

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, 2019 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

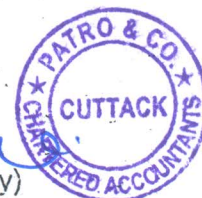
In our opinion, the financial statements give a true and fair view of the financial position of **Committee for Legal Aid to Poor (CLAP)** as on 31st March, 2019, and of its financial performance the year then ended in accordance with generally accepted accounting principles.

Place: Cuttack

Date: 24.09.2019

For Patro & Co.
Chartered Accountants
FIRN : 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 31.03.2019

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	23,82,872.02	15,78,532.49
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	(23,46,635.29)	4,56,949.97
LOANS/BORROWINGS	6		
Secured			
Unsecured		1,18,000.00	1,18,000.00
CURRENT LIABILITIES & PROVISIONS	7	13,27,585.00	45,06,295.00
TOTAL		40,31,344.92	92,09,300.65
APPLICATION FUNDS			
FIXED ASSETS	8		
Tangible Assets		26,76,053.71	24,33,268.29
Intangible Assets		-	-
Capital Work-in-Progress		-	-
INVESTMENTS	9		
Long Term		-	-
Short Term		1,20,581.25	2,69,264.00
CURRENT ASSETS	10	10,77,916.96	38,33,501.11
LOANS, ADVANCES & DEPOSITS	11	1,56,793.00	26,73,267.25
TOTAL		40,31,344.92	92,09,300.65

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 : 24.09.2019

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
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

INCOME		Schedule	Current Year			Previous Year	
			Unrestricted Funds		Restricted Fund	Total	
			General Fund	Designated Fund			
Income from operation		12					
Fee & Subscriptions		13	2,54,355.00		5,03,600.00	7,57,955.00	8,32,150.00
Grants & Donations		14	86,200.00		49,13,076.74	49,99,276.74	49,81,349.39
Other Income		15	9,38,630.21		-	9,38,630.21	2,97,137.00
TOTAL (A)			12,79,185.21	-	54,16,676.74	66,95,861.95	61,10,636.39
<u>EXPENDITURE</u>							
Materials consumed		16			82,20,262.00	82,20,262.00	66,26,485.82
Employee Benefit Expenses		17				-	-
Administrative and General Expenses		18	2,46,920.68			2,46,920.68	2,96,234.10
Finance Costs		19				-	-
Depreciation & Amortisation Expenses		20	2,27,925.00			2,27,925.00	1,83,168.23
TOTAL (B)			4,74,845.68	-	82,20,262.00	86,95,107.68	71,05,888.15
Balance being excess of Income over Expenditure (A-B)			8,04,339.53		(28,03,585.26)	(19,99,245.73)	(9,95,251.76)
Transfer to/from Designated fund							
Building fund						-	
Others (Specify)						-	
Balance being Surplus (Deficit Carried to General fund)			8,04,339.53	-	(28,03,585.26)	(19,99,245.73)	(9,95,251.76)

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 : 24.09.2019

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 / 2019

<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	15,78,532.49	
Surplus/ (deficit) in the income and expenditure is transferred to this fund	8,04,339.53	23,82,872.02
<u>SCHEDULE 3 - FUNDS RELATED TO NON-DEPRECIABLE ASSETS NOT REQUIRING FULFILLMENT OF ANY OBLIGATION</u>		
I. Land (ECCD Resource Centre)	2,55,000.00	
II. ECCD Resource Centre (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	4,56,949.97	
Additions during the year	(28,03,585.26)	
Balance at the end of the year	-	(23,46,635.29)
<u>SCHEDULE 6 - LOANS / BORROWINGS</u>		
Unsecured Loan		1,18,000.00
<u>SCHEDULE 7 - CURRENT LIABILITIES & PROVISIONS</u>		
Audit Fees	-	
RGVN Refundable Grant	1,09,685.00	
Hand Loan	1,30,750.00	
Advance from Bikash	10,87,150.00	
Advance received from ECE India Fund	-	
Clap Building fund	-	
Clap ECE India fund	-	
General Account	-	
Advance from Genera Section	-	
General Accounts (loans & Advances)	-	
Advance from Building Fund	-	
	13,27,585.00	
TOTAL		13,27,585.00



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>	21,404.00	
Less: Depreciation	<u>2,140.00</u>	19,264.00
<u>IV. Furniture & Fixture(Consultancy)</u>	50,735.50	
Less: Depreciation	<u>5,074.00</u>	45,661.50
<u>V. Computer(FCRA)</u>	81,811.00	
Add: Additions	-	
Less: Depreciation	<u>32,724.00</u>	49,087.00
<u>VI.Computer(Consultancy)</u>	562.87	
Less: Depreciation	<u>225.15</u>	337.72
<u>VII. Audio Set</u>	2,232.00	
Less: Depreciation	<u>335.00</u>	1,897.00
<u>VIII Office Equipement</u>	8,440.68	
Less: Depreciation	<u>1,266.00</u>	7,174.68
<u>IX. Mini DV</u>	4,409.00	
Less: Depreciation	<u>661.00</u>	3,748.00
<u>X. Air Conditioner</u>	5,536.24	
Less: Depreciation	<u>830.44</u>	4,705.80
<u>XI. Office Infrastructure</u>	55,837.00	
Less: Depreciation	<u>5,584.00</u>	50,253.00
<u>XII. Digital Camera</u>	3,750.00	
Less: Depreciation	<u>563.00</u>	3,187.00
<u>XIII. LCD Projector</u>	14,715.00	
Less: Depreciation	<u>2,207.00</u>	12,508.00
<u>XIV. Automated Attendance System</u>	4,544.00	
Less: Depreciation	<u>682.00</u>	3,862.00
<u>XV. Water Purifier</u>	4,240.00	
Less: Depreciation	<u>636.00</u>	3,604.00
<u>XVI.Audio Set</u>	1,182.00	
Less: Depreciation	<u>177.00</u>	1,005.00
<u>XVII.Digital Camera</u>	11,339.00	
Less: Depreciation	<u>1,701.00</u>	9,638.00
<u>XVIII.Fax Machine</u>	3,889.00	
Less: Depreciation	<u>583.00</u>	3,306.00
<u>XIX.Scropio</u>	5,81,901.00	
Less: Depreciation	<u>87,285.00</u>	4,94,616.00
<u>XX.Computer</u>	35,850.00	
Less: Depreciation	<u>14,340.00</u>	21,510.00
<u>XXI.Aquaguard</u>	12,490.00	
Less: Depreciation	<u>937.00</u>	11,553.00
<u>XXII.Biometrics Smart</u>	10,030.00	
Less: Depreciation	<u>752.00</u>	9,278.00
<u>XXIII.Colour Printer</u>	13,300.00	
Less: Depreciation	<u>2,660.00</u>	10,640.00



XXIV.computer	50,500.00	
Less: Depreciation	10,100.00	40,400.00
XXV. Furniture & Fixture:	47,640.00	
Less: Depreciation	2,382.00	45,258.00
XXV.Invertor	25,200.00	
Less: Depreciation	1,890.00	23,310.00
XXVI.LED TV	23,600.00	
Less: Depreciation	1,770.00	21,830.00
XXVII.Photo Copier	1,42,100.00	
Less: Depreciation	28,420.00	1,13,680.00
XXVIII.Vedio Camera	1,10,000.00	
Less: Depreciation	22,000.00	88,000.00
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		26,76,053.71

SCHEDULE 9 - INVESTMENTS

ECE India Fund investment	14,485.00	
Staff welfare	70,000.00	
Loans and advance	14,546.25	
Interest on TD	21,550.00	1,20,581.25
TOTAL		1,20,581.25

SCHEDULE 10 - CURRENT ASSETS

Clap Coremanagement fund	-	
Deposits	16,729.24	
FCRA General	1,471.66	
Salary advance	-	
TDS 18-19	20,000.00	
TDS	31,139.00	
Programme Advance	-	
GIA Receivable	22,468.00	91,807.90
Closing Balance:		
DFRT	33.10	
Orissa Forces	114.25	
Justice by Customs	173.70	
SCRIP Project (OSDMA)	1,165.40	
Cash-in-Hand	18,468.72	
Cash-at-Bank	9,66,153.89	9,86,109.06
TOTAL		10,77,916.96

Sub Schedule: Grant in Aid Receivable

GIA Receivable	22,468.00	22,468.00
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Sub Schedule: Cash at Bank

1. FC Savings Bank Account: A/C No-002201000009632	8,82,870.12	
2. General Section A/C No - 2080101001143	25,483.41	
3. Core Mangement Fund A/c No. 4918101000819	9,105.00	
4. Legal Defence Fund A/c No. 4918101000820	11,271.00	
5. CLAP Building Fund A/C No - 23952	1,361.09	
5. CLAP Legal Awarness Fund	34,261.00	
6. Early Childhood Education India Fund A/C No - 24694	1,802.27	9,66,153.89



SCHEDULE 11 - LOANS, ADVANCES & DEPOSITS

Working Advance	4,000.00	
Salary Advance	7,800.00	
Programme Advance	1,23,136.00	
Travel Allowance Receivable	21,057.00	
SD with Telephone Deptt.	800.00	
Loans & Advances	-	
Advance to Building Fund	-	
		1,56,793.00

TOTAL**1,56,793.00****SCHEDULE 12 - INCOME FROM OPERATIONS****SCHEDULE 13 - FEES & SUBSCRIPTIONS****GENERAL SECTION**

Consultancy Fees-Legal Service	1,50,000.00	
State institute of Health and Family welfare	10,000.00	
CWS Preparation & Printing of case Studies	7,000.00	
CWS Editing & Printing of IEC Material	-	
Membership Fees	16,000.00	
Lok swastha sewa Trust	1,50,000.00	3,33,000.00

Core Managment Fund

Fees from Consultancy Service- Consultancy section	1,63,000.00	
Sale of Publications	2,600.00	
Fees accrued from training	5,000.00	1,70,600.00

USER FEES**Logistic Section**

User Fees from Scorpio	2,44,980.00	
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General Account

User Fees from Scorpio	7,500.00	
user fees for office automation	1,875.00	2,54,355.00

TOTAL**7,57,955.00****SCHEDULE - 14 GRANTS & DONATIONS****Grant in Aid**

Grant Received From		
Media Legal Defence Initiative-II,UK	5,77,180.00	
Foundation for Ecological Security,Jahangirpuria Anand,Gujarat	1,20,000.00	
Grant Received From CWS Secundrabad	5,00,000.00	
Media Legal Defence Initiative,UK(DCDC)	39,197.74	
Amplify Change-Mannion Daniels Limited,England	36,76,699.00	
NABARD FADAES Odisha Regional office, BBSR		49,13,076.74

DONATIONS

General Account (Individual Donation)	12,000.00	
Legal Awareness fund	16,500.00	
Core Management Fund	57,700.00	86,200.00

TOTAL**49,99,276.74**

SCHEDULE - 15 OTHER INCOME

Bank Interest

Bank Interest	87,519.00	87,519.00
Interest on Term Deposit		31,006.00

Legal Awareness Fund

Sales of publication		16,500.00
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General Account

Daan utsav	3,000.00	
Fees accrued From Training	10,000.00	
Income from computer and printer	32.00	
Intrest on income tax refund	800.00	
Sale of Asset	2,000.00	
Sale of News Paper	700.00	
Advertisement for Souvnir	1,81,000.00	
NLSIU-NFSA Survey Bangalore,	9,804.00	
P.T pvt Ltd.	4,568.21	2,11,904.21

Legal Defence Fund

Dan utsav	22,201.00	
General Accounts	1,50,000.00	
Consultancy Fees received from Legal Service	4,19,500.00	5,91,701.00

TOTAL

9,38,630.21



SCHEDULE - 16 PROGRAMME EXPENSES & Administrative Expenses**In Defence of Sexual & Reproductive Right****Project Activities**

Capacity Building	94,695.00	
Change in Law & Policies	2,03,487.00	
Individual SRHR Awareness	72,686.00	
Core Funding	62,342.00	4,33,210.00

In Defence of Sexual & Reproductive Right-II**Project Activities**

Capacity Building	7,31,708.00	
Change in Law & Policies	3,44,551.00	
Indirect project cost	6,74,180.00	
Individual SRHR Awareness	5,40,395.00	
Monitoring Evaluation	47,904.00	23,38,738.00

In Defence of Media Freedom**Project Activities**

Staff Costs	41,667.00	41,667.00
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In Defence of Media Freedom**Project Activities**

Monitoring Evaluation	1,21,207.00	
Project Activities	6,06,650.00	
Project Administration	98,651.00	
Staff Costs(Legal Assistant Fees)	6,31,003.00	14,57,511.00

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

Audit & Accounts	11,000.00	
Honourarium of Supervisor	56,000.00	
Honourarium of Volunteer	37,500.00	
Photocopy Charges of Pollisabha	5,000.00	
Office Stationery/Contingencies	10,500.00	1,20,000.00

FCRA General Administration Expenses:

Administration Expenses	45,579.00	
Audit and Accounts	5,000.00	
Office Rent	2,855.00	53,434.00

CIVIL DEFAMATION CASE**Programme Expenses:**

Project Activities	33,000.00	33,000.00
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GENERAL**Programme Expenses**

Contingencies	1,750.00	
International Volunteer Day	8,000.00	
Running Madhyam Centre	57,000.00	
Donation	20,000.00	
Publication of souvenir and Related Expences	90,226.00	
Management Expences	5,560.00	
Audit fees paid	1,000.00	
Operation cost	89,582.00	
Lok swasthya sewa Trust	1,50,000.00	
Clap- Legal Defence Fund	1,50,000.00	
Mobile Creches consultation Exp.	5,000.00	5,78,118.00

Administration Cost:

Travel	4,045.00	
Postage	631.00	
Stationaries	-	4,676.00



Legal Defence Fund**Programme Expenses**

Fees for Court Proceedings	2,39,750.00	
Admin exp	17,956.00	
Naya Dana	11,500.00	
Demonstrative Model L.S.C	1,27,926.00	
Fees for Legal Reimbursement	1,60,000.00	
Honourarium Of Legal service Co-ordinator	25,000.00	
Honourarium Of Legal service Registrar	43,000.00	
Xerox , Phone, and internet		6,25,132.00

Effective Local Governance for Development**Programme Expenses:**

Base Line Study	9,398.00	
Preparation of Micro plan	40,221.00	
Development of Model panchayat	39,700.00	
Training of elected women	32,218.00	
Organisation at village Level	84,206.00	
Village wise entitlement Survey	40,602.00	
Legal assistant for beneficiaries	44,372.00	
Monitoring Evaluation and Learning	10,010.00	
Transportation cost	13,960.00	
project co-ordinator	96,000.00	
community organaiser	48,000.00	4,58,687.00

Adminstration Expences

Office Rent and Office Utilities	36,168.00	
Audit fee and Contingencies	8,000.00	44,168.00

Core Management Fund**Programme Expenses:**

Running of Madhyam Centre	6,65,500.00
Project, Programme & Strategy Development	5,88,500.00

Administration Expenses:

Office Maintanance	1,53,847.00	
Staff & Guest Refreshment	6,17,688.00	
Travel	6,386.00	20,31,921.00

TOTAL**82,20,262.00****SCHEDULE 17 - EMPLOYEE BENEFITS****SCHEDULE 18 - ADMINISTRATIVE AND GENERAL EXPENSES****LOGISTIC SECTION:****Scorpio Expenses:**

a. Salary and Wages	1,19,000.00	
b. Fuel Expenses	94,260.00	
c. Maintenance	9,193.00	
d. Insurance	15,061.00	
e. Contingency	3,106.00	2,40,620.00

Legal Awareness Fund:

Administrative Expences		36.00
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Bank Charges

General Account	343.00	
Core management fund	514.00	
ECE India fund	76.70	
Building fund	76.70	
FCRA General	4,930.28	
Legal Defence Fund	324.00	6,264.68

TOTAL**2,46,920.68****SCHEDULE 19 - FINANCE COSTS****SCHEDULE 20 - OTHER EXPENSES**

Depreciation

2,27,925.00

FOR COMMITTEE FOR LEGAL AID TO POOR

FOR PATRO & CO.,
Chartered Accountants
FRN : 310100EPlace: Cuttack
Date : 24.09.2019PURUSOTTAM SAHUS
SECRETARY(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 2018 to 31st March 2019

Receipt	Amount (INR)	Amount (INR)	Payment	Amount(INR)	Amount(INR)
Opening Balance					
Cash-in-hand	17,243.81		In Defence of Sexual		
Cash at Bank	19,59,063.85	19,76,307.66	Project activities:		
			Capacity Building		83,533.00
			Change in Law & Policies		1,66,720.00
			Individual SRHR Awareness		72,686.00
			Core Funding		62,342.00
Grant in Aid received through FC			Audit fees paid		
Amplify Change	36,76,699.00		FCRA General		1,471.66
MLDI UK	5,77,180.00				
CWS, Secunderabad.	5,00,000.00				
MLDI, UK(DCDC)	39,197.74				
Bank Interest		77,406.00	In Defence of Sexual		
			Project Activities: II		
			Monitoring and Evaluation		47,904.00
Logistic User Fees			Indirect Project Costs		7,34,710.00
User Fees from Scorpio	2,44,980.00		Capacity Building		9,50,638.00
Hand loan	28,500.00		Change in Law and Policy		4,99,951.00
			Individual SRHR Awareness		5,40,395.00
Legal Defence fund					
Bank Interest		3,168.00	Programme Advances		2,909.00
Loan & advance		-			
Consultancy Fees received for rendering Legal Service	4,19,500.00				
Dan utshav	22,201.00		In Defence of Media Freedom		
General Account	1,50,000.00		Project Activities		
			Staff cost		41,667.00
ECE India Fund					
Bank Interest		465.00	In Defence of Media Freedom		
			Project Activities-II		
Building fund			Project Administration		98,651.00
Bank Interest		299.00	Monitoring evaluation		1,21,207.00
			Project activity(fees of		6,06,650.00
			Staff Cost		6,31,003.00
Legal Awareness Fund			Audit Fee paid		5,000.00
Current Liabilities					
Interest income from Bank a/c- 1638	296.00		FCRA General		
Donation	16,500.00		Administration Expenses:		
Front Office Desk(Sale of Publications)	16,500.00		Bank Charges		4,930.28
			Administration Expenses:		45,579.00
General Account			Audit and Accounts		2,855.00
Grant in Aid received from					
Daan Utsav	3,000.00		Audit and Accounts		5,000.00
Fees Accrued From Training	10,000.00				
Income From Computer, Printer & Xerox	32.00		Effective Local		
Individual Donations	12,000.00		Governance for		
Interest on Income Tax Refund	800.00		Programme Expenses:		
Lok Swastha Sewa Trust-Workshop for	1,50,000.00		Baseline Study:		9,398.00
Consultancy Fees-Legal Service	1,50,000.00		Preparation of Micro Plan		40,221.00
Receivable from CWS	7,000.00		Development of Model Panchayat:		39,700.00
Membership Fees	16,000.00		Training of Elected Women		32,218.00
Advertisement for souvnir	1,81,000.00		Realising Entitlements:		-
Bank Interest	2,002.00		Organisation of Village		84,206.00
NLSIU-NFSA Survey, Bangalore.	9,804.00		Village wise Entitlement Survey:		40,602.00
P.T Pvt. Ltd (KETTO)	4,568.21		Legal Assistance for Beneficiaries:		44,372.00
Sale of Assets	2,000.00		Monitoring, Evaluation and Learning.		10,010.00
Sale of News Paper	700.00		Travel / Transportation Costs		13,960.00
State Institute Health & Family Welfare	10,000.00		Programme Personal Cost		
User Fees Office Automation System	1,875.00		Project Cordinator		96,000.00
User Fees-Scorpio	7,500.00		Community Organiser		48,000.00
Deposits(assets)	17,330.00		Administration Expenses:		
Loan & Advances (asset)	5,545.00		Office rent,Office		36,168.00
			Audit Fees & Contingency		8,000.00



Receipt	Amount (INR)	Amount (INR)	Payment	Amount(INR)	Amount(INR)
Core Management Fund			CLAIMING		
Bank Interest	3,883.00		Hono., Co-ordination & Supervision		11,000.00
Interest on term Deposit	31,006.00		Honorarium of volunteer		37,500.00
General Account (loans & Advances)	10,87,150.00		Honorarium of Supervisor		56,000.00
Fees from Consultancy Service-	1,63,000.00		Office Stationery/Contingency		10,500.00
Sale of Publication	2,600.00		Photocopy charges of pallisabha		5,000.00
Fees accrued from training	5,000.00		DEFENCE CIVIL DEFAMATION		
Donation Received	57,700.00		Project Activities		30,000.00
Loan & Advance	43,000.00		Current Assets:		
CLAP Building Fund	30,000.00		TDS		3,000.00
CLAP CFM	2,00,000.00		Logistic User Fees		
CLAP ECE India Fund	48,000.00		Scorpio Expenses:		
			Scorpio Expenses:		1,21,620.00
			Expenses payable		-
			Hand Loan		29,500.00
			Salary and other		
			benefits		1,19,000.00
			Loans & advances		227.00
			Legal Defence fund		
			Programme		
			Expenses:		
			Admn Expenses		17,956.00
			Demonstrative Model		
			L.S.C		1,27,926.00
			Naya Dana		11,500.00
			Bank Charges		324.00
			Fees for Court		2,39,750.00
			Hono. of Legal		
			Reimebrance		1,60,000.00
			Hono. of Legal Service		
			Co-Ordinator		25,000.00
			Hono. of Legal Service		43,000.00
			Tds Receivable		20,000.00
			ECE India Fund		
			Bank Charges		76.70
			CORE Management		48,000.00
			Building fund		
			Bank charges		76.70
			Loan & Advance given		30,000.00
			Legal Awareness		
			Fund		
			Indirect Expenses		
			Administration		
			Expences.		36.00
			General Account		
			Programme Expenses		
			Contigencies		1,750.00
			International Volunter		
			Day		8,000.00
			Running of Madhyam		57,000.00
			Publication of Souvenir		90,226.00
			Donation(Guidestar		
			India)		20,000.00
			Lok Swasthya Sewa		
			Trust		1,50,000.00
			CLAP- Legal Defence		1,50,000.00
			Mobile Creches		
			consultation Exp.		5,000.00
			Management		5,560.00
			Audit fees Paid for last		1,000.00
			Oparetion Cost(Staff		89,582.00
			Advertisement for		-
			Expenses Payable		-



Receipt	Amount (INR)	Amount (INR)	Payment	Amount(INR)	Amount(INR)
			<u>Administration Cost:</u>		
			Bank Charges		343.00
			Postage		631.00
			Travel		4,045.00
			<u>Core Management</u>		
			<u>Fund</u>		
			Bank charges		514.00
			Office Maintenance		1,53,847.00
			Staff cost		6,17,688.00
			Travel		6,386.00
			<u>Programme expenses</u>		
			Project,Programme & Org Strategy development		5,88,500.00
			Running of Madhyam Centre		6,65,500.00
			Computer		35,850.00
			Program Advance		-
			<u>Closing Balance</u>		
			Cash in Hand	18,469.38	
			Cash at Bank	9,66,153.89	9,84,623.27
TOTAL		1,00,11,694.61	TOTAL		1,00,11,694.61

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: 24.09.2019

PURUSOTTAM SAHOO
SECRETARY



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

(Amolika 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.
©	<u>Depreciation</u>	:	Depreciation has been provided on all the Fixed Assets under Written down value as per Income Tax Rule, 1962.

NOTES ON ACCOUNTS

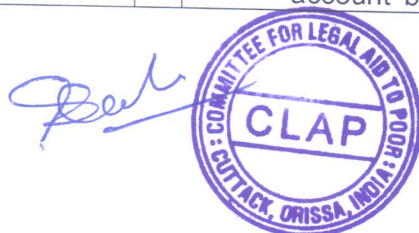
(a)	<u>Corpus Fund</u>	:	The Corpus fund as opening Balance (Capital Fund) of non FC projects/programmes i.e. Logistic section & ECE India Fund. Closing Balance of The Corpous Fund during the year is Rs.1,39,249.19 .
(b)	<u>General Fund</u>	:	i) Opening balance of General Fund was Rs.1578532.49 and a sum of Rs.804339.53 is added during the year. So the total General Fund for this year is Rs.2382872.02 ii) Funds related to Non- Depreciable Assets stands as Rs.15,66,052/-.
©	<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 of the Designated Fund for the year ending 31 st March 2019 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.4,56,949.97/-. And less during the year Rs.28,03,585.26 from the opening balance during the



			year. So the closing balance of the Restricted Fund during the year is Rs.(23,46,635.29).
(e)	<u>Staff Welfare Fund</u>	:	The Staff Welfare Fund Rs.70,000/- includes staff welfare advance of Rs.45,000/- 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 Addition of Fixed Assets during the year is Rs 4,70,710.42
(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 2018-19 is Rs...../- against consultancy fees and interest on deposits. <u>Legal Defence Fund:-</u> Total TDS deduction made during the year 2018-19 is Rs...../- against fees and interest on deposits.



(j)	<u>Advances</u>	:	<p><u>General Section:-</u> Advance of Rs.15,376.25/- represents the unsettled advance in respect of programme work for the PLV Training project during the year.</p> <p><u>Logistic Section:-</u> Advances of Rs.1800/- represents Salary Advance during the year.</p>
(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- II Project</u> Amplify Change –Mannion Rs.36,76,699.00 Daniels Limited-England</p> <p><u>In Defence of Media Freedom</u> Media Legal Defence Initiative,UK Rs.6,16,377.74</p> <p><u>ELGD CWS</u> Grant Received from CWS Secundarabad. Rs5,00,000.00</p> <p><u>FCRA contribution</u> NABARD FADES Odisha Regional Office, BBSR Rs.1,20,000.00</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 Projects Started in Jan 2015 and has been completed. 3. In Defence of Media 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 Projects is being operated through SB A/C No- 9632 of Indian Overseas Bank and State Bank of India. Badamba (for RLC filed unit). 2. General Section is being operated in savings account bearing no. 2080101001143 at Canara




			<p>Bank, Buxi Bazar branch.</p> <p>3. CLAP Building Fund is operated through Indian Overseas Bank bearing Ac No- 23952.</p> <p>4. ECE India Fund is being operated through Indian Overseas Bank bearing Ac No.- 24694.</p> <p>5. CMF Fund is being operated through Canara Bank, Buxi Bazar Branch bearing Ac No.- 4918101000819</p> <p>6. CMF Fund is being operated through Canara Bank, Buxi Bazar Branch bearing Ac No- 491801000820</p>
(o)	<u>Current Liabilities</u>	:	<p><u>General Section</u></p> <p><u>Hand Loan</u></p> <p>A sum of Rs.1,30,750/- 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 id received.</p> <p><u>Advance From Bikash:</u> <i>Am</i> A sum of Rs.10,87,150 is payable to Bikash, At the End of the year 2018-2019.</p>

For COMMITTEE FOR LEGAL AID TO POOR

Place: Cuttack
Date: 24.09.2019

Purusottam Sahoo
(PURUSOTTAM SAHOO)
SECRETARY



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

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

