

CONSOLIDATED BALANCE SHEET AS AT

Notes	31-03-2021 (INR)			31-03-2020 (INR)			
	FCRA	INDIAN	TOTAL	FCRA	INDIAN	TOTAL	
SOURCES OF FUNDS							
Capital & Reserve Balance	3	53,342,589	23,483,282	76,825,870	44,563,381	21,172,123	65,735,504
		53,342,589	23,483,282	76,825,872	44,563,383	21,172,123	65,735,506
APPLICATION OF FUNDS							
Non- Current Assets							
Property, Plant and Equipment	4						
Closing Written Down Value (WDV)		32,493,546	6,166,849	38,660,395	32,901,061	7,112,429	40,013,491
Current Assets, Loans and Advances							
Cash and Bank Balances	5	20,982,160	17,888,570	38,870,730	11,272,104	13,573,928	24,846,031
Current Assets	6	1,147,289	377,815	1,525,103	2,098,242	925,768	3,024,010
		22,129,449	18,266,384	40,395,833	13,370,346	14,499,696	27,870,041
Less: Current Liabilities & Provisions							
Current Liabilities	7	1,280,407	949,951	2,230,358	1,708,026	440,000	2,148,026
		1,280,407	949,951	2,230,358	1,708,026	440,000	2,148,026
Net Current Assets		20,849,042	17,316,433	38,165,476	11,662,320	14,059,696	25,722,016
TOTAL		53,342,589	23,483,282	76,825,872	44,563,383	21,172,123	65,735,506

For and on Behalf of the Board of Trustees

Vide our report of even date attached
For Rajagopal & Badri Narayanan
Chartered Accountants
FRN : 0030245



M. Shivakumar
(Secretary)



R. Subramanian
(Treasurer)



D.V. Premkumar Velu
(Chief Financial Officer)



CA. P.S. Prabhakar
Partner

ICAI Membership No. 020909

Udin: 21020909 AAAADB 1902



Place: Chennai
Date: 04/09/2021

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED

	Note s	31-03-2021 (INR)			31-03-2020 (INR)		
		FCRA	INDIAN	TOTAL	FCRA	INDIAN	TOTAL
INCOME							
Grants / Donations Received							
Foreign Contributions / Grants							
Grants from Damien Foundation Belg	8	128,019,759	-	128,019,759	134,147,583	-	134,147,583
		128,019,759	-	128,019,759	134,147,583	-	134,147,583
Donations Domestic	9	58,173	1,249,465	1,307,638	19,914	1,535,288	1,555,202
		128,077,932	1,249,465	129,327,396	134,167,497	1,535,288	135,702,785
Other Income	10	1,996,783	2,236,722	4,233,505	1,599,935	2,472,520	4,072,455
		130,074,715	3,486,187	133,560,902	135,767,432	4,007,808	139,775,240
EXPENDITURE							
Hospital / Patient Support Activities	11	30,424,980	-	30,424,980	30,025,777	30,293	30,056,070
Field Activities	12	39,465,049	-	39,465,049	44,523,941	152,613	44,676,554
Special Activities	13	7,029,198	36,500	7,065,698	8,251,920	-	8,251,920
registered	14	16,128,640	164,000	16,292,640	16,495,992	736,000	17,231,992
Administrative Expenses	15	24,174,534	28,949	24,203,484	24,344,608	481,969	24,826,576
Chantier Damien Construction Activities		-	-	-	3,578,018	-	3,578,018
Depreciation	4	4,073,106	945,578	5,018,684	3,954,892	1,108,775	5,063,667
		121,295,507	1,175,028	122,470,535	131,175,147	2,509,650	133,684,797
Excess of Income over Expenditure		8,779,208	2,311,159	11,090,367	4,592,285	1,498,158	6,090,443

For and on Behalf of the Board of Trustees



M. Shivakumar
(Secretary)



R. Subramanian
(Treasurer)



D.V. Premkumar Velu
(Chief Financial Officer)

Place: Chennai
Date: 04/09/2021



Vide our report of even date attached

For Rajagopal & Badri Narayanan

Chartered Accountants

FRN : 003024S



CA. P.S. Prabhakar
Partner

ICAI Membership No. 020909

Udin: 21020909 AAAFD B1902





Damien Foundation India Trust
14, Venugopal Avenue, Spurtank Road, Chetpet, Chennai 600 031

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED

	March 31, 2021 (INR)		
	FCRA	INDIAN	TOTAL
RECEIPTS			
Opening Balance			
Cash on hand	514,883	19,623	534,506
Balances with Scheduled Banks	6,757,220	1,763,061	8,520,281
Fixed Deposits	4,000,000	11,791,244	15,791,244
	11,272,104	13,573,928	24,846,031
Grants from Damien Foundation Belgium	128,019,759	-	128,019,759
	139,291,862	13,573,928	152,865,790
Donations	58,173	1,249,465	1,307,638
Other receipts			
Sale of Fixed Assets	601,000	-	601,000
Interest on Bank Deposits	1,464,491	152,786	1,617,277
Miscellaneous Receipts	15,565	-	15,565
Interest on staff loans	17,856	1,523	19,379
Sale of MCR Footwears	-	194,295	194,295
Rental Income	-	924,026	924,026
Insurance Claim	-	16,300	16,300
Professional Tax Payable	-	527,451	527,451
Provident Fund Payable	26,349	-	26,349
TDS receivable	-	627,660	627,660
Staff loan recoveries	312,233	-	312,233
Other Advances	754,000	-	754,000
Accrued Interest to Fixed Deposits	470,000	867,736	1,337,736
	143,011,529	18,135,170	161,146,699
PAYMENTS			
Purchase of Fixed Assets	3,873,740	-	3,873,740
Payments for Programmes:			
Hospital / Patient Support Activities	30,424,980	-	30,424,980
Field Activities	39,465,049	-	39,465,049
Special Activities	7,029,198	36,500	7,065,698
Grants / Donations to FCRA registered Institutions	16,128,640	164,000	16,292,640
Administrative Expense	24,144,423	28,949	24,173,373
Chantier Damien Activities	-	-	-
	121,066,030	229,449	121,295,480
Other payments			
Staff Loans Paid to Employees	276,000	9,250	285,250
TDS on Fixed Deposit Interest and Rent received	60,722	7,901	68,623
Other Advances	240,208	-	240,208
Retention money	28,142	-	28,142
TDS paid	165,613	-	165,613
Trustee Allowance Payable	18,750	-	18,750
Payable to Vendors	26,142	-	26,142
Professional Tax paid	33,500	-	33,500
ESI Payment	2,888	-	2,888
Salary & Trustee Allowance Payable	110,682	-	110,682
Lep Advance	690	-	690
	122,029,367	246,600	122,275,967
Closing Balance			
Cash on hand	532,568	17,802	550,370
Balances with Scheduled Banks	5,979,594	4,377,254	10,356,849
Fixed Deposits	14,470,000	13,493,513	27,963,513
	143,011,529	18,135,170	161,146,699

For and on Behalf of the Board of Trustees

M. Shivakumar

M. Shivakumar
(Secretary)

R. Subramanian
(Treasurer)

Place: Chennai
Date: 04/09/2021



Vide our report of even date attached

D.V. Premkumar Venu
D.V. Premkumar Venu
(Chief Financial Officer)

For Rajagopal & Badri Narayanan
Chartered Accountants
FRN : 007024S

CA. P.S. Prabhakar
CA. P.S. Prabhakar
Partner

ICAI Membership No. 020909

Udin: 21020909AAAA



1 Background

Damien Foundation India Trust (DFIT) is a Trust registered under Societies Registration Act, 1890. DFIT was incorporated on 04th December 1992. DFIT is a charitable Non-Governmental Organization established for Leprosy and TB Control Activities in India. It offers Leprosy and TB related services either directly through its own projects or in partnership with Government and local NGOs. The organization started its chapter of leprosy control activities at a village in South India. The main objective is to provide medical and social support for persons affected by Leprosy or Tuberculosis which is done in close partnership with the local community and Government.

The trust is registered u/s 12AA of the Income Tax Act, 1961 with approval no 293/92-93 effective from 10th March 1993. The trust is also registered under FCRA Act, 2010 with approval no 075900210 effective from 10th March 1993. The Trust has applied for renewal of the above registrations as required by Law.

2 Significant accounting policies

a. Basis of preparation of financial statements

The accompanying financial statements have been prepared and presented in accordance with generally accepted accounting principles in India (Indian GAAP) The financials have been prepared on accrual basis of accounting and comply with the Accounting Standards prescribed by the Institute of Chartered Accountants of India, to the extent applicable. The financial statements are presented in Indian Rupees.

The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year, except to changes in accounting policy

b. Use of estimates

The preparation of the financial statements, in conformity with generally accepted accounting principles (GAAP), requires the management to make estimates and assumptions that affect the reported amount of assets, liabilities and disclosure of contingent liabilities on the date of the financial statements. The estimates and assumptions used in the accompanying financial statements are based upon the management evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results may differ from the estimates and assumptions used in preparing the accompanying financial statements. Any revision to accounting estimates is recognised prospectively in current and future periods.

c. Property, Plant and Equipment, depreciation and amortization

Property, Plant and Equipment are stated at cost, net of accumulated depreciation and impairment losses if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use.

Depreciation is provided using the rates prescribed under Income Tax Act, 1961. The rates for various categories of assets are as follows:

Asset Category	Income Tax
Buildings	10%
Furniture & Fixtures	10%
Office Equipment	10%
Vehicles	15%
Lab Equipments	15%
Computers & Printers	40%

d. Income recognition

Grants/Contributions/Donations:

Donations are recognised as income to the extent that it is attributable to general activities of the Trust and the revenue can be reliably measured. The donations from foreign contribution in FCRA account is recongized separately and disclosed under FCRA Column.

Interest Income

Interest income is recongized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest Income is included under "Other income" in the income and expenditure account.

Others

e. Foreign currency transactions

Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by appling to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of transaction.



Damien Foundation India Trust

Notes to financial statements for the year ended 31 March 2021

(All amounts are in Indian Rupees except share data and as stated)

f. Retirement and Other employee Benefits

Retirement benefits to employees comprises of contributions to provident fund, Gratuity and Leave Encashment

(i) Provident Fund

Retirement benefit in the form of provident fund is a defined contribution scheme. The company has no obligation, other than the contribution payable to the provident fund. The company recognizes contribution payable to provident fund schemes as a expenditure, when a employee renders the related services.

(ii) Gratuity

The Company provides for gratuity, a defined benefit plan (the "Gratuity Plan") covering eligible employees. The plan provides payment to vested employees at retirement, death or termination of employment, an amount based on the respective employee's salary and tenure of employment with the company. The company provides the gratuity benefit through annual contribution to a fund managed by the Life Insurance Corporation of India (LIC)

(iii) Leave Encashment

The Company provides the accumulated leave benefit to carry forward to the next financial year upto 15 days. The company also encash the leave benefit in every end of

g. Employee Benefit Disclosure

Disclosures in respect of employee benefits pursuant to the Accounting Standard 15 (R)

Actuarial Assumptions used for gratuity valuation as at the balance sheet date:

Particulars	Year Ended	Year Ended
	March 31, 2021	March 31, 2020
Discount Rate	7.15%	7.15%
Salary Escalation	3.00%	3.00%
Attrition Rate	1% - 4%	1% - 4%

The company assesses these assumptions with the projected long-term plans of growth and prevalent industry standards.

e. Taxation

Income Tax has not been recognised, due to the exemptions available under section 12 of Income Tax Act, 1961. Since Trust is Registered under Section 12AA of Income Tax

f. Provisions, contingent liabilities and contingent assets

A provision is recognised when an enterprise has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates

g. Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term investments with an original maturity less than twelve months.



Note -4 Fixed Assets/Depreciation schedule for the Financial year 2020-21 - Consolidated

S. No	Description	Rate for assets used for more than 180 days	W.D.V as at 01.04.2020	Additions Made during the Year	Deletions	Total	Depreciation for the year	W.D.V as at 31.03.2021
1	Land	0%	4,560,954	-	-	4,560,954	-	4,560,954
2	Buildings	10%	11,511,724	-	-	11,511,724	1,151,172	10,360,552
3	Furniture	10%	1,184,565	14,666	-	1,199,231	119,557	1,079,674
4	Office Equipment	10%	3,662,178	157,588	30,111	3,789,655	375,566	3,414,089
5	Lab Equipment	15%	8,164,654	2,346,589	-	10,511,243	1,477,191	9,034,052
6	Computers & Printers	40%	348,455	387,678	-	736,133	262,217	473,916
7	Vehicles	15%	10,580,960	967,219	178,040	11,370,139	1,632,980	9,737,159
	Total		40,013,490	3,873,740	208,151	43,679,079	5,018,684	38,660,395

Note 4(A) - Property, Plant and Equipment /Depreciation schedule for the Financial year 2020-21 - FCRA

S. No	Description	Rate for assets used for more than 180 days	W.D.V as at 01.04.2020	Additions Made during the Year	Deletions	Total	Depreciation for the year	W.D.V as at 31.03.2021
1	Land	0%	3,939,450	-	-	3,939,450	-	3,939,450
2	Buildings	10%	11,501,222	-	-	11,501,222	1,150,122	10,351,100
3	Furniture	10%	1,133,130	14,666	-	1,147,796	114,414	1,033,382
4	Office Equipment	10%	3,162,886	157,588	30,111	3,290,363	325,636	2,964,726
5	Lab Equipment	15%	4,480,649	2,346,589	-	6,827,238	924,591	5,902,647
6	Computers & Printers	40%	348,455	387,678	-	736,133	262,217	473,916
7	Vehicles	15%	8,335,271	967,219	178,040	9,124,450	1,296,126	7,828,324
	Total		32,901,063	3,873,740	208,151	36,566,652	4,073,106	32,493,545

Note 4(B) - Property, Plant and Equipment /Depreciation schedule for the Financial year 2020-21 - Local (Indian)

S. No	Description	Rate for assets used for more than 180 days	W.D.V as at 01.04.2020	Additions Made during the Year	Deletions	Total	Depreciation for the year	W.D.V as at 31.03.2021
1	Land	0%	621,504	-	-	621,504	-	621,504
2	Buildings	10%	10,502	-	-	10,502	1,050	9,452
3	Furniture	10%	51,435	-	-	51,435	5,144	46,291
4	Office Equipment	10%	499,292	-	-	499,292	49,929	449,363
5	Lab Equipment	15%	3,684,005	-	-	3,684,005	552,601	3,131,404
6	Computers & Printers	40%	-	-	-	-	-	-
7	Vehicles	15%	2,245,689	-	-	2,245,689	336,854	1,908,835
	Total		7,112,427	-	-	7,112,427	945,578	6,166,849

M. Shivakumar

M. Shivakumar
(Secretary)

R. Subramanian

R. Subramanian
(Treasurer)

D.V. Premkumar Velu

D.V. Premkumar Velu
(Chief Financial Officer)

CA. P.S. Prabhakar

CA. P.S. Prabhakar
Partner

ICAI Membership No. 020909



Damien Foundation India Trust

14, Venugopal Avenue, Spurtank Road, Chetpet, Chennai 600 031

Notes to Balance Sheet and Income & Expenditure Account

Notes to accounts

Note - 3 Capital & Reserve Balance

General Purpose Reserve

	March 31, 2021 (INR)			March 31, 2020 (INR)		
	FCRA	INDIAN	TOTAL	FCRA	INDIAN	TOTAL
Opening Balance	44,563,381	21,172,123	65,735,504	39,971,096	19,673,965	59,645,062
Add: Surplus /(Deficit) transferred from Income & Expenditure Account	8,779,208	2,311,159	11,090,367	4,592,284	1,498,158	6,090,442
	53,342,589	23,483,282	76,825,870	44,563,381	21,172,123	65,735,504

Note - 5 Cash and Cash Equivalents

Cash in Hand	532,568	17,802	550,370	514,883	19,623	534,506
Balances with Scheduled Banks						
Savings Bank Accounts						
Standard Chartered Bank (FCRA Designated A/c)	4,695,897	-	4,695,897	5,379,798	-	5,379,798
Other Banks	1,283,697	4,377,254	5,660,952	1,377,422	1,763,061	3,140,483
Fixed Deposits	14,470,000	13,493,513	27,963,513	4,000,000	11,791,244	15,791,244
	20,982,162	17,888,570	38,870,732	11,272,104	13,573,928	24,846,031

Note - 6 Current Assets

Employee Loans & Advances	221,219	-	221,219	283,829	-	283,829
Interest Accrued on bank deposits	109,030	138,148	247,178	241,370	486,802	728,172
Other Current Assets	202,000	-	202,000	4,000	-	4,000
Advance for Capital Expenditure	-	-	-	720,000	-	720,000
Security Deposits	296,537	3,600	300,137	288,329	3,600	291,929
TDS Receivable	292,126	159,259	451,385	560,714	363,162	923,876
Other Advances	26,377	76,808	103,185	-	72,204	72,204
	1,147,289	377,815	1,525,103	2,098,242	925,768	3,024,010



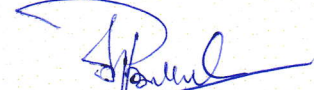
M. Shivakumar
(Secretary)



R. Subramanian
(Treasurer)



D.V. Premkumar Velu
(Chief Financial Officer)



CA. P.S. Prabhakar
Partner
ICAI Membership No. 020909



	March 31, 2021 (INR)			March 31, 2020 (INR)		
	FCRA	INDIAN	TOTAL	FCRA	INDIAN	TOTAL
Note - 7 Current Liabilities & Provisions						
Current Liabilities						
Rental Advance	-	322,500	322,500	-	430,750	430,750
Other Current Liabilities	(690)	100,000	99,310	26,142	-	26,142
Retention Money	157,162	-	157,162	252,865	9,250	262,115
Professional Tax Payable	2,900	-	2,900	36,400	-	36,400
TDS Payable	-	-	-	165,613	-	165,613
Salary Payable	17,056	-	17,056	127,738	-	127,738
Provident Fund Payable	1,056,443	-	1,056,443	1,030,094	-	1,030,094
ESI Payable	47,536	-	47,536	50,424	-	50,424
Trustee Allowance Payable	-	-	-	18,750	-	18,750
Gratuity Payable	-	527,451	527,451	-	-	-
	1,280,407	949,951	2,230,358	1,708,026	440,000	2,148,026
Note 8 - Foreign Contributions / Grants						
Grants from Damien Foundation Belgium	128,019,759	-	128,019,759	134,147,583	-	134,147,583
	128,019,759	-	128,019,759	134,147,583	-	134,147,583
Note 9 - Local Contributions / Grants						
Grants from local donors	58,173	1,249,465	1,307,638	53,463	1,566,656	1,620,119
	58,173	1,249,465	1,307,638	53,463	1,566,656	1,620,119
Note - 10 Other Income						
Sale of Sputam cups	-	-	-	-	-	-
Sale of MCR Footwear	-	194,295	194,295	-	198,000	198,000
Rental Income	-	940,482	940,482	-	1,400,224	1,400,224
Interest on staff loans	17,856	-	17,856	31,701	-	31,701
Interest on Bank FD	1,173,692	596,510	1,770,202	1,227,823	599,966	1,827,789
Interest on Savings Bank Account	656,253	85,231	741,484	338,954	115,305	454,259
Insurance Claims	-	16,300	16,300	-	134,125	134,125
Interest on TDS refund from IT Department	-	45,278	45,278	-	-	-
Profit on sale of Assets	422,960	-	422,960	-	-	-
Retention Money Write Back	67,561	-	67,561	-	-	-
Transfer between FCRA and Indian books	(357,103)	357,103	-	-	-	-
Miscellaneous Income	15,565	1,523	17,088	1,457	24,900	26,357
	1,996,783	2,236,722	4,233,505	1,599,935	2,472,520	4,072,455



M. Shivakumar
(Secretary)



R. Subramanian
(Treasurer)



D.V. Premkumar Velu
(Chief Financial Officer)



CA. P.S. Prabhakar
Partner
ICAI Membership No. 020909



	March 31, 2021 (INR)			March 31, 2020 (INR)		
	FCRA	INDIAN	TOTAL	FCRA	INDIAN	TOTAL
Note - 11 Hospital / Patient Support Activities						
Salaries & Allowances	17,303,420	-	17,303,420	13,975,657	-	13,975,657
Contribution to Provident Fund	1,706,626	-	1,706,626	1,692,237	-	1,692,237
Group Gratuity Premium	858,606	-	858,606	814,525	-	814,525
Contribution to ESI	60,846	-	60,846	77,023	-	77,023
Consultancy Charges	2,107,101	-	2,107,101	2,214,934	-	2,214,934
Lab Products, Chemicals & Repairs	1,571,320	-	1,571,320	3,182,819	-	3,182,819
RCS Surgery Expense	1,035,878	-	1,035,878	1,637,498	-	1,637,498
Food for Patients	862,124	-	862,124	1,204,143	-	1,204,143
Medicines	550,683	-	550,683	1,006,936	-	1,006,936
Consumables	241,436	-	241,436	194,160	-	194,160
MCR Footwear Expense	38,350	-	38,350	135,934	30,293	166,227
Fuel for Transport	330,317	-	330,317	374,821	-	374,821
Vehicle Repairs	277,417	-	277,417	192,785	-	192,785
Fuel of Machinery	118,898	-	118,898	184,558	-	184,558
Renting of Premises	788,837	-	788,837	728,498	-	728,498
Vehicle Hire Charges	68,153	-	68,153	116,331	-	116,331
Building Maintenance	1,485,276	-	1,485,276	1,227,031	-	1,227,031
Electricity and Water	994,428	-	994,428	1,023,279	-	1,023,279
Public Relations	25,265	-	25,265	42,608	-	42,608
	30,424,980	-	30,424,980	30,025,777	30,293	30,056,070
Note - 12 Field Activities						
Salaries & Allowances	28,866,940	-	28,866,940	30,394,952	-	30,394,952
Contribution to Provident Fund	3,013,765	-	3,013,765	3,123,127	-	3,123,127
Group Gratuity Premium	1,027,904	-	1,027,904	951,603	-	951,603
Contribution to ESI	306,173	-	306,173	335,907	-	335,907
Consultancy Charges	387,000	-	387,000	1,441,060	-	1,441,060
Training Expense	1,353,166	-	1,353,166	3,535,440	-	3,535,440
Health Education Activities	59,770	-	59,770	446,297	-	446,297
Internal Evaluation	14,871	-	14,871	90,074	-	90,074
Fuel for Transport	3,116,918	-	3,116,918	2,808,931	-	2,808,931
Vehicle Repairs	1,262,830	-	1,262,830	1,330,361	152,613	1,482,974
Building Maintenance	13,535	-	13,535	14,965	-	14,965
Telephone and Postage	42,177	-	42,177	51,224	-	51,224
	39,465,049	-	39,465,049	44,523,941	152,613	44,676,554
Note - 13 Special Activities						
Social Assistance / Livelihood Programme	6,723,912	36,500	6,760,412	8,042,812	-	8,042,812
NELP/ILEP Expense	305,286	-	305,286	209,108	-	209,108
	7,029,198	36,500	7,065,698	8,251,920	-	8,251,920



M. Shivakumar
(Secretary)



R. Subramanian
(Treasurer)



D.V. Premkumar Velu
(Chief Financial Officer)



CA. P.S. Prabhakar
Partner
ICAI Membership No. 020909



	March 31, 2021 (INR)			March 31, 2020 (INR)		
	FCRA	INDIAN	TOTAL	FCRA	INDIAN	TOTAL
Note - 14 Grants / Donations to FCRA registered Institutions						
Claver Social Welfare Centre, Amda	2,392,770	-	2,392,770	2,574,837	-	2,574,837
St. May's Leprosy Centre, Arisipalayam, Salem, TN.	2,874,796	-	2,874,796	2,843,911	-	2,843,911
Holy Family Hansonorium, Fathimanagar, Trichy	2,873,628	-	2,873,628	2,605,523	180,000	2,785,523
ASSISI - Seva Sadan Hospital, Nagepalli, Gadchiroli (Chandrapur)	2,151,893	164,000	2,315,893	3,152,907	-	3,152,907
Sri Ramakrishna Sevashram , KR Extension, Pavagada, Tumkur.	1,670,250	-	1,670,250	1,854,365	-	1,854,365
St. Jhon's Hospital & Leprosy Services, Trivandrum	1,704,707	-	1,704,707	1,622,768	-	1,622,768
Strategic Urban Rural Advancement Backing Institute, Chennai	1,114,203	-	1,114,203	602,500	556,000	1,158,500
Damien Social Welfare Centre, Dhanbad, Bihar.	1,346,393	-	1,346,393	1,239,181	-	1,239,181
	16,128,640	164,000	16,292,640	16,495,992	736,000	17,231,992
Note - 15 Administrative Expenses						
Salaries & Allowances	16,954,197	-	16,954,197	14,820,608	-	14,820,608
Contribution to Provident Fund	1,691,444	-	1,691,444	1,673,895	-	1,673,895
Accidental Insurance Premium	24,890	-	24,890	61,977	-	61,977
Group Gratuity Premium	887,125	-	887,125	844,949	-	844,949
Contribution to ESI	58,410	-	58,410	118,114	-	118,114
Staff Welfare	124,792	-	124,792	161,132	-	161,132
DFB Expenses (Visit /Conference/Training)	2,200	-	2,200	730,883	-	730,883
Electricity & Water Charges	248,904	(12,000)	236,904	382,750	65	382,815
Project Supervision & Monitoring	630,400	-	630,400	1,316,540	-	1,316,540
Public Relations	422,658	37,402	460,060	462,970	45,713	508,683
Honorarium to Trustees	75,000	-	75,000	75,000	-	75,000
Audit Fee	141,600	-	141,600	146,830	-	146,830
Statutory Audit Fee	139,750	-	139,750	100,300	-	100,300
Bank Charges	32,937	437	33,374	46,648	449	47,097
Meeting Expense	204	-	204	65,835	-	65,835
Books & Periodicals	108,881	-	108,881	149,074	20,000	169,074
Fund Raising Expenses	20,551	9,912	30,463	428,333	59,000	487,333
Office Supplies, Printing & Stationery	369,202	-	369,202	510,458	-	510,458
Rent Expense	806,958	-	806,958	793,133	-	793,133
Building / Equipment Maintenance	777,335	(6,802)	770,533	557,251	346,953	904,204
Fuel for Machinery	7,671	-	7,671	6,441	-	6,441
Fuel for Transport	68,135	-	68,135	68,492	-	68,492
Vehicle Repairs	195,969	-	195,969	339,667	-	339,667
Telephone & Postages	329,285	-	329,285	316,993	-	316,993
Vehicle Hire charges	25,925	-	25,925	8,009	-	8,009
Assets written off	-	-	-	9,217	-	9,217
Loss on sale of assets	30,111	-	30,111	149,109	9,789	158,898
	24,174,534	28,949	24,203,484	24,344,608	481,969	24,826,576

M. Shivakumar

M. Shivakumar
(Secretary)

R. Subramanian

R. Subramanian
(Treasurer)

D.V. Premkumar Velu

D.V. Premkumar Velu
(Chief Financial Officer)

CA. P.S.Prabhakar

CA. P.S.Prabhakar
Partner

ICAI Membership No. 020909



Damien Foundation India Trust

Notes to financial statements for the year ended 31 March 2021

(All amounts are in Indian Rupees except share data and as stated)

16 Administrative Expenses

As per the Foreign Contribution (Regulation) Amendment Act (FCRA), 2020 the ceiling limit of "administrative expenses" has been restricted to 20% of overall expenditure. Due to this amendment, the trust has carried out a detailed exercise to analyse and reclassify certain expenditures relating to operational aspects which were earlier disclosed under Administrative expenses. As part of this exercise, the trust is currently in the process of determining the proportion of salary allocable towards operational and administrative purposes for the salaries paid to top management which includes secretary, Chief Administrative Officer (CAO) and Chief Financial Officer (CFO). For the financial year 20-21, these salaries of top management are included under administrative expenses.

17 Previous Years Figures

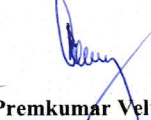

Previous year's figures have been regrouped and reclassified wherever necessary to confirm to the current year's presentation.

For and on Behalf of the Board of Trustees



M. Shivakumar

(Secretary)



R. Subraman

(Treasurer)

D.V. Premkumar Velu

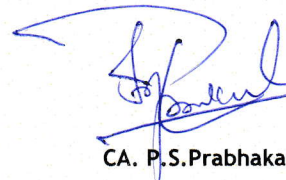
(Chief Financial Officer)

Vide our report of even date attached

For Rajagopal & Badri Narayanan

Chartered Accountants

FRN : 003024S



CA. P.S. Prabhakar

Partner

ICAI Membership No. 020909

Udin: 21020909AAAADB1902



Place: Chennai

Date: 04/09/2021

