



INDEPENDENT AUDITOR'S REPORT

TO

The Board Members,

M/s. LEPRA Society,

Krishnapuri Colony, West Marredpally,

Secunderabad, Telangana-500 026.

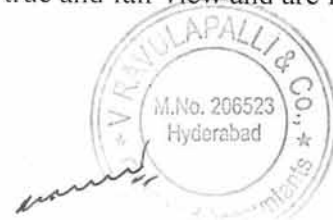
We have audited the accompanying financial statements of **M/s. LEPRA Society**, which comprise the Balance Sheet as at 31st March, 2019, the Statement of Income and Expenditure and Statement of Receipts & Payments for the year ended and a summary of the significant accounting policies and other explanatory information.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical requirements in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those Charged with Governance for the Financial Statements

The Society's management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the Society in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibility

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India,



- i) In the case of Balance Sheet of the Society as at 31st March, 2019.
- ii) In the case of Income and Expenditure account, of the excess of expenditure over income for the year ended on that date.
- iii) In the case of Receipts and Payments Account, of the total receipts and Payments for the year ended on that date.

for V RAVULAPALLI & Co.,

Chartered Accountants



CA. V Ravulapalli
(Partner)

Firm Regn. No.007962S

UDIN: 19206523AAAAAT2880

Place: Hyderabad

Date: 04.09.2019

LEPRA SOCIETY
(REGISTRATION NO. 474 of 1989)

BALANCE SHEET AS AT 31ST MARCH, 2019

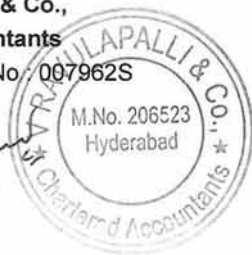
		Amount in ₹	
Particulars	Schedule	As at 31st March, 2019	As at 31st March, 2018
Liabilities			
Capital Fund	1	10,24,20,298	12,07,53,196
Social and Economic Rehabilitation (SER) Revolving Fund	2	23,22,168	23,22,168
Current Liabilities	3	58,61,779	48,29,361
Total		11,06,04,245	12,79,04,725
Assets			
Fixed Assets			
Gross Block	4	15,67,94,542	15,27,22,701
Less: Depreciation		10,23,30,314	9,79,85,096
Net Block		5,44,64,228	5,47,37,605
Current Assets, Loans and Advances	5	99,29,425	96,12,010
Term Deposits with Banks	6	3,10,03,957	3,42,70,542
Cash and Bank Balances	7	1,52,06,635	2,92,84,568
Total		11,06,04,245	12,79,04,725

Significant Accounting Policies and Notes to Accounts 19
Schedules referred to above form an integral part of the financial statements

As per our report of even date attached

For V Ravulapalli & Co.,
Chartered Accountants
Firm Registration No. 007962S

CA. V Ravulapalli
Partner
M. No. 206523



For and on behalf of LEPRA SOCIETY

V. R. Rao
Dr. V Rukmini Rao
Chairman

Ashim Chowla
Ashim Chowla
Chief Executive
cum Treasurer

Place: Hyderabad
Dated: 04/09/2019

P. Omprakash
P. Omprakash
Head (Finance & Operations)

LEPRA SOCIETY
(REGISTRATION NO. 474 of 1989)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

Particulars	Schedule	Amount in ₹	
		For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Income			
Grants Received	8A	17,28,17,376	20,74,04,022
Interest	9	35,69,195	36,55,891
Donations Received			
- Foreign		5,605	48,882
- Local		21,15,115	29,70,555
Profit / (Loss) on disposal of Fixed Assets (Net)		-	(2,92,451)
Collections from Lepra Mahanadi Eye Hospital	14 A	4,23,86,424	4,06,67,805
Other Income	14 B	7,78,807	8,63,116
Total		22,16,72,522	25,53,17,820
Expenditure			
Salaries, Staff Welfare and Training Expenses	10	11,10,90,905	11,11,39,154
Grants given to Projects Aided	11	1,63,95,294	1,54,03,282
Medical and Programme Expenses	12	8,74,16,095	9,67,40,762
Maintenance and Administrative Expenses	13	1,72,94,704	1,52,53,408
Depreciation	4	78,18,335	73,57,023
Total		24,00,15,333	24,58,93,629
Surplus / (Deficit) carried over to the balance sheet		(1,83,42,812)	94,24,191

Significant Accounting Policies and Notes to Accounts 19
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Partner
M. No. 206523



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Place: Hyderabad
Dated: 04/09/2019.

P. Omprakash
P. Omprakash
Head (Finance & Operations)

LEPRA SOCIETY
(REGISTRATION NO. 474 of 1989)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

Particulars	Schedule	Amount in ₹	Amount in ₹
Opening Cash and Bank Balances as at 01st April, 2018 (A)	7		2,92,84,568
Add: Receipts (B)			
Grants Received	8		17,27,67,406
Grants-in-Kind - Fixed Assets (per contra)			3,11,080
Collections from Mahanadi Netra Chikitsalaya			4,14,05,926
Interest Received			
- On Fixed Deposits - Foreign Contribution Regulation Act (FCRA) Account		1,88,442	
- On Fixed Deposits - Local Donation Account		26,34,622	
- Bank Interest - Foreign Contribution Regulation Act (FCRA) Account		5,28,884	
- Bank Interest - Local Donation Account		8,82,225	
- Interest on refund of TDS		36,771	
			42,70,944
Donations Received			
- Foreign Donations		5,605	
- Local Donations*		21,15,115	
			21,20,720
Other Receipts	14		1,90,02,109
Term Deposits received during the year			84,87,821
Total Receipts (B)			24,83,66,006
Less: Payments (C)			
Grants given to Projects Aided	11		1,63,95,294
Investments (purchases of assets):			
- Buildings		-	
- Medical Equipment		34,11,559	
- General Equipment		21,99,443	
- Vehicles		32,63,623	
			88,74,625
Grants-in-Kind - Fixed Assets (per contra) Received			3,11,080
Salaries, Staff Welfare and Training Expenses	15		11,10,60,081
Medical and Programme Expenses	16		8,58,91,478
Maintenance and Administrative Expenses	17		1,72,61,791
Others	18		1,74,28,354
Term Deposits made during the year			52,21,236
Total Payments (C)			26,24,43,939
Closing Cash and Bank Balances as at 31st March, 2019 (A+B-C)	7		1,52,06,635

*Local Donations includes amount received in donation boxes

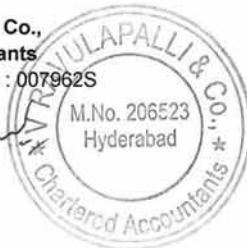
Significant Accounting Policies and Notes to Accounts
Schedules referred to above form an integral part of the financial statement

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As per our report of even date attached

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Partner
M. No. 206523



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LEPRA SOCIETY
(REGISTRATION NO. 474 of 1989)

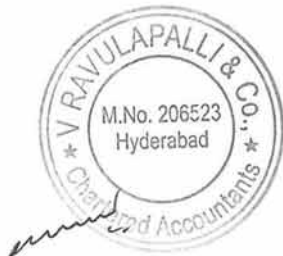
Schedules Annexed to the Financial Statements

Particulars	Amount in ₹	
	As at 31st March, 2019	As at 31st March, 2018
Schedule 1 - Capital Fund		
Balance as per last balance sheet	12,07,53,196	11,40,27,759
Add:		
Grant-in-Kind - Fixed Assets & Medicines received during the year	3,11,080	14,500
Surplus / (Deficit) as per Income & Expenditure account	(1,83,42,812)	94,24,191
Less :		
Grant-in-kind - Fixed Assets returned	3,01,166	27,13,254
Total	10,24,20,298	12,07,53,196
Schedule 2 - Social and Economic Rehabilitation (SER) Revolving Fund		
Hyderabad Leprosy Eradication Project (HYLEP)	1,68,426	1,68,426
Bolangir Leprosy Eradication Project (BOLEP)	1,24,563	1,24,563
Koraput Leprosy Eradication Project (KORALEP)	1,89,016	1,89,016
Junagarh Leprosy Eradication Project (JUNLEP)	2,16,266	2,16,266
Adilabad Leprosy Eradication Project (ADILEP)	2,66,339	2,66,339
Mayurbhanj Leprosy Eradication Project (MAYLEP)	3,79,231	3,79,231
Information Education and Communication(IEC) - POD unit, Bhubaneshwar	3,07,244	3,07,244
Leprosy Eradication Unit (LEU), Bargarh	1,45,625	1,45,625
Cheyutha	29,600	29,600
Rayagada Leprosy Eradication Project (RAYLEP)	74,208	74,208
Lymphatic Filariasis (LF)	46,150	46,150
Sreyassu	25,500	25,500
Regional Office Odisha (LF)	3,50,000	3,50,000
Total	23,22,168	23,22,168
Schedule 3 - Current Liabilities		
Outstanding liability towards expenses	40,15,969	33,45,738
Provident Fund, Tax Deducted at Source and Other Statutory Dues payable	15,71,828	14,35,891
Other Payables	2,73,982	47,732
Total	58,61,779	48,29,361

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LEPRA SOCIETY
(REGISTRATION NO. 474 of 1989)

Schedules Annexed to the Financial Statements

Schedule 4 - Fixed Assets

Amount in ₹

Particulars	Rate	Gross Value				Depreciation				Net Book Value		
		As at	Additions	Deletions	As at	As at	For the Year	On Deletions	As at	As at	As at	
		1st April, 2018			31st March, 2019				1st April, 2019	31st March, 2019	31st March, 2019	31st March, 2019
Land - Freehold		41,80,003	-	-	41,80,003	-	-	-	-	41,80,003	-	41,80,003
Land - Leasehold		6,36,183	-	-	6,36,183	1,19,361	6,426	-	1,25,787	5,10,396	-	5,16,822
Buildings	10%	3,94,19,299	-	-	3,94,19,299	2,62,32,601	13,18,670	-	2,75,51,271	1,18,68,028	-	1,31,86,698
Medical Equipment	15%	4,29,58,641	37,22,639	4,16,840	4,62,64,440	2,95,41,860	23,66,911	1,15,673	3,17,93,098	1,44,71,342	-	1,34,16,781
General Equipment		3,57,95,589	21,99,444	5,23,160	3,74,71,873	2,70,52,126	18,61,568	4,84,631	2,84,29,063	90,42,810	-	87,43,463
Intangible Assets - Software	25%	1,10,650	-	-	1,10,650	82,054	7,149,000	-	89,203	21,447	-	28,596
Vehicles	15%	2,96,22,336	32,63,623	41,73,865	2,87,12,094	1,49,57,094	22,57,611	28,72,813	1,43,41,892	1,43,70,202	-	1,46,65,242
TOTAL		15,27,22,701	91,85,706	51,13,865	15,67,94,542	9,79,85,096	78,18,335	34,73,117	10,23,30,314	5,44,64,228	5,47,37,605	5,47,37,605
Previous Year		16,00,57,278	92,40,515	1,65,75,092	15,27,22,701	10,37,63,348	73,57,023	1,31,35,276	9,79,85,096	5,47,37,605	-	5,62,93,929

Note:

- (1) Medical Equipment includes Grant Received in Kind during the year amounting to Rs 311,080/- (Previous Year Rs NIL)
- (2) Assets held for Sale/disposal are included in aforesaid head of fixed assets.
- (3) The written down value of the assets given as grant in kind for Rs 301,167/- during the year has been reduced from the gross block.

V. N. Rao

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LEPRA SOCIETY
(REGISTRATION NO. 474 of 1989)

Schedules Annexed to the Financial Statements

Particulars	Amount in ₹	
	As at 31st March, 2019	As at 31st March, 2018
Schedule 5 - Current Assets, Loans and Advances		
I. Inventory (At cost)		
- Anti Leprosy Drugs	62,022	69,003
- Other Drugs	9,71,498	18,66,563
- Footwear Material	8,60,612	13,06,976
- Footwears	2,29,401	38,856
Total (a)	21,23,533	32,81,398
II. Other Current Assets - Unsecured (Considered good, unless otherwise stated)		
Deposits	9,47,229	9,97,601
Advances Recoverable in cash	22,24,551	8,09,204
Tax deducted at source	18,13,813	11,82,627
Salary advance to employees	14,000	85,000
Loan for Social and Economic Rehabilitation (SER)		
- Considered Good	1,01,200	78,900
Prepaid Expenses	20,64,283	18,08,986
Interest Receivable on Term Deposits with Banks		
- FCRA A/c	12,693	64,709
- Local Donations Account	6,28,123	13,03,586
Total (b)	78,05,892	63,30,613
Grand Total (a+b)	99,29,425	96,12,010
Schedule 6 - Term Deposits with Banks		
- FCRA A/c	40,00,000	10,77,136
- Local Donations Account	2,70,03,957	3,31,93,406
Total	3,10,03,957	3,42,70,542

V. K. Rao

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LEPRA SOCIETY
(REGISTRATION NO. 474 of 1989)

Schedules Annexed to the Financial Statements

Particulars	Amount in ₹	
	As at 31st March, 2019	As at 31st March, 2018
Schedule 7 - Cash & Bank Balances		
Cash on Hand:		
Foreign Contribution Regulation Act (FCRA) Account		
- Head Office, Hyderabad	1,20,447	57,405
- Swabhiman Project	3,514	16,802
- Regional Office, Bhubaneswar	7,656	3,710
- Technical Resource Unit, Orissa	7,764	3,380
- Sankalp Odisha Project	-	11,457
- Lepra Mahanadi Eye Hospital -OHSSP	-	5,556
- School Eye Health	4,779	-
- Junagarh - REH Project	6,116	5,812
- Junagarh Project	-	546
- Neglected Tropical Disease Control Unit, Madhya Pradesh	10,922	5,795
- Sankalp Project, effect:hope ,Madhya Pradesh	12,528	29,920
- Sankalp Project, Lepra, Madhya Pradesh	1,986	-
- Neglected Tropical Disease Control Unit, Adilabad	10,541	467
- Pavers Project, Telangana	1,648	-
- Wash Project	-	420
- TOMS project expenses	16,995	-
- Chaha project	-	12,580
- Neglected Tropical Disease Control Unit, Telangana	23,247	1,656
- Delhi Referral Unit	-	8,497
- BLF project	14,893	4,445
- Neglected Tropical Disease Resource Unit, Andhra Pradesh	8,789	4,885
- IADHO projects	9,666	84
- Neglected Tropical Disease Resource Unit, Bihar	22,934	359
- Referral Centre, Munger	194	197
- Vodafone Project	2,341	-
- Netra Vasant	2,226	2,179
- Sankalp AP	-	4,860
- Blue Peter Public Health & Research Centre, Hyderabad	379	267
Total Foreign Contribution (Regulation) Act (FCRA) Account (A)	2,89,565	1,81,279
Local Donations Account		
- Head Office, Hyderabad	2,87,696	2,04,516
- Intensified Malaria Control Programme (IMCP) - 3	-	699
- Junagarh Netra Chikitsalaya	-	5,018
- Target Intervention - Khurda, OSACS	-	112
- Target Intervention - Koraput, OSACS	7	133
- Junagarh Netra Chikitsalaya (REH)	21,851	35,695
- School Eye Health	2,866	-
- Vihaan, Odisha	-	1,561
- Netra Vasant, bihar	-	66
- Ahana Project	569	-
- JEET Bhopal	282	-
- JEET Indore	1,315	-
- Lepra Mahanadi Eye Hospital	60,638	1,15,247
- Neglected Tropical Disease Control Unit, Telangana	348	348
- Neglected Tropical Disease Control Unit, Madhya Pradesh	5,000	-
- Sarthak Unit	591	924
- ICMR - AMR/IN/113/2017-ECD 11	337	-
- WHO project	5,824	-
- Verity funded Project	14,667	-
- Dots Plus Project	372	540
- Business Development	6,753	6,753
Total Local (B)	4,09,116	3,71,612

V. K. Rao *[Signature]*

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LEPRA SOCIETY
(REGISTRATION NO. 474 of 1989)

Schedules Annexed to the Financial Statements

Particulars	Amount in ₹	
	As at 31st March, 2019	As at 31st March, 2018
Balance with Banks		
Foreign Contribution (Regulation) Act (FCRA) Account		
IDBI Bank, Hyderabad A/c No 0132003048100	33,22,603	93,54,729
FCRA Sub Bank Accounts (for utilisation purpose only):		
IDBI Bank, Bowenpally, Hyderabad A/c no: 1275104000045456	12,703	30,445
State Bank of India, Jeypore, Koraput, A/c no:34288708727	37,074	15,327
IDBI Bank, Bhubaneshwar A/c No: 0042104000433921	67,464	34,267
Kotak Manindra Bank, Vijayawada, A/c No: 1311223003	3,74,835	3,07,923
Andhra Bank, Kagaznagar A/c No 053610100124370	16,487	31,611
State Bank of Hyderabad,Gaddi Annaram, Hyderabad A/c no: 62369848359	-	47,560
Axis Bank, Patna A/c No: 914010038661821	93,533	94,032
Kotak Bank, A.S.Rao Nagar, Secunderabad A/c No: 1311390408	80,719	2,52,332
IDBI Bank, Arera Colony A/c No 1068104000068466	30,378	6,319
IDBI Bank, Bhopal A/c No 1068104000068457	95,937	1,78,520
Axis Bank Ltd CRPF Square, Bhubaneswar 915010020336950	19,446	38,047
IDBI Bank, Sonapur 1370104000022552	1,57,886	47,929
Axis Bank, Puri, A/c No 915010018014734	28,944	39,760
Axis Bank , Samastipur, A/c No 915010027288452	82,637	5,36,082
IDBI Bank, Munger, Patna A/c No 1078104000057187	89,248	1,24,454
IDBI Bank, Patna, A/c No 2039104000003308	78,755	48,766
IDBI Bank, Vijayawada A/c No 0089104000250085	1,96,215	1,27,818
IDBI Bank, Vijayawada A/c No 0089104000236553	8,004	51,098
Bank of Baroda Junargarh, Kalahandi , Odisha 51320100003358	22,502	21,666
IDBI Bank, Munger A/c No 10781040000131261	66,029	-
HDFC Bank, Marredpally A/c No 50200032984636	12,846	-
HDFC A/c Secunderabad A/c no 50100174088916	4,111	1,30,870
Total (C)	48,98,357	1,15,19,556
Local		
IDBI Bank , Hyderabad A/c No 0132003006100	25,16,259	96,87,171
State Bank of India, Bhubaneshwar A/C No 10835310077	2,32,693	2,24,062
State Bank of India, Birmaharajpur A/C No 11682317250	17,61,962	17,44,470
State Bank of India, Jeypore A/c No 30387159603	1,08,295	80,366
Axis Bank, CRP Square, Bhubaneshwar A/c No 913010025585179	3,52,420	9,26,535
Andhra Bank, Kamareddy A/c No 021510100036996	10,467	9,736
Andhra Bank, Ramayampet A/c No 148110100023813	2,357	2,194
IDBI Bank, Bhopal A/c No 030104000250498	2,461	-
IDBI Bank Arera Colony A/c No 1068104000084622	2,62,506	-
Axis Bank, Bhopal A/c No 916010032472924	1,81,674	-
Canara Bank, Bhagalpur A/c No 0256101025318	1,793	1,731
Syndicate Bank, Secunderabad, A/C No 303220172829	2,66,828	2,55,299
Axis Bank Ltd. Tarnaka a/c no. 914010053509094	896	6,188
State Bank of India, A/c No 35496860245	1,604	43,263
Axis Bank Bhubaneshwar A/c. No.919010024460004	1,67,172	-
HDFC Bank Marredpally A/c No 50200033013251	4,518	-
HDFC Bank Marredpally A/c No 50200033011271	51,977	-
HDFC Bank Marredpally A/c No 50200033013801	5,942	-
HDFC Bank Marredpally A/c No.50200033013662	4,300	-
YES Bank, Hyderabad Account no.107094600000245,	6,03,935	-
Axis Bank Account Bhubaneshwar No.916010017067806	-	3,772
Axis Bank, Sundergarh, Odisha A/C No. 916010047471275	-	3,878
Axis Bank , Baripada, Odisha A/C No. 916010047986447	-	1,815
Axis Bank , Keonjhar, Odisha A/C No. 916010048133349	-	722
Axis Bank Tarnaka A/c No 027010100570992	8,21,569	-
Axis Bank, Patna A/c No 917010057687111	8,51,683	9,21,578
Axis Bank Ltd. A/c No 917010057139434	-	40,664
Kotak Mahindra Bank , SD Road A/c No 512568197	2,07,764	26,11,167
Indian Overseas Bank, Birmaharajpur A/c No 344801000002707	11,88,521	6,47,511
Total (D)	96,09,597	1,72,12,121
Grand Total (A+B+C+D)	1,52,06,635	2,92,84,568



V. N. Rao *Prakash*

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LEPRA SOCIETY
(REGISTRATION NO. 474 of 1989)

Schedules Annexed to the Financial Statements

Particulars	Amount in ₹ For the Year ended 31st March, 2019
Schedule 8 - Grants Received	
Government	
Grant from District Blindness Control Society - Odisha	44,29,000
State Tuberculosis Office - DOTS Plus, Hyderabad	26,63,984
Indian Council of Medical Research	
Project with ref No. 5/7/777/12-RHN	(1,88,631)
Revised National Tuberculosis Control Programme (RNTCP)	
Hyderabad	11,25,000
Junagarh	1,59,556
Kapra	75,000
Science and Engineering Research Board (SERB)	9,10,000
Supply of Leprosy Footwear to Government	40,75,600
Orissa State Aids Control Society	
Target Intervention - Koraput	13,21,726
Target Intervention - Khurda	28,08,905
Government Total	1,73,80,140
Corporates	
Karvy Data Management	2,00,000
Karvy Financial Services Limited.	5,00,000
Margadarsi Chit Fund Pvt Ltd	50,000
Disha Charitable Trust	50,000
Charities Aids Foundation (Oracle Foundation grants)	38,47,296
Volkart Foundation Indian Trust	6,50,000
Corporates Total	52,97,296
Others	
Lepra UK	7,48,81,107
University of Pittsburg	3,30,396
Vivekananda Mission Ashram	13,010
Indo American Development & Health Organisation	16,44,147
American Leprosy Mission	58,54,989
William J Foundation	84,56,282
Caritas India	-18,670
UNICEF	41,434
International Federation of Anti - Leprosy Associations (ILEP)	55,352
Jal Seva Charitable Foundation	46,50,239
Effect: Hope	30,63,982
International HIV / Aids Alliance	7,19,002
Centre for Health Research and Innovation	99,09,323
Plan International (India Chapter)	1,75,67,000
Royal Common wealth Society for Blind - Sightsavers	
Royal Common Wealth Society for Blind (Sightsavers for Bihar)	19,35,231
Royal Common Wealth Society for Blind (Sightsavers for Odisha) - National Rural Eye Hospital	45,17,761
Royal Common Wealth Society for Blind (Sightsavers for Odisha) -School Eye Health	18,28,031
India HIV / Aids Alliance	
Vihaan Project	1,46,41,353
Others	-
Others Total	15,00,89,970
Grand Total	17,27,67,406

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LEPRA SOCIETY
(REGISTRATION NO. 474 of 1989)

Schedules Annexed to the Financial Statements

Amount in ₹

Particulars	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Schedule 8A - Grants Received		
Government		
World Health Organisation - WHO	-	25,75,000
State Tuberculosis Office - DOTS Plus, Hyderabad	26,98,400	1,42,000
Grant from District Blindness Control Society - Odisha	44,29,000	44,46,000
Supply of Leprosy Footwear to Government	40,75,600	33,17,182
Indian Council of Medical Research (ICMR)		
No. 68/2/2013-AII/BMS - ICMR - 2	-	36,400
No. 5/7/777/12-RHN	(1,88,631)	-
No. AMR/IN/113/2017 - ECD - II	-	44,81,240
Science and Engineering Research Board (SERB)	9,10,000	9,60,000
Revised National Tuberculosis Control Programme (RNTCP)		
Hyderabad	11,25,000	3,75,000
Junagarh	1,59,556	1,29,030
Kapra	75,000	1,50,000
Orissa State Aids Control Society		
Target Intervention - Koraput	13,21,726	11,44,405
Target Intervention - Khurda	28,08,905	21,61,253
Government Total	1,74,14,556	1,99,17,510
Corporates		
Karvy Data Management	2,00,000	-
Karvy Financial Services Limited	5,00,000	-
Margadarsi Chit Fund Pvt Ltd	50,000	2,00,000
Disha Charitable Trust	50,000	50,000
Charities Aids Foundation (Oracle Foundation)	38,47,296	40,92,258
Volkart Foundation Indian Trust	6,50,000	6,50,000
Penna Cements	-	10,00,000
Karvy Computershare Private Ltd	-	3,00,000
Akzo Nobel	-	5,00,000
Verity Knowledge Solutions Pvt Ltd	-	27,69,000
Corporates Total	52,97,296	95,61,258
Others		
Lepra UK	7,48,81,107	9,86,98,394
Amici Di Raoul Felleræu (AIFO)	-	13,57,339
Vivekananda Mission Ashram	13,010	3,27,028
Indo American Development & Health Organisation	16,44,147	18,36,540
Caritas India	(18,670)	1,91,00,000
Fontilles	-	42,17,828
American Leprosy Mission	58,57,464	-
William J Clinton Foundation	84,56,282	-
University of Texas	-	5,92,684
University of Pittsburg	3,30,396	5,40,103
International Federation of Anti - Leprosy Associations (ILEP)	55,352	-
Jal Seva Charitable Foundation / Water Aid	46,50,239	37,40,640
World Vision	-	1,68,06,463
Effect:Hope	30,77,062	44,90,836
UNICEF	41,434	22,63,581
International HIV / Aids Alliance - UK	7,19,002	15,66,933
Centre for Health Research and Innovation	99,09,323	-
Plan International (India Chapter)	1,75,67,000	19,00,000
Royal Common wealth Society for Blind - Sightsavers		
Royal Common wealth Society for Blind (Sightsavers for Bihar)	19,35,231	30,17,665
Royal Common wealth Society for Blind (Sightsavers for Odisha) - National Rural Eye Hospital	45,17,761	12,92,875
Royal Common wealth Society for Blind (Sightsavers for Odisha) - Low Vision	18,28,031	25,21,860
India HIV / Aids Alliance		
Vihaan Project	1,46,41,353	1,36,36,228
Others	-	18,256
Others Total	15,01,05,524	17,79,25,252
Grand Total	17,28,17,376	20,74,04,022

(- ve) figures represents unspent grant refunded to the donor on closure of the project.



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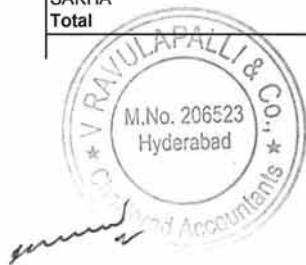
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LEPRA SOCIETY
(REGISTRATION NO. 474 of 1989)

Schedules Annexed to the Financial Statements

Amount in ₹

Particulars	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Schedule 9 - Interest		
Interest from Fixed Deposits		
- Foreign Contribution Regulation Act (FCRA) Account	1,36,426	2,60,390
- Local Donations Account	19,84,889	17,54,428
Interest from Savings Bank Account		
- Foreign Contribution Regulation Act (FCRA) Account	5,28,884	5,96,752
- Local Donations Account	8,82,225	9,89,426
Interest from refund of TDS	36,771	54,895
Total	35,69,195	36,55,891
Schedule 10 - Salaries, Staff Welfare & Training		
Salaries		
Programme Staff	7,37,05,246	6,75,47,559
Administrative Staff	1,49,24,807	1,98,04,824
Research Staff	63,19,408	72,57,120
Overtime	1,52,320	3,60,663
Research Overtime	27,973	46,111
Sub Total - Salaries	9,51,29,754	9,50,16,277
Programme & Technical Service Consultancy Fees	52,66,195	49,11,253
Staff Welfare		
Programme Staff Welfare	64,66,696	71,02,693
Administrative Staff Welfare	29,69,348	27,23,029
Research Staff Welfare	10,84,515	12,13,231
Sub Total - Staff Welfare	1,05,20,559	1,10,38,953
Training		
Training	1,68,838	1,65,221
Research Training	5,559	7,450
Sub Total Training	1,74,397	1,72,671
Total	11,10,90,905	11,11,39,154
Schedule 11 - Grants given to Projects Aided		
Kloster St Trudpel Ev Society	29,82,000	40,85,000
India HIV Aids Alliance	5,70,000	-
Sahyog Kusht Nivaran Sangh	-	1,50,000
Cheyutha	6,85,644	6,34,584
AIFO - Assam Ilep Expenses	-	8,00,000
SEWA Kendra, Rourkela	7,30,306	7,92,491
ANP+ Bhadrak	-	3,30,915
BNP+ Balangir	7,57,362	8,36,286
NAP+ Anugul	8,53,267	8,40,979
SNPP+ Sambalpur	8,13,624	8,33,845
SNP+ Balasore	8,55,072	8,79,385
GNP+ Ganjam	8,58,863	14,28,417
KNP+ Khurda	7,74,203	8,62,975
NKP+ Koraput	8,77,395	9,52,369
Utkal Sevak Samaj (USS) Cuttack	9,58,779	11,07,341
BTNP+, Bastar	6,62,296	2,14,928
CGNP+, Raipur	14,49,288	3,64,202
Shree Narayan Prema Samiti, Bilaspur	7,82,549	2,89,565
GNP+, Bhanjanagar	90,906	-
KNP+, Khurda(Puri (CSC)	7,10,047	-
KNP+, Khurda(Bhadrak (CSC)	6,66,001	-
SAKHA	3,17,692	-
TOTAL	1,63,95,294	1,54,03,282



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LEPRA SOCIETY
(REGISTRATION NO. 474 of 1989)

Schedules Annexed to the Financial Statements

Particulars	Amount in ₹	
	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Schedule 12 - Medical and Programme Expenses		
Cost of Medicines		
Anti Leprosy Drugs :		
Opening Stock	69,003	91,556
Add : Purchases	1,31,546	1,36,588
	2,00,549	2,28,144
Less : Closing Stock of anti leprosy drugs at the year end	62,022	69,003
Sub Total - Anti Leprosy Drugs	1,38,527	1,59,141
Other Medicines		
Opening Stock	18,66,563	20,60,487
Add: Purchases	86,46,733	94,72,683
	1,05,13,296	1,15,33,170
Less : Closing Stock of other drugs at the year end	9,71,498	18,66,563
Sub Total - Other Drugs	95,41,798	96,66,607
Research lab reagents	7,96,266	9,24,757
Other Drugs - Lab Chemicals & Intra Ocular Lens	56,52,214	61,70,323
Total - Medicines	1,61,28,805	1,69,20,828
Cost of Footwear		
Cost of Footwear Material		
Opening Stock	13,06,976	10,25,426
Add : Purchases	26,22,555	27,33,626
	39,29,530	37,59,052
Less : Closing Stock of footwear material at the year end	8,60,612	13,06,976
Sub Total - Footwear Material	30,68,918	24,52,077
Cost of Footwear		
Opening stock	38,856	1,39,724
Add : Purchases	8,50,500	11,10,900
	8,89,356	12,50,624
Less : Closing Stock of footwear at the year end	2,29,401	38,856
Sub Total - Footwear	6,59,955	12,11,768
Patient Supplies - Footwear to Govt.	14,36,066	13,10,226
Total - Footwear	51,64,939	49,74,071
Health Education Expenses	7,01,348	7,98,958
Research Health Education Expenses	14,104	10,023
Patient Records	3,92,951	2,64,636
Research Patient Records	15,250	40,900
Patient Supplies - others	89,85,248	80,25,830
Research Patient Supplies - Others	5,745	32,195
Other Supplies	2,82,789	1,51,099
Other Supplies Research	6,500	-
Field Training	6,99,874	8,43,531
Research Training	28,785	4,42,243
Evaluation	6,79,808	11,91,444
Research Evaluation	1,05,674	1,04,158
Small Grants (Programmes)	4,94,881	5,61,234
Strategic Grant Expenses	1,46,089	53,828
Visitors cost of donor representatives	2,74,390	4,75,770
Research Visitors cost of donor representatives	5,224	3,507
Field Travel Vehicle Fuel & Maintenance	58,14,049	48,78,390
Research Vehicle Fuel & Maintenance	1,52,595	2,68,559
Travel Cost - Within India	1,18,36,757	1,48,19,301
Travel Cost - Overseas	9,05,297	9,66,211
Research Travel Cost	2,28,903	2,85,122



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LEPRA SOCIETY
(REGISTRATION NO. 474 of 1989)

Schedules Annexed to the Financial Statements

Particulars	Amount in ₹	
	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Medical & Program expenditure in respect of projects:		
Ending NTD's with women led wash Project	37,62,127	-
TOMS project	1,53,453	-
School Eye Health Project	11,19,576	-
Text to Treatment project	47,40,550	-
Junagarh Netra Chikitsalaya Eye Hospital (Rural Eye Health - Odisha)	15,52,888	12,13,327
Chaha Project (Supported by Oracle Foundation)	36,77,434	41,01,549
Netra Vasant Project at Bihar	9,43,843	16,86,406
Wash Project	24,87,862	25,29,695
Restoring Lives of Forgotten People Project (funded by Big Lottery Fund)	25,45,514	37,59,064
Sankalp MP Project (funded by effect:hope)	7,27,310	17,56,915
Model Anganwadi Project	-	5,21,638
SBCC project	-	25,00,771
Intensified Malaria Control Project - 3 (IMCP 3)	114	70,60,978
Ahana Project	11,26,804	34,782
AXSHYA Project - World Vision		
- Orissa	-	47,50,321
- Madhya Pradesh	-	77,98,186
- Head office	-	1,51,283
Vihaan Project at Odisha	11,86,302	10,67,793
Joint Effort for Elimination of Tuberculosis (JEET) Project - Allahabad	3,91,298	-
Joint Effort for Elimination of Tuberculosis (JEET) Project - Gorakhpur	2,17,545	-
Joint Effort for Elimination of Tuberculosis (JEET) Project - Jaunpur	2,40,876	-
Joint Effort for Elimination of Tuberculosis (JEET) Project - Varanasi	5,66,583	-
Joint Effort for Elimination of Tuberculosis (JEET) Project - Bhopal	5,61,894	-
Joint Effort for Elimination of Tuberculosis (JEET) Project - Indore	5,02,659	-
Orissa State Aids Control Society		
- Target Intervention Khurda	3,00,632	3,27,927
- Target Intervention Koraput	2,49,899	2,28,689
Expenditure in respect of projects: Research		
DBT - RA	-	1,98,200
ICMR - AMR/IN/113/2017-ECD-II	30,47,008	-
Verity Knowledge Solutions Pvt. Ltd.	12,33,117	-
World Health Organisation	23,15,072	-
SERB	6,95,731	9,05,000
ICMR - II	-	36,400
Sub Total	6,61,22,351	7,48,45,863
Grand Total	8,74,16,095	9,67,40,762
Schedule 13 - Maintenance and Administrative Expenses		
Repairs & Utilities	23,75,818	36,04,726
Research Repairs & Utilities	9,13,154	11,54,030
Office Expenses		
- Foreign Contribution Regulation Act (FCRA) Account	18,79,234	39,11,121
- Local Donations Account	47,92,242	13,18,855
- Research	6,49,637	7,51,903
Small Grants (Administrative)	6,74,927	4,51,144
Travel Cost - Admin	11,03,839	4,29,829
Other Maintenance	27,48,011	11,40,412
Research - Other Maintenance	9,12,673	11,75,259
Fundraising Expenses	8,32,168	9,62,130
Auditors Remuneration:		
- Statutory Audit and Tax Audit Fees	4,13,000	3,54,000
Total	1,72,94,704	1,52,53,408

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LEPRA SOCIETY
(REGISTRATION NO. 474 of 1989)

Schedules Annexed to the Financial Statements

Particulars	Amount in ₹	
	For the Year ended 31st March, 2019	
Schedule 14 - Other Receipts		
TDS Dues collected	35,27,918	
Provident Fund collected	1,24,95,524	
Refund of TDS	4,13,297	
Proceeds from Sale of Fixed Assets	13,39,581	
Loans Recovered - SER	22,700	
Salary Advance to employees recovered	71,000	
Security Deposits Received	2,50,000	
Security Deposits Recovered	1,07,122	
Rental Income at LEPRA Mahanadi Eye Hospital	2,92,542	
Miscellaneous Income	4,82,425	
Total	1,90,02,109	

Particulars	Amount in ₹	
	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Schedule 14A - Collections from Lepra Mahanadi Eye Hospital		
Collections from Hospital	3,05,27,123	2,71,47,135
Reimbursement from ICICI Lombard	28,88,300	39,16,120
Reimbursement from RELIANCE INSURANCE CO	27,06,701	45,85,100
Reimbursement from NEW INDIA ASSURANCE CO.LTD	11,47,000	6,83,800
Reimbursement from VMA / Paramount	-	4,500
Reimbursement from NATIONAL INSURANCE	7,34,850	4,050
Reimbursement from Heritage Health	12,73,650	-
Reimbursement from MAX BUPA	31,08,800	43,27,100
Total	4,23,86,424	4,06,67,805

Particulars	Amount in ₹	
	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Schedule 14B - Other Income		
Miscellaneous Income	4,86,265	8,63,116
Rental Income at LEPRA Mahanadi Eye Hospital	2,92,542	-
Total	7,78,807	8,63,116

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LEPRA SOCIETY
(REGISTRATION NO. 474 of 1989)

Schedules Annexed to the Financial Statements

Particulars	Amount in ₹ For the Year ended 31st March, 2019
Schedule 15 - Salaries, Staff Welfare and Training	
Salaries	
Programme Staff Salaries	7,37,12,603
Administrative Staff Salaries	1,48,60,336
Research Staff Salaries	63,19,408
Overtime	1,63,284
Research Overtime	27,973
Sub Total - Salaries & Overtime	9,50,83,604
Programme & Technical Service Consultancy Fees	52,66,195
Staff Welfare	
Programme Staff Welfare	62,80,558
Administrative Staff Welfare	31,60,307
Research Staff Welfare	10,95,020
Sub Total - Staff Welfare	1,05,35,885
Training	
Training	1,68,838
Research Training	5,559
Sub Total - Training	1,74,397
Total	11,10,60,081
Schedule 16 - Medical and Programme Expenses	
Anti-leprosy drugs	86,914
Research - Anti Leprosy Drugs	44,632
Other Drugs - Lab Chemicals & IOL	61,38,081
Other Drugs - Medicines & OT	84,21,279
Research Other Drugs - Medicine	3,32,317
Research Lab Reagents	7,32,189
Patient Supplies - Footwear Material (Micro Cellular Rubber (MCR) and Leather	26,22,555
Patient Supplies - Footwear to Govt.	14,36,066
Patient Supplies - Footwear to LS Patients	8,50,500
Patient Supplies - Research	5,745
Patient Supplies - Others	85,44,696
Other Supplies	2,82,789
Research Other Supplies	6,500
Patient Records	3,92,951
Research Patient Records	15,250
Health Education	7,01,348
Research Health Education	14,104
Field Training	6,99,874
Research Field Training	28,785
Evaluation	6,62,235
Research Evaluation	1,05,674
Visitors cost of donor representatives	2,74,390
Research - Visitors Cost of donor representatives	5,224
Field Travel Vehicle Fuel & Maintenance	55,74,259
Research Vehicle Fuel & Maintenance	1,68,102
Travel Cost - Within India	1,17,97,988
Travel Cost - Overseas	9,05,297
Research Travel Cost	1,98,607
Strategic Grant Expenses	1,46,089
Small Grants (Programmes)	4,94,881

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LEPRA SOCIETY
(REGISTRATION NO. 474 of 1989)

Schedules Annexed to the Financial Statements

Particulars	Amount in ₹ For the Year ended 31st March, 2019
Expenditure in respect of projects:	
Ending NTD's with women led wash	37,62,127
Rural Eye Health Programme - Odisha	12,61,383
School Eye Health Programme - Odisha	11,19,576
TOMS Project	1,53,453
Restoring Lives of Forgotten People Project (funded by Big Lottery Fund)	25,94,063
Netra Vasant Project at Bihar	9,45,985
Sankalp MP Project - (funded by effect:Hope)	7,22,017
Text to Treatment project (funded by Vodafone)	46,83,850
Chaha Project (Supported by Oracle Foundation)	36,77,434
Wash Project	24,75,046
Joint Effort for Elimination of Tuberculosis (JEET) Project - Allahabad	3,83,133
Joint Effort for Elimination of Tuberculosis (JEET) Project - Jaunpur	2,38,930
Joint Effort for Elimination of Tuberculosis (JEET) Project - Varanasi	5,50,050
Joint Effort for Elimination of Tuberculosis (JEET) Project - Gorakhpur	2,08,399
Joint Effort for Elimination of Tuberculosis (JEET) Project - Bhopal	5,99,873
Joint Effort for Elimination of Tuberculosis (JEET) Project - Indore	5,44,262
Intensified Malaria Control Project - 3 (IMCP 3)	60,555
Ahana Project	11,90,929
Orissa State Aids Control Society	
- TI Khurda	3,00,937
- TI Koraput	2,49,900
Vihaan project at Odisha	11,83,022
Expenditure in respect of projects: Research	
ICMR - AMR/IN/113/2017-ECD-II	30,53,315
SERB	6,95,731
VERITY	12,33,117
WHO	23,15,072
Total	8,58,91,478
Schedule 17 - Maintenance and Administrative Expenses	
Repairs & Utilities	23,76,200
Research Repairs & Utilities	9,36,334
Office Expenses	
- Foreign Contribution Regulation Act (FCRA) Account	22,10,378
- Local Donations Account	47,92,242
- Research	6,59,560
Other Maintenance	27,19,735
Research - Other Maintenance	9,56,408
Travel Cost Admin	11,03,839
Small Grants (Administrative)	6,74,927
Fundraising Expenses	8,32,168
Total	1,72,61,791
Schedule 18 - Others	
Deposits (Net)	56,750
Advances (Net)	14,15,350
SER loans	45,000
Loans to employees	-
TDS Dues Paid	34,07,301
Provident Fund Paid	1,24,80,204
Other deductions collected from projects Paid	23,750
Total	1,74,28,354

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LEPRA SOCIETY
(REGISTRATION NO. 474 of 1989)

SCHEDULE OF RESEARCH & DEVELOPMENT EXPENDITURE AT BLUE PETER PUBLIC HEALTH & RESEARCH CENTRE

Annexure - I

Particulars	Amount in ₹	
	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Recurring Expenditure		
Salaries		
- Programme Staff	56,54,644	62,44,152
- Staff Welfare - Programme	9,70,596	10,61,818
-Administrative Staff	6,64,764	10,12,968
- Staff Welfare - Administrative	1,13,919	1,51,413
Overtime	27,973	46,111
Anti Leprosy Drugs		
Opening Balance	20,270	
Add: Purchase	44,632	
	64,902	
Less: Closing Stock	12,153	52,749
Training	5,559	7,450
Repairs & Utilities	9,13,154	11,54,030
Other Drugs		
Opening Balance	1,02,177	
Add: Purchase	3,32,317	
	4,34,494	
Less: Closing Stock	61,256	3,73,238
Lab Reagents	7,96,266	9,24,757
Vehicle Fuel & Maintenance	1,52,595	2,68,559
Travel Cost	2,28,903	2,85,122
Patient Supplies - Others	5,745	32,195
Other Repairs & Maintenance	9,12,673	11,75,259
Training Programme	28,785	4,42,243
Patient Records	15,250	40,900
Office Expenses	6,49,637	7,51,903
Other supplies	6,500	-
Travel Cost Of Donor Representatives	5,224	3,507
Health Education	14,104	10,023
Evaluation	1,05,674	1,04,158
Medical & Program Expenditure		
DBT - RA	-	1,98,200
AMR/IN/113/2017-ECD-II	30,47,008	-
Verity Knowledge Solutions Pvt. Ltd.	12,33,117	-
World Health Organisation	23,15,072	-
Science and Engineering Research Board (SERB)	6,95,731	9,05,000
ICMR - II		36,400
Total	1,89,88,880	1,52,09,526
Capital Expenditure (Including grant received in kind)		
- Buildings	-	68,204
- Medical Equipment	17,54,049	64,900
- General Equipment	1,05,799	-
Total	18,59,848	1,33,104

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LEPRA SOCIETY
(REGISTRATION NO. 474 of 1989)

SCHEDULE OF RESEARCH & DEVELOPMENT EXPENDITURE AT BLUE PETER PUBLIC HEALTH &
RESEARCH CENTRE (BPHRC)

ANNEXURE - II

Particulars	Amount in ₹
	For the Year Ended 31st March, 2019
Recurring Expenditure	
Programme Staff Salaries	56,54,644
Administrative Staff Salaries	6,64,764
Staff Welfare - Programme	9,76,438
Staff Welfare - Administration	1,18,582
Overtime	27,973
Anti Leprosy Drugs	44,632
Repairs & Utilities	9,36,334
Other Drugs - Medicines	3,32,317
Other Supplies	6,500
Lab Reagents	7,32,189
Vehicle Fuel & Maintenance	1,68,102
Travel Cost	1,98,607
Patient Supplies - others	5,745
Training- Staff	5,559
Training- programmes	28,785
Other Repairs & Maintenance	9,56,408
Patient Records	15,250
Office Expenses	6,59,560
Travel Cost Of Donor Representatives	5,224
Health Education	14,104
Evaluation	1,05,674
Medical & Program Expenditure	
AMR/IN/113/2017-ECD-II	30,53,315
Science and Engineering Research Board (SERB)	6,95,731
VERITY	12,33,117
WHO	23,15,072
Total	1,89,54,626
Capital Expenditure (Including grant received in kind)	
- Medical Equipment	17,54,049
- General Equipment	1,05,799
Total	18,59,848

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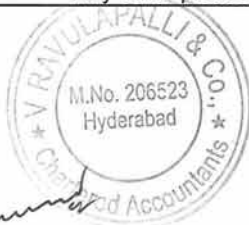
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LEPRA SOCIETY
(REGISTRATION NO. 474 of 1989)
Grouping of Expenditure for Income Tax Purpose
for the year ending 31st March 2019

ANNEXURE - III

S.No.	Expenses Head	Amount in ₹
A	Establishment and Administrative Expenses	
1	Rent	20,93,687
2	Repairs and Maintenance	30,50,330
3	Compensation to Employees	1,50,77,127
4	Insurance - Vehicles	4,01,578
5	Insurance - Staff	23,46,978
6	Insurance - Assets	1,68,154
7	Workmen and Staff Welfare Expenses	31,43,745
	Entertainment and Hospitality	-
	Advertisement	-
8	Professional / Consultancy Fees	52,66,195
9	Conveyance and Travelling expenses other than on Foreign travel	11,03,839
	Remuneration to Trustees	-
	Rates & Taxes (Property & Municipal)	-
	Interest	-
	Audit Fees	4,13,000
	Depreciation and amortization	78,18,335
	Other Expenses	
	Small Grants	6,74,927
	Office Expenses	73,21,113
	Other Maintenance	27,48,011
	Fundraising Expenses	8,32,168
	Total - A	5,24,59,188
B	Expenditure on the objects of the Trust / Institution	
	Donation	
	Corpus	-
	Other than Corpus	1,63,95,294
	Religious	-
	Relief to poor	-
	Educational	-
	Yoga	-
	Medical relief	17,11,60,851
	Preservation of environment	-
	Preservation of monuments etc	-
	General public utility	-
	Total - B	18,75,56,145
C	Disallowable expenses	
	Bad debts	-
	Provisions	-
	Any other disallowable expenses	6,00,237
	Total - C	6,00,237
D	Total Revenue Expenditure incurred during the year (A+B-C)	23,94,15,096
E	Source of fund to meet the revenue expenditure	
	Income derived from the property / Income earned during the previous year	22,16,72,522
	Income deemed as application in any preceeding year under clause 2 of explanation 1 of section 11(i) (Applicable only when exemption is claimed u/s 11 and 12	-
	Income of earlier years upto 15% accumulated or set apart	-
	Borrowed Fund	-
	Any other please specify	-



LEPRA SOCIETY
(REGISTRATION NO. 474 of 1989)

Schedule 19 – Significant accounting policies and notes to the accounts for the year ended 31st March, 2019

A) SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting:

The Financial Statements have been drawn up under the historical cost convention, on accrual basis except grants and donations received, in accordance with Accounting Standards insofar as they are applicable to a Level III enterprise in terms of Announcement, 'Applicability of Accounting Standards', issued by The Institute of Chartered Accountants of India (ICAI).

2. Use of Estimates:

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known or materialized.

3. Social and Economic Rehabilitation (SER) Fund:

The SER fund is for the purpose of providing financial assistance to the patients in the form of loans.

4. Depreciation:

Leasehold land is being amortised over the period of lease.

Depreciation is provided on the written down value method, at the rates prescribed in the Income Tax Act, 1961.

5. Inventories:

Stocks of Medicines, Footwear's and Footwear Materials at the close of year are valued at Cost. The Cost is determined by using weighted average cost formula.



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V. H. Rao

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6. **Income Recognition:**

Grants, donations and re-imbursements received are accounted for on cash basis. Interest income is recognized on accrual basis.

7. **Fixed assets:**

Tangible fixed assets are stated at cost of acquisition or construction, less accumulated depreciation. The cost of fixed assets includes taxes, duties, freight and other directly attributable costs related to the acquisition or construction of the respective assets.

Fixed Assets received in kind are shown in respective heads in the fixed assets schedule and credited to the capital fund at market value or value quoted by donor, whichever is available.

Fixed Assets returned to the donor are credited to the respective block of fixed asset by debiting the capital fund at written down value.

Assets costing individually less than Rs 5,000/- are fully expensed off in the year of purchase.

8. **Intangible Assets:**

Computer software's are fully amortised over a period of three years.

9. **Provision for Taxation:**

No provision for income tax is made in the accounts as the Society:

- a) is exempted from payment of income tax vide department's letter ref. H.Qrs 12A and 80 G/1/90-91 dated August 20, 1990.
- b) has spent during the year, the requisite percentage of its gross income received for charitable purposes. Therefore no tax provision is required.
- c) Will be taking adequate steps to file the income tax return on or before the due date for filing the return for the assessment year 2019 – 20 corresponding to the accounting year ended as on 31st March, 2019.

10. **Retirement Benefits:**

- a) The Society has defined contribution plan for post retirement benefits, namely Employees Provident Fund scheme, administered through provident fund commissioner. The Society's contribution is charged to revenue every year.
- b) The Society has contributed to Group Insurance Scheme in lieu of Employees Deposit Linked Insurance (EDLI) Scheme, 1976. Group Insurance Scheme is administered through "Life Insurance Corporation of India" (LIC). The same is recognized as an expense on the basis of premium paid to LIC.
- c) The Society has defined contribution plan namely Gratuity. Gratuity Trust is administered through "Life Insurance Corporation of India" (LIC). The same is recognized as an expense on the basis of premium contribution paid to LIC.



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V. R. Rao

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- d) The Society has defined benefits plans namely Leave Encashment/Compensated Leave. The same is accounted on payment basis.

B) NOTES TO ACCOUNTS

11. LEPRA Society has been recognised as a Scientific and Industrial Research Organization (SIRO) by the Government of India, Ministry of Science & Technology vide its letter dated 23rd March, 2016 for the period from 01st April, 2016 to 31st March 2019, for the research and development activities carried out at LEPRA Society Blue Peter Health & Research Centre (BPHRC). According to the terms and conditions for recognition of SIRO, Research & Development expenditure (capital and recurring) incurred during the year has been reflected in the accounts, through a separate schedule (Annexure – I).
12. LEPRA Society has been recognized as a Other Institution, partly engaged in research activities by the Government of India, Ministry of Finance vide its letter dated 31st March, 2009 with effect from 01st April, 2007, for the purpose of clause (ii) of sub section (1) of section 35 of the Income Tax Act, 1961 read with Rules 5C and 5E of the Income Tax Rules, 1962.
13. LEPRA Society was granted an exemption from Contribution to Employees Deposit Linked Insurance (EDLI) schemes, 1976 vide exemption notification no. AP/EPFO/ACC (AP&OR)/F240/2009/478 dated: 13th November, 2009. Accordingly, The Society has contributed to Group Insurance Scheme, which is administered through Life Insurance Corporation of India till 30th June, 2016 in lieu of EDLI schemes and thereafter (i.e. from 01st July, 2016) contribution is being made under EDLI schemes, 1976.
14. The Society has not received any intimation from the suppliers, regarding the status under the Micro, Small and Medium Enterprises, as defined under "The Micro, Small and Medium Enterprises Development Act, 2006" and hence the disclosure, if any, relating to the amount unpaid as at year end together with the interest paid or payable as required under the said Act has not been given.
15. **Medical & Programme Expenses :**
Medical & Programme Expenses includes programme expenses and other expenditure incurred on the projects.
16. During the year, LEPRA Society has received Rs. 7,42,30,200/- (Previous Year – Rs. 9,86,30,935/-) towards grants and Rs. 6,50,907/- (Previous Year Rs. 67,459/-) towards reimbursements from Lepra UK.
17. During the year, The Society received Rs. 9,70,46,502/- (Previous Year Rs. 10,71,42,694/-) as grant for restricted use on specified projects approved by the respective donors. As on 31st March, 2019, the total unspent balance of restricted funds amounts to Rs. 40,93,100/- (Previous Year Rs. 1,79,06,625).



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18. Fixed Assets

- a) During the year , the Society received fixed assets worth of Rs.311,080/- in kind and handed over fixed assets WDV worth of Rs. 301,166/- to the donor Royal Common wealth Society for Blind (Sightsavers) as per their instruction.

19. Medicines and Other Patient Supplies received from donors/State governments only for the use of specified patient and community have not been taken into account.

20. Previous year's figures have been re-grouped or re arranged, wherever necessary, to confirm the classification adopted for the current year.

For **V Ravulapalli & Co.,**
Chartered Accountants
Firm Registration No.: 007962S



V Ravulapalli
Partner
M. No. 206523

For and on behalf of **LEPRA Society**

V. K. Rao
Dr. V. Rukmini Rao
Chairman

Ashim Chowla
Ashim Chowla
Chief Executive
cum Treasurer

Place : Hyderabad
Dated : 04/09/2019.

P. Omprakash
P. Omprakash
Head (Finance and Operations)