

**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, Markat Nagar, Sector-6, Cuttack- 753 014, Odisha, India, FCRA Regd. No. 104860004, dtd. 6<sup>th</sup> February, 1985, Registered under Societies Registration Act (Act XXI of 1860)1860 bearing No. CTC 1843-473 of 1982-1983, Odisha, which comprise the Balance Sheet as at 31<sup>st</sup> March, 2017 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.


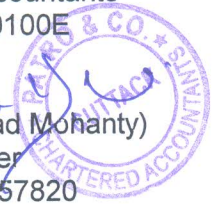
**Auditor's Responsibility**

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 31<sup>st</sup> March, 2017, and of its financial performance the year then ended in accordance with generally accepted accounting principles.

Place: Cuttack  
Date: 22.08.2017

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 31.03.2017**

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
<b>UNRESTRICTED FUNDS</b>			
Corpus Fund	1	1,39,249.19	1,39,249.19
<b>General Funds:</b>			
General Funds in the nature of founders'/ promoters'	2	14,64,797.82	14,54,686.33
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
<b>RESTRICTED FUNDS</b>	5	15,65,936.40	9,15,094.06
<b>LOANS/BORROWINGS</b>	6		
Secured			
Unsecured		1,18,000.00	1,18,000.00
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>	7	2,58,435.00	2,06,435.00
<b>TOTAL</b>		<b>59,56,692.41</b>	<b>52,43,738.58</b>
<b>APPLICATION FUNDS</b>			
<b>FIXED ASSETS</b>	8		
Tangible Assets		24,95,736.52	26,31,475.09
Intangible Assets		-	-
Capital Work-in-Progress		-	-
<b>INVESTMENTS</b>	9		
Long Term		-	-
Short Term		10,40,531.00	21,56,811.00
<b>CURRENT ASSETS</b>	10	20,38,779.64	3,09,381.24
<b>LOANS, ADVANCES &amp; DEPOSITS</b>	11	3,81,645.25	1,46,071.25
<b>TOTAL</b>		<b>59,56,692.41</b>	<b>52,43,738.58</b>

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

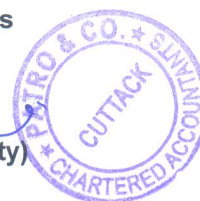
Place : Cuttack  
Date : 22.08.2017

DR. BIKASH DAS  
PRESIDENT



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**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2017**

INCOME	Schedule	Current Year			Previous Year	
		Unrestricted Funds		Restricted Fund	Total	
		General Fund	Designated Fund			
Income from operation	12					
Fee & Subscriptions	13	2,59,210.00		1,28,005.00	3,87,215.00	11,96,161.00
Grants & Donations	14	3,000.00		57,83,810.46	57,86,810.46	37,53,427.80
Other Income	15	1,94,557.00		-	1,94,557.00	2,27,521.00
TOTAL (A)		4,56,767.00	-	59,11,815.46	63,68,582.46	51,77,109.80
<b>EXPENDITURE</b>						
Materials consumed	16			52,61,030.13	52,61,030.13	44,84,503.30
Employee Benefit Expenses	17				-	
Administrative and General Expenses	18	2,71,816.93			2,71,816.93	3,45,664.00
Finance Costs	19				-	
Depreciation & Amortisation Expenses						
Other Expenses	20	1,74,838.58			1,74,838.58	1,78,948.17
TOTAL (B)		4,46,655.51	-	52,61,030.13	57,07,685.64	50,09,115.47



Balance being excess of Income over Expenditure (A-B)		10,111.49	6,50,785.33	6,60,896.82	1,67,994.33
Transfer to/from Designated fund Building fund Others (Specify)				-	-
Balance being Surplus (Deficit)		10,111.49	-	6,60,896.82	1,67,994.33
Carried to General					

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 : 22.08.2017

DR. BIKASH DAS  
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FOR PATRO & CO.,  
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FRN : 310100E

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**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 / 2017**

**PARTICULARS**

**Amount (in INR)   Amount (in INR)**

**SCHEDULE 1 - CORPUS FUND**

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

**SCHEDULE 2 - GENERAL FUNDS IN THE NATURE OF FOUNDERS / PROMOTERS CONTRIBUTION**

Balance at the beginning of the year	14,54,686.33	
Surplus/ (deficit) in the income and expenditure is transferred to this fund	10,111.49	14,64,797.82

**SCHEDULE 3 - FUNDS RELATED TO NON-DEPRECIABLE ASSETS NOT REQUIRING FULFILLMENT OF ANY OBLIGATION**

I. Land (ECCD Resource Centre)	2,55,000.00	
II. ECCD Resource Centre (Building)	13,11,052.00	15,66,052.00

**SCHEDULE 4 - DESIGNATED / EARMARKED FUNDS**

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

**SCHEDULE 5 - RESTRICTED FUNDS**

Balance at the beginning of the year	9,15,094.06	
Additions during the year	6,50,842.34	
Balance at the end of the year	-	15,65,936.40

**SCHEDULE 6 - LOANS / BORROWINGS**

Unsecured Loan		1,18,000.00
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**SCHEDULE 7 - CURRENT LIABILITIES & PROVISIONS**

Audit Fees	25,000.00	
RGVN Refundable Grant	1,09,685.00	
Hand Loan	1,23,750.00	2,58,435.00
<b>TOTAL</b>		<b>2,58,435.00</b>



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

2,55,000.00

**II. ECCD Resource Center**

13,21,735.00

**III. Furniture & Fixture:**

26,424.00

Less: Depreciation

2,642.00

23,782.00

**IV. Furniture & Fixture(Consultancy)**

62,636.50

Less: Depreciation

6,264.00

56,372.50

**V. Computer(FCRA)**

30.00

Add: Additions

39,100.00

Less: Depreciation

23,478.00

15,652.00

**VI. Computer(Consultancy)**

2,345.29

Less: Depreciation

1,407.17

938.12

**VII. Audio Set**

3,089.00

Less: Depreciation

463.00

2,626.00

**VIII Office Equipement**

11,682.68

Less: Depreciation

1,752.00

9,930.68

**IX. Mini DV**

6,102.00

Less: Depreciation

915.00

5,187.00

**X. Air Conditioner**

7,662.62

Less: Depreciation

1,149.40

6,513.22

**XI. Office Infrastructure**

68,935.00

Less: Depreciation

6,894.00

62,041.00

**XII. Digital Camera**

5,191.00

Less: Depreciation

779.00

4,412.00

**XIII. LCD Projector**

20,367.00

Less: Depreciation

3,055.00

17,312.00

**XIV. Automated Attendance System**

6,290.00

Less: Depreciation

944.00

5,346.00

**XV. Water Purifier**

5,868.00

Less: Depreciation

880.00

4,988.00

**XVI. Audio Set**

1,636.00

Less: Depreciation

245.00

1,391.00

**XVII. Digital Camera**

15,694.00

Less: Depreciation

2,354.00

13,340.00

**XVIII. Fax Machine**

5,382.00

Less: Depreciation

807.00

4,575.00

**XIX. Scropio**

8,05,400.00

Less: Depreciation

1,20,810.00

6,84,590.00



**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****24,95,736.52****SCHEDULE 9 - INVESTMENTS****Building Fund Investment:**

Term Deposit	6,81,541.00	
Less: encash	6,00,000.00	
Add: Additions	4,00,000.00	
Add: Accrued Interest	21,846.00	5,03,387.00

**Core Management Fund**

Term Deposit	2,00,000.00	
Add: Accrued Interest	7,213.00	2,07,213.00

**ECE Fund**

	3,15,446.00	
Add: Accrued Interest	14,485.00	3,29,931.00

**TOTAL****10,40,531.00****SCHEDULE 10 - CURRENT ASSETS**

Staff Welfare Account (FCRA General)	45,000.00	
Staff Welfare Account (IDC-III)	25,000.00	
Tax Deducted at Source	11,000.00	
Tax Deducted at Source (2016-17)	17,927.00	
Receivable from Centre for World Solidarity	54,000.00	
GIA Receivable	66,774.00	2,19,701.00

**Closing Balance:**

DFRT	33.10	
Orissa Forces	114.25	
Justice by Customs	173.70	
SCRIP Project (OSDMA)	1,165.40	
Cash-in-Hand	18,449.81	
Cash-at-Bank	17,99,142.38	18,19,078.64

**TOTAL****20,38,779.64****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	
NABARD FADES	14,000.00	66,774.00

**Sub Schedule: Cash at Bank**

1. FC Savings Bank Account: A/C No-002201000009632	16,83,458.16	
2. Consultancy Section A/C No - 2080101001143	25,801.20	
3. Core Mangement Fund A/c No. 4918101000819	31,993.00	
4. Legal Defence Fund A/c No. 4918101000820	30,674.00	
5. CLAP Building Fund A/C No - 23952	1,864.95	
6. Early Childhood Education India Fund A/C No - 24694	23,819.07	
7. CLAP RLC, Badamba A/C No - 31716087082	1,532.00	17,99,142.38





**SCHEDULE 11 - LOANS, ADVANCES & DEPOSITS**

Working Advance	4,000.00	
Salary and Working Advances(CFR Project)	3,40,412.00	
Travel Allowance Receivable	21,057.00	
SD with Telephone Deptt.	800.00	
Loans & Advances(Old)	15,376.25	3,81,645.25
TOTAL		3,81,645.25

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

CINI ,Kolkata	10,000.00	
CWS Report on CFR status	27,000.00	
Institute for Social Development	60,000.00	
Mobile Creches New Delhi	25,000.00	
Promoting Men's involvement changing social norms	6,005.00	1,28,005.00

**Core Managment Fund**

CWS Lessons Learnt PRI Good Governance	-	
Oxfam India, Bhubaneswar	-	
CWS Case Study Documentation of PACS Project	-	-

**USER FEES****Logistic Section**

User Fees from Scorpio	2,59,210.00	2,59,210.00
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TOTAL		3,87,215.00
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**SCHEDULE - 14 GRANTS & DONATIONS****Grant in Aid**

Grant Received From		
Media Legal Defence Initiative,UK	6,80,937.44	
Foundation for Ecological Security,Jahangirpuria Anand,Gujarat	4,40,000.00	
Amplify Change-Mannion Daniels Limited,England	44,99,027.00	
MLDI , UK	83,846.02	
Centre for World Solidarity	60,000.00	
NABARD FADAES	20,000.00	57,83,810.46

**DONATIONS****Consultancy Section**

Individual Donations	-	
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**Legal Defence Fund**

Donation	3,000.00	
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**CMF Fund**

Individual Donation	-	3,000.00
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TOTAL		57,86,810.46
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## **SCHEDULE - 15 OTHER INCOME**

### **Bank Interest**

FCRA General	48,971.00	
LDF Fund	154.00	
Building Fund	8,849.00	
CMF Fund	1,248.00	
ECE India Fund	4,718.00	
Consultancy Section	7,184.00	71,124.00
Interest on Term Deposit		89,138.00
Interest on TDS Refund		4,395.00

### **Legal Defence Fund**

Consultancy Fees received from Legal Service	28,500.00
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### **Consultancy Section:**

#### **Other Income**

Fees from Consultancy Service	1,000.00	
Sale of Publications	400.00	1,400.00

**TOTAL**

**1,94,557.00**

## **SCHEDULE - 16 PROGRAMME EXPENSES & Administrative Expenses**

### **In Defence of Sexual & Reproductive Right**

#### **Project Activities**

Capacity Building	10,15,292.00	
Change in Law & Policies	6,98,764.00	
Individual SRHR Awareness	7,92,439.00	
Core Funding	5,54,790.00	30,61,285.00

### **In Defence of Media Freedom**

#### **Project Activities**

Capital Equipment	16,000.00	
Monitoring Evaluation	33,000.00	
Project Activities	33,179.00	
Project Administration	55,914.00	
Staff Costs	3,83,800.00	5,21,893.00

### **Claiming Forest Right(CFR)**

#### **Claiming Community Forest Right Programme**

##### **Expenditure:**

Bank charges	1,567.08	
Office Rent	21,000.00	
Programme Expenses	87,096.00	
CFR 100Nos. Claim Expenses	2,28,012.00	
GPS Mapping	22,500.00	
Audit & Accounts	13,000.00	3,73,175.08

### **Civil Defamation Case**

#### **Programme Expenses**

Bank Charges	33.05	
Project Activities	58,000.00	
Audit fees	20,000.00	78,033.05

## **CONSULTANCY SECTION**

### **Programme expenses:**

National Convention on Peace	5,000.00
CRC-7 Campaign	7,500.00
Observation of Youth Day	10,000.00
Project Development	3,35,000.00
RTI On Forest Right Act	770.00
Strengthening Community Organisation	3,000.00



**Administration**

Audit & Accounts	2,750.00	
Bank Charges	78.00	
Maintenance of Computer	5,950.00	
Office Rent	15,000.00	
Phone, fax & Interest	4,020.00	
Postage	80.00	
Staff & Guest Refreshment	150.00	
Stationaries	5,302.00	
Travel	31,130.00	
Contingency Expenses	9,829.00	4,35,559.00

**Legal Defence Fund****Programme Expenses**

Fees for Court Proceedings	3,500.00	3,500.00
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**BUILDING FUND**

Office Renovation	2,39,900.00
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**Core Management Fund****Programme Expenses:**

Observation of Other Days	57,570.00
Project, Programme & Strategy Development	2,73,998.00
Monitoring Entitlements under ICDS & MGNRA	24,000.00

**Administration Expenses:**

Bank Charges	115.00	
Contingency Expenses	10,648.00	
Electricity Charges	4,883.00	
Hon of Accountant	32,000.00	
Hon of Care Taker	13,067.00	
Hon of Finance Manager	36,000.00	
Hon of Office Assistant	27,250.00	
News Paper & Periodicals	428.00	
Office Rent	6,000.00	
Repair & Maintenance	15,050.00	
Phone, Fax & Internet	2,415.00	
Staff & Guest Refreshment	7,480.00	
Travel	36,781.00	5,47,685.00
		52,61,030.13

**LOGISTIC SECTION:****Scorpio Expenses:**

a. Salary and Wages	1,62,550.00	
b. Fuel Expenses	79,330.00	
c. Maintenance	21,742.00	
d. Contingency	7,474.00	2,71,096.00

Interest On Vehicle Loan	
Vehicle Insurance	700.00

**ECE India Fund**

Bank Charges	20.93
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**TOTAL****2,71,816.93****SCHEDULE 19 - FINANCE COSTS****SCHEDULE 20 - OTHER EXPENSES**

Depreciation	1,74,838.58
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**FOR COMMITTEE FOR LEGAL AID TO POOR**

Place: Cuttack  
Date : 22.08.2017

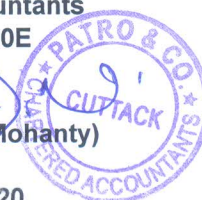
*Dr. B. K. Das*

**DR. BIKASH DAS  
PRESIDENT**



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

*Ambika Prasad Mohanty*  
**(Ambika Prasad Mohanty)  
Partner  
M.No.057820**





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

**CONSOLIDATED BALANCE SHEET AS AT 31st MARCH 2017**

Liabilities	Amount (INR)	Amount (INR)	Assets	Amount(INR)	Amount(INR)
<b>Capital Fund:</b>			<b><u>FIXED ASSETS :</u></b>		
As per last Account	49,19,360.58		<b><u>A. Computer</u></b>		
			Opening Balance	2,345.29	
Less: Excess of Expenditure over Income	6,60,896.82	55,80,257.40	Less: Depreciation	1,407.17	938.12
Unsecured Loan		1,18,000.00	<b><u>B. Office Equipement</u></b>	11,682.68	
			Less: Depreciation	1,752.00	9,930.68
Current Liabilities			<b><u>C. Mini DV</u></b>	6,102.00	
			Less: Depreciation	915.00	5,187.00
Audit Fees Payable		25,000.00	<b><u>D. Air Conditioner</u></b>	7,662.62	
RGVN Refundable Grant		1,09,685.00	Less: Depreciation	1,149.40	6,513.22
Hand Loan		1,23,750.00			
			<b><u>E. Furniture &amp; Fixture</u></b>	62,636.50	
			Less: Depreciation	6,264.00	56,372.50
			<b><u>F. Office Infrastructure</u></b>	68,935.00	
			Less: Depreciation	6,894.00	62,041.00
			<b><u>G. Digital Camera (Sony)</u></b>		
			Opening Balance	5,191.00	
			Less: Depreciation	779.00	4,412.00
			<b><u>H. LCD Projector</u></b>		
			Opening Balance	20,367.00	
			Less: Depreciation	3,055.00	17,312.00
			<b><u>I. Automated Attendance System</u></b>		
			Opening Balance	6,290.00	
			Less: Depreciation	944.00	5,346.00
			<b><u>J. Water Purifier</u></b>		
			Opening Balance	5,868.00	
			Less: Depreciation	880.00	4,988.00
			<b><u>K. Audito Set (Sound Box)</u></b>		
			Opening Balance	1,636.00	
			Less: Depreciation	245.00	1,391.00
			<b><u>L. Digital Camera-NIKON (GPS)</u></b>		
			Opening Balance	15,694.00	
			Less: Depreciation	2,354.00	13,340.00
			<b><u>M. Fax Machine:</u></b>		
			Opening Balance	5,382.00	
			Less: Depreciation	807.00	4,575.00
			<b><u>Fixed Asset of IDC V</u></b>		
			Furniture & Fixture	1.00	
			Printer	1.00	2.00
			<b><u>I. Furniture &amp; Fixture:</u></b>		
			Opening Balance	26,424.00	
			Less: Depreciation	2,642.00	23,782.00
			<b><u>II. Computer:</u></b>		
			Opening Balance	30.00	
			Add: Additions	39,100.00	
			Less: Depreciation	23,478.00	15,652.00
			<b><u>III. Audio Set</u></b>		
			Opening Balance	3,089.00	
			Less: Depreciation	463.00	2,626.00



Liabilities	Amount (INR)	Amount (INR)	Assets	Amount(INR)	Amount(INR)
			<b>Fixed Assets of IDC V kept in</b>		
			<b>FCRA General</b>		
			Furniture and Fixture	1.00	
			Computer	1.00	
			Digital Camera	1.00	3.00
			<b>Land (ECCD Resource Center)</b>		<b>2,55,000.00</b>
			<b>ECCD Resource Center</b>		
			Opening Balance		13,21,735.00
			<b>Scorpio</b>		
			Opening balance	8,05,400.00	
			Less: Depreciation	1,20,810.00	6,84,590.00
			<b>Investments</b>		
			ECE India Fund investment		3,29,931.00
			Building Fund Investment:		5,03,387.00
			Deposits	2,00,000.00	
			Interest on Term Deposit	7,213.00	2,07,213.00
			<b>Grant in Aid receivable:</b>		
			Ministry of Minority Affairs	48,993.00	
			National Commission for Women	3,510.00	
			Odisha State Commission for Women	271.00	
			NABARD FADAES	14,000.00	66,774.00
			<b>Current Assets</b>		
			Loans & Advances(Old)		15,376.25
			TDS		11,000.00
			TDS 16-17		17,927.00
			Receivable from Centre for World Solidarity		54,000.00
			Staff Welfare Account(IDCIII)		25,000.00
			SD with Telephone Deptt.		800.00
			Travel allowance receivable		21,057.00
			Staff Welfare Account	45,000.00	
			Working Advance	4,000.00	
			Salary & Programme Advances	3,40,412.00	3,89,412.00
			<b>Closing Balance:</b>		
			DFRT		33.10
			Orissa Forces		114.25
			Justice by Customs		173.70
			SCRIP Project (OSDMA)		1,165.40
			Cash-in-Hand	18,449.81	
			Cash-at-Bank	17,99,142.38	18,17,592.19
<b>TOTAL</b>		<b>59,56,692.40</b>	<b>TOTAL</b>		<b>59,56,692.40</b>

Significant accounting policy and notes on accounts as per annexure -1  
As per books of accounts and documents produced for our verification.

FOR COMMITTEE FOR LEGAL AID TO POOR

Place: Cuttack  
Date: 22.08.2017

DR. BIKASH DAS  
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 & Expenditure Account of Consolidated for the period from 1st April 2016 to 31st March 2017**

Expenditure	Amount (INR)	Amount (INR)	Income	Amount(INR)	Amount(INR)
<b><u>In Defence of Sexual &amp; Reproductive Right</u></b>			<b><u>Grant in Aid received</u></b>		
<b><u>Project activities:</u></b>			Amplify Change -Mannion Daniels Limited,England		44,99,027.00
Capacity Building	10,15,292.00		Media Legal Defence Initiative, UK		6,80,937.44
	6,98,764.00		Foundation for Ecological Security, Jahangirpura, Anand, Gujarat		4,40,000.00
Change in Law & Policies			MLDI , UK		83,846.02
Individual SRHR Awareness	7,92,439.00		Bank Interest		48,971.00
Core Funding	5,54,790.00	30,61,285.00	<b><u>BUILDING FUND</u></b>		
<b><u>In Defence of Media Freedom</u></b>			FD Interest		51,994.00
<b><u>Project activities</u></b>			Saving bank Interest		8,849.00
Capital Equipment	16,000.00		<b><u>EARLY CHILDHOOD EDUCATION FUND</u></b>		
Monitoring and Evaluation	33,000.00		Bank Interest		4,718.00
Project activities	33,179.00		Interest on Term Deposit		29,931.00
Project Administration	55,914.00		<b><u>CORE MANAGEMENT FUND</u></b>		
Staff Costs(Legal Assistance Fees)	3,83,800.00	5,21,893.00	Bank Interest		1,248.00
<b><u>CLAIMING NEW COMMUNITY FOREST RIGHT PROJECT:</u></b>			Interest on Term Deposit		7,213.00
Audit & Accounts	13,000.00		Fees from Consultancy Service- Consultancy section		1,000.00
Programme expenses	87,096.00		Sale of Publication		400.00
CFR 100Nos. Claim expenses	2,28,012.00		<b><u>LEGAL DEFENCE FUND</u></b>		
GPS Mapping	22,500.00	3,50,608.00	Consultancy Fees received from Legal Service		28,500.00
<b><u>Administration Expenses:</u></b>			Donation		3,000.00
Bank Charges	1,567.08		Bank Interest		154.00
Office Rent	21,000.00	22,567.08	<b><u>LOGISTIC</u></b>		
<b><u>CIVIL DEFAMATION CASE</u></b>			User Fees from Scorpio		2,59,210.00
<b><u>Programme Expenses:</u></b>			<b><u>GENERAL</u></b>		
Project Activities		58,000.00	<b><u>Consultancy Fees</u></b>		
Audit Fees		20,000.00	CINI Kolkata	10,000.00	
Bank charges		33.05	CWS,BBSR report on CFR status	27,000.00	
<b><u>BUILDING FUND</u></b>			Institute for Social Development,BBSR	60,000.00	
Office Renovation		2,39,900.00		25,000.00	
<b><u>ECE FUND</u></b>			Mobile Creches, New Delhi		
Bank Charges		20.93	Promoting Men's involvement changing social norms	6,005.00	1,28,005.00
<b><u>CORE MANAGEMENT FUND</u></b>			<b><u>Grant in Aid</u></b>		
<b><u>Admn Expenses:</u></b>			Centre for World Solidarity		60,000.00
Bank charges		115.00	NABARD FADAES		20,000.00
Contingency Expenses		10,648.00	Bank Interest		7,184.00
Electricity Charges		4,883.00	Interest on Income Tax Refund		4,395.00
Hon of Accountant		32,000.00			
Hon of Care Taker		13,067.00			
Hon of Finance Manager		36,000.00			
Hon of Office Assistant		27,250.00			





Expenditure	Amount (INR)	Amount (INR)	Income	Amount(INR)	Amount(INR)
Repair & Maintenance		15,050.00			
News Paper & Periodicals		428.00			
Office Rent		6,000.00			
Office Stationary		375.00			
Phone, Fax & Internet		2,000.00			
Postage		40.00			
Staff & Guest Refreshment		7,480.00			
Travel		36,781.00			
<b>Programme expenses</b>					
Monitoring entitlement under ICDS & MGNREGA		24,000.00			
Observation of other days		57,570.00			
Project, Programme & ORG strategy development		2,73,998.00			
<b>Programme Expenses:</b>					
Fees for Court Proceedings		3,500.00			
<b>Scorpio Expenses:</b>					
a. Fuel Expenses	79,330.00				
b. Maintenance	21,742.00				
c. Contingency	7,474.00				
d. Insurance	700.00	1,09,246.00			
<b>Salary and other benefits</b>		1,62,550.00			
<b>GENERAL</b>					
<b>Programme Expenses</b>					
National Convention on peace	5,000.00				
CRC-7 Campaign	7,500.00				
Observation of Youth Day	10,000.00				
Project Development	3,35,000.00				
RTI on Forest Right Act	770.00				
Strengthening Community Organisation	3,000.00				
Audit fees	2,000.00	3,63,270.00			
<b>Administration Cost:</b>					
Bank Charges	78.00				
Contingency Expenses	9,829.00				
Maintenance of Computer	5,950.00				
Staff & Guest Refreshment	150.00				
News paper	512.00				
Phone, Fax & Internet	4,020.00				
Travel	31,130.00				
Postage	80.00				
Office Rent	15,000.00				
Stationaries	4,790.00				
Audit & Accounts	750.00	72,289.00			
<b>Depreciation</b>		1,74,838.58			
<b>Excess of income over expenditure</b>		6,60,896.82			
<b>TOTAL</b>		<b>63,68,582.46</b>	<b>TOTAL</b>		<b>63,68,582.46</b>

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: 22.08.2017

DR. BIKASH DAS  
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 2016 to 31st March 2017

Receipt	Amount (INR)	Amount (INR)	Payment	Amount(INR)	Amount(INR)
<b>Opening Balance</b>			<b>In Defence of Sexual &amp; Reproductive Right</b>		
Cash-in-hand	4,211.81		<b>Project activities:</b>		
Cash at Bank	65,693.98	69,905.79	Capacity Building	10,15,292.00	
			Change in law & policies	6,98,764.00	
			Individual SRHR awareness	7,92,439.00	
			Core Funding	5,54,790.00	
<b>Grant in Aid received through FC</b>		44,99,027.00			30,61,285.00
Amplify Change -Mannion Daniels Limited,England					
Media Legal Defence Initiative, UK		6,80,937.44			
Foundation for Ecological Security, Jahangirpura, Anand, Gujarat		4,40,000.00			
Media Legal Defence Initiative, UK		83,846.02	<b>In Defence of Media Freedom</b>		
Programme Advance		77,596.00	<b>Project activities</b>		
Bank Interest		71,124.00	Capital Equipment	55,100.00	
FD Interest		27,721.00	Monitoring & Evaluation	33,000.00	
Building Fund Investment		6,00,000.00	Project activities	33,179.00	
Interest on Term Deposit			Project Administration	55,914.00	
			Staff Costs	3,83,800.00	
					5,60,993.00
General Account		7,95,600.00			
Fees from Consultancy Service-Consultancy section		1,000.00	<b>Administration Expenses:</b>		
Sale of Publication		400.00	Bank Charges	1,567.08	
Consultancy Fees received for rendering Legal		28,500.00	Office Rent	21,000.00	22,567.08
			<b>IN DEFENCE OF MEDIA INDEPENDENCE</b>		
Donation		3,000.00	<b>Project Activities</b>		
			Audit fees		3,000.00
<b>Logistic User Fees</b>					
User Fees from Scorpio		2,59,210.00	<b>CLAIMING NEW COMMUNITY FOREST RIGHT PROJECT:</b>		
			Audit & Accounts		13,000.00
			CFR 100Nos.		2,28,012.00
			Claim expenses		87,096.00
			Programme expenses		22,500.00
Salary Advance		15,700.00	GPS mapping		10,000.00
Grant in Aid received from NABARD FADAES		6,000.00	Last year audit fees paid		



Receipt	Amount (INR)	Amount (INR)	Payment	Amount(INR)	Amount(INR)
Interest on Income Tax Refund Interest on Term Deposit		4,395.00 59,824.00	<b>DEFEND CIVIL DEFAMATION</b>		58,000.00
			Fees for Defend Civil Defamation Cases		
			Programme Advances		18,612.00
			Salary Advance		81,500.00
<b>Consultancy Fees</b>					
CINI Kolkata	9,000.00		Bank charges		33.05
CWS,BBSR report on CFR status	27,000.00		Office Renovation		2,39,900.00
			Term Deposits		4,00,000.00
			Bank Charges		20.93
			Term Deposits		3,00,000.00
Institute for Social Development	54,000.00		<b>Admn Expenses:</b>		
	22,500.00		Expenses payable		
Mobile Creches New Delhi			Bank charges	115.00	
Promoting Men's involvement changing social norms	6,005.00	1,18,505.00	Contingency Expenses	10,648.00	
			Electricity Charges	4,883.00	
Term Deposit Investment		14,00,000.00	Hon of Accountant	32,000.00	
TDS		83,215.00	Hon of Care Taker	13,067.00	
Programme Advance		15,378.00	Hon of Finance Manager	36,000.00	
Hand Loan		50,000.00	Hon of Office Assistant	27,250.00	
			Repair & Maintenance	15,050.00	
		15,421.00	News Paper & Periodicals	428.00	
Last year advance settled			Office Stationary	375.00	
Interest on Term Deposit		15,446.00	Phone, Fax & Internet	2,000.00	
			Postage	40.00	
			Staff & Guest Refreshment	7,480.00	
			Travel	36,781.00	
			Office Rent	6,000.00	1,92,117.00
			<b>Programme expenses</b>		
			Monitoring entitlement under ICDS & MGNREGA		24,000.00
			Observation of other days		57,570.00
			Project, Programme & ORG strategy development		2,73,998.00





Receipt	Amount (INR)	Amount (INR)	Payment	Amount(INR)	Amount(INR)
			<u>Current Assets:</u>		
			Programme & Salary Advance		40,500.00
			Deposit		2,00,000.00
			Fees for Court Proceedings		3,500.00
			<u>Scorpio Expenses:</u>		
			a. Fuel Expenses	79,330.00	
			b. Maintenance	21,742.00	
			c. Contingency	7,474.00	
			d. Insurance	700.00	1,09,246.00
			Salary and other benefits		1,62,550.00
			<u>Current Assets:</u>		
			Programme & Salary Advance		3,000.00
			<u>Programme Expenses</u>		
			CRC-7 Campaign	7,500.00	
			Observation of Youth Day Project	10,000.00	
			Development	3,35,000.00	
			RTI on Forest Right Act	770.00	
			National Convention on Peace & Social Harmony	5,000.00	
			Strengthening Community Organisation	3,000.00	
					3,61,270.00



Receipt	Amount (INR)	Amount (INR)	Payment	Amount(INR)	Amount(INR)
			<b>Administration</b>		
			<b>Cost:</b>		
			Bank Charges	78.00	
			Contingency	9,829.00	
			Expenses		
			Maintenance of	5,950.00	
			Computer,		
			Staff & Guest	150.00	
			Refreshment		
			News paper	512.00	
			Phone, Fax &	4,020.00	
			Internet		
			Travel	31,130.00	
			Postage	80.00	
			Stationaries	4,790.00	
			Office rent	15,000.00	
			Audit & Accounts	750.00	72,289.00
			Last year Audit		
			Fees paid during		
			the year		7,000.00
			<b>Current Assets:</b>		
			<b>Advance:</b>		
			Programme		1,95,000.00
			CLAP Core		7,95,600.00
			Management Fund		
			<b>Closing Balance</b>		
			Cash in Hand	18,449.81	
			Cash at Bank	17,99,142.38	18,17,592.19
<b>TOTAL</b>		<b>94,21,751.25</b>	<b>TOTAL</b>		<b>94,21,751.25</b>

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: 22.08.2017

*Dr. Bikash Das*

DR. BIKASH DAS  
PRESIDENT



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

(Ambika Prasad Mohanty)  
Partner  
M.No.057820



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

(CONSOLIDATED)

*Schedule –21*

**SIGNIFICANT ACCOUNTING POLICIES**

(a)	<b><u>Accounting Convention</u></b>	:	Accounts are prepared under historical cost convention. All incomes and expenses are generally accounted for on cash basis, except Depreciation and Audit Fees.
(b)	<b><u>Fixed Assets</u></b>	:	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)	<b><u>Depreciation</u></b>	:	Depreciation has been provided on all the Fixed Assets under under Written down Value as per Income Tax Rule, 1962.

**NOTES ON ACCOUNTS**

(a)	<b><u>Corpus Fund</u></b>	:	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)	<b><u>General Fund</u></b>	:	i) Opening balance of General Fund was Rs. 1454686.33 and a sum of Rs. 10111.49 is added during the year. So the total General Fund for this year is Rs.14,64,797.82.  ii) Funds related to Non-Depreciable Assets stands as Rs.15, 66,052/-.
(c)	<b><u>Designated Fund</u></b>	:	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 <sup>st</sup> Mar 2016 is Rs.8,44,222/-.
(d)	<b><u>Restricted Fund</u></b>	:	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. 9,15,094.06/-. And less during the year Rs. 6,50842.34 from the opening balance during the year. So the closing balance of the Restricted Fund during the year is Rs. 1565936.40/-
(e)	<b><u>Staff Welfare Fund</u></b>	:	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)	<b><u>Fixed Assets</u></b>	:	<b><u>Consultancy Section:-</u></b> There is no Fixed Assets addition during the year.
(g)	<b><u>Depreciation</u></b>	:	<b><u>FCRA Section:-</u></b> Depreciation is charged on Written Down Value method on all the fixed assets.  <b><u>Consultancy Section:-</u></b> Depreciation is charged on Written Down Value method on all the fixed assets as per rates specified under Income Tax rules.
(h)	<b><u>Unsecured Loan</u></b>	:	<b><u>Consultancy Section:-</u></b>  <b><i>RGVN Returnable Grant (Cr. 1,09,685/-):</i></b> 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)	<b><u>Tax Deducted at Source</u></b>	:	<b><u>Consultancy Section: -</u></b> Total TDS deduction made during the year 2016-17 is Rs 17,927/- against consultancy fees and interest on deposits. <b><u>Core Management Fund</u></b> Total TDS deduction made during the year 2015-16 is Rs 27,500/- against fees and interest on deposits.
(j)	<b><u>Advances</u></b>	:	<b><u>Consultancy Section</u></b> Advance of Rs. 15,376/- represents the unsettled advance in respect of programme work for the PLV Training project during the year.  <b><u>Logistic Section: -</u></b> Advance of Rs. 3000/- represents Salary Advance which has been carried forward from the financial year 2010-2011 of Rs. 1800/- and Rs.4800/- during the year.
(k)	<b><u>Building Fund Investment</u></b>	:	All building fund donation received during the year has been added with Building Fund and current year interest are added to that fund.



(l)	<b><u>Grant In Aid</u></b>	:	<p><b><u>IDSRR Project</u></b> Amplify Change –Mannion Daniels Limited-England Rs.44,99,027</p> <p><b><u>In Defence of Media Freedom</u></b> Media Legal Defence Initiative,UK Rs. 680937.44</p> <p><b><u>Claiming Community Forest Right</u></b> Foundation for Ecological Security, Jahangirpura, Anand, Gujarat Rs. 4,40,000/-</p> <p><b><u>Defence Civil Defamation Case</u></b> MLDI,UK Rs.83,846.02</p> <p><b><u>Consultancy Section:</u></b> Grant in Aid received during the year Rs 60,000/- from Centre for World Solidarity, Rs 20,000/- from NABARD FADES,.</p>
(m)	<b><u>Project Period</u></b>	:	<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"> <li>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) and has been closed.</li> <li>2. In Defence of Media Independence Project started in Jan 2015 and has been completed.</li> <li>3. In Defence of Sexual And Reproductive Right started in May,2016 and shall continue till April,2018.</li> <li>4. In Defence of Media Freedom started in September ,2016 and shall continue till August,2017.</li> </ol>
(n)	<b><u>Bank Accounts</u></b>		<ol style="list-style-type: none"> <li>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).</li> <li>2. IDC Phase out project is being operated through SB A/c no 9632 of Indian overseas bank.</li> <li>3. Consultancy Section is being operated in savings account bearing no.2080101001143 at Canara Bank, Buxi Bazar branch.</li> <li>4. CLAP Building Fund is operated through Indian Overseas Bank bearing Ac no-23952.</li> <li>5. ECE India Fund is being operated through Indian Overseas bearing Ac No – 24694.</li> <li>6. CMF Fund is being operated through Canara Bank, Buxi Bazar Branch bearing Ac No. 4918101000819</li> <li>7. CMF Fund is being operated through Canara Bank, Buxi Bazar Branch bearing Ac No. 4918101000820</li> </ol>





(o)	<u>Current Liabilities</u>	<p><b><u>Consultancy section</u></b>  <b><u>Hand Loan</u></b>  A sum of Rs.123750/- has been taken as hand loan from CLAP management members for the programme expenses. The amount shall be refunded to member soon after the funds is received.</p> <p><b><u>Audit Fees:</u></b> A sum of Rs.10, 000 is payable towards Audit Fees for the year 2016-2017.</p>
(p)	<u>Expenses</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

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

Place: Cuttack  
Date: 22.08.2017

*(Signature)*

(DR.BIKASH DAS)  
PRESIDENT



*(Signature)*  
Ambika Prasad Mohanty  
Partner  
M. NO. 057820

