

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. 6th 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 31st March, 2018 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.

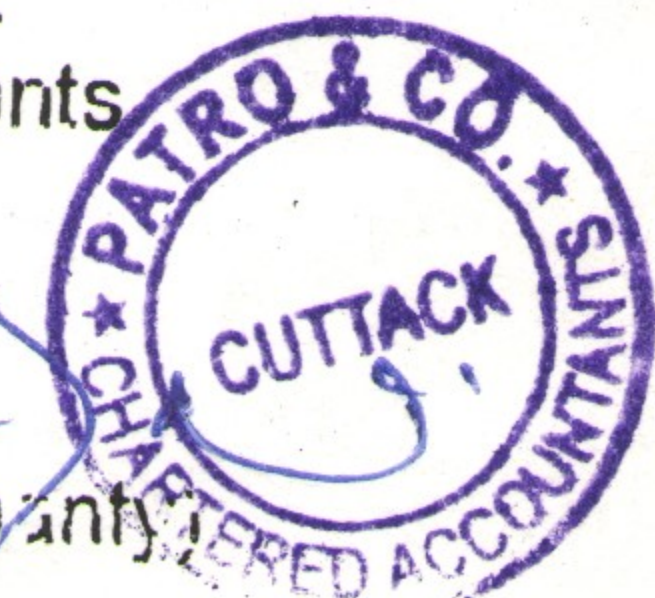
Opinion

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, 2018, and of its financial performance the year then ended in accordance with generally accepted accounting principles.

Place: Cuttack
Date: 24.09.2018

For Patro & Co.
Chartered Accountants
FRN : 310100E

(Signature)
Ambika Prasad Mohanty
Partner
M. No. 037820



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

BALANCE SHEET AS AT 31.03.2018

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'	2	15,78,532.49	14,64,797.82
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	4,56,949.97	15,65,936.40
LOANS/BORROWINGS	6		
Secured		1,18,000.00	1,18,000.00
Unsecured			
CURRENT LIABILITIES & PROVISIONS	7	45,06,295.00	2,58,435.00
TOTAL		92,09,300.65	59,56,692.41
APPLICATION FUNDS			
FIXED ASSETS	8		
Tangible Assets		24,33,268.29	24,95,736.52
Intangible Assets		-	-
Capital Work-in-Progress		-	-
INVESTMENTS	9		
Long Term		-	
Short Term		2,69,264.00	10,40,531.00
CURRENT ASSETS	10	38,33,501.11	20,38,779.64
LOANS, ADVANCES & DEPOSITS	11	26,73,267.25	3,81,645.25
TOTAL		92,09,300.65	59,56,692.41

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

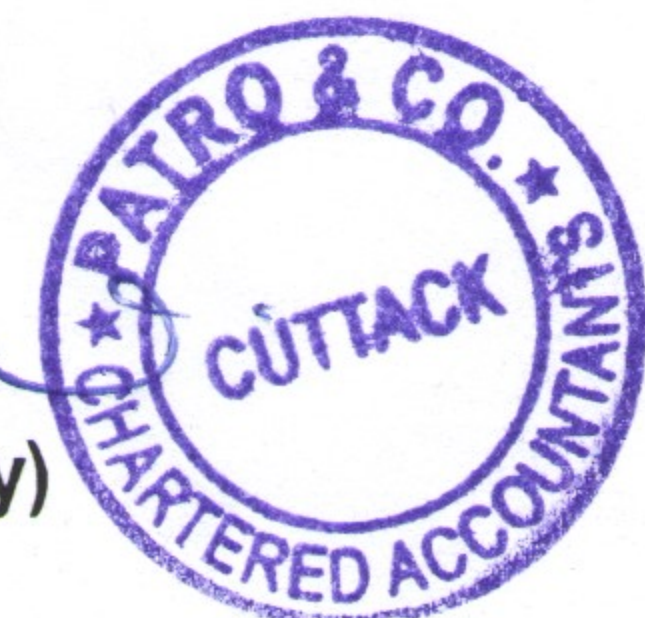
Place : Cuttack
Date : 20.09.2018

Purusottam Sahoo
PURUSOTTAM SAHOO
SECRETARY



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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018

INCOME	Schedule	Current Year			Previous Year	
		Unrestricted Funds		Restricted Fund		Total
		General Fund	Designated Fund			
Income from operation	12					
Fee & Subscriptions	13	2,86,000.00		5,46,150.00	8,32,150.00	3,87,215.00
Grants & Donations	14	10,000.00		49,71,349.39	49,81,349.39	57,86,810.46
Other Income	15	2,97,137.00		-	2,97,137.00	1,94,557.00
TOTAL (A)		5,93,137.00	-	55,17,499.39	61,10,636.39	63,68,582.46
EXPENDITURE						
Materials consumed	16			66,26,485.82	66,26,485.82	52,61,030.13
Employee Benefit Expenses	17				-	
Administrative and General Expenses	18	2,96,234.10			2,96,234.10	2,71,816.93
Finance Costs	19				-	
Depreciation & Amortisation Expenses	20	1,83,168.23			1,83,168.23	1,74,838.58
TOTAL (B)		4,79,402.33	-	66,26,485.82	71,05,888.15	57,07,685.64
Balance being excess of Income over Expenditure (A-B)		1,13,734.67		(11,08,986.43)	(9,95,251.76)	6,60,896.82
Transfer to/from Designated fund					-	
Building fund					-	
Others (Specify)						
Balance being Surplus (Deficit Carried to General fund)		1,13,734.67	-	(11,08,986.43)	(9,95,251.76)	6,60,896.82

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 : 20.09.2018

Purusottam Sahoo

PURUSOTTAM SAHOO
SECRETARY



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**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 / 03 / 2018

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	14,64,797.82	
Surplus/ (deficit) in the income and expenditure is transferred to this fund	1,13,734.67	15,78,532.49

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	15,65,936.40	
Additions during the year	(11,08,986.43)	
Balance at the end of the year	-	4,56,949.97

SCHEDULE 6 - LOANS / BORROWINGS

Unsecured Loan		1,18,000.00
----------------	--	-------------

SCHEDULE 7 - CURRENT LIABILITIES & PROVISIONS

Audit Fees	5,000.00	
RGVN Refundable Grant	1,09,685.00	
Hand Loan	1,32,750.00	
Advance from ECE India Fund	8,92,818.00	
Advance received from ECE India Fund	95,000.00	
Clap Building fund	4,70,000.00	
Clap ECE India fund	3,00,000.00	
General Account	7,95,600.00	
Advance from Genera Section	1,70,000.00	
General Accounts (loans & Advances)	3,70,500.00	
Advance from Building Fund	11,64,942.00	45,06,295.00

TOTAL

45,06,295.00

Sach



SCHEDULE 8 - FIXED ASSETS

<u>I. Land (ECCD Resource Center)</u>		2,55,000.00
<u>II. ECCD Resource Center</u>		13,21,735.00
<u>III. Furniture & Fixture:</u>	23,782.00	
Less: Depreciation	<u>2,378.00</u>	21,404.00
<u>IV. Furniture & Fixture(Consultancy)</u>	56,372.50	
Less: Depreciation	<u>5,637.00</u>	50,735.50
<u>V. Computer(FCRA)</u>	15,652.00	
Add: Additions	1,20,700.00	
Less: Depreciation	<u>54,541.00</u>	81,811.00
<u>VI. Computer(Consultancy)</u>	938.12	
Less: Depreciation	<u>375.25</u>	562.87
<u>VII. Audio Set</u>	2,626.00	
Less: Depreciation	<u>394.00</u>	2,232.00
<u>VIII Office Equipement</u>	9,930.68	
Less: Depreciation	<u>1,490.00</u>	8,440.68
<u>IX. Mini DV</u>	5,187.00	
Less: Depreciation	<u>778.00</u>	4,409.00
<u>X. Air Conditioner</u>	6,513.22	
Less: Depreciation	<u>976.98</u>	5,536.24
<u>XI. Office Infrastructure</u>	62,041.00	
Less: Depreciation	<u>6,204.00</u>	55,837.00
<u>XII. Digital Camera</u>	4,412.00	
Less: Depreciation	<u>662.00</u>	3,750.00
<u>XIII. LCD Projector</u>	17,312.00	
Less: Depreciation	<u>2,597.00</u>	14,715.00
<u>XIV. Automated Attendance System</u>	5,346.00	
Less: Depreciation	<u>802.00</u>	4,544.00
<u>XV. Water Purifier</u>	4,988.00	
Less: Depreciation	<u>748.00</u>	4,240.00
<u>XVI. Audio Set</u>	1,391.00	
Less: Depreciation	<u>209.00</u>	1,182.00
<u>XVII. Digital Camera</u>	13,340.00	
Less: Depreciation	<u>2,001.00</u>	11,339.00
<u>XVIII. Fax Machine</u>	4,575.00	
Less: Depreciation	<u>693.00</u>	3,889.00
<u>XIX. Scropio</u>	6,84,590.00	
Less: Depreciation	<u>1,02,639.00</u>	5,81,901.00



Fixed Assets of IDC V kept in FCRA General

Furniture and Fixture	1.00	
Computer	1.00	
Digital Camera	1.00	3.00
	<u>1.00</u>	

Fixed Asset of IDC V transferred to Consultancy

Furniture and Fixture	1.00	
Printer	1.00	2.00
	<u>1.00</u>	

TOTAL		24,33,268.29
--------------	--	---------------------

SCHEDULE 9 - INVESTMENTS

ECE India Fund investment	29,931.00	
Building Fund Investment:	2,33,229.00	
Interest on TD	6,104.00	2,69,264.00
	<u>6,104.00</u>	

TOTAL		2,69,264.00
--------------	--	--------------------

SCHEDULE 10 - CURRENT ASSETS

Clap Coremanagement fund	13,60,600.00	
CLAP -core management fund	3,70,500.00	
CLAP- Legal Awareness Fund	1,000.00	
Staff Welfare Account	70,000.00	
TDS Receivable 2017-18	2,212.00	
TDS Refundable (Last Year)	61,050.00	
TDS Refundable 16-17	15,500.00	
TDS Refunded	(83,215.00)	
TDS	35,592.00	
Receivable from Centre for World Solidarity	-	
GIA Receivable	22,468.00	18,55,707.00
	<u>22,468.00</u>	

Closing Balance:

DFRT	33.10	
Orissa Frcces	114.25	
Justice by Customs	173.70	
SCRIP Project (OSDMA)	1,165.40	
Cash-in-Hand	17,243.81	
Cash-at-Bank	19,59,063.85	19,77,794.11
	<u>19,59,063.85</u>	

TOTAL		38,33,501.11
--------------	--	---------------------

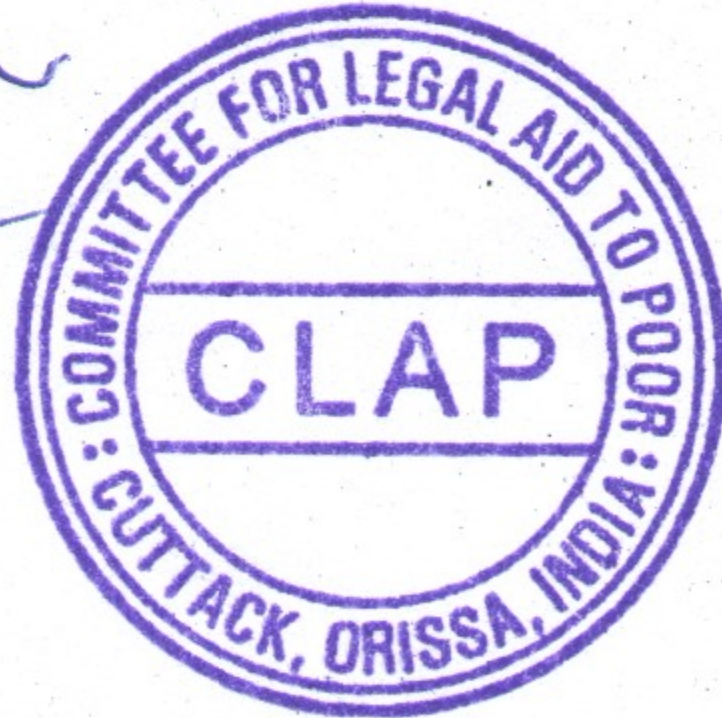
Sub Schedule: Grant in Aid Receivable

GIA Receivable	22,468.00	
		<u>22,468.00</u>

Sub Schedule: Cash at Bank

1. FC Savings Bank Account: A/C No-002201000009632	13,86,207.89	
2. General Section A/C No - 2080101001143	24,241.20	
3. Core Mangement Fund A/c No. 4918101000819	4,05,672.00	
4. Legal Defence Fund A/c No. 4918101000820	62,390.00	
5. CLAP Building Fund A/C No - 23952	31,138.79	
6. Early Childhood Education India Fund A/C No - 24694	49,413.97	19,59,063.85
	<u>49,413.97</u>	

Seetha



SCHEDULE 11 - LOANS, ADVANCES & DEPOSITS

Working Advance	4,000.00	
Salary Advance	92,567.00	
Programme Advance	6,162.00	
Travel Allowance Receivable	21,057.00	
SD with Telephone Deptt.	800.00	
Loans & Advances	16,55,863.25	
Advance to Building Fund	8,92,818.00	
		26,73,267.25

TOTAL

26,73,267.25

SCHEDULE 12 - INCOME FROM OPERATIONS

SCHEDULE 13 - FEES & SUBSCRIPTIONS

GENERAL SECTION

Consultancy Fees-Legal Service	34,000.00	
Fees from Consultancy Service	1,65,000.00	
CWS Preparation & Printing of case Studies	-	
CWS Editing & Printing of IEC Material	-	
Membership Fees	10,000.00	
Resources Person /Facilitator Fees(VHAI)	20,000.00	2,29,000.00

Core Managment Fund

Fees from Consultancy Service- Consultancy section	3,01,000.00	
Sale of Publications	11,150.00	
Fees acrued from training	5,000.00	3,17,150.00

USER FEES

Logistic Section

User Fees from Scorpio	2,86,000.00	2,86,000.00
------------------------	-------------	-------------

TOTAL

8,32,150.00

SCHEDULE - 14 GRANTS & DONATIONS

Grant in Aid

Grant Received From		
Media Legal Defence Initiative,UK	17,36,064.39	
Foundation for Ecological Security,Jahangirpuria Anand,Gujarat	2,80,000.00	
Amplify Change-Mannion Daniels Limited,England	27,55,285.00	
NABARD FADAES Odisha Regional office, BBSR	2,00,000.00	49,71,349.39

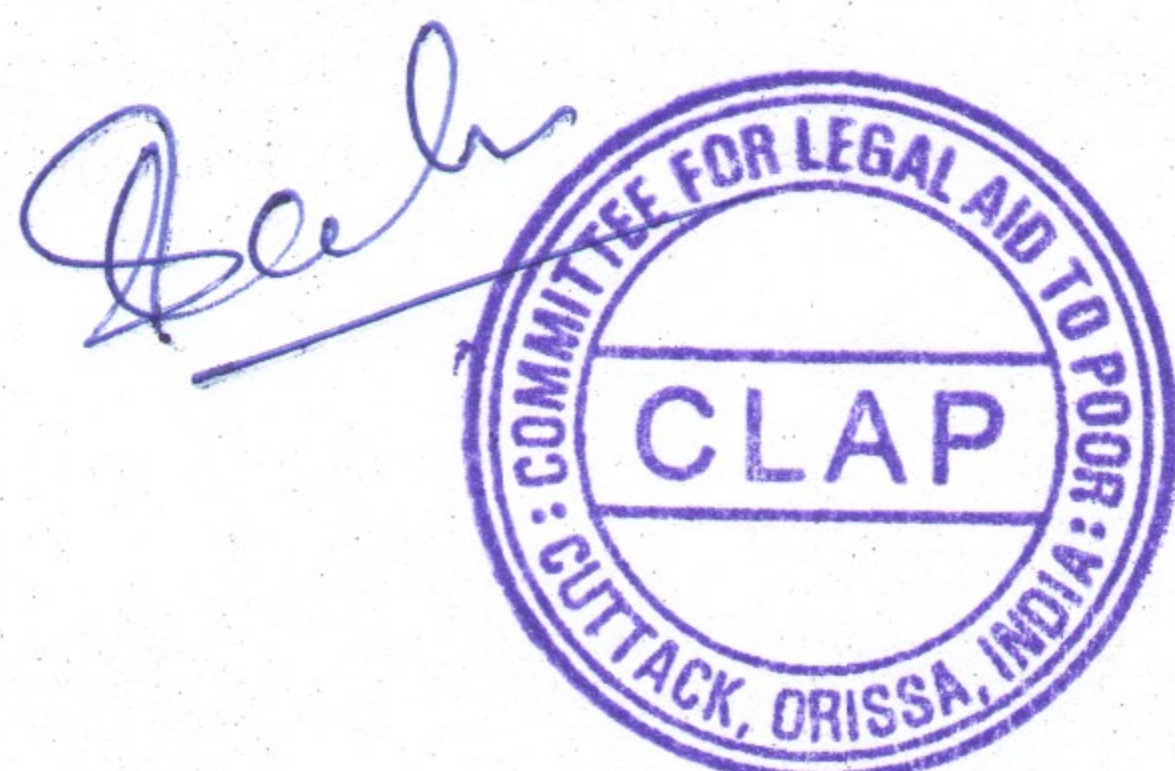
DONATIONS

Legal Defence Fund

Donation	10,000.00	10,000.00
----------	-----------	-----------

TOTAL

49,81,349.39



SCHEDULE - 15 OTHER INCOME

Bank Interest

FCRA General	63,279.00	
LDF Fund	2,119.00	
Building Fund	3,259.00	
CMF Fund	7,599.00	
ECE India Fund	3,354.00	
General Section	3,304.00	82,914.00

Interest on Term Deposit		32,923.00
--------------------------	--	-----------

Legal Defence Fund

Consultancy Fees received from Legal Service		1,81,300.00
--	--	-------------

TOTAL

2,97,137.00

SCHEDULE - 16 PROGRAMME EXPENSES & Administrative Expenses

In Defence of Sexual & Reproductive Right

Project Activities

Capacity Building	9,36,660.00	
Change in Law & Policies	6,70,439.00	
Individual SRHR Awareness	11,90,012.00	
Core Funding	8,27,006.00	36,24,117.00

In Defence of Media Freedom

Project Activities

Monitoring Evaluation	37,500.00	
Project Activities	31,104.00	
Project Administration	1,04,671.00	
Staff Costs	7,93,746.00	9,67,021.00

Claiming Forest Right(CFR)

Claiming Community Forest Right Programme

Expenditure:

Audit & Accounts	8,028.00	
Programme Expenses	1,51,972.00	
CFR 100Nos. Claim Expenses	1,89,488.00	3,49,488.00

Administration Expenses:

Administration Expenses	45,950.66	
Office Rent	42,000.00	87,950.66

CIVIL DEFAMATION CASE

Programme Expenses:

Project Activities	24,246.00	24,246.00
--------------------	-----------	-----------

GENERAL

Programme Expenses

Contingencies	200.00	
Nabard water conservation campaign	2,00,000.00	
Financial Literacy Programme	16,000.00	
Clap- Legal Defence Fund	10,000.00	
Mobile Creches consultation Exp.	82,533.00	3,08,733.00

Administration Cost:

Bank Charges	18.00	
Travel	19,744.00	
Postage	330.00	
Stationaries	20.00	20,112.00



Legal Defence Fund
Programme Expenses

Fees for Court Proceedings	1,40,700.00	
Adm exp	630.00	
Naya Dana	1,250.00	
Bank charges	3.00	
Fees for Legal Reimbursement	11,000.00	
Local travel	100.00	
Office stationary	4,448.00	
Xerox, Phone, and internet	3,503.00	1,61,634.00

BUILDING FUND

Bank charges		114.16
--------------	--	--------

Core Management Fund

Programme Expenses:

Observation of Other Days	9,000.00	
Project, Programme & Strategy Development	9,90,000.00	

Administration Expenses:

Bank Charges	432.00	
Staff & Guest Refreshment	61,960.00	
Travel	21,678.00	10,83,070.00

TOTAL **66,26,485.82**

SCHEDULE 17 - EMPLOYEE BENEFITS

SCHEDULE 18 - ADMINISTRATIVE AND GENERAL EXPENSES

LOGISTIC SECTION:

Scorpio Expenses:

a. Salary and Wages	1,72,433.00	
b. Fuel Expenses	1,13,750.00	
c. Maintenance	4,039.00	
d. Contingency	5,904.00	2,96,126.00

ECE India Fund

Bank Charges		108.10
--------------	--	--------

TOTAL **2,96,234.10**


SCHEDULE 19 - FINANCE COSTS

SCHEDULE 20 - OTHER EXPENSES

Depreciation		1,83,168.23
--------------	--	-------------

FOR COMMITTEE FOR LEGAL AID TO POOR

Place: Cuttack
Date : 20.09.2018

Purusottam Sahoo
PURUSOTTAM SAHOO
SECRETARY


FOR PATRO & CO.,
Chartered Accountants

Ambika Prasad Mchanty
(Ambika Prasad Mchanty)
Partner
M.No.057320



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 2017 to 31st March 2018

Receipt	Amount (INR)	Amount (INR)	Payment	Amount(INR)	Amount(INR)
Opening Balance			In Defence of Sexual & Reproductive Right		
Cash-in-hand	18,449.81		Project activities:		
Cash at Bank	1,799,142.38	1,817,592.19	Capacity Building	936,660.00	
			Change in law & policies	670,439.00	
			Individual SRHR awareness	1,190,012.00	
Grant in Aid received through FC			Core Funding	827,006.00	3,624,117.00
Amplify Change -Mannion Daniels Limited,England		2,755,285.00	Audit fees paid		15,000.00
Media Legal Defence Initiative(Phase II), UK		1,039,973.00	Fixed Asset		120,700.00
Foundation for Ecological Security, Jahangirpura, Anand, Gujurat		280,000.00			
Media Legal Defence Initiative, UK		696,091.39	In Defence of Media Freedom		
			Project activities		
			Monitoring & Evaluation	39,000.00	
Bank Interest		82,913.00	Project Activities	29,604.00	
FD Interest		-	Project Administration	99,671.00	
Building Fund Investment		450,000.00	Project Cost	111,646.00	
Interest on Term Deposit		68,478.00	Staff Costs	682,100.00	962,021.00
Core Management Fund					
General Account		370,500.00			
Fees from Consultancy Service-Consultancy section		301,000.00	FCRA General		
Sale of Publication		11,150.00	Administration Expe	45,950.66	
Fees acrued from training		5,000.00	Office Rent	42,000.00	87,950.66
Consultancy Fees received for rendering Legal Service		181,300.00			
Legal Aid Clinic		10,000.00			
Logistic User Fees			CLAIMING NEW COMMUNITY FOREST RIGHT PROJECT:		
User Fees from Scorpio		286,000.00	Audit & Accounts	8,028.00	
Salary Advance		66,500.00	CFR 100 Nos.	189,488.00	
			Claim Expenses		
			Programme Expenses	151,972.00	349,488.00
CLAP building fund	470,000.00				
CLAP ECE India Fun	300,000.00	770,000.00			
General Account					



Receipt	Amount (INR)	Amount (INR)	Payment	Amount(INR)	Amount(INR)
Grant in Aid received from NABARD FADAES		10,000.00	Current Assets		
Nai Roshni programme		34,306.00		-	
		-		-	
Consultancy Fees		165,000.00	Loans & Advances	470,000.00	470,000.00
			Defend Civil Defamation		
			Fees for Defend Civil Defamation Case		24,246.00
Consultancy Fees- Legal Service	34,000.00				
Receivable from CWS	54,000.00				
	-				
Membership Fees Grant in Aid	10,000.00				
	200,000.00	298,000.00	Admn Expenses:		
Programme Expenses NABARD Fades		20,000.00	Observation of other days	9,000.00	
Term Deposit encash		300,000.00	Bank charges	657.26	
			Staff & Guest Refreshment	61,960.00	
			Travel	21,678.00	
			Office Rent	-	93,295.26
Loan & Advance		218,752.00	Programme expenses		990,000.00
Last year advance settled		3,610.00	Fees for Court Proceedings		114,200.00
FCRA General Current Assets:		1,471.66	Fees for Legal Service		8,500.00
		-	Scorpio Expenses:		3,399.00
Programme Advance		12,450.00	Expenses payable		12,904.00
Salary Advance		39,733.00	Salary and other benefits		158,433.00
Current Liabilities		-			



Receipt	Amount (INR)	Amount (INR)	Payment	Amount(INR)	Amount(INR)
<u>Legal Awareness Fund</u>			<u>Programme Expenses</u>		
Current Liabilities		1,000.00	Contingencies	200.00	
			NABARD water conservation campaign	200,000.00	
Interest income from Bank a/c -1638		1.00	CLAP-Core Management fund	370,500.00	
			CLAP-Legal Awareness Fund	1,000.00	
			CLAP- Legal Defence Fund	10,000.00	
			Mobile Creches consultation Exp.	61,261.00	642,961.00
			<u>Administration Cost:</u>		
			Bank Charges	18.00	
			Travel	19,744.00	
			Postage	330.00	
			Stationaries	20.00	20,112.00
			Audit Fees Payable	5,000.00	
			TDS 17-18	-	5,000.00
			<u>Current Assets:</u>		
			<u>Advance:</u>		
			Salary Advance		75,000.00
			CLAP Core Management Fund		300,000.00
			Programme Advance		39,000.00
			Current year Advance		122,000.00
			Deposit Asset		16,500.00
			Loan & Advances (asset)		30,500.00
			FCRA General Hand Loan		6,471.66
					28,000.00
				-	
				-	
			<u>Closing Balance</u>		
			Cash in Hand	17,243.81	
			Cash at Bank	1,959,063.85	1,976,307.66
TOTAL		10,296,106.24	TOTAL		10,296,106.24

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: 24.09.2018

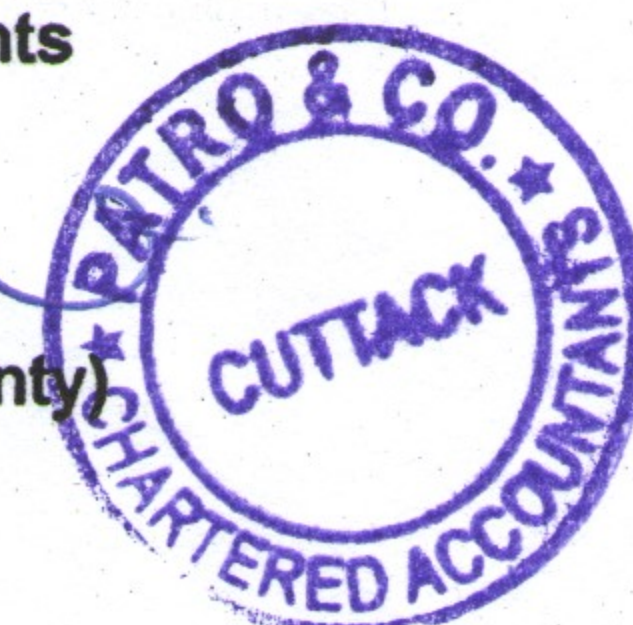
Purusottam Sahoo

PURUSOTTAM SAHOO
SECRETARY



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

(Ambika Prasad Mohanty)
Partner
M.No.057820



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

(CONSOLIDATED)

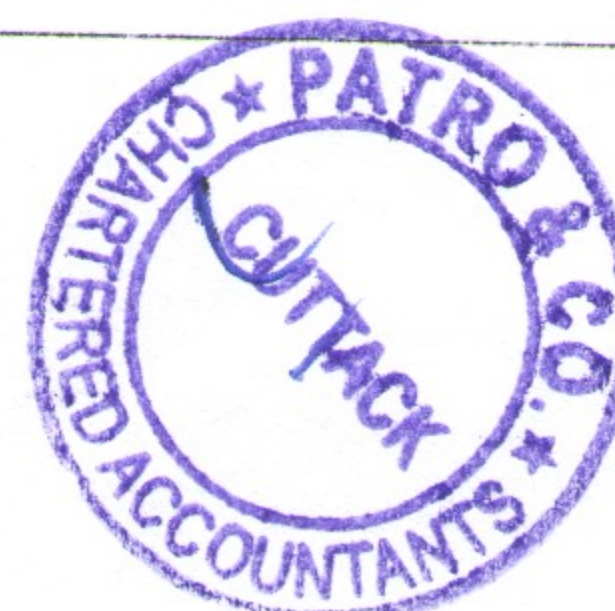
Schedule -21

SIGNIFICANT ACCOUNTING POLICIES

(a)	<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.1,39,249.19.
(b)	<u>General Fund</u>	:	i) Opening balance of General Fund was Rs. 14,64,797.82 and a sum of Rs. 1,29,874.67 is added during the year. So the total General Fund for this year is Rs.15,94,672.49. 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 2018 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. 15,65,936.40/-. And less during the year Rs. 10,48,986.43 from the opening balance during the year. So the closing balance of the Restricted Fund during the year is Rs. 5,16,949.97.



(e)	<u>Staff Welfare Fund</u>	:	The Staff Welfare Fund Rs. 70,000/- includes staff welfare advance of Rs. 45000/- of FCRA General granted to Social Workers of the organization and Rs. 25,000/- of General section
(f)	<u>Fixed Assets</u>	:	<u>General 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> RGVN Returnable Grant (Cr. 1,09,685/-): 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>General Section: -</u> Total TDS deduction made during the year 2017-18 is Rs _____/- against consultancy fees and interest on deposits. <u>Core Management Fund</u> Total TDS deduction made during the year 2017-18 is Rs _____/- against fees and interest on deposits.
(j)	<u>Advances</u>	:	<u>General Section</u> Advance of Rs. 41,767/- represents the unsettled advance in respect of programme work for the PLV Training project during the year. <u>Logistic Section: -</u> Advance of Rs. 1800/- represents Salary Advance during the year.

Sen



(k)	<u>Building Fund Investment</u>	:	Building Fund Investment encashed Rs. 4,50,000/- during the year
(l)	<u>Grant In Aid</u>	:	<p><u>IDSRR Project</u> Amplify Change –Mannion Rs.27,55,285.00 Daniels Limited-England</p> <p><u>In Defence of Media Freedom</u> Media Legal Defence Initiative,UK Rs. 17,36,064.39</p> <p><u>Claiming Community Forest Right</u> Foundation for Ecological Security, Rs. 2,80,000/- Jahangirpura, Anand, Gujurat</p> <p><u>General Section</u> NABARD FADAES Odisha Regional Rs. 2,00,000/- office, BBSR</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) and has been closed. 2. In Defence of Media Independence Project started in Jan 2015 and has been completed. 3. In Defence of Sexual And Reproductive Right started in May,2016 and shall continue till April,2018. 4. In Defence of Media Freedom started in September ,2016 and shall continue till August,2018. 5. In Defence of Media Freedom Phase II started in September ,2017
(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. General Section is being operated in savings account bearing no.2080101001143 at Canara Bank, Buxi Bazar branch. 3. CLAP Building Fund is operated through Indian Overseas Bank bearing Ac no-23952. 4. ECE India Fund is being operated through Indian Overseas bearing Ac No – 24694. 5. CMF Fund is being operated through Canara Bank, Buxi Bazar Branch bearing Ac No. 4918101000819 6. CMF Fund is being operated through Canara Bank, Buxi Bazar Branch bearing Ac No. 4918101000820

Sah



(o)	<u>Current Liabilities</u>	: <u>General section</u> <u>Hand Loan</u> A sum of Rs.1,23,750/- 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. <u>Audit Fees:</u> A sum of Rs.5,000 is payable towards Audit Fees for the year 2017-2018.
-----	----------------------------	--

For COMMITTEE FOR LEGAL AID TO POOR

Place: Cuttack
Date: 24.09.2018

Purusottam Sahoo

(PURUSOTTAM SAHOO)
SECRETARY



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

Ambika Prasad Mohanty
(Ambika Prasad Mohanty)
Partner
M. NO: 057820

