



# ASSAM STATE LEGAL SERVICES AUTHORITY



Adjacent to Gauhati High Court New Block  
Guwahati- 781001

Phone No: 0361-2516367, Fax: 2601843

অসম ৰাজ্যিক আইন সেৱা প্ৰাধকাৰা  
গুৱাহাটী - ৭৮১০০১

No. ASLSA 176/2019/২৫৭

Dated Guwahati the 01<sup>st</sup> April, 2022

From : Sri Nayan Shankar Baruah  
Member Secretary  
Assam State Legal services Authority

To : 1) The Chairman  
All District Legal services Authority & All Taluk Legal services Committee  
2) The Secretary, Gauhati High Court Legal Services Committee

Sub: Instructions/Guidelines for DLSAs/HCLSC from the Financial Year 2022-23 (w.e.f. 1<sup>st</sup> April, 2022) onwards-reg.

Sir/Madam,

With reference to the subject cited above, I am enclosing herewith the mail received from NALSA vide F. No. G/38/2021-NALSA(Part Fie)/ Dated 31<sup>st</sup> March, 2022 regarding instructions/guidelines for DLSAs/HCLSC from the Financial Year 2022-23 (w.e.f. 1<sup>st</sup> April, 2022) onwards which is self explanatory.

This is for your kind information and needful action.

Encl: As above

Yours faithfully,

(Nayan Shankar Baruah)

Member Secretary,  
Assam State Legal Services Authority.

Member Secretary  
Assam State Legal  
Services Authority

*Ans.*  
01/04/2022



Member Secretary &lt;assamslsa1@gmail.com&gt;

## Instructions/Guidelines for SLSAs/DLSAs/HCLSC from the Financial Year 2022-23 (w.e.f. 1st April, 2022) onwards-reg

1 message

NALSA &lt;nalsa-dla@nic.in&gt;

Thu, Mar 31, 2022 at 11:11 PM

To: Andaman <legalsect.secretariat@gmail.com>, Bijoyesh Ghosal <hcourt.and@nic.in>, Andaman Law secy <secy.law2016@gmail.com>, Andhra Pradesh SLSA <apslsaauthority@yahoo.com>, Arunachal Pradesh SLSA <apslsa2013@rediffmail.com>, Assam SLSA <assamslsa1@gmail.com>, Bihar SLSA <bslsa\_87@yahoo.in>, Chandigarh SLSA <slsa\_utchd@yahoo.com>, Chhattisgarh SLSA <cgslsa@gmail.com>, "District Court, Silvassa" <dj-dnh@nic.in>, Daman & Diu SLSA <damanecourt@gmail.com>, SLSA Daman and Diu <slsa-damandiu@daman.nic.in>, Kanwal Jeet Arora <dslsa-phc@nic.in>, Establishment Wing <estabwing-dslsa@nic.in>, dlsathebest <dlsathebest@rediffmail.com>, "Member Secretary, Goa" <ms-gslsa.goa@nic.in>, "Member Secretary, GSLSA, Ahmedabad" <msguj.lsa@nic.in>, Haryana SLSA <hslsa.haryana@gmail.com>, HPSLSA Shimla <mslegal-hp@nic.in>, Jammu & Kashmir SLSA <jkslsa1234@gmail.com>, Jharkhand SLSA <jhalsaranchi@gmail.com>, KSLSA Bengaluru <mskar-slsa@hck.gov.in>, Kerala SLSA <kelsakerala@gmail.com>, Ladakh SLSA <ladakhlsa1234@gmail.com>, Lakshadweep SLSA <lakshadweepjusticeforall@gmail.com>, mplsajab <mplsajab@nic.in>, MSLSA High Court Bombay <mslsa-bhc@nic.in>, Manipur SLSA <maslsa.imphal@gmail.com>, mslsa <mslsa-meg@nic.in>, Meghalaya SLSA <megshillong@gmail.com>, Mizoram SLSA <slsamizoram@gmail.com>, Nagaland SLSA <nslsa.nagaland@yahoo.in>, Odisha slsa <oslsa1997@gmail.com>, Orissa State Legal Services Authority Orissa <oslsa@nic.in>, Puducherry SLSA <msutplsa@gmail.com>, Punjab State Legal Services Authority <ms@punjab.gov.in>, Rajasthan SLSA <rslsajp@gmail.com>, Rajasthan State Legal Services Authority Jaipur <rj-slsa@nic.in>, Sikkim slsa <sikkim\_slsa@live.com>, Tamil Nadu SLSA <tnslsa@gmail.com>, Telangana SLSA <tlsa2020@yahoo.com>, Telengana SLSA <telenganaslsa@gmail.com>, Tripura SLSA <tlsaagt@gmail.com>, Uttarakhand SLSA <ukslsanainital@gmail.com>, upslsa upslsa <upslsa@nic.in>, West Bengal SLSA <wbstatelegal@gmail.com>, sclsc <sclsc@nic.in>

### NATIONAL LEGAL SERVICES AUTHORITY

**Most Urgent**

F. No. G/38/2021-NALSA(Part Fie)/

31<sup>st</sup> March, 2022

To,  
The Member Secretaries,  
All the State Legal Services Authorities.

**Sub: Instructions/Guidelines for SLSAs/DLSAs/HCLSC from the Financial Year 2022-23 (w.e.f. 1<sup>st</sup> April, 2022) onwards-reg.**

Sir/Madam,

I am to state that in the 116<sup>th</sup> report of the Department Related Parliamentary Standing Committee (DRPSC), it has been observed that the majority of the funds of NALSA are utilized for administrative services, rather than providing legal aid.

Also, while reviewing Annual and quarterly statements/ reports it has been observed that the rules and guidelines issued from time to time are not followed in later and spirit. Even the Annual Statement of Accounts consisting of three documents namely (i) Income and Expenditure Statement, (ii) Receipt & Payment (iii) Balance sheet & Utilization Certificate, not adhering the provisions as envisaged under the Legal Services Authorities Act, 1987 and General Financial Rules, 2017.

Now, I am under direction to request all State Legal Services Authorities for strict compliance of the enclosed **Instructions/Guidelines with Annexure-A** for SLSAs/DLSAs/HCLSC from the Financial Year 2022-23 (w.e.f. 1<sup>st</sup> April, 2022) onwards. You are requested to circulate the aforesaid guidelines to all such legal services institutions to whom NALSA funds are further distributed under your jurisdiction for legal aid and programmes for compliance.

With regards

Yours sincerely,


(Ashok Kumar Jain)  
Member Secretary



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**2 attachments**

 **AnnexureA.pdf**  
80K

 **Guidelines for accounts\_2022\_23.pdf**  
183K

## **INSTRUCTIONS/GUIDELINES FOR SLSAs/DLSAs**

Under Section 18 of the Legal Services Authorities Act, 1987 the Central Authority, State Authority and District Authority are required to maintain proper accounts and relevant record. Also require to prepare Annual Statement of Accounts including Income and Expenditure Account and Balance Sheet of Legal Aid Fund in the format as prescribed by the Government of India in consultation with the Comptroller and Auditor General of India and shall be forwarded annually by the Authorities to the Central Government or the State Governments, as the case may be.

Accounting is the system of recording, summarizing, and analysing financial transactions of the institution. The purpose is to accumulate, report on financial information about the performance, fiscal position and to ensure that assets are safeguarded. The financial statements must be in conformity with generally accepted accounting principles, so as to ensure that the finances are managed with responsible stewardship. All personnel with a role in the management of Legal Services Authorities in particular fiscal operations are expected to work as per the guidelines/instructions provided herein. These instructions/ guidelines are issued with commitment towards appropriate, accurate financial management and reporting. It is also advised to observe the prevalent basic norms of account keeping and correct documentation.

### **Minimum records to be maintained at all levels dealing with grants in Aid fund:**

- Voucher of each Transaction
- Cash/Daily Book
- Ledger Book
- Fixed Asset Register
- Stock and Issue Register
- Monthly Bank Reconciliation Statement

While reviewing the Quarterly expenditure report furnished by the State Legal Services Authorities (SLSAs) and processing of the Utilization Certificates for their acceptance, it has been observed that:

- (i) Most of the State Legal Services Authorities are incurring expenditure from NALSA fund on the following items indicating as “Other Expenditure” :

- (a) Engagement of Project Co-ordinators and Project Assistants by SLSAs/DLSAs,
- (b) Engagement of employment of Ministerial staff including Accounts Clerks,
- (c) Honorarium for Legal Assistants and Translators deputed at HCLSCs,
- (d) Engagement of Front Office Co-ordinators,
- (e) Hiring of vehicles for SLSAs/DLSAs,
- (f) Purchase of equipment and computer peripherals,
- (g) Engagement of outsourced staff (Data Entry Operators),
- (h) Expenses in connection with victim Compensation applications and for distribution of Compensation,
- (i) Distribution of food and other necessities,
- (j) Expenditure for plantation of trees and fencing thereof,
- (ii) Most of the State Legal Services Authorities transfer fund to DLSAs/HCLSC etc. and treat them as utilization of funds.
- (iii) Activity wise expenditure incurred by the SLSA and each of DLSA is not being properly reflected in the Annual Statement of Accounts.
- (iv) Annual Statement of Accounts comprising three documents:
  - a. Income and Expenditure Statement,
  - b. Receipt & Payment and
  - c. Balance sheet includes all Receipt & Payment of SLSAs viz. Budget received from State Govt. meant for Establishment Expenditure (for Salary, Domestic Travel, Office Expenses etc.), Grants-in-Aid received from State Govt. and Grants-in-Aid received from NALSA and utilization thereof. However, the activity-wise bifurcation of expenditure incurred from the NALSA fund [i.e. after compilation of Legal Aid Activity wise expenditure incurred by each of DLSA/HCLSC/TLSC etc. including expenditure incurred by the SLSA are not properly reflected.
- (v) Assets acquired from NALSA fund and disposal thereof, if any, are also not properly reflected in the Annual Statement of Accounts.

Further, in the 116<sup>th</sup> report of the Department Related Parliamentary Standing Committee (DRPSC) for consideration of the Demand for Grants (2022-23), it was also pointed out that the majority of the funds for NALSA are utilized for administrative services, rather than providing legal aid.

In this context, it is stated that as per Section 6(7) and 9(7) of the Legal Services Authorities Act, 1987, the administrative expenses of the State and District Authority, including the salaries, allowances and pensions payable to the

Member-Secretary, officers and other employees of the State Authority shall be defrayed out of the Consolidated Fund of the State.

Section 18(4) & (6) of the Legal Services Authorities Act, 1987, provides for laying of Audited Accounts and Annual Reports of SLSA and DLSAs before the State Legislature. As per Rule 237 of General Financial Rule (GFR), 2017 also, the State Legal Services Authorities have to submit approved Report of Audited Accounts to the nodal Ministry of the concerned State Legal Services Authority by 31<sup>st</sup> December, every year for laying in the State Legislature.

The use of Public Financial Management System (PFMS) for Scheme Code: 2298- National Legal Service Authority is also made compulsory. As per Rule 230 (7) of GFR 2017, it has been mandated that the Programme Division of the Ministries/Departments shall take the help PFMS portal to know the bank balance of the recipients before making each release. Which also mandates that the principle of “Just-in-Time” release should be applied for releases in respect of all payments to the extent possible.

In view of above, all Legal Services Authorities or institutions, receiving Grants-in Aid from NALSA shall strictly adhere to following guidelines from the Financial Year 2022-23 (w.e.f.1<sup>st</sup> April, 2022) onwards:

- (i) All such administrative expenses, which are not part of State/ District Legal Aid Funds shall not be depicted in the Annual Statement of Accounts furnished along with the Utilization Certificate of Grants released from National Legal Aid Fund.
- (ii) Mere transfer of fund to DLSAs/HCLSC or any other Legal services institution etc. shall not be treated as utilization of fund by the SLSA.
- (iii) Legal Aid Activity wise expenditure incurred by the each DLSA/ HCLSC/TLSC and by the SLSA shall be compiled and properly reflected in the Annual Statement of Accounts. Detailed schedule should be attached separately, if required.
- (iv) Assets acquired from NALSA fund and disposal thereof, if any, shall be properly reflected in the Annual Statement of Accounts. Detailed schedule should be attached separately.
- (v) State Legal Services Authorities will not made any expenditure from NALSA fund on the following items without prior permission of NALSA from the FY 2022-23 onwards:
  - (a) Engagement of Project Co-ordinators and Project Assistants by SLSAs/DLSAs,
  - (b) Engagement of employment of Ministerial staff including Accounts Clerks,
  - (c) Engagement of Front Office Co-ordinators,

- (d) Hiring of vehicles for SLSAs/DLSAs,
  - (e) Purchase of equipment and computer peripherals,
  - (f) Engagement of outsourced staff (Data Entry Operators),
  - (g) Purchase of vehicles for SLSAs/DLSAs,
  - (h) Expenses in connection with victim Compensation applications and for distribution of Compensation,
  - (i) Distribution of food and other necessities,
  - (j) Expenditure for plantation of trees and their fencing thereof.
- (vi) The National Legal Services Authority allocates consolidated funds to SLSA for implementation of various legal aid activities/ programmes but henceforth, from the FY 2022-23 onwards allocation/expenditure from National Legal Aid Fund will be made subject to the ceilings as prescribed below (Details in enclosed Annexure-A):-
- |                          |   |     |
|--------------------------|---|-----|
| (a) Legal Aid & Advices  | - | 30% |
| (b) Lok Adalat           | - | 20% |
| (c) Mediation            | - | 5%  |
| (d) Awareness & Outreach | - | 20% |
| (e) Other expenses       | - | 25% |
- (vii) Henceforth, from the FY 2022-23 onwards **Monthly Expenditure Report (MER)** consisting all expenditure of National Legal Aid Fund shall be submitted by all DLSAs to the concerned SLSA and the SLSA after compiling Monthly Expenditure Report (MER) received from DLSAs under their administrative jurisdiction shall submit the same to NALSA.
- (viii) DLSA will send detailed Contingent bills i.e. vouchers exceeding payment of ₹ 10,000.00 (₹ Ten Thousand) to the concerned SLSA along with **Monthly Expenditure Report (MER)** and SLSA will send detailed Contingent bills i.e. vouchers exceeding payment of ₹ 25,000.00 (₹ Twenty Five Thousand) to NALSA along with **Monthly Expenditure Report (MER)**.
- (ix) Time schedule for submission of **Monthly Expenditure Report (MER)** are as under :
- (a) District Legal Services Authority (DLSA) to State Legal Services Authority(SLSA): **5<sup>th</sup> of the following month.**
  - (b) State Legal Services Authority(SLSA) to National Legal Services Authority(NALSA) : **10<sup>th</sup> of the following month.**
- (x) Time schedule for submission of Annual Accounts as per Rule 237 of General Financial Rule (GFR), 2017 are as under:

The dates prescribed for submission of the annual accounts for Audit leading to the issue of Audit Certificate by the Comptroller and Auditor General of India and for submission of annual report and audited accounts to the nodal Ministry for timely submission to the Parliament/ State Legislature are listed below:-

- (a) Approved and authenticated annual accounts to be made available by SLSA/DLSA to the concerned Audit Office and commencement of audit of annual accounts. .... **30<sup>th</sup> June**
- (b) Issue of the final SAR in English version with audit certificate to SLSA or DLSA/Government concerned. .... **31<sup>st</sup> October**
- (c) Submission of the Annual Report and Audited Accounts to the Nodal for it to be laid on the Table of the Parliament/State Legislature. .... **31<sup>st</sup> December**
- (xi) The Member Secretaries of all State Legal Services Authorities shall also ensure that all transactions by the Implementing Agencies under their jurisdiction are got done through EAT module of the PFMS.

BY ORDER

**Accounts Officer**  
**National Legal Services Authority**



## Heads for allocation and expenditure from NALSA Grant

S. No.	Activities	Prescribed expenditure ceiling in percentage (%)
(1)	<b>Legal Aid and Advice:</b>	<b>30%</b>
	(a) Fees for panel lawyers for legal aid cases assigned to them.	
	(b) Honorarium to Remand and duty lawyers but other than retainer lawyers.	
	(c) Honorarium to lawyers for jail visits / police station and others, if any.	
	(d) Entire expenses on Legal Aid Defence Counsel System.	
	(e) Other incidental expenses in providing Legal aid, assistance and advice	
	(f) Miscellaneous expenses	
(2)	<b>Alternate Dispute Resolution (ADR):</b>	<b>20%</b>
	<b>Lok Adalats</b> (a) Honorarium for Lok Adalat Benches / Staff as per NALSA Regulation. (b) Other Administrative expenses in organisation of Lok Adalats including publicity for NLA.	
(3)	<b>Mediation:</b>	<b>5%</b>
	(a) Expenses for mediation and honorarium to mediators.	
	(b) Expenses for mediators training programmes.	
(4)	(c) Other miscellaneous expenses incidental to Mediation activities.	<b>20%</b>
	<b>Awareness &amp; Outreach Activities:</b>	
	<b>(i) Legal Awareness Programmes</b>	
	(a) Payments to lawyers/resource persons of such programmes.	
	(b) Payments to para legal volunteers	
	(c) Organizational expenses	
	(d) Awareness through media, radio, television, community media, social media etc.	
	(e) Advertisement & publicity expenses on any media	
	<b>(ii) Outreach Activities</b>	
	(a) Organisational expenses of Legal services Camps including pre-camp activities	
	(b) I.E.C. materials including pamphlets, booklets, videos, short-films etc.	
(c) Utilization and publicity through mobile vans.		
(d) Incidental expenditure in organisation of awareness & outreach activities etc.		

S. No.	Activities	Prescribed expenditure ceiling in percentage (%)
5	<b>Others</b>	25%
	<b>(i) Front Offices at SLSAs, DLSAs and HCLSCs</b>	
	(a) Fee for Retainer Lawyers, whether engaged on Monthly & daily basis.	
	(b) Para-Legal Volunteers, if deputed in front offices of DLSAs	
	(c) Payment related to helpline, internet charges and official mobile numbers used to provide legal services.	
	<b>(ii) Capacity Building Programmes including organisation expenses &amp; honorarium to resource persons</b>	
	<b>(iii) Legal Services Clinics (LACs) at Mandal, Taluk, Village Panchayat etc.</b>	
	(a) Payment to para- legal volunteers.	
	(b) Honorarium of Lawyers, if visiting such clinics.	
	<b>(iv) Jail Legal Aid clinics, Taluka Legal services Committees, LACs in JJBs etc.</b>	
	(a) Honorarium to para-legal volunteers.	
	(b) Administrative expenses of clinics and TLSCs.	
	<b>(v) Entire Expenses in organising seminars / meets / consultations, etc.</b>	
<b>(vi) Audit and other fees to Auditors.</b>		
<b>(vii) All other miscellaneous expenses incidental and related to legal aid to poor programme, if not provided otherwise.</b>		