HARYANA STATE LEGAL SERVICES AUTHORITY

ACCOUNTING POLICY

AND

GUIDELINES FOR DISTRICT OFFICES FOR COMPILATION OF BALANCE SHEET

Financial Year 2025-26

Applicable to Head Office and all 22 District Legal Services Authorities (DLSAs)

Issued by: Accounts Section, Head Office

For internal circulation and compliance by all District Offices

PREFACE AND APPLICABILITY

Haryana State Legal Services Authority ("HSLSA" / "the Authority") operates through its Head Office and 22 District Legal Services Authorities (DLSAs). Although each office maintains its accounts independently and holds separate PAN and TAN, all offices together constitute one Authority, and their financial statements must be prepared on a common, comparable basis. This document lays down (Part A) the Accounting Policy of the Authority, and (Part B) detailed Instructions/Guidelines for District Offices for compilation of their Balance Sheet, Receipt & Payment, Income & Expenditure Account and Schedules for the Financial Year 2025-26 onward, with the objective of ensuring uniformity in accounting treatment across the Head Office and all District Offices.

These instructions are issued for internal compliance and shall be read together with directions issued by the National Legal Services Authority (NALSA) from time to time regarding utilization and reporting of grants.

PART A — ACCOUNTING POLICY OF THE AUTHORITY

A.1 Basis of Preparation of Financial Statements

A.1.1 The financial statements of the Authority (Head Office as well as each District Office) are prepared on accrual (mercantile) basis of accounting, except for recognition of Cost & Interest income, which is recognized on receipt basis as explained in Para A.6.

A.1.2 Financial statements comprise the Balance Sheet, Income & Expenditure Account, Receipts & Payments Account, and Schedules/Notes forming part of accounts.

A.1.3 The financial year of the Authority is 1st April to 31st March.

A.1.4 Figures in the financial statements are rounded off to the nearest rupee.

A.1.5 Accounting policies are applied consistently at Head Office and at all District Offices, and consistently from year to year. Any change in accounting policy, along with its impact, is disclosed by way of note.

A.2 Reporting Structure and Fund-wise Presentation

A.2.1 The Authority comprises one Head Office and 22 District Legal Services Authorities, each holding independent PAN and TAN and compiling its own Balance Sheet and Income & Expenditure Account.

A.2.2 The Authority receives grant-in-aid from NALSA under three heads — (i) Legal Aid Grant, (ii) LADC Grant (Legal Aid Defence Counsel), and (iii) LADC Infrastructure Grant — and also collects Cost & Interest (i.e., penalty/fine/cost as directed by Courts) from litigants/parties.

A.2.3 The Balance Sheet and Income & Expenditure Account of every office (Head Office and each District Office) shall be presented in the standard "Form-1" format of the Authority, with four fund columns — "Cost & Interest", "Legal Aid Grant", LADC Grant" and "LADC

Infra" — together with "Current Year" and "Previous Year" total columns, as illustrated at Annexure I (Balance Sheet) and Annexure II (Income & Expenditure Account).

A.2.4 The presentation of each grant under the separate column for each grant on the face of the Balance Sheet and Income & Expenditure Account, every office shall continue to maintain fund-wise (Legal Aid Grant / LADC Grant / LADC Infrastructure Grant) subsidiary registers and schedules as required under Paras A.4 and A.5, so that grant-wise utilization, closing balances and Utilization Certificates can be furnished to NALSA/Head Office whenever called for.

A.3 Accounting for Grants — General Principle

Grants received from NALSA are accounted for broadly on the principles of Accounting Standard (AS) 12, "Accounting for Government Grants", adapted to the two-tier (Head Office / District Office) structure of the Authority, as under:

A.3.1 Grants of a revenue nature are recognized as income to the extent of allotment of the revenue grant or receipt of the grant.

A.3.2 Grants of a capital nature (i.e., utilized for acquisition of Fixed Assets) are not recognized as revenue income. They are treated as Capital Grant and recognized in the Income & Expenditure Account over the useful life of the related asset, in the same proportion as depreciation is charged on that asset.

A.3.3 Legal Aid Grant and LADC Grant may each be utilized for both revenue and capital expenditure, and shall be bifurcated and accounted accordingly. LADC Infrastructure Grant is capital in nature only, and is always accounted for as Capital Grant.

A.4 Accounting for Grants at Head Office Level

A.4.1 On receipt of grant from NALSA, the Head Office recognizes the entire amount as a liability under "Grant Payable – NALSA (Legal Aid / LADC / LADC Infrastructure, as applicable)", since the Head Office is primarily a conduit for onward transfer of grant to District Offices.

A.4.2 On release/transfer of grant by Head Office to a District Office, the amount transferred is reduced directly from the above liability account. No entry is passed through the Head Office Income & Expenditure Account for the amount so transferred to Districts.

A.4.3 To the extent Head Office itself utilizes grant for its own revenue expenditure, grant income is recognized in the Head Office Income & Expenditure Account in the year of receipt of grant, to the extent of such receipt/ allotment of grant. Surplus grant, if any, is transferred to the respective Grant Balance.

A.4.4 To the extent Head Office incurs capital expenditure out of grant, the equivalent amount is capitalized as Fixed Assets and a corresponding Capital Grant is created; this is not routed through revenue income (except by way of depreciation write-back, as per Para A.3.2).

A.4.5 The balance of grant lying with Head Office at the year-end — being the amount neither transferred to District Offices nor utilized at Head Office — is disclosed as a liability, "Grant

Balance / Unutilized NALSA Grant Payable" (Balance of each grant shown seperatly) in the Head Office Balance Sheet.

A.5 Accounting for Grants at District Office Level

A.5.1 On receipt of grant (whether routed through Head Office or received directly), the District Office recognizes the amount as Income, credited to the Income & Expenditure Account under "Grant-in-Aid", separately for each of Legal Aid Grant, LADC Grant and LADC Infrastructure Grant.

A.5.2 Expenditure of a revenue nature incurred during the year out of grant is charged to the Income & Expenditure Account under the respective expenditure head, fund-wise, to facilitate preparation of Utilization Certificates.

A.5.3 Where expenditure incurred out of grant is capital in nature (i.e., results in acquisition of a Fixed Asset), it is not charged as revenue expenditure. Instead —

- the asset is capitalized in the Fixed Assets Schedule at cost; and
- an equal amount is simultaneously credited to "Capital Grant – [Legal Aid / LADC / LADC Infrastructure]", shown under Reserves/Liabilities in the Balance Sheet; and
- the Capital Grant is thereafter recognized in the Income & Expenditure Account (written back to income) year on year, to the extent of depreciation charged on the corresponding asset, over its useful life, in line with AS 12.

A.5.4 The surplus/unspent balance of grant (i.e., grant received less amount recognized as revenue income less amount capitalized as Capital Grant), fund-wise, at the District Office at the year-end, is carried forward as a liability — "NALSA Grant Payable – [Legal Aid Grant / LADC Grant/ LADC Infra Grant]". Such surplus is NOT transferred to Corpus Fund under any circumstance.

A.5.5 This treatment is applied uniformly to Legal Aid Grant and LADC Grant. LADC Infrastructure Grant, being capital in nature only, is always accounted for as per the capital-grant treatment at A.5.3 above and is never recognized as revenue income except through the annual depreciation write-back.

Note: The net effect of Paras A.5.3 (third bullet) is that depreciation charged on an asset fully funded out of grant has a neutral (nil) impact on the surplus/deficit of the District Office for the year — the depreciation charge is offset by an equal write-back of Capital Grant to income.

A.6 Cost & Interest (Cost / Interest / Penalty / Fine ordered by Courts) and Corpus Fund

A.6.1 Amounts received from litigants/parties as Cost, Interest, Penalty or Fine, as directed by Court orders, are recognized as income of the District Office on actual receipt of the amount (receipt basis), since the timing and realizability of such amounts depend entirely on payment by the concerned party pursuant to a Court order.

A.6.2 Such receipts are credited to the Income & Expenditure Account under the head "Cost & Interest Receipts".

A.6.3 Expenditure incurred during the year out of the Cost & Interest fund is debited to the Income & Expenditure Account under the respective expenditure head.

A.6.4 The net surplus of the Cost & Interest fund for the year (i.e., Cost & Interest income for the year less expenditure incurred out of that fund during the year) is transferred to "Corpus Fund" in the Balance Sheet.

A.6.5 Corpus Fund is built up cumulatively, year on year, only out of the surplus of the Cost & Interest fund. No portion of grant surplus is ever credited to Corpus Fund. Corpus Fund, once credited, represents an internal fund/reserve of the Authority and is disclosed separately under Reserves & Fund on the liabilities side of the Balance Sheet.

A.7 Fixed Assets and Depreciation

A.7.1 Fixed Assets are stated at cost of acquisition (including directly attributable costs of bringing the asset to its working condition), or at the value/cost intimated by Head Office in the case of assets transferred from Head Office (see Para A.8), less accumulated depreciation — i.e., at Written Down Value (WDV).

A.7.2 Depreciation on Fixed Assets is provided under the Written Down Value (WDV) Method, at rates prescribed in Income Tax Act for uniform application at Head Office and all District Offices, applying the Authority's prescribed convention for assets purchased/put to use during the year (e.g., full year's depreciation for assets used for 182 days or more in the year, and half the normal rate for assets used for less than 182 days), consistently applied year on year.

A.7.3 Depreciation charged on assets funded out of grant (Legal Aid Grant / LADC Grant / LADC Infrastructure Grant) is offset by an equal write-back of Capital Grant to the Income & Expenditure Account, as explained in Para A.5.3, so that such depreciation does not by itself create a deficit for the office.

A.7.4 Individual items of a capital nature costing below the capitalization threshold prescribed by the Authority may be charged off as revenue expenditure in the year of purchase, instead of capitalization; the threshold shall be notified separately by Head Office and applied uniformly.

A.7.5 Fixed Assets are not revalued. On disposal/write-off of an asset, the WDV thereof is removed from the Fixed Assets Schedule and the corresponding balance, if any, of Capital Grant relatable to that asset is also written off, with any resultant gain/loss recognized in the Income & Expenditure Account.

A.8 Assets Purchased at Head Office and Transferred to a District Office

A.8.1 Where a Fixed Asset is purchased centrally by Head Office (out of grant) and thereafter transferred/allotted for use to a District Office, the Head Office shall issue a transfer memo/allotment letter to the District Office specifying the description, date of purchase, cost, rate of depreciation and Written Down Value of the asset as on the date of transfer, and shall remove the asset from its own Fixed Assets Schedule (net of the Capital Grant relatable to it).

In case of transfer of an existing Fixed Asset between District Office(s) and Head Office (or vice versa) during the year, depreciation for that financial year shall be charged only by the office holding the asset as on 31st March, so as to avoid any duplication or omission in charging of depreciation.

A.8.2 The District Office shall capitalize the asset in its own Fixed Assets Schedule at the cost/value intimated by Head Office, and shall simultaneously credit an equal amount to "Capital Grant" under its Liabilities/Reserves, exactly as if the District Office had purchased the asset directly out of its own grant.

A.8.3 Depreciation on such transferred asset is thereafter charged by the District Office (from the date of transfer / date put to use, as intimated by Head Office), with corresponding write-back of Capital Grant, as per Para A.7.

A.8.4 Such asset-cum-grant transfer is a non-cash transaction. It shall not be treated by the District Office as a fresh receipt of cash grant nor included in its cash-grant utilization figures; it shall be disclosed by way of a note to accounts, with reference to the Head Office transfer memo.

A.9 Other Income

A.9.1 Interest income on Fixed Deposits and Savings Bank balances (including FDs made out of grant funds, Cost & Interest funds, or Security Deposits held) is recognized on accrual/time-proportion basis and credited to the Income & Expenditure Account under "Interest Income", and shall be allocated fund-wise — i.e., interest on FD/balances of grant funds is added to the respective grant balance, and interest on Cost & Interest fund balances is added to Cost & Interest income — consistent with the terms of the grant/scheme guidelines issued by NALSA.

A.9.2 Any other miscellaneous income (e.g., sale of tender/application forms, RTI fees, sundry recoveries) is recognized on receipt or accrual basis, as appropriate to its nature, under "Other Income".

A.10 Inventories

A.10.1 The Authority does not hold inventory/stock-in-trade. Stationery and consumables purchased are charged to the Income & Expenditure Account on purchase/consumption, as applicable.

A.11 Investments, Fixed Deposits and Security Deposits

A.11.1 Fixed Deposits with banks are stated at the principal amount deposited (cost); interest accrued but not due thereon is shown separately under Current Assets as "Interest Accrued on FD".

A.11.2 Security Deposits received (e.g., from contractors/vendors/bidders) are shown as a Current Liability until refunded or adjusted. Security Deposits given by the office (e.g., for electricity, telephone, rented premises) are shown under Current Assets/Loans & Advances.

A.12 Provisions, Contingent Liabilities and Contingent Assets

A.12.1 A provision is recognized when the Authority has a present obligation as a result of a past event, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation, in line with the applicable Accounting Standard.

A.12.2 Contingent liabilities, where the above conditions are not fully met, are disclosed by way of Notes to Accounts and are not provided for. Contingent assets are neither recognized nor disclosed in the financial statements.

A.13 Prior Period Items

A.13.1 Income or expenditure pertaining to an earlier financial year, identified and accounted for during the current year, is disclosed separately as "Prior Period Items" in the Income & Expenditure Account, distinct from the figures of the current year, together with an explanatory note.

A.14 Taxation

A.14.1 Income Tax: Each office of the Authority is registered/eligible for exemption under the relevant provisions of the Income Tax Act, 1961. Accordingly, no provision for income tax is made in the accounts, subject to fulfilment of the conditions attached to such exemption and timely filing of Income Tax Returns by every office having independent PAN.

A.14.2 Tax Deducted at Source (TDS): Each office, holding an independent TAN, complies independently with TDS provisions on payments made by it, deposits TDS and files TDS returns; TDS receivable and TDS payable balances are reconciled and disclosed under Current Assets/Current Liabilities respectively.

A.14.3 GST: The functions of the Authority being statutory functions of providing free legal aid and access to justice, and not "supply" in the course or furtherance of business, GST is presently not applicable to, and the offices are not registered under GST, except to the extent any specific taxable supply is separately identified by an office, in which case the applicable provisions of the GST law shall be complied with by that office.

A.15 Foreign Currency Transactions

A.15.1 The Authority does not ordinarily enter into foreign currency transactions; this policy is accordingly not applicable at present.

A.16 Rounding Off and Comparatives

A.16.1 All figures in the financial statements are rounded off to the nearest rupee. Previous year figures are regrouped/reclassified, wherever necessary, to conform to the current year's presentation, with disclosure of such regrouping by way of note.

PART B — GUIDELINES FOR DISTRICT OFFICES FOR COMPILATION OF BALANCE SHEET

B.1 Objective and Applicability

All 22 District Legal Services Authorities shall compile their Balance Sheet, Income & Expenditure Account, Receipts & Payments Account and Schedules for FY 2025-26 strictly in accordance with these Guidelines, read with the Accounting Policy at Part A, notwithstanding that each District Office maintains independent PAN/TAN and files its own returns/accounts. The objective is uniformity and comparability of accounts across all District Offices and with the Head Office.

B.2 Books and Records to be Maintained

B.2.1 Maintain accounts on double-entry, accrual (mercantile) basis, fund-wise — separately for Cost & Interest, Legal Aid Grant, LADC Grant and LADC Infrastructure Grant — following the Chart of Accounts circulated by Head Office.

B.2.2 Maintain a Fixed Asset Register, asset-wise, recording date of purchase/transfer, source of funding (grant name/Corpus, as applicable), cost, rate and amount of depreciation each year, and closing Written Down Value.

B.2.3 Maintain a Grant Register, fund-wise, showing opening balance, grant received during the year (whether from Head Office or directly from NALSA), amount capitalized as Capital Grant, amount recognized as revenue income, amount spent, and closing balance of Grant Payable.

B.2.4 Maintain a Cost & Interest Receipt Register recording Court order reference, name of party, amount received and date of receipt, and a corresponding record of expenditure incurred out of this fund.

B.3 Step-by-Step Instructions for Compilation

Step 1 Reconcile Grant Receipts — Reconcile grant amounts received from Head Office/NALSA during FY 2025-26, fund-wise, with Head Office's release advice/sanction letters and bank credit entries.

Step 2 Classify Expenditure — Classify every item of expenditure incurred during the year as (a) revenue expenditure out of grant, (b) capital expenditure out of grant, or (c) expenditure out of Cost & Interest fund. No item of expenditure should remain unclassified.

Step 3 Book Revenue Grant Income — Credit the Income & Expenditure Account with grant income recognized to the extent of revenue grant received or allotted during the year (fund-wise), based on the sanction/allotment order or receipt advice, as applicable. Where the grant so recognized as income exceeds the actual revenue expenditure utilized during the year, the surplus shall be transferred to the respective Grant Balance.

Step 4 Book Capital Expenditure — For items of a capital nature, capitalize the asset in the Fixed Assets Schedule at cost, and simultaneously credit "Capital Grant" for an equal amount. Do not route capital expenditure through the Income & Expenditure Account as revenue expenditure.

Step 5 Charge Depreciation — Charge depreciation (WDV method) on all Fixed Assets, whether purchased directly or received from Head Office, at prescribed rates; simultaneously write back Capital Grant to the Income & Expenditure Account to the extent of depreciation charged on grant-funded assets.

Step 6 Book Cost & Interest — Credit the Income & Expenditure Account with Cost & Interest actually received during the year, as per the Court Order/Receipt Register, and debit expenditure incurred out of this fund.

Step 7 Determine Surplus and Transfer — (a) Transfer the net surplus of the Cost & Interest fund (income less expenditure of that fund) to Corpus Fund; (b) carry forward unspent grant balance, fund-wise, as a liability "NALSA Grant Payable – [Fund Name]". Grant surplus is never transferred to Corpus Fund.

Step 8 Account for Head-Office-transferred Assets — For any asset received from Head Office during the year, capitalize it at the value intimated by Head Office with simultaneous Capital Grant credit, as per Para A.8; retain the Head Office transfer memo as supporting record.

Step 9 Prepare Schedules — Prepare Schedules for Fixed Assets, Grant-in-Aid (fund-wise movement), Corpus Fund, Current Assets, Current Liabilities & Provisions, and Cash & Bank Balances (bank/FD-wise and fund-wise).

Step 10 Finalize Statements — Prepare the Balance Sheet and Income & Expenditure Account in the prescribed "Cost & Interest" / "NALSA" format, as per Annexure I and Annexure II; get the statements checked/signed by the District Secretary (or the authorized officer of the office) and certified by the Chartered Accountant, with UDIN generated and quoted as per Para B.8, and submit to Head Office within the timeline communicated each year for review before finalization/audit.

B.4 Format of Balance Sheet (Annexure I)

Illustrative example — Head Office, Balance Sheet as at 31 March 2026 (Amount in Rs.). District Offices shall follow the same line items, Appendix references and column structure, substituting their own figures.

Particulars	Current Year						Total Previous Year
	Appendix	Cost & Interest	Legal Aid Grant	LADC	LADC Infra	Total Current Year	
LIABILITIES							
Corpus/Capital Fund	1	–			–	–	–
Reserves and Surplus	2	–			–	–	–
Earmarked/Endowment Funds	3	–			–	–	–
Secured Loans and Borrowings	4	–			–	–	–

Particulars	Appendix	Current Year					Total Previous Year
		Cost & Interest	Legal Aid Grant	LADC	LADC Infra	Total Current Year	
Unsecured Loans and Borrowings	5	–			–	–	–
Deferred Credit Liabilities	6	–			–	–	–
Current Liabilities and Provisions	7	–			–	–	–
Total		–			–	–	–
ASSETS							
Fixed Assets	8	–			–	–	–
Investments – from Earmarked/Endowment Funds	9	–			–	–	–
Investments – Others	10	–			–	–	–
Current Assets, Loans, Advances, etc.	11	–			–	–	–
Miscellaneous Expenditure (to the extent not written off or adjusted)		–			–	–	–
Total		–			–	–	–

Note: The "NALSA" column above aggregates Legal Aid Grant, LADC Grant and LADC Infrastructure Grant. Total of the Assets side must tie exactly with the Total of the Liabilities side, fund-wise and in total, before submission to Head Office.

B.5 Format of Income & Expenditure Account (Annexure II)

Illustrative example — Head Office, Income and Expenditure Account for the year ended 31 March 2026 (Amount in Rs.). District Offices shall follow the same line items, Appendix references and column structure, substituting their own figures.

Particulars	Appendix	Current Year					Total Previous Year
		Cost & Interest	Legal Aid Grant	LADC	LADC Infra	Total Current Year	
INCOME							

Particulars	Appendix	Current Year					Total Previous Year
		Cost & Interest	Legal Aid Grant	LADC	LADC Infra	Total Current Year	
Income from Sales/Services	12	–	–			–	–
Grants/Subsidies	13	–	–			–	–
Fees/Subscriptions	14	–	–			–	–
Income from Investments (income on investment from earmarked/endowment funds transferred to Funds)	15	–	–			–	–
Income from Royalty, Publication, etc.	16	–	–			–	–
Interest earned	17	–	–			–	–
Other Income	18	–	–			–	–
Increase/(decrease) in stock of finished goods and works-in-progress	19	–	–			–	–
Total (A)		–	–			–	–
EXPENDITURE							
Establishment Expenses	20	–	–			–	–
Other Administrative Expenses, etc.	21	–	–			–	–
Expenditure on Grants, Subsidies, etc.	22	–	–			–	–
Interest	23	–	–			–	–
Depreciation (net total for the year, per Appendix 8)		–	–			–	–
Total (B)		–	–			–	–
Balance being excess of Income over Expenditure (A–B)		–	–			–	–
Transfer to Special Reserve (specify each)		...	...			...	...
Transfer to/from General Reserve		...	...			...	...
Balance being Surplus/(Deficit) carried to Corpus/Grant Fund		–	–			–	–

Significant Accounting Policies — Appendix 24.

Contingent Liabilities and Notes on Accounts — Appendix 25.

The expenditure incurred out of the State Budget is required to be disclosed in the Notes to Accounts on a head-wise basis, showing the amount spent under each major head of expenditure, along with details of the budget allotment received from the State Government, including the amount sanctioned/allotted, amount utilized, and the unutilized balance carried forward, to ensure transparency and proper reconciliation of funds received against funds spent during the financial year.

Note: Grant surplus for the year (Each Grant Column) is carried forward to "Grant Payable -Legal Aid / LADC/ LADC Infra" under Current Liabilities, and is not merged into Corpus/Capital Fund; only the Cost & Interest surplus is transferred to Corpus/Capital Fund, per Para A.6.

B.6 Pre-submission Checklist for District Offices

- Fixed Asset Register tallies with Fixed Assets Schedule and with depreciation charged in the Income & Expenditure Account.
- Capital Grant balance, fund-wise, tallies with unamortized (WDV) balance of the corresponding grant-funded assets.
- All assets received from Head Office during the year are capitalized with supporting transfer memo, and Capital Grant credited accordingly.
- Grant received as per bank statement is reconciled with Head Office release advices/NALSA sanctions, fund-wise.
- Cost & Interest receipts are supported by Court order references and bank realization; expenditure out of this fund is separately identifiable.
- Corpus Fund movement reconciles: Opening Corpus Fund + Current year Cost & Interest surplus = Closing Corpus Fund (no grant surplus included).
- Grant Payable (Each Grant Separately) , fund-wise = Opening balance + Surplus from income & Expenditure = Closing Balance
- TDS deducted/deposited reconciled with Form 26AS/TRACES; TDS returns filed for the office's TAN.
- Bank Reconciliation Statements prepared for all bank accounts/FDs, fund-wise, as on 31st March 2026.
- Balance Sheet and Income & Expenditure Account presented in the prescribed Cost & Interest / NALSA format (Annexure I & II), with column totals cross-tallying with fund-wise Schedules.
- Balance Sheet and Utilization Certificate(s) signed by the District Secretary/authorized officer and certified by the Chartered Accountant, with UDIN generated and quoted, as per Para B.8.
- Statements signed by the District Secretary and forwarded to Head Office Accounts Section within the prescribed timeline.

B.7 Timelines and Coordination with Head Office

B.7.1 District Offices shall submit provisional accounts and final accounts to Head Office as per the timeline communicated by the Head Office Accounts Section each year, to enable consolidation/aggregation and timely statutory audit.

B.7.2 Any doubt regarding classification of an item of income/expenditure as revenue or capital, fund-wise allocation, or any other accounting treatment, shall be referred in writing to the Head Office Accounts Section for clarification before finalization of accounts, so that uniformity is maintained across all District Offices.

B.7.3 These Guidelines and the Accounting Policy at Part A shall be read as part of the accounting manual of the Authority and shall apply mutatis mutandis to Head Office accounts as well, to the extent stated in Part A.

B.8 Signing and Certification Requirements

B.8.1 The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account of every office (Head Office and each District Office) shall be signed by the District Secretary/Secretary or other officer duly authorized by the Authority for that office, before submission to Head Office and to the Statutory Auditor.

B.8.2 The said financial statements, and the Utilization Certificate(s) (fund-wise, for Legal Aid Grant, LADC Grant and LADC Infrastructure Grant, in the format prescribed by NALSA/General Financial Rules), shall in every case also be signed/certified by a Chartered Accountant in practice engaged for the purpose.

B.8.3 Every report, certificate or Utilization Certificate issued/certified by the Chartered Accountant shall bear a Unique Document Identification Number (UDIN), generated on the UDIN portal of the Institute of Chartered Accountants of India (ICAI), as mandated by ICAI. The UDIN shall be clearly recorded on the face of the Balance Sheet/Utilization Certificate, or on the covering certificate/report, along with the name and membership number of the signing Chartered Accountant. The Utilization Certificate shall be issued on the letterhead of the Chartered Accountant, or shall otherwise clearly bear the name, address, and membership number/firm registration number of the Chartered Accountant, along with the seal/stamp and signature of the signing Chartered Accountant.

B.8.4 Financial statements and Utilization Certificates submitted to Head Office without the joint signature of the authorized officer and the Chartered Accountant, and without a valid UDIN, shall not be treated as final and shall not be accepted for consolidation/onward submission to NALSA. District Offices shall verify the authenticity of the UDIN (through the ICAI UDIN portal) before onward submission, wherever required.