



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, 2016, 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, 2016;
- 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: - 7 SEP 2016



ADVENTISTS DEVELOPMENT AND RELIEF AGENCY

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

1] CURRENT LIABILITIES: - Rs. 1,41,443.94

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

Sr.no.	Parties	Amount (₹) ₹
1	Adra Germany	93,281.94
2	P.F. Payable	48,162.00

2] EARMARKED FUNDS: -

A) The Earmarked Funds Includes Following Funds

Sr. No.	Particulars	Amount (₹) ₹
1	Office Building Fund	51,17,000.00
2	Vehicle Reserve	30,27,797.68

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 is a list of funds, particularly those given in List 1 Attached, which have remained unused during the year. 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 represent advance 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 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	A/R ADRA HQ	4,74,379.51
2	Service Association of SDA	1,61,676.18

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.

B] MISCELLANEOUS RECEIVABLE :- (₹) 5, 98,178.05

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 (₹) ₹s
1	ICICI Bank A/c	00070500612	54,226.56

The large bank balance 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.



ADVENTIST DEVELOPMENT AND RELIEF AGENCY

45 KUSUM MARG, II-BLOCK, DLF PHASE-I
GURGAON - 122001, HARYANA

BALANCE SHEET AS AT 31ST MARCH 2016

Liabilities	Sch.	Amount (Rs)	Amount (Rs)	Assets	Sch.	Amount (Rs)
Capital Reserve :				Cash & Bank Balances	IV	19,042,399.03
Balance as per last year		184,527.91		Amount Due from Sponsoring Agencies	II	6,533,031.82
Balance Sheet				Earmarked Funds	III	-
Add : Prior Period Adjustment						
Less : Transferred to Income & Expenditure Account						
Current Liabilities & Provisions	I		184,527.91	Other Receivables	V	2,428,209.91
Designated Projects	II		141,443.94	Fixed Assets	VI	1,448,234.43
Earmarked Funds	III		4,014,018.11			
			11,941,841.30			
Income & Expenditure Account						
Balance as per last year		12,458,305.26				
Balance Sheet		711,738.67				
Add : Surplus for the year			13,170,043.93			
TOTAL (Rs)			29,451,875.19	TOTAL (Rs)		29,451,875.19

Accounting Policies

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
(A.S. ALVA)
PARTNER

MEMBERSHIP NO. 17386

PLACE : PUNE

DATE : - 7 SEP 2016



Refendran



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, 2016

Expenditure	Sch.	Amount (Rs)	Income	Sch.	Amount (Rs)
To Administrative Expenses	VII	5,258,089.71	By Recovery from Projects		10,653,621.18
To Workers Sal. & Allowances		9,808,222.44	By Other Income	VIII	3,257,599.07
To Depreciation	VI	417,902.88	By Service Association of Seventh Day Adventist Pvt. Ltd. Appropriation		1,026,199.00
			By ADRA HQ . Appropriation		694,177.00
			By Bank Interest		564,357.45
By Excess of income over Expenditure		711,738.67			
TOTAL (Rs)		16,195,953.70	TOTAL (Rs)		16,195,953.70

Accounting Policies

IX

AUDITORS' REPORT :

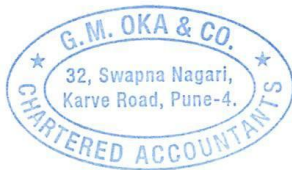
As per our report of even date attached.

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

A.S. Alva
(A.S. ALVA)

PARTNER

Membership No.: 17386

*G. Rajendran*

DIRECTORS

PLACE : PUNE

DATE : - 7 SEP 2016

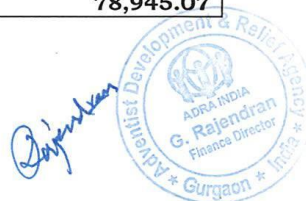
ADVENTIST DEVELOPMENT AND RELIEF AGENCY

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, 2016**

SCHEDULE : I : CURRENT LIABILITIES

Particulars	AS ON 31.3.2016 Amount ([₹]) <i>As</i>	AS ON 31.3.2015 Amount ([₹]) <i>Rs</i>
ADRA Asia		-
ADRA HQ		-
ADRA Risk Management	-	
ADRA Germany	93,281.94	-
ADRA Newzealand	-	
Staff Accounts (Exhibit 1)	-	29,827.41
Rent Payable		9,156.00
P.F.Payable	48,162.00	19,772.68
Misc. Payable	-	2,648.00
Tds payable	-	1,363.72
Security Services	-	200.26
Canon India	-	13,235.00
Yatra Travels	-	2,742.00
TOTAL ([₹])	141,443.94	78,945.07



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 31/03/2016

Schedule II - Designated Funds

Name of the Project	Opening Balances as on		Project Funds		Utilisation of		Transfer / Adjustments		Balance as on		Closing Balances As On	
	Balance to be spent	Receivable from Sponsor	and Other Income during	Funds during the year	Dobit	Credit	Balance as on 31/03/2016	Balance to be spent	Receivable from Sponsor	31/03/2016	Balance to be spent	Receivable from Sponsor
FCRA PROJECTS												
10+ PLAN	-	45,276.00	45,276.00				-	-	-	-	-	-
ACBPS	469611.8	-	-	469,611.80			-	-	-	-	-	-
ADRA CHURCH	-	4,817.35	4,817.35				630,425.41	630,425.41	-	-	-	-
AF NICRA	630,425.41	-	-				-	-	-	-	-	-
Alla NZ	115,652.90	-	-	115,652.90			-	-	-	-	-	-
Americal Council for Volunteer	762.00	-	-	762.00			-	-	-	-	-	-
APPOLO TYRE FOUNDATION	48688	-	-	48,688.00			-	-	-	-	-	-
ASSAM EMERGENCY FLOOD RES	1,560.00	-	-	1,560.00			-	-	-	-	-	-
Assam Flood Network	2,281.81	-	-	2,281.81			-	-	-	-	-	-
Assam Flood Recovery	77,238.16	-	-	77,238.16			-	-	-	-	-	-
Assam School Project	-	-	-	11,933.00			(11,933.00)	-	-	-	-	-
AUSTRALIAN EMBESSY	524,025.22	-	11,731.00	524,025.22			11,731.00	11,731.00	-	-	-	-
Bahri Project	411,410.93	-	221,376.00	411,410.93			221,376.00	221,376.00	-	-	-	-
BANEGA SWACCH INDIA (BSI)	336,832.98	-	-	336,832.98			-	-	-	-	-	-
Bihar / Finland Project	-	-	-	-			-	-	-	-	-	-
Bihar Fld - Gfm	22,201.65	-	22,201.65	-			-	-	-	-	-	-
Bihar Flood 08 ASMT GER	-	193,619.45	193,619.45	-			-	-	-	-	-	-
Bihar Flood 2008	278,377.33	-	-	278,377.33			-	-	-	-	-	-
Bihar Flood 2008-Nz	-	63,921.81	63,921.81	-			-	-	-	-	-	-
Bihar Flood Ldsc	-	111,495.41	111,495.41	-			-	-	-	-	-	-
BPRM	-	55,725.69	55,725.69	-			-	-	-	-	-	-
BPRM - 2	-	440,077.09	440,077.09	-			-	-	-	-	-	-
BPRM 3	-	41,774.00	41,774.00	-			-	-	-	-	-	-
CYCLONE THANE EMERGENCY	-	103,233.00	103,233.00	-			-	-	-	-	-	-
DAMLER PROJECT	9,717.94	-	-	9,717.94			-	-	-	-	-	-
DIPECHO	472,410.70	-	-	472,410.70			-	-	-	-	-	-
DIPECHO 3	-	132,837.81	132,837.81	-			-	-	-	-	-	-
Dipecho Bridging	-	733,434.34	733,434.34	-			-	-	-	-	-	-
DIPECHO II	-	21,542.80	21,542.80	-			-	-	-	-	-	-
DPP	426,963.23	-	-	426,963.23			-	-	-	-	-	-
DPP - 2	42,375.72	-	-	42,375.72			-	-	-	-	-	-
Dudukuru Orphan Home	-	51,155.67	51,155.67	-			-	-	-	-	-	-
ECHO-5	42,478.89	-	-	42,478.89			-	-	-	-	-	-
Emergency Response AP 20013	-	899,627.00	899,627.00	-			(173,576.00)	-	-	-	-	-
FAIZAL SHABANA TAMIL NADU FLOOD 2015	-	1,452,506.21	3,573,090.21	-			(60,377.00)	-	-	-	-	-
GARO HILLD FLOOD 2014	-	-	-	2,180,961.00			(1,002,706.00)	-	-	-	-	-
Global Fund	163,138.93	-	-	163,138.93			-	-	-	-	-	-
GLOBAL FUND NEW FUNDING MODEL	95,658.25	-	-	95,658.25			-	-	-	-	-	-
Goat Bank U.P	-	-	-	-			-	-	-	-	-	-
GUBAL PROJECT	-	-	-	-			-	-	-	-	-	-
Help a child help the world	-	-	-	-			-	-	-	-	-	-
HIP 2015	-	61,852.85	61,852.85	42,970.02			(42,970.02)	-	-	-	-	-
HIP North East	-	-	-	-			-	-	-	-	-	-
HIP2015	-	148,807.98	148,807.98	148,807.98			-	-	-	-	-	-



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 31/03/2016
Schedule II - Designated Funds

Name of the Project	Opening Balances as on		Project Funds and Other Income during year	Utilisation of Funds during the year		Transfer / Adjustments		Balance as on 31/03/2016		Closing Balances As On	
	Balance to be spent	Receivable from Sponsor				Debit	Credit			Balance to be spent	Receivable from Sponsor
HUDHUC CYCLONE PROJECT	-	338,036.00	338,036.00	68,041.75	-	-	-	-	-	-	-
Issac Lopez	68,041.75	-	-	-	-	-	-	-	-	-	-
J&K FLOOD RESPONSE 2014	-	29,919.11	29,919.11	44,160.00	-	-	-	(100,664.00)	-	-	100,664.00
KALYAN PROJECT	-	56,504.00	56,504.00	431,537.60	-	-	-	(431,537.60)	-	-	431,537.60
Lebara 2	-	-	-	-	-	-	-	-	-	-	-
Lebara 2	-	157,533.00	157,533.00	1,266,109.00	-	-	-	(1,266,109.00)	-	-	1,266,109.00
LESS PROJECT	-	-	-	315,435.50	-	-	-	-	-	-	-
Livelihood Support -TB	315,435.50	-	-	-	-	-	-	-	-	-	-
Manipur Emergency Response	-	97,810.99	97,810.99	-	-	-	-	-	-	-	-
MANIPUR FLOOD RESPONSES 2015	-	207,157.05	207,157.05	-	-	-	-	207,157.05	-	-	-
MCH-TB EXT Project	57,523.22	-	-	57,523.22	-	-	-	-	-	-	-
Mizoram Famine	37,104.05	-	-	37,104.05	-	-	-	-	-	-	-
Mushar	1,886,509.68	-	-	1,886,509.68	-	-	-	-	-	-	-
MUSHAR COMMUNITY PROGRAMME	-	243,672.00	243,672.00	-	-	-	-	-	-	-	-
MYEP	-	-	-	-	-	-	-	-	-	-	-
NIHALSP	-	1,407,476.03	-	10,015.00	-	-	-	(10,015.00)	-	-	10,015.00
NZ Shelter-2	202,329.50	-	-	155,312.41	-	-	-	(1,562,788.44)	-	-	1,562,788.44
OCKENDEN	486,480.04	-	-	202,329.50	-	-	-	-	-	-	-
Phalim Cyclone Network	993,002.40	-	-	486,480.04	-	-	-	-	-	-	-
PHALIN OFDA	1,123.60	-	-	-	-	-	-	993,002.40	-	-	-
PHALIN RECOVERY ECHO	-	954,781.97	954,781.97	-	-	-	-	-	-	-	-
Polio Eradication India 2	-	355,896.13	355,896.13	-	-	-	-	355,896.13	-	-	-
Polio Eradication India 2	-	2,158,115.88	971,520.87	-	-	-	-	(1,186,595.01)	-	-	1,186,595.01
Rapid Emergency Assistance Flood Tamil Nadu	-	-	100,200.25	100,200.25	-	-	-	-	-	-	-
Rapid Emergency Assistance Flood Tamil Nadu	-	-	151,397.75	151,397.75	-	-	-	(151,397.75)	-	-	151,397.75
REFUGEE INNOVATIVE PROG	-	51,683.31	51,683.31	-	-	-	-	51,683.31	-	-	-
REFUGEE INNOVATIVE PROG	-	48,441.06	48,441.06	-	-	-	-	-	-	-	-
SOD Traffic Phase 3	-	283,388.22	283,388.22	-	-	-	-	-	-	-	-
SUICIDE INTERVENTION	-	-	2,615.00	-	-	-	-	-	-	-	-
TAMIL NADU FLOOD RECOVERY (L&T) 2016	-	-	45,371.00	45,371.00	-	-	-	2,615.00	-	-	-
THE ARMADO FOUNDATION	-	42,329.31	42,329.31	-	-	-	-	(45,371.00)	-	-	45,371.00
U.P INITIAL RESPONSE 2014	-	932,153.00	932,153.00	-	-	-	-	42,329.31	-	-	-
UNICEF WEST BENGAL POLIO	-	-	-	-	-	-	-	-	-	-	-
Unicef West Bengal Polio Project	394,096.00	-	-	40,544.54	-	-	-	-	-	-	-
UP FLOOD RESPONSE 2014	40,544.54	-	-	-	-	-	-	434,640.54	-	-	-
UP FLOOD RESPONSE 2014	835,200.00	-	-	-	-	-	-	(0.00)	-	-	0.00
UTTARAKHAND NETWORK	-	-	835,200.00	-	-	-	-	-	-	-	-
Uttarakhand Network	891,240.71	-	-	-	-	-	-	-	-	-	-
West Bengal Polio Project	-	30,306.00	30,306.00	-	-	-	-	860,934.71	-	-	-
TOTAL PROJECTS	10,358,241.19	11,660,227.39	11,861,303.38	13,078,330.89	70,850.54	70,850.54	70,850.54	(2,519,013.71)	4,014,018.11	486,992.00	6,533,031.82



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 31/03/2016
Schedule III - Earmarked Funds

Name of the Project	Opening Balances as on		Project Funds and Other Income during the	Utilisation of Funds during the year	Transfer / Adjustments		Balance as on 31/03/2016	Closing Balances As On	
	Balance to be spent	Receivable from			Debit	Credit		Balance to be spent	Receivable from Sponsor
Capacity Building	112,486.74	-	-	75,635.00	-	-	36,851.74	36,851.74	-
Gratuity Fund	2,453,279.60	-	524,465.78	-	-	-	2,977,745.38	2,977,745.38	-
Office Upgradation	266,707.66	-	-	35,089.00	-	-	231,618.66	231,618.66	-
Vehicle Reserve	2,927,797.68	-	100,000.00	-	-	-	3,027,797.68	3,027,797.68	-
Fund for project shortfall	959,463.79	-	-	412,565.95	-	-	546,897.84	546,897.84	-
IDE Rent Fund	17,760.00	-	-	13,830.00	-	-	3,930.00	3,930.00	-
Office Building Fund-	5,117,000.00	-	-	-	-	-	5,117,000.00	5,117,000.00	-
TOTAL Earmarked Funds	11,854,495.47	-	624,465.78	537,119.95	-	-	11,941,841.30	11,941,841.30	-



Signature

ADVENTIST DEVELOPMENT AND RELIEF AGENCY

SCHEDULE : IV : CASH AND BANK BALANCES.

Particulars	AS ON 31.3.2016 Amount ([₹]) <i>Rs</i>	AS ON 31.3.2015 Amount ([₹]) <i>Rs</i>
Cash on Hand	-	-
Bank of America A/c No.		
FCRA CA-210-100-10	1,151,698.75	1,212,096.52
Other Bank accounts:		
ICICI Bank A/c. No. '000705006012	54,226.56	54,226.56
AXIS - DRF # 5212	-	(14,425.00)
AXIS - ADRA INDIA # 5205	2,508,628.86	2,219,658.72
AXIS BANK 400041 HELP THE CHILD	115,422.08	485,806.97
YES BANK # 0013 - GRATUITY	-	1,000,539.48
KOTAK BANK 1398 - GRATUITY	3,203,561.93	1,675,022.00
AXIS BANK # 5981 (10+ PLAN)	17,059.51	60,516.51
KOTAK BANK - FCRA	3,016,409.84	3,205,901.20
KOTAK DEPRECIATION FUND	633,055.00	214,007.00
HDFC BANK - ADRA INDIA # 7610	342,336.50	-
FIXED DEPOSIT	8,000,000.00	8,617,989.00
TOTAL ([₹])	19,042,399.03	18,731,338.96



ADVENTIST DEVELOPMENT AND RELIEF AGENCY

SCHEDULE : V : OTHER RECEIVABLES

Particulars	AS ON 31.3.2016 Amount ([₹])	AS ON 31.3.2015 Amount ([₹])
Service Association of SDA	161,676.18	161,676.18
A/R ADRA HQ	474,379.51	794,429.51
ADRA Germany		251,952.67
Sundry Receivable	-	733,645.52
A/R Institutions (Exhibit 2)	341,835.17	(16,251.82)
Staff Advance (Exhibit 3)	-	99,355.57
Deposit - office Rental	140,750.00	140,750.00
Prepaid Rent Finance Director	46,000.00	46,000.00
Miscellaneous Receivables	598,178.05	590,366.05
Accrued Interest Receivable	566,812.00	217,110.00
TDS Receivable	98,579.00	24,124.00
Gurgaon Church.	-	3,204.65
P.F Payable - Office	-	98.07
TOTAL ([₹])	2,428,209.91	3,046,460.40



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, 2016

SCHEDULE : VI: FIXED ASSETS

(Amount in Rs)

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As on 1.04.2015 Amount (₹)	Additions during the year Amount (₹)	Deductions during the year Amount (₹)	Adjustments made during the year Amount (₹)	As on 31.03.2016 Amount (₹)	For the year Amount (₹)	Deductions during the year Amount (₹)	Adjustments made during the year Amount (₹)	As on 31.03.2016 Amount (₹)	As on 31.03.2015 Amount (₹)
Equipments & Furniture	2,450,817.94	135,110.00	-	-	2,585,927.94	61,410.64	-	-	923,645.10	849,945.74
Computers	319,616.67	234,539.00	-	-	554,155.67	91,094.45	-	-	196,755.41	53,310.86
Vehicles	1,890,248.00	-	-	-	1,890,248.00	265,397.79	-	-	327,833.92	593,231.71
TOTAL (₹)	4,660,682.61	369,649.00	-	-	5,030,331.61	417,902.88	-	-	3,582,097.18	1,448,234.43
										1,496,488.31



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ADVENTIST DEVELOPMENT AND RELIEF AGENCY

SCHEDULE : VII : ADMINISTRATIVE EXPENSES

Particulars	Amount (₹) ₹
VEHICLE EXPENSES	213,027.00
OFFICE RENT/UTILITY/SEC.	1,244,412.00
GENERATOR REP & MAINT EXPENSES	79,472.00
OFFICE SUPPLIES	271,247.00
PHONE/FAX/MOBILE/COURIER	337,809.00
EQUIPMENT MAINTENANCE/RP	261,755.00
BANK CHARGES	147,667.10
AUDIT & LEGAL ADVICE FEES	237,032.00
PR/MEETINGS/ENTERTAINMENT.	117,433.00
STAFF TRAINING & DEVELOPMENT	75,635.00
ANNUAL REPORT EXPENSE	54,000.00
Accounting Software	159,786.00
Annual Review Meeting	335,645.00
WEB PAGE DEVELOPMENT	166,431.00
RECRUITMENT COSTS	15,538.00
CONTINGENCY COST	83,570.00
TRAVEL EXPENSES	282,519.00
CONSULTANCY FEE	9,980.00
BAD DEBTS	385,929.23
ANNUAL AUDIT	73,463.00
BOARD MEETING EXPENSES	58,073.60
HUMAN RESOURCE SOFTWARE	23,200.00
Transferred from Earmark fund	624,465.78
TOTAL (₹)	5,258,089.71

SCHEDULE : VIII : OTHER INCOME

Particulars	Amount (₹) ₹
OVERHEAD INCOME	913,860.04
MISCELLANEOUS INCOME	665,362.30
OTHER INCOME GRATUITY	524,465.78
INTEREST ON FDR	616,791.00
Transferred to Earmark fund	537,119.95
TOTAL (₹)	3,257,599.07



ADVENTISTS DEVELOPMENT AND RELIEF AGENCY

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2016 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.



ADVENTISTS DEVELOPMENT AND RELIEF AGENCY

ANNEXURES ATTACHED TO AND FORMING PART OF THE AUDIT REPORT
DATED 31-3-2016

LIST : 1 : DESIGNATED FUND

Particulars	Amount (₹) As
AF NICRA	630,425.41
Uttarakhand Network	860,934.71



Signature



ADVENTISTS DEVELOPMENT AND RELIEF AGENCY

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

LIST : 2 : DESIGNATED FUND ADVANCES

Particulars	Amount ₹
West Bengal Polio Project	(486,992.00)



Dejendra



ADVENTIST DEVELOPMENT AND RELIEF AGENCY

**EXHIBITS ATTACHED TO AND FORMING PART OF
THE BALANCE SHEET AS AT 31ST MARCH, 2016**

EXHIBIT: 1 : STAFF ACCOUNTS PAYABLE

Particulars	AS ON 31.3.2016 Amount (₹) ₹	AS ON 31.3.2015 Amount (₹) ₹
Ciprian Barna		534.01
Deepak Domic		27.91
Poonam Mishra		10,030.72
Robin d Willison		19,136.77
Saby Varghese		98.00
TOTAL (₹)	-	29,827.41

EXHIBIT: 2 : A\R INSTITUTIONS

Particulars	AS ON 31.3.2016 Amount (₹) ₹	AS ON 31.3.2015 Amount (₹) ₹
ADRA ASIA	341,835.17	(16,251.82)
TOTAL (₹)	341,835.17	(16,251.82)

EXHIBIT: 3: STAFF ADVANCE

Particulars	AS ON 31.3.2016 Amount (₹) ₹	AS ON 31.3.2015 Amount (₹) ₹
Derek Stanley Glass		10,543.17
ANTONIA PALIWAL		1,500.00
Paulo Lopes		70,571.90
Ravi Pospo		16,740.50
TOTAL (₹)	-	99,355.57

EXHIBIT: 4 : STAFF BENEFITS

Particulars	AS ON 31.3.2016 Amount (₹) ₹	AS ON 31.3.2015 Amount (₹) ₹
Staff Dev. & Capacity Building		693,214.10
Severance Fund		251,094.83
TOTAL (₹)	-	944,308.93



Signature

