



# S. Sahoo & Co.

## Chartered Accountants

### Independent Auditor's Report pursuant to the requirements of Rule 17(5) of the Foreign Contribution (Regulation) Rules, 2011 (as amended)

To.

The Board of Members

Socio Legal Information Centre  
1<sup>st</sup> Floor, Jalaram Jyot,  
63, Janmabhoomi Marg,  
Hutamta Chowk, Fort Mumbai,  
Mumbai- 400001

1. This Report is issued in accordance with the terms of our engagement with **Socio Legal Information Centre** (the 'Trust') Registration no. under the FCRA 083780554.
2. We have audited the accompanying special purpose financial statements of the Trust which comprise the Balance Sheet as at 31 March 2023, the Income and Expenditure Statement and Receipts and Payment Account for the year ended 31 March 2023, and significant accounting policies and notes to the financial statements (hereinafter together referred to as 'Foreign Contribution Financial Statements') with respect to Foreign Contribution and accompanying Annexure A in accordance with the basis of accounting to the Foreign Contribution Financial Statements, prepared by the management of the Trust pursuant to the requirement of section 19 of the Foreign Contribution (Regulation) Act, 2010 ('Act') read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011 (as amended) ('Rules'). The accompanying Annexure have been initialed by us for identification purpose only.

### Management's Responsibility for the Foreign Contribution Financial Statements and Annexure

3. The Management is responsible for preparation and presentation of the Foreign Contribution Financial Statements and Annexure in accordance with the basis of accounting including preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Foreign Contribution Financial Statements and Annexure and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.



4. The Management is also responsible for ensuring that the Trust complies with the requirements of the Act read with relevant Rules and providing all required information to the Ministry of Home Affairs.

### **Auditor's Responsibility**

5. Pursuant to the requirement as stated in paragraph 2 above, it is our responsibility to provide a reasonable assurance in form of an opinion on these Foreign Contribution Financial Statements and Annexure based on our audit.
6. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Foreign Contribution Financial Statements and Annexure are free from material misstatement due to fraud or error.
7. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Foreign Contribution Financial Statements and Annexure. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Foreign Contribution Financial Statements and Annexure, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Trust's preparation of the Foreign Contribution Financial Statements and Annexure, in all material respects, in accordance with the basis of accounting described in note 2 to these Foreign Contribution Financial Statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management of the Trust, as well as evaluating the overall presentation of the Foreign Contribution Financial Statements and Annexure.
8. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Foreign Contribution Financial Statements and Annexure.

### **Opinion**

9. In our opinion and basis the utilisation certificates submitted by the sub-recipients, the accompanying Foreign Contribution Financial Statements and Annexure for the year ended 31<sup>st</sup> March 2023 are prepared, in all material respects, in accordance with the basis of accounting described in note 2 to these Foreign Contribution Financial Statements.



## **Basis of accounting and restriction on distribution or use**

10. Our work was performed solely to assist you in meeting your responsibilities in relation to submission of accompanying Foreign Contribution Financial Statements and Annexure with the Ministry of Home Affairs. The Management has also prepared complete set of financial statements for Trust for the purpose of submission with Form 10B of the Income Tax Rules, 1962.
11. The report is addressed to and provided to the Trustees of the Trust solely for the purpose of enabling them to comply with the requirements of Rule 17(5) of the Rules, which requires them to submit the report with the accompanying Foreign Contribution Financial Statements and Annexure to the Ministry of Home Affairs, and should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

**For & on behalf of-**

**S. Sahoo & Co.**

Chartered Accountants

FRN No. 322952E



**CA (Dr.) Subhajit Sahoo, FCA, LLB**

**Partner**

MM No. 057426

**Date:** 31.10.2023

**Place:** New Delhi

**UDIN:** 23057426BGTKMA3599



**Socio Legal Information Centre**  
**Balance Sheet (Foreign Contribution)**  
**as at 31st March, 2023**

Previous Year Rs.	LIABILITIES	Sche dule	Current Year		Previous Year	ASSETS	Sche dule	Current Year	
			Rs.	Rs.	Rs.			Rs.	Rs.
24,15,223.00	<b>Corpus Fund</b> Balance as per Last Balance Sheet Adjustment during the year		24,15,223.00 -	<b>24,15,223.00</b>	8,32,62,926.00	<b>Fixed Assets</b> Written Down Value	VI		7,78,54,461.00
8,32,39,749.00	<b>Capital Grant</b>	I		<b>7,78,54,461.00</b>	8,09,597.00 11,13,312.35 4,00,700.00 3,38,501.00	<b>Advances</b> Employees & others Branch-Unit Balances Other Deposits (Delhi) Other Advances	VII VII VIII VII	- 7,71,054.31 1,82,500.00 1,88,702.00	
(48,76,790.85)	<b>General Fund</b> Opening Balance Add: Surplus during the year		(48,76,790.85) 18,98,232.50	<b>(29,78,558.35)</b>	- -	Unit Advances Due from Local	VIII VIII	- -	
46,069.00	Due to Local		1,48,366.00	1,48,366.00	<b>26,62,110.35</b>				11,42,256.31
-	<b>Loans (Secured or Unsecured)</b>		-	-	2,19,365.00	<b>TDS Receivable</b>	IX	3,23,601	<b>3,23,601.00</b>
65,594.00	<b>Liabilities</b> For Duties & Taxes Payable	II	-			<b>Cash &amp; Bank Balances</b> Cash-in-hand	X	1,320.00	
-	For Expenses Payable	III	-		82,780.00	Balances in SB A/cs with Banks	X	4,79,37,774.70	
27,000.00	Salary/Fee Payable	III	27,000.00		4,66,46,510.05	Fixed Deposits with Banks	XI	2,55,44,140.00	
9,12,772.00	Sundry Creditors Payable	III	9,16,372.00		2,46,09,041.00				7,34,83,234.70
2,01,474.60	Unit Imprest Payable	III	1,54,294.00		<b>7,13,38,331.05</b>				
72,071.00	Employees & others Payable	IV	59,449.00						
12,890.00	Contractors Payable	IV	-						
7,53,66,680.65	Unspent Grant	V	7,42,06,946.36						
<b>7,66,58,482.25</b>				<b>7,53,64,061.36</b>					
<b>15,74,82,732.40</b>	<b>Totals</b>			<b>15,28,03,553.01</b>	<b>15,74,82,732.40</b>	<b>Totals</b>			<b>15,28,03,553.01</b>

For & on behalf of:  
**S. Sahoo & Co.**  
**Chartered Accountants**  
 FRN: 322952E

CA (Dr.) Subhajit Sahoo, FCA, LLB  
**Partner**  
 MM No. 057426

Place: New Delhi  
 Date: 31.10.2023  
 UDIN: 23057426BGTKMA3599



For Socio Legal Information Centre

  
 Trustee

  
 Trustee

  
 Trustee



**Socio Legal Information Centre**  
**Income & Expenditure Account (Foreign Contribution)**  
**for the year ended 31st March, 2023**

Previous Year Rs.	EXPENDITURE	Sche dule	Current Year		Previous Year	INCOME	Sche dule	Current Year	
			Rs.	Rs.	Rs.			Rs.	Rs.
9,51,83,475.67	<b>Expenditure on Objects of the Trust</b>	XII	2,73,402.00		-	<b>Interest</b>			
-	Program Expenses (Grant)	XII	-			On SB Accounts with Banks		12,92,049.00	
-	Programme Expenses (Prayas)	XII	-			On Deposits with Banks		10,39,335.00	23,31,384.00
2,31,49,345.39	Program Expenses (Own)	XII	-	2,73,402.00	12,19,284.00				
1,581.00	Administratve Expenses (Grant)	XII	8,90,585.35			<b>Donations in Cash or Kind</b>			-
	Administratve Expenses (Own)	XII	-	8,90,585.35	-				
14,97,218.00	Amount transferred to Reserve/ Fixed Assets addition	V	-			<b>Interest on Grants</b>			
-	Addition Fixed Assets (Own)		-			On Advances		-	
15,128.00	<b>Assets Written Off (Own)</b>			23,177.00	12,44,389.00	On Deposits with Banks		-	
4,090.00	<b>Depreciation</b>			-		On SB Accounts with Banks		-	
	<b>Other Miscellaneous Expenditure</b>				11,80,48,863.06	<b>Grant Utilised</b>	V		11,60,201.95
1,828.48	Other Advances Written Off	V		467.66		<b>Other Miscellaneous Incomes</b>			
-	Grants Balance Written Off (From Fund Balance)			-		Sale of Scrap/Fixed Assets		-	
10,995.00	Prior Period Tax Adjustments			-		Consultancy Fee		-	
	Sundry Balances written Off			4,05,721.44	40,850.39	Sundry Balances written back		-	
	<b>Grant repaid</b>			-		Profit on Sale of Assests		-	
6,89,724.91	<b>Surplus carried over to Balance Sheet</b>			18,98,232.50		<b>Deficit carried over to Balance Sheet</b>			
	Excess of Income over Expenditure					Excess of Expenditure Over Income			-
<b>12,05,53,386.45</b>	<b>Totals</b>			<b>34,91,585.95</b>	<b>12,05,53,386.45</b>	<b>Totals</b>			<b>34,91,585.95</b>

For & on behalf of:  
**S. Sahoo & Co.**  
Chartered Accountants  
FRN: 322952E

**CA (Dr.) Subhajit Sahoo, FCA, LLB**  
Partner  
MM No. 057426

Place: New Delhi  
Date: 31.10.2023  
UDIN: 23057426BGTKMA3599



For Socio Legal Information Centre

*[Signature]*  
Trustee

*[Signature]*  
Trustee

*[Signature]*  
Trustee



**Socio Legal Information Centre**  
**Receipts & Payment Account (Foreign Contribution)**  
**for the year ended 31st March, 2023**

RECEIPTS	Sche dule	Current Year		P A Y M E N T S	Sche dule	Current Year	
		Rs.	Rs.			Rs.	Rs.
<b>Opening Balance 01-04-2022</b>				<b>Expenses Incurred by the Trust</b>			
Cash in hand Delhi		82,780.00		Program Expenses	XII	2,73,402.00	
Cash in Bank -FC		4,66,46,510.05		Programme Expenses (Prayas)	XII	-	
Fixed Deposit with Bank of Baroda		2,46,09,041.00	<b>7,13,38,331.05</b>	Program Expenses (Own)	XII	-	
				Administrative Expenses	XII	8,90,585.35	
				Administrative Expenses (Own)	XII	-	
				Grant Refund/Transfer	XII	-	<b>11,63,987.35</b>
<b>Foreign Currency Grants</b>	V	-					
Less: TDS Deducted		-		Addition to Fixed Assets from Project	V	-	
				Addition Fixed Assets (Own)		-	-
<b>Due to Local</b>		1,02,297.00	<b>1,02,297.00</b>				
<b>Interest Received</b>							
Interest Income SB		12,92,049.00					
Interest Income FD		10,39,335.00	<b>23,31,384.00</b>				
<b>Sundry Balances Written Off (Net)</b>				<b>Changes in CA/CL:</b>			
				Decrease in Current Liabilities			<b>1,34,686.60</b>
<b>Changes in CA/CL:</b>							
Sundry Balances Written Off (Net)			<b>(4,05,721.44)</b>	<b>Closing Balances as on 31-03-2023</b>			
Decrease in TDS Receivable		-	<b>(1,04,236.00)</b>	Cash in hand Delhi	X	1,320.00	
Decrease in Advances			<b>15,19,854.04</b>	Balances in SB A/cs with Banks	X	4,79,37,774.70	
				Fixed Deposit with Bank of Baroda	XI	2,55,44,140.00	<b>7,34,83,234.70</b>
<b>Totals</b>			<b>7,47,81,908.65</b>	<b>Totals</b>			<b>7,47,81,908.65</b>

For & on behalf of:  
**S. Sahoo & Co.**  
**Chartered Accountants**  
 FRN: 322952E

**CA (Dr.) Subhajit Sahoo, FCA, LLB**  
**Partner**  
 MM No. 057426

Place: New Delhi  
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For Socio Legal Information Centre

*[Signature]*  
 Trustee

*[Signature]*  
 Trustee

*[Signature]*  
 Trustee

