

Independent Auditor's Report

Report on the Financial Statements

We have audited the accompanying financial statements of **Committee for Legal Aid to Poor (CLAP)**, 367, Marakata Nagar, Sector-6, Cuttack- 753 014, Odisha, India, FCRA Regd. No. 104860004, dtd. 6th February, 1985, Registered under Societies Registration Act (Act XXI of 1860) bearing No. CTC 1843-473 of 1982-1983, Odisha, which comprise the balance sheet as at 31st March, 2016 and the income & Expenditure Account, Receipt & Payment account for the year then ended, and the related notes.

Management's Responsibility:

Management is responsible for the preparation and the fair presentation of these Financial statements are prepared in accordance Accounting Principles generally accepted in India This responsibility includes maintaining internal control relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

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 auditing Standards generally with auditing accepted in India . Those standards require that we plan and perform the audit to obtain reasonable, but not absolute, assurance whether the financial statements are free from material misstatement, whether due to fraud or error. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The audit procedures selected depend on the auditor's assessment of the risks of material misstatement of the financial statements. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall financial statement presentation and disclosures. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion on the financial statements.

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of **Committee for Legal Aid to Poor (CLAP)** as on 31st March, 2016, and of its financial performance the year then ended in accordance with generally accepted accounting principles.

Place: Cuttack
Date: 23.06.2016

For Patro & Co.
Chartered Accountants
ERN : 310100E

(Ambika Prasad Mohanty)

Partner

M. No. 057820



COMMITTEE FOR LEGAL AID TO POOR
367, MARAKAT NAGAR, SECTOR- 6, CUTTACK-753014, ODISHA, INDIA

BALANCE SHEET AS AT 31.03.2016

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
UNRESTRICTED FUNDS			
Corpus Fund	1	1,39,249.19	1,39,249.19
General Funds:			
General Funds in the nature of founders'/ promoters' contribution	2	14,54,686.33	8,56,198.50
Funds related to non-depreciable assets not requiring fulfilment of any obligation	3	15,66,052.00	15,66,052.00
Designated / EARMERKED FUNDS	4	8,44,222.00	8,44,222.00
RESTRICTED FUNDS	5	9,15,094.06	13,45,587.56
LOANS/BORROWINGS	6		
Secured			
Unsecured		1,18,000.00	1,18,000.00
CURRENT LIABILITIES & PROVISIONS	7	2,06,435.00	42,46,770.00
TOTAL		52,43,738.58	91,16,079.25
APPLICATION FUNDS			
FIXED ASSETS	8		
Tangible Assets		26,31,475.09	28,10,423.26
Intangible Assets		-	-
Capital Work-in-Progress		-	-
INVESTMENTS	9		
Long Term		-	-
Short Term		21,56,811.00	50,000.00
CURRENT ASSETS	10	3,09,381.24	29,77,538.74
LOANS, ADVANCES & DEPOSITS	11	1,46,071.25	*32,78,117.25
TOTAL		52,43,738.58	91,16,079.25

Significant Accounting Policies and Notes on Accounts as per Schedule 21
As per separate report of even date.

FOR COMMITTEE FOR LEGAL AID TO POOR

Place : Cuttack
Date : 23.06.2016

(PRADIP KUMAR SARKAR)
PRESIDENT



FOR PATRO & CO.,
Chartered Accountants
FRN : 310100E

(Ambika Prasad Mohanty)
Partner
M.No.057820



COMMITTEE FOR LEGAL AID TO POOR
367, MARAKAT NAGAR, SECTOR-6, CUTTACK-753014, ODISHA, INDIA

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2016

INCOME	Schedule	Current Year			Previous Year
		Unrestricted Funds		Restricted Fund	Total
		General Fund	Designated Fund		
Income from operation	12				
Fee & Subscriptions	13	7,11,579.00		4,84,582.00	11,96,161.00
Grants & Donations	14	1,84,000.00		35,69,427.80	37,53,427.80
Other Income	15	2,27,521.00		-	2,27,521.00
TOTAL (A)		11,23,100.00	-	40,54,009.80	51,77,109.80
EXPENDITURE					
Materials consumed	16			44,84,503.30	44,84,503.30
Employee Benefit Expenses	17				76,73,800.00
Administrative and General Expenses	18	3,45,664.00			3,45,664.00
Fiance Costs	19				-
Depreciation & Amortisation Expenses					-
Other Expenses	20	1,78,948.17			1,78,948.17
TOTAL (B)		5,24,612.17	-	44,84,503.30	50,09,115.47
					92,64,722.09



COMMITTEE FOR LEGAL AID TO POOR
367, MARAKAT NAGAR, SECTOR-6, CUTTACK-753014, ODISHA, INDIA

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 / 03 / 2016

<u>PARTICULARS</u>	<u>Amount (in INR)</u>	<u>Amount (in INR)</u>
<u>SCHEDULE 1 - CORPUS FUND</u>		
Balance at the beginning of the year	1,39,249.19	
Additions during the year	-	
Balance at the end of the year	-	1,39,249.19
<u>SCHEDULE 2 - GENERAL FUNDS IN THE NATURE OF FOUNDERS / PROMOTERS CONTRIBUTION</u>		
Balance at the beginning of the year	8,56,198.50	
Surplus/ (deficit) in the income and expenditure is transferred to this fund	5,98,487.83	14,54,686.33
<u>SCHEDULE 3 - FUNDS RELATED TO NON-DEPRECIABLE ASSETS NOT REQUIRING FULFILLMENT OF ANY OBLIGATION</u>		
I. Land (ECCD Resource Center)	2,55,000.00	
II. ECCD Resource Center (Building)	13,11,052.00	15,66,052.00
<u>SCHEDULE 4 - DESIGNATED / EARMARKED FUNDS</u>		
Balance at the beginning of the year	8,44,222.00	
Additions during the year	-	
Balance at the end of the year	-	8,44,222.00
<u>SCHEDULE 5 - RESTRICTED FUNDS</u>		
Balance at the beginning of the year	13,45,587.56	
Additions during the year	(4,30,493.50)	
Balance at the end of the year	-	9,15,094.06
<u>SCHEDULE 6 - LOANS / BORROWINGS</u>		
Unsecured Loan		1,18,000.00
<u>SCHEDULE 7 - CURRENT LIABILITIES & PROVISIONS</u>		
Audit Fees	23,000.00	
RGVN Refundable Grant	1,09,685.00	
Hand Loan	73,750.00	2,06,435.00
TOTAL		2,06,435.00



SCHEDULE 8 - FIXED ASSETS**I. Land (ECCD Resource Center)**

2,55,000.00

II. ECCD Resource Center

13,21,735.00

III. Furniture & Fixture:

29,360.00

Less: Depreciation

2,936.00

26,424.00

IV. Furniture & Fixture(Consultancy)

69,596.50

Less: Depreciation

6,960.00

62,636.50

V. Computer(FCRA)

76.00

Less: Depreciation

46.00

30.00

VI. Computer(Consultancy)

5,863.22

Less: Depreciation

3,518.17

2,345.05

VII. Audio Set

3,634.00

Less: Depreciation

545.00

3,089.00

VIII Office Equipement

13,744.68

Less: Depreciation

2,062.00

11,682.68

IX. Mini DV

7,179.00

Less: Depreciation

1,077.00

6,102.00

X. Air Conditioner

9,014.86

Less: Depreciation

1,352.00

7,662.86

XI. Office Infrastructure

76,594.00

Less: Depreciation

7,659.00

68,935.00

XII. Digital Camera

6,107.00

Less: Depreciation

916.00

5,191.00

XIII. LCD Projector

23,961.00

Less: Depreciation

3,594.00

20,367.00

XIV. Automated Attendance System

7,400.00

Less: Depreciation

1,110.00

6,290.00

XV. Water Purifier

6,903.00

Less: Depreciation

1,035.00

5,868.00

XVI. Audio Set

1,925.00

Less: Depreciation

289.00

1,636.00

XVII. Digital Camera

18,464.00

Less: Depreciation

2,770.00

15,694.00

XVIII. Fax Machine

6,332.00

Less: Depreciation

950.00

5,382.00

XIX. Scorio

9,47,529.00

Less: Depreciation

1,42,129.00

8,05,400.00



Fixed Assets of IDC V kept in FCRA General

Furniture and Fixture	1.00	
Computer	1.00	
Digital Camera	1.00	3.00

Fixed Asset of IDC V transferred to Consultancy

Furniture and Fixture	1.00	
Printer	1.00	2.00

TOTAL**26,31,475.09****SCHEDULE 9 - INVESTMENTS****Building Fund Investment:**

Term Deposit	6,50,072.00	
Add: Accrued Interest	31,469.00	6,81,541.00

Consultancy Section

Term Deposit	11,00,000.00	
Add: Accrued Interest	59,824.00	11,59,824.00

ECE Fund

Add: Accrued Interest	3,00,000.00	
	15,446.00	3,15,446.00

TOTAL**21,56,811.00****SCHEDULE 10 - CURRENT ASSETS**

Staff Welfare Account (FCRA General)	45,000.00	
Staff Welfare Account (IDC-III)	25,000.00	
Tax Deducted at Source (2015-16)	94,215.00	
GIA Receivable	73,831.00	2,38,046.00

Closing Balance:

DFRT	33.10	
Orissa Forces	114.25	
Justice by Customs	173.70	
SCRIP Project (OSDMA)	1,165.40	
Cash-in-Hand	4,211.81	
Cash-at-Bank	65,636.98	71,335.24

TOTAL**3,09,381.24****Sub Schedule: Grant in Aid Receivable**

Ministry of minority Affairs	48,993.00	
National Commission for Women	3,510.00	
Odisha State Commission for Women	271.00	
Department of Justice, Ministry of Law & Justice, Govt. of India	21,057.00	73,831.00

Sub Schedule: Cash at Bank

1. FC Savings Bank Account: A/C No-002201000009632	32,818.78	
2. Consultancy Section A/C No - 2080101001143	13,070.20	
3. Core Mangement Fund A/c No. 4918101000819	7,923.00	
4. Legal Defence Fund A/c No. 4918101000820	1,520.00	
5. CLAP Building Fund A/C No - 23952	5,228.00	
6. Early Childhood Education India Fund A/C No - 24694	3,676.00	
7. CLAP RLC, Badamba A/C No - 31716087082	1,401.00	65,636.98



SCHEDULE 11 - LOANS, ADVANCES & DEPOSITS

Working Advance	4,000.00	
Salary and Working Advances(CFR Project)	1,25,895.00	
SD with Telephone Deptt.	800.00	
Loans & Advances(Old)	15,376.25	1,46,071.25
TOTAL		1,46,071.25

SCHEDULE 12 - INCOME FROM OPERATIONS**SCHEDULE 13 - FEES & SUBSCRIPTIONS****CONSULTANCY SECTION****Consultancy Fees**

Common wealth human rights Initiative , New Delhi	31,000.00	
CWS Lessons Learnt Exercise of PACS Project	1,45,000.00	1,76,000.00

Core Mangment Fund

CWS Lessons Learnt PRI Good Governance	2,33,582.00	
Oxfam India, Bhubaneswar	40,000.00	
CWS Case Study Documentation of PACS Project	35,000.00	3,08,582.00

USER FEES**Logistic Section**

User Fees from Scorpio	2,62,349.00	
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Consultancy Section

Consultancy Fees from Legal Service	1,64,500.00	
Consultancy fees- Training	93,500.00	
Fees Received from Legal Assitance of CFR	1,86,000.00	
Reimbursment of travel Allowance	5,230.00	7,11,579.00

TOTAL **11,96,161.00**

SCHEDULE - 14 GRANTS & DONATIONS**Grant in Aid**

Grant Received From		
Media legal Defence Initiative	11,48,927.80	
Foundation for Ecological Security	4,20,000.00	
Center for Enviorment Studies	10,000.00	
Center for Women development Studies-Forces	50,000.00	
FORCES, New Delhi NABARD, Odisha Regional Office Nayapalli, Bhubaneswar	10,000.00	
Department of Justice, Ministry of Law & Justice, Govt. of India, New Delhi	19,30,500.00	35,69,427.80

DONATIONS**Consultancy Section**

Individual Donations	96,500.00	
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Legal Defence Fund

Donation	1,000.00	
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CMF Fund

Individual Donation	86,500.00	1,84,000.00
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TOTAL **37,53,427.80**



SCHEDULE - 15 OTHER INCOME**Bank Interest**

FCRA General	20,082.00	
LDF Fund	20.00	
Building Fund	3,749.00	
CMF Fund	269.00	
ECE India Fund	2,382.00	
Consultancy Section	16,744.00	43,246.00

Interest on Term Deposit		1,16,975.00
Interest on TDS Refund		17,050.00

Legal defence Fund

Consultancy Fees received from Legal service		13,750.00
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Consultancy Section:**Other Income**

Sale of Old News Papers	2,700.00	
Membership Fee	1,200.00	
Sale of Publications	32,600.00	36,500.00

TOTAL**2,27,521.00****SCHEDULE - 16 PROGRAMME EXPENSES & Administrative Expenses****In Defence of Media Independence Project:****Project Activities****A. Materials Development:**

Development of Materials- Fees of Legal Professionals	1,00,124.00
Fellowship of Lawyers	4,95,000.00

B. Local Transport	26,318.00
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C. Training/Workshop Cost

Resource Kit	22,198.00
Resource Persons Travel, Food & Fees	2,42,195.00
Training Materials	3,26,507.00
Food for Participants	71,884.00
Local travel for Organiser & logistic	7,119.00
Lodging expenses	78,407.00
Organiser food	10,371.00
Organiser Lodging	16,669.80
Organiser Travelling	28,331.00
Training Hall Charges	27,959.00
Travelling cost of Participants	2,16,118.00

D. Project Administration

Audit Fees	5,000.00
Electricity	9,784.00
Office Rent	60,000.00
Phone, Fax & Internet	20,726.00
Postage / Courier	658.00
Stationary	10,959.00

e. Staff Cost:

Programme Manager	2,52,139.00	
Accounts Manager	1,83,581.00	22,12,047.80



In Defence of Child Phaseout Project:

Administrative Cost

Audit Fees for the FY 2014-15

10,000.00

10,000.00

FCRA General**Administrative Expenses**

Bank Commission Charges

173.50

Electricity

7,328.00

Honarium of Care Taker

13,774.00

Honarium of Office Assistant

13,400.00

Maintenance

500.00

Office Stationery

880.00

Refreshments

336.00

Telephone & Internet

6,175.00

Travel & Per Diem

1,504.00

Programme Expenses

Legal Awareness Program

49,500.00

Monitoring Entitlement Under ICDS & MGNERA

9,000.00

1,02,570.50

Claiming Forest Right(CFR)**Claiming New Community Forest Right Programme Expenditure:**

Hard Bounding Register

13,421.00

Hon for Coordination

1,25,000.00

Hon of Volunteer

1,14,000.00

Materials for Resource Mapping

2,580.00

Photocopy

1,781.00

Review Meeting

10,522.00

Travel Cost

28,200.00

Wall Painting

14,400.00

3,09,904.00

CONSULTANCY SECTION**Nai Roshni Programme:**

Cost of Hand Holding by Facilitator, Monitor, Repo

5,120.00

Annual Brainstroming Meeting

1,411.00

Annual General Body meeting

4,000.00

Birth Aniversaty of Founder President

1,663.00

CWS-Study on lessons learnt Exercise of PACS Project

1,27,293.00

Financial Literacy Program-TLC

10,000.00

Membership Fees-OACRC

577.00

Monitoring Entitlements under ICDS & MGNERA

32,630.00

National Environment Awareness Campaign-2014-15

10,500.00

National Workshop on Leporsy by NHRC

7,112.00

Observation of No Childlabour Day

7,977.00

Observation of Other Days

26,498.00

Odia Translation of Police Law

30,000.00

Programme Strategy /Project Development

2,23,500.00

Redesgin of Org. website

25,648.00

RTI On Forest Right Act

13,017.00

Website Sever Space_earlychildhood.org

2,500.00

Administration

Audit & Accounts

500.00

Bank Charges

707.00

FCRA Registration Renwal fees

1,079.00

Maintaince of Computer

11,750.00

Office Maintenance

9,977.00

Office Rent

12,000.00

Phone, fax & Interest

20,505.00

Postage

63.00

Staff & Guest Refreshment

37,455.00

Stationaries

3,831.00

Travel

8,790.00

Water & electricity Charges

33,629.00

Contingency Expenses

66,418.00

Personnel Cost:

Hon of Accountant

51,000.00

Hon of Care Taker

76,712.00

Hon of Office Asst

77,943.00

9,41,805.00



FORCES-Activities in the State of Odisha (ICDS Mission)

GPLW_Food & Refreshment	16,350.00	
GPLW_Materials Sharing	8,450.00	
GPLW_Travel	9,607.00	
GPLW_Venue	6,000.00	
SLW-Board/Lodge	11,790.00	
SLW-Kit Materials	6,156.00	
SLW-Overall Coordination	12,533.00	
SLW-Travel	14,369.00	
SLW-Venue	4,600.00	89,855.00

DoJ / Training of Paralegals in North East States**Administration Expenses:**

Audit Fees	500.00
Communication	67.00
Office Rent with utilities	30,000.00
Travel for memers	30.00

Personnel Cost

Team Leader	35,000.00
Training Coordinator	1,25,000.00

Training Prog & Refresher Training

Pre Consultation with NGOs	5,000.00	1,95,597.00
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Legal defence Fund**Programme Expenses**

Fees for Court Proceedings	11,500.00
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Administrative Expenses:

Law Journals & Periodicals	400.00	
Stationery	337.00	12,237.00

Core Management Fund**Programme Expenses:**

CWS:Editing of Lessons Learnt Exercise Report of Governance Project	32,500.00
CWS:Editing of Case Study & Best Practices Report of PACS Project	36,840.00
Oxfam: Study on Status of Implementation of PWDVA 2005 in Odisha	2,34,965.00
Observation of CLAP Foundation Day	49,228.00
Observation of Other Days	10,531.00
Project,Programme & Strategy Development	67,500.00
Strengthening MGNREGA, NFSA & Other Social Security Schemes	8,000.00

Admn Expenses:

<u>Bank Charges</u>	55.00	
Contingency Expenses	4,375.00	
Electricity Charges	3,222.00	
Hon of Accountant	48,000.00	
Hon of Care Taker	9,559.00	
Hon of Finance Manager	36,000.00	✓
Hon of Office Assistant	24,269.00	
News Paper & Periodicals	415.00	
Phone,Fax & Internet	4,805.00	
Staff & Guest Refreshment	3,772.00	
Travel	36,451.00	6,10,487.00

44,84,503.30



LOGISTIC SECTION:**Scorpio Expenses:**

a. Salary and Wages	1,55,039.00	
b. Fuel Expenses	66,814.00	
c. Maintenance	16,465.00	
d. Contingency	8,335.00	2,46,653.00

Interest On Vehicle Loan	67,325.00
Vehicle Insurance	21,680.00
Audit Fees	10,000.00

ECE India Fund

Bank Charges	6.00
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TOTAL**3,45,664.00****SCHEDULE 19 - FINANCE COSTS****SCHEDULE 20 - OTHER EXPENSES**

Depreciation	1,78,948.17
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FOR COMMITTEE FOR LEGAL AID TO POOR

Place: Cuttack
Date : 23.06.2016

(PRADIP KUMAR SARKAR)
PRESIDENT



FOR PATRO & CO.,
Chartered Accountants
FRN : 310100E

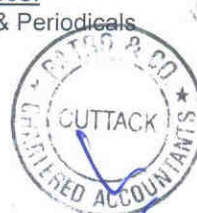
(Ambika Prasad Mohanty)
Partner
M.No.057820



COMMITTEE FOR LEGAL AID TO POOR
367, MARAKAT NAGAR, SECTOR-6, CUTTACK-753014, ODISHA, INDIA

Consolidated Receipt & Payment Account for the period from 1st April 2015 to 31st March 2016

Receipt	Amount (INR)	Amount (INR)	Payment	Amount(INR)	Amount(INR)
Opening Balance			FCRA GENERAL:		
Cash-in-hand	4,135.66		Logistic Section		
Cash at Bank	16,01,612.20	16,05,747.86			
			Scorpio Expenses:		
			a. Fuel Expenses	66,814.00	
			b. Maintenance	16,465.00	
			c. Contingency	8,335.00	
Grant in Aid received from					
Department of Justice, Ministry of Law & Justice, Govt. of India, New Delhi	19,30,500.00				
Centre For Enviroiment Studies	7,500.00				
Center for Wowmen's Development Studies-FORCES, New Delhi	50,000.00	19,88,000.00	Salary and other benefits	1,55,039.00	
					2,46,653.00
Consultancy Fees			CLAP-Core Management Fund		
Legal Service	1,64,500.00		Programme Expenses:		
Commonwealth Human Rights Initiative, New Delhi	27,900.00		CWS:Editing of Lessons Learnt Exercise Report of Governance Project	32,500.00	
CWS Case Study Documentation of PACS Project	36,000.00		CWS:Editing of Case Study & Best Practices Report of PACS Project	36,840.00	
CWS _Lessons learnt Exercise of PACS Project	1,30,500.00		Oxfam: Study on Status of Implementation of PWDVA 2005 in Odisha	2,34,965.00	
CWS _Lessons Learnt PRI, Good Governance	31,500.00		Observation of CLAP Foundation Day	49,228.00	
Oxfam India, Bhubaneswar	2,13,582.00	6,03,982.00	Observation of Other Days	10,531.00	
			Project,Programme & Strategy Development	67,500.00	
Fees for legal Assistance for CFR Processing		1,86,000.00	Strengthening MGNREGA, NFSA & Other Social Security Schemes	8,000.00	
Sale of Old News Papers		2,700.00			
Sale of Publications		32,600.00	Admn Expenses:		
Membership Fees		1,200.00	Contingency Expenses	4,375.00	
Consultancy Fees Training		93,500.00	Electricity Charges	3,222.00	
User Fees from Bolero(Logistic)		2,62,349.00			
			Hon of Accountant	48,000.00	
Consultancy Fees received for rendering Legal Service(LDF)		13,750.00	Hon of Care Taker	9,559.00	
Travel Allowance received		11,904.00	Hon of Finance Manager	36,000.00	
			Hon of Office Assistant	24,269.00	
Reimbursement of Travel Allowance by NHRC, New Delhi		5,230.00	News Paper & Periodicals	415.00	
			Phone,Fax & Internet	4,805.00	
Interest on Income Tax Refund		17,050.00	Staff & Guest Refreshment	3,772.00	
Individual Donations		1,84,000.00	Travel	36,451.00	6,10,432.00
Bank Interest		23,164.00			
Income Tax Refund		1,55,070.00	CLAP-Legal Defence Fund		
			Programme Expenses:		
Program Advance		1,55,734.00	Fees for Court Proceedings	11,500.00	
Salary Advance		86,100.00			
			Admn Expenses:		
GIA Received		33,990.00	Law Journals & Periodicals	400.00	
			Stationary	337.00	12,237.00



Receipt	Amount (INR)	Amount (INR)	Payment	Amount(INR)	Amount(INR)
			<u>Consultancy Section</u>		
			<u>Programme Expenses</u>		
			<u>DOJ Training of Paralegals -</u>		
			<u>North East state</u>		
			<u>Administration</u>		
			Communication	67.00	
			Office Rent with Utilities	30,000.00	
			Travel for members	30.00	
			<u>Personnel Cost</u>		
			Team Leader	35,000.00	
			Training Cordinator	1,25,000.00	
			<u>Training Program & Refresher</u>		
			<u>Training</u>		
			Pre-Consultation with Local NGO	5,000.00	
			<u>FORCES-Activties in State of</u>		
			<u>Odisha-PVII</u>		
			GPLW_Food & Refreshment	16,350.00	
			GPLW_Materials Sharing	8,450.00	
			GPLW_Travel	9,607.00	
			GPLW_Venue	6,000.00	
			SLW-Board/Lodge	11,790.00	
			SLW-Kit Materials	6,156.00	
			SLW-Overall Cordination	12,533.00	
			SLW-Travel	14,369.00	
			SLW-Venue	4,600.00	
			<u>MOM-Nai Roshini Leadership</u>		
			<u>Training for women</u>		
			Cost of Hand Holding by	5,120.00	
			Facilitator, Monitor, Repo		
			Annual Brainstroming Meeting	1,411.00	
			Annual General Body meeting	4,000.00	
			Birth Aniversaty of Founder	1,663.00	
			President		
			CWS-Study on lessons learnt	1,27,293.00	
			Exercise of PACS Project		
			Financial Literacy Program-TLC	10,000.00	
			Membership Fees-OACRC	577.00	
			Mointoring Entitlmentes under	32,630.00	
			ICDS & MGNERA		
			National Enviornment Awarness	10,500.00	
			Campaign-2014-15		
			National Workshop on Leporsy	7,112.00	
			by NHRC		
			Observation of No Childlabour	7,977.00	
			Observation of Other Days	26,498.00	
			Odia Translation of Police Law	30,000.00	
			Programee Stratergy /Project	2,23,500.00	
			Devlopment		
			Redesgin of Org. website	25,648.00	
			RTI On Forest Right Act	13,017.00	



Receipt	Amount (INR)	Amount (INR)	Payment	Amount(INR)	Amount(INR)
			Website Sever Space_earlychildhood.org	2,500.00	
			Administration		
			FCRA Registration Renwal fees	1,079.00	
			Maintaince of Computer	11,750.00	
			Office Maintenaince	9,977.00	
			Office Rent	12,000.00	
			Phone,fax& Interest	20,505.00	
			Postage	63.00	
			Staff& Guest Refreshment	37,455.00	
			Stationeries	3,831.00	
			Travel	8,790.00	
			Water & electricity Charges	33,629.00	
			Contingency Expenses	66,418.00	
			Personnel Cost:		
			Hon of Accountant	51,000.00	
			Hon of Care Taker	76,712.00	
			Hon of Office Asst	77,943.00	12,25,550.00
			Audit & Accounts		1,000.00
			Bank Charges		768.00
			Insurance- Scorpio Vehicle		21,680.00
			Advance:		
			Programme		1,56,751.00
			Salary		82,600.00
			Term Deposit		
			Investment		11,00,000.00
			ECE India Fund Investment		3,00,000.00
			Building Fund Investment		6,00,000.00
			Last year Audit Fees paid		10,000.00
			Last year hand loan refunded		10,62,900.00
			Closing Balance		
			Cash in Hand	82.66	
			Cash at Bank	31,417.20	31,499.86
TOTAL		54,62,070.86	TOTAL		54,62,070.86

Significant accounting policy and notes on accounts as per Schedule-21
As per separate report of even date.

FOR COMMITTEE FOR LEGAL AID TO POOR

Place: Cuttack
Date: 23.06.2016

(PRADIP KUMAR SARKAR)
PRESIDENT



FOR PATRO & CO
Chartered Accountants
FRN : 310100E

(Ambika Prasad Mohanty)
Partner
M.No.051820



COMMITTEE FOR LEGAL AID TO POOR
367, MARAKATA NAGAR, SECTOR-6, CUTTACK- 753 014, ODISHA,

(CONSOLIDATED)

Schedule -21

SIGNIFICANT ACCOUNTING POLICIES

(a)	<u>Accounting Convention</u>	:	Accounts are prepared under historical cost convention. All incomes and expenses are generally accounted for on cash basis, except Depreciation and Audit Fees.
(b)	<u>Fixed Assets</u>	:	Fixed Assets are stated at cost of acquisition less accumulated depreciation. The estimated life of fixed Assets relating to specified projects are determined based on the tenure/life of the projects for project related assets.
(c)	<u>Depreciation</u>	:	Depreciation has been provided on all the Fixed Assets under under Written down Value as per Income Tax Rule,1962.

NOTES ON ACCOUNTS

(a)	<u>Corpus Fund</u>	:	The Corpus Fund as opening balance (Capital Fund) of the non FC projects/programmes i.e. Logistic Section & ECE India Fund. Closing Balance of the Corpus Fund during the year is Rs.139249.19/-.
(b)	<u>General Fund</u>	:	i) Opening balance of General Fund was Rs. 8,56,198.50 and a sum of Rs. 6,65,812.83 is added during the year. So the total General Fund for this year is Rs.15,22,011.33. ii) Funds related to Non-Depreciable Assets stands as Rs.15, 66,052/-.
(c)	<u>Designated Fund</u>	:	Opening balance of the Designated Fund is Rs.8,44,222/- defined from CLAP Building Fund and no addition made during the year . So the closing balance of the Designated Fund for the year ending 31 st Mar 2016 is Rs.8,44,222/-.
(d)	<u>Restricted Fund</u>	:	This year defined the Restricted Fund as opening balance (Capital Fund) of the FC projects/programmes. The opening balance of the Restricted Fund was Rs. 13,45,587.66. And less during the year Rs. 4,30,493.50 from the opening balance during the year. So the closing balance of the Restricted Fund during the year is Rs.9,15,094.06/-



(e)	<u>Staff Welfare Fund</u>	:	The Staff Welfare Fund includes staff welfare advance of Rs. 45000/- of FCRA General granted to Social Workers of the organization in earlier years. Working Advance of Rs. 4000/- paid for CRC Campaign remains unadjusted.
(f)	<u>Fixed Assets</u>	:	<u>Consultancy Section:-</u> There is no Fixed Assets addition during the year.
(g)	<u>Depreciation</u>	:	<u>FCRA Section:-</u> Depreciation is charged on Written Down Value method on all the fixed assets. <u>Consultancy Section:-</u> Depreciation is charged on Written Down Value method on all the fixed assets as per rates specified under Income Tax rules.
(h)	<u>Unsecured Loan</u>	:	<u>Consultancy Section:-</u> <i>RGVN Returnable Grant (Cr. 1,09,685/-):</i> This is the refundable grant received from Rashtriya Gramina Vikas Nidhi, sponsored by IFCI, IDBI, NABARD with the address as 65/A, Saheed Nagar, BBSR, where the original amount granted was Rs.1,13,000/- from 1992 to 1994, the repayment of principal and service charges there an being Rs.3,300/- and Rs.22,775/- respectively. However no correspondence with RGVN is available since 14.02.1997 to assess the reasonableness of carrying liability to RGVN in the Balance Sheet. In absence of copy of agreement, the quantum of liability is unascertainable. As per the details given to us of the Annual General Body Meeting of CLAP for the year 2009, Sri B.B. Mohanty pointed out that there has been no correspondence from the agency for last 12 years and there is little chance that they would demand for it. Due to lack of any suitable basis for adjustment, no changes have been made to this account.
(i)	<u>Tax Deducted at Source</u>	:	<u>Consultancy Section: -</u> Total TDS deduction made during the year 2015-16 is Rs 61,050/- against consultancy fees and interest on deposits. <u>Core Management Fund</u> Total TDS deduction made during the year 2015-16 is Rs 27,500/- against fees and interest on deposits.
(j)	<u>Advances</u>	:	<u>Consultancy Section</u> Advance of Rs. 15,378/- represents the unsettled advance in respect of programme work for the PLV Training project during the year. <u>Logistic Section: -</u> Advance of Rs. 17,500/- represents Salary Advance which has been carried forward from the financial year 2010-2011 of Rs. 1800/- and Rs.15700/- during the year.



(k)	<u>Building Fund Investment</u>	:	All building fund donation received during the year has been added with Building Fund and current year interest are added to that fund.
(l)	<u>Grant In Aid</u>	:	<p><u>MLDI / IDMI Project</u> Media Legal Defence Institute Rs. 11,48,927.80 United Kingdom, London</p> <p><u>Claiming new Community Forest Right</u> Foundation for Ecological Security, Rs. 4,20,000/- Jahangirpura, Anand, Gujarat</p> <p><u>Consultancy Section:</u> Grant in Aid received during the year Rs 50,000/- from CWDS-FORCES, New Delhi, Rs 10,000/- from Centre for Environment Studies, Rs 19,30,500/- from Dept. of Justice, Ministry of Law and Justice, GOI, New Delhi., Rs.10,000/- from NABARD Odisha Regional Office, Rs.1,45,000 from CWS _Lessons learnt Exercise of PACS Project and Rs.31,000/- from Common wealth Human Rights Initiative.</p> <p><u>Core Management Fund</u> Grant –in Aid received during the year Rs. 2,33,582/- Oxfam India-PWDVA Study, Rs. 40,000/- from CWS-Case Study & Best Practices Report, Rs.35,000/- CWS-Editing of Lessons Learnt exercise report of Governance Project</p>
(m)	<u>Project Period</u>	:	<p>During the year some projects have been completed and some projects been started. Details are as follows:</p> <ol style="list-style-type: none"> 1. In Defence Of child Phaseout started in November 2013 (for a period of 12 months) which has been completed during the year (October 2014) 2. In Defence of Media Independence Project started in Jan 2015 and shall continue till Dec 2015.
(n)	<u>Bank Accounts</u>	:	<ol style="list-style-type: none"> 1. In Defence of Media Independence project is being operated through SB A/C No-9632 of Indian Overseas Bank and State Bank of India, Badamba(for RLC field unit). 2. IDC Phase out project is being operated through SB A/c no 9632 of Indian overseas bank. 3. Consultancy Section is being operated in savings account bearing no.2080101001143 at Canara Bank, Buxi Bazar branch. 4. CLAP Building Fund is operated through Indian Overseas Bank bearing Ac no-23952. 5. ECE India Fund is being operated through Indian Overseas bearing Ac No – 24694. 6. CMF Fund is being operated through Canara Bank, Buxi Bazar Branch bearing Ac No. 4918101000819 7. CMF Fund is being operated through Canara Bank, Buxi Bazar Branch bearing Ac No. 4918101000820



(o)	<u>Current Liabilities</u>	<p>Consultancy section Hand Loan A sum of Rs.73500/- has been taken as hand loan from CLAP management members for the programme expenses of DoJ-Training of LSA Paralegals. The amount shall be refunded to member soon after the funds is received.</p> <p>Audit Fees: A sum of Rs.23, 000 is payable towards Audit Fees for the year 2015-2016.</p>
(p)	<u>Expense</u>	<p>On account of non-accountability of Interest on Vehicle Loan Rs.67,325/- and consequent short credit in the Advance from Building Fund(liability) in the consolidated accounts in relation to logistic project during previous year (2014-15), which was reflected in the project final accounts . The consolidated accounts of current year is adjusted by recognizing the interest expenses and liability.</p>

For COMMITTEE FOR LEGAL AID TO POOR

Place: Cuttack
Date: 23.06.2016

(PRADIP KUMAR SARKAR)
PRESIDENT



For PATRO & CO.,
Chartered Accountants
FRN : 310100E

(Ambika Prasad Mohanty)
Partner
M. NO. 057820

