

G.M. OKA & CO.
CHARTERED ACCOUNTANTS
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AUDITORS' REPORT

**Name of the Trust: ADVENTIST DEVELOPMENT AND RELIEF
AGENCY**

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of ADVENTIST DEVELOPMENT AND RELIEF AGENCY which comprise the Balance Sheet as at March 31, 2015, and the Statement of Income and expenditure for the year ended, and a summary of significant accounting policies and other explanatory information.

MANAGEMENTS RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of 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.

AUDITORS RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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 assessments, the auditor considers internal control relevant to the Trust'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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



OPINION

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

- a) In the case of the Balance Sheet, of the state of affairs of the Trust as at March 31, 2015;
- b) In the case of the Income and expenditure Account, of the surplus for the year ended on that date; and

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

We further report that:

- a) We have obtained all the information and explanations which, to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion proper books of accounts as required by the law have been kept by the Society so far as appears from our examination of those books.
- c) In our opinion, the Balance Sheet and the Income and Expenditure Account dealt with by this report comply with the Accounting Standards issued by the Institute of Chartered Accountants of India to the extent they are applicable to societies registered under The Societies Registration Act, 1860.
- d) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required by the Societies Registration Act, 1860 in the manner so required read together with other notes thereon **subject to annexure to audit report attached** give true and fair view in conformity with the accounting principles generally accepted in India.

FOR G. M. OKA & CO.
CHARTERED ACCOUNTANTS
Firm Regn. No.107185 S



(A. S. ALVA)
PARTNER

MEMBERSHIP NO. 17386

PLACE: PUNE

DATE: - 1 SEP 2015



ADVENTISTS DEVELOPMENT AND RELIEF AGENCY

ANNEXURES ATTACHED TO AND FORMING PART OF THE AUDIT REPORT:-

1] CURRENT LIABILITIES: - Rs. 78,945.07

A] The Liabilities Shown in Schedule 1 include payables as under:

Sr.no.	Parties	Amount (')
1	Misc. Payable	2,648.00
2	TDS Payable	1,363.00
3	Security Services	200.29
4	Canon India	13,235.00
5	Yatra Travels	2,742.00
6	Rent Payable	9,156.00

We have observed that the liabilities appearing in the books as above in items 3 to 6 remain unpaid for over three years now. In case it is found that the liabilities are no longer payable, the same may be written up and credited to Income & Expenditure account as "Liabilities no longer payable. "

B] Misc. Payable of Rs 2,648.00 and TDS payable of Rs. 1,363.00 which are included in Schedule I remain unpaid since last 2 years. We suggest that the liability may be settled and paid and if the same is not found to be payable, it may be written up to the Income & Expenditure Account.

C] Staff Accounts Payable: - Rs 29,827.41

We have observed that an amount of Rs. 29,827.41 remains unpaid out of the staff accounts payable included in Schedule 1 since long for over a year. We suggest that the liability may be



settled and paid and if the same is not found to be payable, it may be written up to the Income & Expenditure Account.

1	Ciprian Barna	534.01
2	Deepak Domnic	27.91
3	Poonam Mishra	10030.72
4	Saby Varghese	98.00
5	Robin D Willison	19,136.77

2] EARMARKED FUNDS: -

A) The Earmarked Funds Includes Following Funds

Sr. No.	Particulars	(₹)
1	Office Building Fund	50,00,000.00
2	Office Upgradation	2,66,707.66
3	Vehicle Reserve	29,27,797.68
4	Capacity Building	1,12,486.74

We have observed that the funds appearing in the books as above remain unutilized during the year and carried forward in the books.

3] Designated fund:-

A] There are long list of funds, particularly those given in List 1 Attached, which have remained unused during the year. The list also includes "unutilized Funds Awaiting sponsors Direction" to which accounts some of the utilized funds of the earlier years have been transferred. The sponsor's direction in this regard as well as in respect of the other unutilized funds carried forward in the account for long has not been obtained. It is necessary to review those balances on regular basis and use them on relief projects by obtaining regular feedback from the donors

B] The attached list 2 represents various advances paid out of designated funds, which remain unsettled since long. In case these advances are found to be no longer recoverable, the same should be written off after obtaining prior approval from the managing committee and charge it to the income and expenditure account. If the funds are recoverable, an appropriate follow up is required to recover the same



4] OTHER RECEIVABLES:

A] We find that not much movement is noticed in respect of following balances receivable balances which are brought forward from last year in the books and are carried down as at the close of the year.

Sr. No.	Particulars	Amount (₹)
1	Adra Germany	2,51,952.67
2	Germany	7,33,645.52
3	Service Association of SDA	1,61,676.18
4	A/R ADRA HQ	7,94,429.51

In the absence of any statement of accounts and confirmation from these parties, we are unable to confirm the recoverability of these dues. In case some of the balances as above are found to be not recoverable, the same may be written off. It is not clear how receivable balances have arisen in case of foreign entities as above. Those are contrary to FEMA rules and RBI norms.

B] MISCELLANEOUS RECEIVABLE :- (₹) 5,90,366.05

A party wise list of receivables with ageing is not available for verification. In the absence of a detailed list of receivables explaining the nature of these receivables and lack of confirmation from concerned parties, we are unable to agree about the recoverability of the dues. A Detailed review of individual balances is needed to be done to decide the correct recoverability of each of the dues and to write off the balances which are found to be no longer recoverable.

5] CASH AND BANK BALANCES: -

A] In the case of the following account we are informed that either closing the bank account or actively operating the same is not possible in the absence old signatories:-

Sr. No.	Bank Name	Account Number	Amount (₹)
1	ICICI Bank A/c	00070500612	54,226.56



The large bank balances as above remained unutilized for over three years. It is necessary to locate old signatories, obtain their signatures and close the bank account. It may also be confirmed from the bank if it is possible to intimate them about new signatories to the account by sending the intimation with a resolution of society for change of signatories (since earlier signatories operated the bank account only as office bearers of ADRA Society as per copy of earlier resolution of the Society submitted to them). Banks normally accept change of office bearers as a routine procedure for change in the operation in the bank account.

B] Details regarding credit balance of Rs. 14,425.00 in Axis bank and its nature is not given to us and therefore not verified.

6] In case of some of the designated funds as below we have noticed that there are double accounts of the same funds, the reasons why the accounts are not merged in one account are not explain to us:

SR. NO.	Name of the Project	Closing Balances As On 31/03/2011	
		Balance to be spent	Receivable from Sponsor
1	ACBPS	-	-
	ACBPS	469,611.80	-
2	APPOLO TYRE FOUNDATION	-	-
	APPOLO TYRE FOUNDATION	48,688.00	-
3	BPRM	-	111,495.41
	BPRM	0.00	-
4	BPRM - 2	-	55,725.69
	BPRM 2	-	-
5	BPRM 3	-	440,077.09
	BPRM 3	-	-
6	Dipecho 3	-	-
	DIPECHO 3	472,410.70	-
7	Dipecho Bridging	-	132,837.81
	Dipecho Bridging	0.00	-
8	DPP - 2	426,963.23	-
	DPP 2	-	-
9	DUDDUKURU ORPHAN HOME	-	-
	Dudukuru Orphan Home	42,375.72	-
10	HIP North East	-	-



	HIP North East	-	61,852.85
11	J&K FLOOD RESPONSE 2014	-	29,919.11
	J&K FLOOD RESPONSE 2014	-	-
12	Lebara	-	-
	Lebara 2	-	157,533.00
13	NEIHALSP	-	1,407,476.03
	NEIHALSP 2	-	-
14	PHAILIN CYCLONE NETWORK	-	-
	Phailin Cyclone Network	993,002.40	-
15	PHAILIN OFDA	-	-
	PHAILIN OFDA	1,123.60	-
16	PHAILIN RECECOVERY ECHO	-	954,781.97
	PHAILIN RECOVERY ECHO	-	-
17	Polio Eradication India 2	-	2,158,115.88
	POLIO ERADICATION INDIA 2	-	-
18	REFUGEE INNOVATIVE PROG	-	-
	REFUGEE INNOVATIVE PROGM	-	48,441.06
19	Stop Traffic	-	0.00
	Stop Traffic Phase 3	-	283,388.22
20	UNICEF WEST BENGAL POLIO	394,096.00	-
	Unicef West Bengal Polio Project	40,544.54	-
21	UTTARAKHAND NETWORK	-	30,306.00
	Uttarakhand Network	891,240.71	-

7] OTHER OBSERVATIONS / SYSTEM DEFICIENCIES:-

- The system operated i.e. AAA software is very outdated software and requires an update. The accounts required under Indian laws are to be extracted and are not readily and easily available.
- The system is not able to deduct the taxes on its own.
- The system demands complete re-input of all the transaction of the year once the books are closed and in case there is a necessary to make some major changes after audit.
- The system does not permit generating of reports as per local requirements.



ADVENTISTS DEVELOPMENT AND RELIEF AGENCY

**ANNEXURES ATTACHED TO AND FORMING PART OF THE AUDIT
REPORT :-**

LIST : 2 : DESIGNATED FUND ADVANCES

Particulars	Amount
Bihar Flood 08 ASMT GER	22,201.65
10+ PLAN	45,276.00
Adra Church	4,817.19
Bihar Flood 08 ASMT GER	22,201.65
Bihar Flood 2008	199,619.45
Bihar Flood LDSC	63,921.81
Cyclone Thane Emergency	41,774.00
Daimler Project	103,233.00
Dipecho bridging	132,897.81
BPRM	111,495.41
BPRM - 2	55,725.69
BPRM 3	440,077.09
DIPECHO II	733,434.34
DPP	21,542.80
ECHO-5	51,155.67
GARO HILLD FLOOD 2014	899,627.00
Global Fund	1,452,506.21
HIP North East	61,852.85
HUDHUD CYCLONE PROJECT	338,036.00
J&K FLOOD RESPONSE 2014	29,919.11
KALYAN PROJECT	56,504.00
Lebara 2	157,533.00
Manipur Emergency Response	97,810.99
MUSHAR COMMUNITY PROGRAME	243,672.00
NEIHALSP	1,407,476.03
PHAILIN RECEOVERY ECHO	954,781.97
Polio Eradication India 2	2,158,115.88
REFUGEE INNOVATIVE PROGM	48,441.06
Stop Traffic Phase 3	283,388.22
U.P INITIAL RESPONSE 2014	932,153.00



ADVENTISTS DEVELOPMENT AND RELIEF AGENCY

ANNEXURES ATTACHED TO AND FORMING PART OF THE AUDIT REPORT
DATED 31-3-2015

LIST : 1 : DESIGNATED FUND

Particulars	Amount (')
AF NICRA	630,425.41
Alia NZ	115,652.90
Americal Council for Volunteer	762.00
Assam Flood Network	2,281.00
Assam Flood Recovery	77,238.16
Bagri Project	524,025.22
Bihar/ Finland Project	411,410.93
Bihar Fld -Gfm	336,832.98
Bihar Flood 2008-Nz	278,377.33
DIPECHO	9,717.00
Emergency Response AP 2013	42,478.00
Goat Bank U.P	163,138.93
Help a child help the world	95,658.25
Issac Lopez	68,041.75
Livelihood Support -TB	315,435.50
MCH-TB EXT Project	57,523.22
Mizoram Famine	37,104.05
NZ Shelter-2	202,329.50
OCKENDEN	486,480.04
UNICEF WEST BENGAL POLIO	394,096.00



ADVENTIST DEVELOPMENT AND RELIEF AGENCY

45 KUSUM MARG, H-BLOCK, DLF PHASE-1
GURGAON - 122001, HARYANA

BALANCE SHEET AS AT 31ST MARCH 2015

Liabilities	Sch.	Amount (₹)	Assets	Sch.	Amount (₹)
Capital Reserve : Balance as per last year Balance Sheet		184,527.91	Cash & Bank Balances	IV	18,731,338.96
Add : Prior Period Adjustment			Amount Due from Sponsoring Agencies Towards Projects	II	11,660,227.23
Less : Transferred to Income & Expenditure Account		-	Earmarked Funds	III	-
Current Liabilities & Provisions	I		Other Receivables	V	3,046,460.40
Designated Projects	II		Fixed Assets	VI	1,496,488.31
Earmarked Funds	III				
Income & Expenditure ACCOUNT Balance as per last year Balance Sheet		9,222,417.45			
Add : Surplus for the year		3,235,887.81			
TOTAL (₹)		34,934,514.90	TOTAL (₹)		34,934,514.90

Accounting Policies

IX

AUDITOR'S REPORT

As per our report of even date attached.

FOR G.M. OKA & CO.

CHARTERED ACCOUNTANTS

FIRM REGN. NO. : 107185 S

(A.S. ALVA)
PARTNER

MEMBERSHIP NO. 17386

PLACE : PUNE

DATE : - 1 SEP 2015

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ADVENTIST DEVELOPMENT AND RELIEF AGENCY

45 KUSUM MARG, H-BLOCK, DLF PHASE-1
GURGAON - 122001, HARYANA

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2015

Expenditure	Sch.	Amount (₹)	Income	Sch.	Amount (₹)
To Administrative Expenses	VII	5,475,886.17	By Recovery from Projects		13,327,156.00
To Workers Sal. & Allowances		9,859,198.00	By Other Income	VIII	4,947,540.13
To Depreciation		385,256.38			
To Office Building Fund		2,617,000.00	By Service Association of Seventh Day Adventist Pvt. Ltd. Appropriation		956,638.00
			By Bank Interest		1,033,396.23
			By ADRA HQ . Appropriation		1,308,498.00
By Excess of income over Expenditure		3,235,887.81			
TOTAL (₹)		21,573,228.36	TOTAL (₹)		21,573,228.36

Accounting Policies

IX

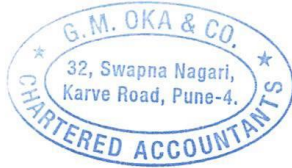
AUDITORS' REPORT :

As per our report of even date attached.

FOR G.M. OKA & CO.
CHARTERED ACCOUNTANTS
FIRM REGN. NO. : 107185 S

(A.S. ALVA)
PARTNER
Membership No.: 17386

PLACE : PUNE
DATE : - 1 SEP 2015



DIRECTORS



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ADVENTIST DEVELOPMENT AND RELIEF AGENCY

45 KUSUM MARG, H-BLOCK, DLF PHASE-1
GURGAON - 122001, HARYANA

**SCHEDULES ATTACHED TO AND FORMING PART OF
THE BALANCE SHEET AS AT 31ST MARCH, 2015**

SCHEDULE : I : CURRENT LIABILITIES

Particulars	AS ON 31.3.2015 Amount ([₹])	AS ON 31.3.2014 Amount ([₹])
ADRA Asia		-
ADRA HQ		-
ADRA Risk Management	-	202,287.00
ADRA Newzealand	-	45,000.00
Staff Accounts (Exhibit 1)	29,827.41	89,742.99
Rent Payable	9,156.00	9,156.00
P.F.Payable	19,772.68	29,638.61
Misc. Payable	2,648.00	2,648.00
Tds payable	1,363.72	1,363.72
Security Services	200.26	200.26
Canon India	13,235.00	13,235.00
Yatra Travels	2,742.00	2,742.00
TOTAL ([₹])	78,945.07	396,013.58



ADVENTIST DEVELOPMENT AND RELIEF AGENCY

SCHEDULE : IV : CASH AND BANK BALANCES.

Particulars	AS ON 31.3.2015 Amount ([₹])	AS ON 31.3.2014 Amount ([₹])
Cash on Hand	-	-
Bank of America A/c No.		
FCRA CA-210-100-10	1,212,096.52	3,593,792.70
ICICI Bank A/c. No.		
000705006012	54,226.56	54,226.56
ABN Amro Bank A/C.No.		
Micro Pro. #1092960	0.00	994,424.86
AXIS Bank A/C No.		
AXIS - DRF # 5212	(14,425.00)	(14,425.00)
AXIS - ADRA INDIA # 5205	2,219,658.72	1,661,508.67
AXIS BANK 400041 HELP THE CHILD	485,806.97	466,849.97
YES BANK # 0013 - GRATUITY	1,000,539.48	1,941,791.25
KOTAK BANK 1398 - GRATUITY	1,675,022.00	
AXIS BANK # 5981 (10+ PLAN)	60,516.51	58,155.51
KOTAK BANK - FCRA	3,205,901.20	9,605,210.00
KOTAK DEPRECIATION FUND	214,007.00	202,395.00
FIXED DEPOSIT	8,617,989.00	
TOTAL ([₹])	18,731,338.96	18,563,929.52



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ADVENTIST DEVELOPMENT AND RELIEF AGENCY

SCHEDULE : V : OTHER RECEIVABLES

Particulars	AS ON 31.3.2015 Amount ([₹])	AS ON 31.3.2014 Amount ([₹])
Service Association of SDA	161,676.18	161,676.18
A/R ADRA HQ	794,429.51	794,429.51
ADRA Germany	251,952.67	251,952.67
Germany	733,645.52	733,645.52
A/R Institutions (Exhibit 2)	(16,251.82)	256,832.02
Staff Advance (Exhibit 3)	99,355.57	320,802.79
Directors House Rent Deposit		35,000.00
Deposit - Phone Rental		1,500.00
Deposit - office Rental	140,750.00	140,750.00
Prepaid Rent Finance Director	46,000.00	
Miscellaneous Receivables	590,366.05	922,615.05
Accrued Interest Receivable	217,110.00	
TDS Receivable	24,124.00	
Gurgaon Church.	3,204.65	960.65
P.F Payable - Office	98.07	
TOTAL ([₹])	3,046,460.40	3,620,164.39



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ADVENTIST DEVELOPMENT AND RELIEF AGENCY

SCHEDULE : VII : ADMINISTRATIVE EXPENSES

Particulars	Amount (')
VEHICLE EXP	316,145.00
OFFICE RENT/UTILITY/SEC.	1,141,630.00
GENERATOR REP & MAINT EX	104,074.00
OFFICE SUPPLIES	320,073.00
PHONE/FAX/MOBILE/COURIER	347,500.00
EQUIPMENT MAINTENANCE/RP	209,226.00
BANK CHARGES	30,350.95
AUDIT&LEGAL ADVICE FEES	304,868.00
PR/MEETINGS/ENTERTAIN.	240,363.03
STAFF TRAINING & DEVELOP	76,923.00
ANNUAL REPORT EXPENSE	105,000.00
WEB PAGE DEVELOPMENT	162,471.00
RECRUITMENT COSTS	13,500.00
LOSS ON SALE OF ASSET	145,195.01
CONTINGENCY COST	175,452.00
TRAVEL EXPENSES	208,841.00
PRIOR PERIOD EXPENSE	994,424.86
YEAR END BONUS	200,000.00
BAD DEBTS	201,926.32
ANNUAL AUDIT	82,012.00
BOARD MEETING EXPENSES	82,411.00
HUMAN RESOURCE SOFTWARE	13,500.00
TOTAL (')	5,475,886.17

SCHEDULE : VIII : OTHER INCOME

Particulars	Amount (')
OVERHEAD INCOME	465,914.28
NON OPERATING INCOME	4,026,201.95
MISCELLANEOUS INCOME	214,189.90
INTEREST ON FDR	241,234.00
TOTAL (')	4,947,540.13



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ADVENTIST DEVELOPMENT AND RELIEF AGENCY
45 KUSUMI MARG, H-BLOCK, DLF PHASE-1
GURGAON - 122001, HARYANA
Schedules attached to and forming part of the Balance Sheet as at 31/03/2015
Schedule II - Designated Funds

A/c Code	Name of the Project	(Amount in Rs.)			
		Opening Balances as on	Project Funds and Other Income during the year	Utilisation of Funds during the year	Closing Balances As On
		Balance to be spent	Receivable from Sponsor		Balance to be spent
					Receivable from Sponsor
	FCRA PROJECTS				
A13153	10+PLAN	-	45,276.00		-
A13181	ACBPS	-	18,550.00	18,550.00	-
A21181	ACBPS	-	488,161.80	18,550.00	-
A13989	ADRA CHURCH	-	2,827.19	1,990.00	469,611.80
A32100	AF NICRA	630,425.41	-	-	(4,817.19)
A21113	Alla NZ	115,652.90	-	-	630,425.41
A21164	Americal Council for Volunteer	762.00	-	-	115,652.90
A13180	APPOLO TYRE FOUNDATION	-	14,562.00	14,562.00	-
A21160	APPOLO TYRE FOUNDATION	-	63,250.00	14,562.00	-
A13140	ASSAM EMERGENCY FLOOD RES	-	1,560.00	-	48,688.00
A13143	Assam Flood Network	2,281.81	-	-	1,560.00
A21893	Assam Flood Recovery	77,238.16	-	-	2,281.81
A21830	Bagri Project	524,025.22	-	-	77,238.16
A21978	Bihar / Finland Project	411,410.93	-	-	524,025.22
A13969	Bihar Fid -Gfm	336,832.98	-	-	411,410.93
A13970	Bihar Flood 08 ASMT GER	-	22,201.65	-	336,832.98
A21976	Bihar Flood 2008-Nz	278,377.33	193,619.45	-	(22,201.65)
A13147	BPRM	-	63,921.81	-	(193,619.45)
A21147	BPRM	8,096.77	673,454.18	-	278,377.33
A13166	BPRM - 2	-	-	8,096.77	-
A21176	BPRM 2	-	219,888.48	1,145,402.00	63,921.81
A13176	BPRM 3	-	5,316,184.25	5,316,184.25	111,495.41
A21139	CARLOS FUND	319,830.87	-	319,830.87	-
A13134	CYCLONE THANE EMERGENCY	-	41,774.00	-	-
A13168	DAMLER PROJECT	-	103,233.00	-	(41,774.00)
A21984	DIPECHO	9,717.94	-	-	103,233.00
A13151	Dipecto 3	-	342,432.14	2,551,751.02	9,717.94
A21154	Dipecto 3	-	-	12,787,309.14	-
A13149	Dipecto Bridging	-	538,559.72	405,721.91	472,410.70
A21149	Dipecto Bridging	-	-	-	(132,837.81)
A13124	DIPECHO II	571.91	-	571.91	-
A13141	DPP	-	733,434.34	-	-
A13158	DPP - 2	-	21,542.80	-	733,434.34
A21158	DPP 2	-	479,262.98	3,863,680.00	(21,542.80)
A13138	DRC SLR	-	-	13,190,165.41	426,963.23
A13167	DUDDUKURU ORPHAN HOME	-	209,511.00	-	-
A21167	Dudukuru Orphan Home	185,196.50	-	196,011.00	-
A21137	ECHO-5	-	51,155.67	-	42,375.72
A21159	Emergency Response	42,478.89	-	-	(51,155.67)
					42,478.89

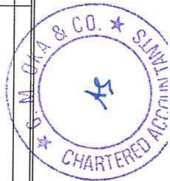

ADVENTIST DEVELOPMENT & RELIEF AGENCY
ADRA INDIA
Rafael Garcia
Country Director
Gurgaon


ADVENTIST DEVELOPMENT & RELIEF AGENCY
ADRA INDIA
G. Rajendran
Finance Director
Gurgaon


ADVENTIST DEVELOPMENT & RELIEF AGENCY
ADRA INDIA
M. DKA
Country Director
Gurgaon


ADVENTIST DEVELOPMENT & RELIEF AGENCY
ADRA INDIA
M. DKA
Country Director
Gurgaon

A/cCode	Name of the Project	Opening Balances as on Balance to be spent	Project Funds and Other Income during the year	Utilisation of Funds during the year	Balance as on 31/03/2015	Closing Balances As On Balance to be spent	Receivable from Sponsor
A13178	GARO HILLD FLOOD 2014	-	3,818,203.00	899,627.00	(899,627.00)	-	899,627.00
A131114	Global Fund	-	-	4,781,416.00	(1,452,506.21)	-	1,452,506.21
A21966	Goat Bank U.P	163,138.93	-	-	163,138.93	163,138.93	-
A21119	Help a child help the world	95,658.25	-	-	95,658.25	95,658.25	-
A13162	HIP North East	-	-	-	-	-	-
A21155	HIP North East	651,813.15	-	441,604.00	-	-	-
A13179	HUDHUD CYCLONE PROJECT	-	161,111.00	-	(61,852.85)	-	61,852.85
A21153	Hygiene Sanitation and Health Education	256,638.24	-	338,036.00	(338,036.00)	-	338,036.00
A21157	Issac Lopez	68,041.75	-	256,638.24	-	-	-
A13175	J&K FLOOD RESPONSE 2014	-	302,719.89	332,639.00	(29,919.11)	-	29,919.11
A21175	J&K FLOOD RESPONSE 2014	-	303,350.00	303,250.00	-	-	-
A13161	KALYAN PROJECT	-	111,383.25	96,504.00	(56,504.00)	-	56,504.00
A13136	Lebara	-	520,831.72	520,831.72	-	-	-
A21136	Lebara 2	511,108.72	2,743,016.75	3,411,658.47	(157,533.00)	-	157,533.00
A21151	Livelihood for T B Patients	211,892.37	-	211,892.37	-	-	-
A21999	Livelihood Support - TB	315,435.50	-	-	315,435.50	315,435.50	-
A13150	Manipur Emergency Response	-	97,810.99	-	(97,810.99)	-	97,810.99
A21946	MCH-TB EXT Project	57,523.22	-	-	57,523.22	57,523.22	-
A21961	Mizoram Famine	37,104.05	-	-	37,104.05	37,104.05	-
A21127	Mushar	657,034.86	1,228,474.82	-	1,886,509.68	1,886,509.68	-
A13173	MUSHAR COMMUNITY PROGRAMME	-	-	243,672.00	(243,672.00)	-	243,672.00
A13172	NEIHALSP	-	4,411,563.15	5,573,545.00	(1,407,476.03)	-	1,407,476.03
A21172	NEIHALSP 2	-	46,344,431.50	46,344,431.50	-	-	-
A21972	NZ Shelter-2	202,329.50	-	-	202,329.50	202,329.50	-
A21170	OCKENDEN	486,480.04	-	-	486,480.04	486,480.04	-
A13165	PHAILIN CYCLONE NETWORK	-	327,479.31	327,479.31	-	-	-
A21165	Phailin Cyclone Network	1,320,481.71	-	-	993,002.40	993,002.40	-
A13171	PHAILIN OFDA	-	5,461,516.76	5,129,424.76	-	-	-
A21171	PHAILIN OFDA	-	29,670,403.00	29,669,279.40	1,123.60	1,123.60	-
A13169	PHAILIN RECOVERY ECHO	-	3,862,069.15	2,527,349.00	(964,781.97)	-	954,781.97
A21169	PHAILIN RECOVERY ECHO	-	14,951,956.20	14,951,956.20	-	-	-
A13957	Polio Eradication India 2	-	8,106,645.23	9,204,632.64	(2,158,115.88)	-	2,158,115.88
A21957	POLIO ERADICATION INDIA 2	-	27,915,525.05	27,915,525.05	-	-	-
A21177	REFUGEE INNOVATIVE PROG	-	1,477,044.88	1,477,044.88	-	-	-
A13177	REFUGEE INNOVATIVE PROG	-	1,255.94	49,697.00	(48,441.06)	-	48,441.06
A21144	Sanitation Training	199,968.04	-	199,968.04	-	-	-
A21152	Small Business Loan Project	560,976.17	-	560,976.17	-	-	-
A21117	Stop Traffic	10,086.14	-	-	-	-	-
A13117	Stop Traffic Phase 3	-	885,253.20	895,339.34	(0.00)	-	0.00
A13174	U.P INITIAL RESPONSE 2014	-	532,253.46	664,634.00	(283,388.22)	-	283,388.22
A13128	UNICEF WEST BENGAL POLIO	-	-	932,153.00	(932,153.00)	-	932,153.00
A21128	Unicef West Bengal Polio Project	394,096.00	-	394,096.00	-	394,096.00	-
A21174	UP FLOOD RESPONSE 2014	40,544.54	-	40,544.54	-	40,544.54	-
A13156	UTTARAKHAND NETWORK	-	835,200.00	835,200.00	-	835,200.00	-
A21156	Uttarakhand Network	891,240.71	-	30,306.00	(30,306.00)	-	30,306.00
A13146	West Bengal Polio Project	-	-	-	891,240.71	891,240.71	-
		-	-	-	(486,992.00)	-	486,992.00
	TOTAL PROJECTS	10,074,491.51	207,899,000.18	210,478,800.42	(1,301,986.04)	10,358,241.19	11,660,227.23



ADVENTIST DEVELOPMENT AND RELIEF AGENCY
45 KUSUM MARG, H-BLOCK, DLF PHASE-1
GURGAON - 122001, HARYANA
SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET
AS AT 31ST MARCH, 2015

SCHEDULE : VI: FIXED ASSETS

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK		
	As on 1.04.2014 Amount (₹)	Additions during the year Amount (₹)	Deductions during the year Amount (₹)	Adjustments made during the year Amount (₹)	As on 31.03.2015 Amount (₹)	As on 1.04.2014 Amount (₹)	For the year Amount (₹)	Deductions during the year Amount (₹)	Adjustments made during the year Amount (₹)	As on 31.03.2015 Amount (₹)	As on 31.03.2014 Amount (₹)
Furniture	919,500.27	19,910.00	84,714.68	-	854,695.59	627,774.30	48,277.46	54,737.49	-	233,381.32	291,725.97
Equipments	1,826,339.35	84,500.00	314,717.00	-	1,596,122.35	1,098,247.10	97,345.94	216,035.11	-	616,564.42	728,092.25
Computers	1,340,678.03	15,150.00	1,036,211.36	-	319,616.67	1,252,124.00	33,857.24	1,019,675.43	-	53,310.86	88,554.03
Vehicles	1,839,852.00	50,396.00	-	-	1,890,248.00	1,091,240.55	205,775.74	-	-	593,231.71	748,611.45
TOTAL (₹)	5,926,369.65	169,956.00	1,435,643.04	-	4,660,682.61	4,069,385.95	385,256.38	1,290,448.03	-	1,496,488.31	1,856,983.70



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ADVENTIST DEVELOPMENT AND RELIEF AGENCY

EXHIBITS ATTACHED TO AND FORMING PART OF
THE BALANCE SHEET AS AT 31ST MARCH, 2015

EXHIBIT: 1 : STAFF ACCOUNTS PAYABLE

Particulars	AS ON 31.3.2015 Amount (')	AS ON 31.3.2014 Amount (')
Ciprian Barna	534.01	534.01
Deepak Domnic	27.91	27.91
Poonam Mishra	10,030.72	10,030.72
PRIYESH MASHI		79.00
Rajesh Kashyup		59,836.13
Jubliant K		0.45
Robin d Willison	19,136.77	19,136.77
Saby Varghese	98.00	98.00
TOTAL (')	29,827.41	89,742.99

EXHIBIT: 2 : A/R INSTITUTIONS

Particulars	AS ON 31.3.2015 Amount (')	AS ON 31.3.2014 Amount (')
ADRA ASIA	-16,251.82	143,332.02
East Central India Union	-	112,500.00
Excel Enterprises	-	1,000.00
TOTAL (')	(16,251.82)	256,832.02



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ADVENTIST DEVELOPMENT AND RELIEF AGENCY

EXHIBIT: 3: STAFF ADVANCE

Particulars	AS ON 31.3.2015 Amount (')	AS ON 31.3.2014 Amount (')
Ajay Murmu		83,915.08
Amrita Pal		1,127.00
Derek Stanley Glass	10,543.17	79,936.83
Abhinav Singh		1,882.24
ANTONIA PALIWAL	1,500.00	1,500.00
RAJAN P		17,399.22
Nitin Kenny		1,502.00
Paulo Lopes	70,571.90	70,571.90
Rafael Garcia		27,893.73
Ravi Pospo	16,740.50	16,740.50
Santhosh S.P		18,333.29
Sylvenius Kongari		1.00
TOTAL (')	99,355.57	320,802.79

EXHIBIT: 4 : STAFF BENEFITS

Particulars	AS ON 31.3.2015 Amount (')	AS ON 31.3.2014 Amount (')
Staff Dev. & Capacity Building		693,214.10
Severance Fund		251,094.83
TOTAL (')	-	944,308.93



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ADVENTIST DEVELOPMENT AND RELIEF AGENCY
45 KUSUM MARG, H-BLOCK, DLF PHASE-1
GURGAON - 122001, HARYANA

Schedules attached to and forming part of the Balance Sheet as at 31/03/2015
Schedule III - Earmarked Funds

A/c #	Name of the Project	Opening Balances as on		Project Funds and Other Income during the year	Utilisation of Funds during the year	Transfer / Adjustments		Balance as on 31/03/2013	Closing Balances As On	
		Balance to be spent	Receivable from Sponsor			Debit	Credit		Balance to be spent	Receivable from Sponsor
A32800	Capacity Building	112,486.74	-	-	-	-	-	112,486.74	112,486.74	-
A32950	Gratuity Fund	1,928,596.60	-	1,243,808.00	719,125.00	-	-	2,453,279.60	2,453,279.60	-
A32700	Office Upgradation	266,707.66	-	-	-	-	-	266,707.66	266,707.66	-
A32500	Social & Spiritual Funds	5,636.97	-	46,239.00	51,875.97	-	-	-	-	-
A32600	Development Fund	2,576,074.90	-	-	2,576,074.90	-	-	-	-	-
A32400	Disaster Response Fund	198,694.99	-	-	198,694.99	-	-	-	-	-
A32200	Vehicle Reserve	2,927,797.68	-	-	-	-	-	2,927,797.68	2,927,797.68	-
A32900 & A32850	Staff Benefits (Exhibit 4)	944,308.93	-	-	944,308.93	-	-	0.00	0.00	-
A32960	Fund for project shortfall	1,500,000.00	-	-	540,536.21	-	-	959,463.79	959,463.79	-
A32980	IDE Rent Fund	-	-	17,760.00	-	-	-	17,760.00	17,760.00	-
A32970	Office Building Fund-	2,500,000.00	-	2,617,000.00	-	-	-	5,117,000.00	5,117,000.00	-
	(Transfer From Income & Expenditure A/C)	-	-	-	-	-	-	-	-	-
	TOTAL Earmarked Funds	12,960,304.47	-	3,924,807.00	5,030,616.00	-	-	11,854,495.47	11,854,495.47	-



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ADVENTISTS DEVELOPMENT AND RELIEF AGENCY

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2015 AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

SCHEDULE: IX: NOTES TO ACCOUNTS

A: ACCOUNTING POLICIES

- i) Excess expenditure over donor's commitment not receivable, in respect of designated projects, are treated as expenses of the society and accordingly charged to Income and Expenditure Account.
- ii) Assets acquired out of specific donations received for that purpose are capitalized in the books by appropriate credit to Capital Reserve. Depreciation on such assets is charged to Income and Expenditure Account by transferring the equivalent account from Capital Reserve.
- iii) Depreciation on assets is charged according to W.D.V. method as under:

Furniture	18.10%
Computer	40.00%
Vehicles	25.89%
Other Assets	13.91%
- iv) Transactions in Foreign currency bank account have been recorded as per the rate of exchange prevailing at the time of credit/debit of transactions in the bank account.

B: OTHER NOTES:

- (i) Confirmation of balance/statement of accounts in respect of receivables and payables has not been received in all cases.
- (ii) Foreign Contribution funds received and are disbursed to local bank accounts for implementation of projects. Disbursements to local bank accounts have been shown as utilization in these accounts. The related closing balances in local accounts and utilization from such local bank accounts have not been incorporated in the books of accounts.



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