

SASAKAWA - INDIA LEPROSY FOUNDATION
BALANCE SHEET (FCRA) AS AT MARCH 31, 2024

Particulars	Sch No.	As at March 31, 2024	As at March 31, 2023
		FCRA	FCRA
(A) Source of Funds			
NPO's Funds			
Unrestricted Funds	1	1,64,90,96,390	1,63,31,49,669
Non-Current Liabilities			
Other Long-Term Liabilities	2	-	19,20,000
Long-term Provisions	3	-	8,98,592
Current Liabilities			
Other Current Liabilities	4	8,47,580	12,23,877
Total		1,64,99,43,970	1,63,71,92,139
(B) Application of Funds			
Non-Current Assets			
Property, Plant & Equipment	5	68,90,099	78,61,060
Non-Current Investment	6	1,56,74,70,082	1,55,96,82,330
Current Assets			
Cash & Bank Balances	7	2,88,65,517	2,01,94,462
Short term Loan & Advances	8	2,00,69,562	1,80,91,455
Other Current Assets	9	2,66,48,710	3,13,62,832
Total		1,64,99,43,970	1,63,71,92,139

Accounting Policies & Notes to Accounts

As per our separate report of even date

For V Sahai Tripathi & Co.

Chartered Accountants

Firm Regn No. 000262N

On behalf of the Board

Vishwas Tripathi

Partner

Membership No. : 086897



Gaurab Sen
Chief Executive
Officer

S Mahalingam
Vice Chairman

Tarun Das
Chairman

Place: New Delhi

Date:

12 AUG 2024
UDIN: 24086897-BKCSVZ3104

SASAKAWA - INDIA LEPROSY FOUNDATION INCOME & EXPENDITURE ACCOUNT (FCRA)			
Particulars	Sch No.	Year Ended 31st March 2024	Year Ended 31st March 2023
		FCRA	FCRA
INCOME			
Donation and Grants	10	1,33,64,328	1,64,32,041
Other Income	11	10,82,40,451	8,91,18,567
Total (A)		12,16,04,779	10,55,50,608
LESS: EXPENDITURE			
Employee Benefits Expenses	12	3,47,00,392	2,96,36,138
Depreciation / Amortization Expenses		17,84,304	19,41,147
Other Expenses	13	7,10,93,363	6,27,05,281
Total (B)		10,75,78,059	9,42,82,565
Excess of income over expenditure (A-B)		1,40,26,720	1,12,68,042
Less: Current year Tax Expenses			
Less: Prior period Tax Expenses			1,47,361
Excess of income over expenditure after tax expenses		1,40,26,720	1,11,20,681
Add: Income Brought Forward from Previous Year		-	1,24,40,142
Add: Expenses out of amount brought forward U/S 11(2)		19,20,000	77,22,757
Less: Income Set Apart U/s 11 (2)		-	-
Less: Income Carried forward to next years		-	-
		1,59,46,720	3,12,83,580

Accounting Policies & Notes to Accounts

As per our separate report of even date
For V Sahai Tripathi & Co.
Chartered Accountants
Firm Regn No. 000262N

Vishwas Tripathi
Partner
Membership No. : 086897



On behalf of the Board

Gaurab Sen S Mahalingam Tarun Das
Chief Executive Vice Chairman Chairman
Officer

Place: New Delhi

Date:

12 AUG 2024

Sasakawa-India Leprosy Foundation		
Schedule to Accounts for the year ended March 31, 2024		
SCHEDULE 01 : NPOs Funds		
Particulars	As at March 31, 2024	As at March 31, 2023
	FCRA	FCRA
(A) Unrestricted Funds		
Corpus	1,55,92,55,147	1,55,92,55,147
General Funds		
Opening Balance	7,38,94,522	5,69,76,272
Add: Transfer from Income & Expenditure	1,59,46,720	3,12,83,580
Less: Amount written off during the year	-	(1,43,65,330)
Closing Balance	8,98,41,243	7,38,94,522
Total	1,64,90,96,390	1,63,31,49,669

SCHEDULE 02 : Other Long Term Liabilities

Particulars	As at March 31, 2024	As at March 31, 2023
	FCRA	FCRA
Income Set apart U/s 11(2)	-	19,20,000
Total	-	19,20,000

SCHEDULE 03 : Long Term Provisions

Particulars	As at March 31, 2024	As at March 31, 2023
	FCRA	FCRA
Provision for gratuity (Non-funded)	-	8,98,592
Total	-	8,98,592

SCHEDULE 04 : Current Liabilities

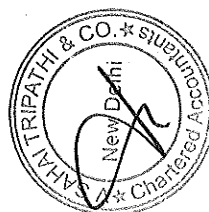
Particulars	As at March 31, 2024	As at March 31, 2023
	FCRA	FCRA
Statutory Liabilities Payable	3,90,385	5,49,213
Statutory Auditor's Payable	1,62,000	1,62,000
Internal Auditor's Payable	67,500	1,35,000
Other Payable	2,27,695	3,77,664
Total	8,47,580	12,23,877



Sasakawa-India Leprosy Foundation
SCHEDULE OF FIXED ASSETS (FCRA) AS AT MARCH 31, 2024

Schedule 5

Particulars	Rate	Gross Block				Depreciation				Written Down Value	
		Cost as on 01/04/2023	Additions	Adjustment	Cost as on 31/03/2024	As on 01/04/2023	During the Year	Adjustment	As on 31/03/2023	As on 31/03/2024	As on 31/03/2023
Computers	40	28,29,407	7,52,881	5,08,248	30,74,040	21,31,633	5,23,269	5,07,441	21,47,461	9,26,579	6,97,774
Furniture & Fixture	10	45,09,222	56,050	5,000	45,60,272	20,14,497	2,55,073	5,000	22,64,575	22,95,697	24,94,725
Software	25	49,44,929	-	-	49,44,929	18,93,338	7,62,773	-	26,56,611	22,88,318	30,51,091
Office Equipments	15	18,70,206	7,500	23,740	18,53,966	10,91,307	1,17,324	21,459	11,87,672	6,66,294	7,78,399
Vehicle	15	11,61,345	-	-	11,61,345	3,22,274	1,25,860	-	4,48,134	7,13,211	8,39,071
Total		1,53,15,109	8,16,431	5,36,988	1,55,94,552	74,54,049	17,84,304	5,33,900	87,04,453	68,90,099	78,61,060



SCHEDULE 06 : Non Current Investments

Particulars	As at March 31, 2024	As at March 31, 2023
	FCRA	FCRA
Fixed Deposits with Bank	1,01,01,60,082	97,91,70,530
Other than bank	55,73,10,000	58,05,11,800
Total	1,56,74,70,082	1,55,96,82,330

SCHEDULE 07 : Cash & Bank Balance

Particulars	As at March 31, 2024	As at March 31, 2023
	FCRA	FCRA
Cash in Hand	36,686	39,787
Bank Balance (Refer Note - 7A)	2,88,28,831	2,01,54,675
Total	2,88,65,517	2,01,94,462

Note 7A - Bank Balances

Particulars	As at March 31, 2024	As at March 31, 2023
	FCRA	FCRA
State Bank of India - 39880311797 - FCRA account	1,14,85,312	84,96,790
PNB Bank -10482071000023 - FCRA Account	27,00,274	78,09,265
Kotak Mahindra Bank Ltd. - A/c No 7411776555	7,46,576	40,799
Kotak Mahindra Bank Ltd. - A/c No 7449142889	12,57,239	-
SCB Bank - 52610895172 - HSBC Grant	18,913	18,402
Kotak Mahindra Bank Ltd. - A/c No 7412821391 - DHFL	-	-
HDFC Bank Ltd. - SBA05031110000175	-	-
HDFC Bank Ltd. - SBA05031110000158	-	-
HDFC FCRA UCA - 50100461273800	1,26,20,518	37,89,418
Punjab National Bank - SBA No 0758 219 1013 326	-	-
Total	2,88,28,831	2,01,54,675

SCHEDULE 08 : Short-term Loan & Advances

Particulars	As at March 31, 2024	As at March 31, 2023
	FCRA	FCRA
Project & Staff Advances	33,844	2,43,108
Security Deposits	8,84,205	8,84,205
Tax Deducted at Source	1,91,51,513	1,69,64,142
Total	2,00,69,562	1,80,91,455

SCHEDULE 09 : Other Current Assets

Particulars	As at March 31, 2024	As at March 31, 2023
	FCRA	FCRA
Interest accrued on Fixed Deposits	2,35,90,435	2,90,47,504
Grant Receivable	11,83,327	-
Gratuity Policy - LIC (Funded)	18,74,948	23,15,328
Total	2,66,48,710	3,13,62,832



SCHEDULE 10 : Donations and Grants

Particulars	Year Ended 31st March 2024	Year Ended 31st March 2023
	FCRA	FCRA
Sasakawa Health Foundation- HHDLS	1,07,88,987	1,02,71,995
Sasakawa Health Found'n -2nd Global Forum Meeting	25,75,341	61,56,187
Grant received from Vipul Roongta	-	-
Grant received from Ramboll India Pvt. Ltd.	-	-
Grant received from Tata Steel Foundation	-	-
Bajaj Auto Ltd.	-	-
Award Money & other receipts	-	-
General Donation	-	3,859
Total	1,33,64,328	1,64,32,041

SCHEDULE 11 : Other Income

Particulars	Year Ended 31st March 2024	Year Ended 31st March 2023
	FCRA	FCRA
Interest on Investment and SBA Interest	10,76,62,431	8,91,18,567
Interest on Income Tax Refund	5,30,020	-
Other Receipts	48,000	-
Management Fee	-	-
Total	10,82,40,451	8,91,18,567

SCHEDULE 12 : Employee Benefits Expenses

Particulars	Year Ended 31st March 2024	Year Ended 31st March 2023
	FCRA	FCRA
Salaries, wages, bonus and other allowances	3,03,66,162	2,57,12,239
Contribution to provident and other funds	26,66,526	19,59,481
Gratuity Expenses	(4,58,212)	6,21,151
Leave Encashment Expenses	58,483	98,567
Staff Welfare Expenses	20,67,433	12,44,700
Total*	3,47,00,392	2,96,36,138

* Refer Schedule 12A for presentation of expenses on the basis of nature of expenditure

SCHEDULE 12A : Employee Benefits Expenses

Particulars	Year Ended 31st March 2024	Year Ended 31st March 2023
	FCRA	FCRA
Admin Cost	68,86,698	72,43,329
Education	78,90,971	86,98,283
Livelihood	1,53,06,683	95,13,315
Advocacy & Communication	29,16,012	28,99,311
Humanitarian Aid	10,00,428	6,43,500
Partnership & Fund Raising	6,99,600	6,38,400
Total	3,47,00,392	2,96,36,138



SCHEDULE 13 : Other Expenses

Particulars	Year Ended 31st March 2024	Year Ended 31st March 2023
	FCRA	FCRA
Charitable Expenses		
Education	2,43,35,189	2,31,71,182
Livelihood	2,12,84,832	1,18,71,499
Advocacy & Communication	85,97,920	87,38,265
Humanitarian Aid	66,79,417	16,37,342
Partnership & Fund Raising	91,330	46,386
Children Development Fund	3,53,795	-
Covid -19 Relief Fund	-	-
Global Appeal - 2nd Global Forum Meeting	-	87,31,880
Total (A)	6,13,42,483	5,41,96,554
Other Expenses		
Office Rent	47,94,520	47,18,244
Board Meeting & Conferences	5,94,454	4,12,259
Telephone Expenses	96,224	1,03,438
Audit Fees (Refer 13A)	5,89,204	5,24,153
Bank Charges	3,405	9,294
Electricity & Water	2,82,722	2,90,104
Miscellaneous	12,396	5,483
Office Maintenance	3,96,989	2,07,895
Office & Computer Supplies	3,31,775	4,77,374
Travel & Conveyance	3,18,823	2,26,059
Professional Fees	22,39,169	9,68,290
Festival Expenses	54,435	43,182
Interest on Late Deposit of TDS	33,676	-
Asset write off	3,088	-
Prior Period Expenses - ESIC & Income Tax	-	5,22,951
Total (B)	97,50,880	85,08,727
Grand Total (A+B)	7,10,93,363	6,27,05,281

SCHEDULE 13A - Audit Fees

Particulars	Year Ended 31st March 2024	Year Ended 31st March 2023
	FCRA	FCRA
Statutory Audit Fee	2,24,200	1,77,000
Internal Audit Fee	2,95,000	2,95,000
Out of Pocket Expenses	70,004	52,153
Total	5,89,204	5,24,153



SASAKAWA - INDIA LEPROSY FOUNDATION
RECEIPTS & PAYMENT AS AT MARCH 31, 2024

Particulars	As at March 31, 2024	As at March 31, 2024
Brought forward Foreign Contribution Account Balance		2,01,94,462
Add: Receipts for Projects / Other Income		
Sasakawa Health Foundation - HHDLS Program		96,05,660
Sasakawa Health Found'n -2nd Global Forum Meeting		25,75,341
Interest on Investment and SBA Interest		11,09,32,130
Other Receipts		5,78,020
Sale of Investment		1,31,44,72,330
Credit Card Expenses (HDFC & Kotak Mahindra Bank)		21,643
Total Receipts		1,45,83,79,586
Payments made for Project / Other Administrative Expenses		
Programme Implementation Expenditure		
Education	3,22,26,160	
Livelihood Project Expenses	3,65,91,515	
Advocacy & Communication	1,15,13,932	
Partnership & Fund Raising	7,90,930	
Children Development Fund	3,53,795	
Humanitarian Aid	76,79,845	
Global Appeal - 2nd Global Form Meeting	-	
Total (A)	8,91,56,177	
Administrative & Other Costs		
Payroll Cost	73,44,910	
Office Rent	47,94,520	
Board Meeting & Conferences	5,94,454	
Audit Fees	5,89,204	
Electricity & Water	2,82,722	
Professional Fees	22,39,169	
Other Expenses	12,47,723	
Project / Travel / Other / Staff Salary Advance	29,847	
Statutory Payments (ESIC, PF and TDS)	1,58,828	
Total (B)	1,72,81,377	
Capital Investment		
Capital Purchase	8,16,431	
Purchase of Investment	1,32,22,60,083	
Total (C)	1,32,30,76,514	
Total Programme and Administrative Expenses (A+B+C)	1,42,95,14,068	
Balance of Unutilized Foreign Contribution Account	2,88,65,518	

