enhancement of adolescent girls on life skills, IPC skills, personal hygiene and menstrual hygiene management</u>	

(4)

RECEIPTS

AMOUNT

PAYMENT

AMOUNT

3-day training of 750 adolescent girls

Training kit for trainees (one time)

(cost of training bag, booklet, and stationery)

182,878.00

OPERATIONAL COST

Field office operation costs

Fuel cost for field travel

94,363.00

Stationery for office and field

5,150.00

Insurance of vehicle

7,805.00

Personnel Cost

Honorarium of the Project Director

544,050.00

Honorarium of One Project Manager

544,050.00

Honorarium of One Field Data Analyst

362,700.00

Honorarium of One Accountant

362,700.00

Honorarium of One Social Mobilizer cum Training Facilitator

265,980.00

Honorarium of 3 Block ECCE Facilitators

599,807.00

Honorarium of 3 Block Community Facilitators

642,381.00

Honorarium of 30 ECCE Facilitators

1,668,873.00

Honorarium of 30 Community Facilitators

1,795,086.00

Honorarium of 30 ECCE Caretakers

1,102,381.00

Honorarium of One Driver

92,904.00

Unforeseen

147,651.48

Closing Balance:

- Cash-in-Hand

33,720.00

- Cash-at-bank

4,118,272.51

4,151,992.51

13,626,075.99

13,626,075.99

Compiled on the basis of information and records produced before us.

Place: Varanasi

Dated: 06.09.2025



Mohit Khaitan
(Secretary)



For M Khaitan and Associates
(Chartered Accountants)

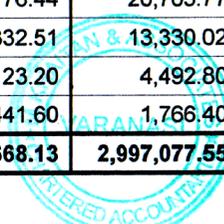
Mohit Khaitan
(Mohit Khaitan)
Proprietor
M No. 439974

M/s Centre for Rural Education and Development Action (CREDA)

Regd. Office: Sher Khan Lane, Mirzapur-231001 (U.P.)
Working Office: 491, Awas Vikas Colony, Mirzapur-231001 (U.P.)

Schedule 'A' - Details of Fixed Assets for the year ended on 31st March 2025

Sl. No.	Name of the Project	Name of the fixed assets	Opening Balance	Addition	Disposed Of	Total	% of Depreciation	Amount of Depreciation	Closing Balance
1	2	3	4	5	6	7 = 4 + 5 - 6	8	9 = 7 * 8 / 100	10 = 7 - 9
1	Oxfam	Typewriter	22.30	-	-	22.30	15.00	3.35	18.95
2	I.D.R.F.	Sewing machine	27.58	-	-	27.58	15.00	4.14	23.44
5	Helpage	School building	136,128.60	-	-	136,128.60	-	-	136,128.60
6	STEP Foundation	Construction of school	192,669.00	-	-	192,669.00	-	-	192,669.00
		Fencing	3,303.34	-	-	3,303.34	5.00	165.17	3,138.17
		Slide & swing	1.85	-	-	1.85	25.00	0.46	1.38
9	Embassy of Japan	School Building	2,415,118.00	-	-	2,415,118.00	-	-	2,415,118.00
12	Centre for Civil Society (CCS)	One Megaphone	153.93	-	-	153.93	20.00	30.79	123.14
		One Computer	3,210.49	-	-	3,210.49	20.00	642.10	2,568.39
13	Jheengun 144772 & Mirtiya Reading cum Computer Learning Centre	One Computer with UPS	1,121.50	-	-	1,121.50	20.00	224.30	897.20
14	Affiliated Network for Social Accountability - South Asia Region (ANSA-SAR)	One Digital Camera	382.63	-	-	382.63	20.00	76.53	306.10
		One Laptop Computer	1,603.69	-	-	1,603.69	20.00	320.74	1,282.95
		One Computer	2,061.58	-	-	2,061.58	20.00	412.32	1,649.26
15	Society for Development Alternatives	One Digital Camera	993.21	-	-	993.21	20.00	198.64	794.56
		Two Mobile Phones	786.43	-	-	786.43	20.00	157.29	629.14
16	Swiss Academy for Development (SAD), Switzerland	One Car Mahindra TUV 300	152,830.57	-	-	152,830.57	20.00	30,566.11	122,264.45
		Three Laptops	17,763.23	-	-	17,763.23	20.00	3,552.65	14,210.58
		Two Used Laptops	8,847.36	-	-	8,847.36	20.00	1,769.47	7,077.88
		One Digital Still Camera	16,580.61	-	-	16,580.61	20.00	3,316.12	13,264.48
		One Colour Printer (3-in-one)	4,849.66	-	-	4,849.66	20.00	969.93	3,879.72
		One Solar Power System for Field Training Centre	50,921.47	-	-	50,921.47	20.00	10,184.29	40,737.17
		One Solar Power System for Office	25,882.22	-	-	25,882.22	20.00	5,176.44	20,705.77
		One Air Conditioner	16,662.53	-	-	16,662.53	20.00	3,332.51	13,330.02
		Three Thermal Scanners	5,616.00	-	-	5,616.00	20.00	1,123.20	4,492.80
		One Voltage Controller for Solar System	2,208.00	-	-	2,208.00	20.00	441.60	1,766.40
		Total:	3,059,745.78	-	-	3,059,745.78	-	62,668.13	2,997,077.55



M/s Centre for Rural Education and Development Action (CREDA)

Working Office: 491, Awas Vikas Colony, Mirzapur-231001 (U.P.)

Schedule 'B' - Cash and Bank Balance for the year ended on 31st March 2025

Name of the Project	Account No.	Opening Balance		Closing Balance	
		Cash	Bank	Cash	Bank
TARA Akshar+ ICT Based Literacy Programme (Development Alternatives, New Delhi)	Union Bank of India, Mirzapur Branch - C/D Account No. 12026	9,082.00	334.00	9,082.00	334.00
Land Legal Literacy Training for Women (Landesa - Rural Development Institute)	" "	1,870.00	-	1,870.00	-
Move & Improve Project (Swiss Academy for Development (SAD))	" "	2,794.00	1,159.02	2,794.00	1,159.02
Move & Improve Project (Phase-2) Remedial Teaching Programme (Swiss Academy for Development (SA4D))	" "	101.00	31,965.49	101.00	16,965.49
Move & Improve Project (Phase-2) Early Childhood Care and Education (ECCE) Programme (Swiss Academy for Development (SA4D))	" "	9,173.00	1,36,794.72	9,173.00	1,26,794.72
Move & Improve Project (Phase-3) Remedial Teaching and ECCE Programmes (Swiss Academy for Development (SA4D))	Union Bank of India, Mirzapur Branch - C/D Account No. 12026	-	24,92,668.00	-	21,88,131.52
Empowering Rural Women (Embassy of the Kingdom of The Netherlands)	" "	5,500.00	1,60,054.36	5,500.00	1,60,054.36
Mirtiya & Jheengun 144792 Village Mobile Library Project (Mr. Chaitanand Jheengun, Mauritius)	" "	-	23,295.54	-	23,295.54
Cloths for Children (Milaap Social Ventures Pvt. Ltd., Bangalore)	" "	-	5,954.00	-	5,954.00

Name of the Project	Account No.	Opening Balance		Closing Balance	
		Cash	Bank	Cash	Bank
ECCE Centre (Ms. Malika Kons, Switzerland)	" "	-	49,456.30	-	49,456.30
Rosa Memorial ECCE Centre (Mr. John Vijghen, The Netherlands)	" "	5,200.00	60,026.34	5,200.00	60,026.34
	Total:	33,720.00	29,61,707.77	33,720.00	26,32,171.29
Move & Improve Project (Phase-2) Remedial Teaching Programme (Swiss Academy for Development (SAD))	State Bank of India, New Delhi Main Branch - C/D Account No. 40088298256	-	6,80,536.14	-	6,80,536.14
Move & Improve Project (Phase-3) Remedial Teaching Programme (Swiss Academy for Development (SAD))	" "	-	8,06,214.08	-	8,05,565.08
	Total:	-	14,86,750.22	-	14,86,101.22
	Grand Total:	33,720.00	44,48,457.99	33,720.00	41,18,272.51

