

**G.M. OKA & CO.**  
**CHARTERED ACCOUNTANTS**  
32, Swapna Nagari, Karve Road, Pune 411 004, India  
Phone: +91-20-2543 4752 / 2543 4753 Fax: +91-20-2544 0143  
E-mail: [gmoka1992@gmail.com](mailto:gmoka1992@gmail.com)

## **INDEPENDENT AUDITORS' REPORT**

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

### **Opinion**

We have audited the accompanying financial statements of **ADVENTIST DEVELOPMENT AND RELIEF AGENCY** which comprise the balance sheet as at March 31, 2020, and the Income and Expenditure account for the year ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements of entity are prepared, in all material respects, in accordance with The Societies Registration Act, 1860 Laws.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs). 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of Matter Paragraph:**

***Due to current pandemic situation in the country leading to lockdown and restrictions on travel and other restrictions we have opted for remote working by utilizing various technology tools available. Accordingly, for the purpose of verification we have relied on and reviewed digitized / scanned copies of the documents, vouchers and the papers produced for our verification and review.***



## **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of the financial statements in accordance with The Societies Registration Act, 1860 Law and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance for overseeing the entity's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are 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.

## **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

UDIN: 20017386AAAAHD5578

PLACE: PUNE

DATE: 28 NOV 2020



## **ADVENTISTS DEVELOPMENT TO AND RELIEF AGENCY**

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

### **A] EARMARKED FUNDS : -**

**The Earmarked Funds Includes Following Funds**

<b>Sr.No.</b>	<b>Particulars</b>	<b>Amount(Rs.)</b>
1	Capacity Building Fund	36,851.74
2	Office Upgradation Fund	10,083.66
3	Fund for project shortfall	39,915.74
4	IDE Rent Fund	4,731.00

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

### **B] DESIGNATED FUNDS : -**

<b>Sr.No.</b>	<b>Particulars</b>	<b>Amount(Rs.)</b>
1	Gubal Project	1,06,569.00
2	Mobile Low Cost School	5,67,982.00
3	Titli Cyclone 2018	9,122.23

Designated funds as above 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.



**ADVENTIST DEVELOPMENT AND RELIEF AGENCY**

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

**BALANCE SHEET AS AT 31ST MARCH 2020**

		(In Rupees)	
Liabilities	Sch.	Amount	Assets
Capital Reserve :			
Balance as per last year			Cash & Bank Balances
Balance Sheet		1,84,527.91	Amount Due from
Add : Prior Period Adjustment			Sponsoring Agencies
Less : Transferred to Income & Expenditure Account		1,84,527.91	Towards Projects
			Other Receivables
Current Liabilities & Provisions	I	19,57,155.76	Fixed Assets
Designated Projects	II	2,13,16,128.76	Current Assets
Earmarked Funds	III	1,59,03,934.67	
Income & Expenditure ACCOUNT			
Balance as per last year		1,07,41,351.33	
Balance Sheet		27,77,615.66	
Less: Transfer to Earmarked fund		27,77,615.66	
Add : Income for the year		1,07,41,351.33	
<b>TOTAL</b>		<b>5,01,03,098.43</b>	<b>TOTAL</b>
			<b>5,01,03,098.43</b>

Accounting Policies **X**

**AUDITOR'S REPORT**

As per our report of even date attached.

FOR G.M. OKA & CO.

CHARTERED ACCOUNTANTS

FIRM REGN. NO. : 107185 S

*As per*

(A.S. ALVA)

PARTNER

Membership No. 17386

UDIN : 20017386AARAHDS578

PLACE : PUNE

DATE : 28 NOV 2020



DIRECTORS/TRUSTEES

*[Signature]*



**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, 2020**

		(In Rupees)	
Expenditure	Sch.	Amount	Income
To Workers Sal. & Allowances		1,11,74,107.39	By Recovery from Projects
To Depreciation	VI	2,28,239.69	By Other Income
To Administrative Expenses	VIII	63,46,168.24	By ADRA HQ & SUD Appropriation
			By Bank Interest
			By Interest on Fixed Deposit
To Excess of Income over Expenditure		27,77,615.66	
TOTAL		2,05,26,130.98	TOTAL
			2,05,26,130.98

Accounting Policies **X**

**AUDITORS' REPORT :**

As per our report of even date attached.

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

*(Signature)*

(A.S. ALVA)

PARTNER

Membership No.: 17386

UDIN : 20017386AAAHDS578

PLACE : PUNE

DATE : 28 NOV 2020



*(Signature)*

DIRECTORS/TRUSTEES



**SCHEDULE : I : CURRENT LIABILITIES**

( In Rupees)

<b>Particulars</b>	<b>AS AT 31.3.2020</b>	<b>AS AT 31.3.2019</b>
P.F.Payable	2,53,042.58	1,79,314.00
V C THOMAS	11,077.00	11,077.00
Allowance for Uncollectable Account	-	4,01,951.00
Scott Weston Davis	67,873.21	-
Kavita Singh	3,000.00	-
SRI Durga Security Services	31,597.00	-
Sukhvir Singh	21,600.00	-
TDS	69,245.00	-
Southern Asia Division	1,82,329.97	-
GARDENER	1,500.00	-
D ESSENTIALS STATIONARY	3,800.00	-
AMAZING SYSTEMS & TECHNOLOGIES	1,799.00	-
Lease payable	13,10,292.00	-
<b>TOTAL</b>	<b>19,57,155.76</b>	<b>5,92,342.00</b>





**SCHEDULE II : Designated Fund**

( In Rupees

Name of the Project	Opening Balances as at 01/04/2019		Project Income during the year (Net activity)	Utilisation of Funds during the year (Net activity)	Transfer / Adjustments		Balance as at 31/03/2020	Closing Balances As at 31/03/2020	
	Balance to be spent	Receivable from Sponsor			Debit	Credit		Balance to be spent	Receivable from Sponsor
FCRA PROJECTS									
Assam Jump Start	-	79,316.00	88,198.00	-	-	-	8,882.00	8,882.00	-
TMI	94,855.21	-	-	69,065.00	-	-	25,790.21	25,790.21	-
HIP Kerala Response 2018	-	7,55,982.00	7,58,614.84	-	-	-	2,632.84	2,632.84	-
Kerala Flood Response 2018	-	57,853.40	57,853.40	-	-	-	-	-	-
Banega Swachh India (BSI Phase III)	-	28,14,514.05	28,14,514.05	-	-	-	-	-	-
Banega Swachh India (BSI Phase IV)	2,19,788.05	-	-	94,86,547.13	-	-	-92,66,759.08	-	92,66,759.08
Banega Swachh India (BSI Phase V)	-	-	-	2,22,503.00	-	-	-2,22,503.00	-	2,22,503.00
LDSC KERALA 2018	75,935.00	-	-	75,935.00	-	-	-	-	-
CGPP OCT2017 - SEPT2018	-	-	-	-	-	-	-	-	-
CGPP OCT2018 - SEPT2019	-	91,715.53	91,715.53	-	-	-	-	-	-
CGPP OCT2019 - SEPT2020	-	-	-	3,90,229.40	-	-	-3,90,229.40	-	3,90,229.40
GLOBAL FUND NEW FUNDING MODEL	-	-	-	-	-	-	-	-	-
GUBAL PROJECT	1,06,569.00	-	-	-	-	-	1,06,569.00	1,06,569.00	-
Mobile Low Cost School	-	2,92,298.00	3,89,466.00	-	-	-	97,168.00	97,168.00	-
Lebara 2	-	46,133.12	-	-	-	-	-46,133.12	-	46,133.12
CGPP OCT2018 - SEPT2019	15,49,126.50	-	-	15,49,126.50	-	-	-	-	-
CGPP OCT2019 - SEPT2020	-	-	-	701.00	-	-	-701.00	-	701.00
LESS 2	-	78,970.00	-	1,35,787.62	-	-	-2,14,757.62	-	2,14,757.62
Gaja Cyclone 2018	78,198.06	-	-	78,198.06	-	-	-	-	-
Kerala Flood Response 2018	4,31,182.72	-	-	4,10,987.35	-	-	20,195.37	20,195.37	-
LDSC KERALA 2018	26,80,223.88	-	-	26,16,262.05	-	-	63,961.83	63,961.83	-
LESS 2	44,74,505.40	-	-	40,00,000.00	-	-	4,74,505.40	4,74,505.40	-
Mobile Low Cost School	5,67,982.00	-	-	-	-	-	5,67,982.00	5,67,982.00	-
ASSAM WASH & HYGIENE STREET PLAY	-	700.00	66,800.00	-	-	-	66,100.00	66,100.00	-
Titli Cyclone 2018	9,122.23	-	-	-	-	-	9,122.23	9,122.23	-
Smarter Adolescent Project	-	-	-	4,99,580.00	-	-	-4,99,580.00	-	4,99,580.00
Fani Cyclone Emergency Response	-	-	-	704.80	-	-	-704.80	-	704.80
Fresh Hope for Girls	-	-	3,90,211.00	-	-	-	3,90,211.00	3,90,211.00	-
GARO HILLS HOSPITAL EQUIPMENTS	-	-	63,924.36	-	-	-	63,924.36	63,924.36	-
LOMA LINDA UNIVERSITY	-	-	-	1,40,000.00	-	-	-1,40,000.00	-	1,40,000.00
Network Funded Fani Cyclone 2019	-	-	8,354.88	-	-	-	8,354.88	8,354.88	-
Rapid Humanitarian Assistance Bihar Flood	-	-	-	2,49,964.90	-	-	-2,49,964.90	-	2,49,964.90
TMI Programme	-	-	83,895.00	-	-	-	83,895.00	83,895.00	-
Alliance Immunization Health	-	-	48,094.00	-	-	-	48,094.00	48,094.00	-
BIHAR FLOOD ER 2019	-	-	19,936.90	-	-	-	19,936.90	19,936.90	-
Emergency Relief to Cyclone Victims in India	-	-	50,000.00	-	-	-	50,000.00	50,000.00	-
Goat Bank U.P	-	-	99,988.75	-	-	-	99,988.75	99,988.75	-
Nasscom Foundation	-	-	971.00	-	-	-	971.00	971.00	-
TMI Programme	-	-	1,90,31,332.03	-	-	-	1,90,31,332.03	1,90,31,332.03	-
International Private Grants	-	-	76,511.96	-	-	-	76,511.96	76,511.96	-
TOTAL	1,02,87,488.05	42,17,482.10	2,41,40,381.70	1,99,25,591.81	-	-	1,02,84,795.84	2,13,16,128.76	1,10,31,332.92





**Schedule III - Earmarked Funds**

(In Rupees)					
Sr No	Name of the Funds	Balance as at 01/04/2019	Additon During the Year	Utilisation During the Year	Balance as at 31/03/2020
1	Capacity Building Fund	36,851.74	-	-	36,851.74
2	Gratuity Fund	44,34,934.38	10,78,015.00	1,57,241.00	53,55,708.38
3	Office Upgradation Fund	10,083.66	-	-	10,083.66
4	Social & Spiritual Funds	-	39,590.81	34,270.00	5,320.81
5	Vehicle Reserve	29,27,797.68	-	1,94,400.00	27,33,397.68
6	Fund for project shortfall	39,915.74	-	-	39,915.74
7	IDE Rent Fund	4,731.00	-	-	4,731.00
8	Office Building Fund	51,17,000.00	-	1,76,690.00	49,40,310.00
9	General Reserve		27,77,615.66		27,77,615.66
<b>TOTAL</b>		<b>1,25,71,314.20</b>	<b>38,95,221.47</b>	<b>5,62,601.00</b>	<b>1,59,03,934.67</b>



**SCHEDULE IV : CASH AND BANK BALANCES**

( In Rupees)

Particulars	AS AT 31.3.2020	AS AT 31.3.2019
Petty Cash	5,094.00	-
Axis - ADRA India (Admin) # 465205	44,005.64	53,689.85
Axis - Help A Child Help The World # 400041	1,06,456.16	1,02,853.26
Kotak Bank - ADRA India Gratuity # 501398	22,54,009.38	48,88,485.93
Axis - 10+Plan Project - # 115981	13,662.34	13,194.34
Kotak Bank - Depreciation Fund - # 378867	12,34,718.00	11,64,455.00
HDFC BANK - ADRA INDIA # 7610	53,034.03	51,213.03
Kotak - ADRA India Admin # 9783	4,38,169.34	4,13,599.34
KOTAK BANK-FCRA # 4564	2,06,96,907.57	99,08,914.84
AXIS - LOCAL PVT GRANTS# 3749	25,451.00	-
Fixed Deposit - Building Fund	55,68,046.00	52,23,969.00
Fixed Deposit - Project Short Fall Fund	14,74,533.00	13,83,731.00
Fixed Deposit - Vehicle Reserve	27,69,686.00	25,99,128.00
<b>TOTAL</b>	<b>3,46,83,772.46</b>	<b>2,58,03,233.59</b>



**SCHEDULE VI : FIXED ASSETS**  
**For the year ended 2020**

Particulars	GROSS BLOCK					DEPRECIATION					NET BLOCK	
	As at 1.04.2019	Additions during the year	Deductions during the year	Adjustments made during the year	As at 31.03.2020	As at 1.04.2019	For the year	Deductions during the year	Adjustments made during the year	As at 31.03.2020	As at 31.03.2020	As at 31.03.2019
Furniture & Equipments	24,04,706.59	3,07,789.00	1,37,475.00		25,75,020.59	17,69,346.16	1,23,366.24	1,13,648.55	-	17,79,063.85	7,95,956.74	6,35,360.43
Computers	7,52,155.67	84,141.41			8,36,297.08	6,43,128.78	74,462.57		-	7,17,591.35	1,18,705.73	1,09,026.89
Vehicles	8,60,396.00				8,60,396.00	7,42,934.18	30,410.88		-	7,73,345.06	87,050.94	1,17,461.82
TOTAL	40,17,258.26	3,91,930.41	1,37,475.00	-	42,71,713.67	31,55,409.12	2,28,239.69	1,13,648.55	-	32,70,000.26	10,01,713.41	8,61,849.14





**SCHEDULE V : OTHER RECEIVABLES**

( In Rupees)

<b>Particulars</b>	<b>For the year ended 31.3.2020</b>	<b>For the year ended 31.3.2019</b>
Southern Asia Division	-	1,75,000.00
ADRA Asia Regional Office	32,283.23	3,47,194.28
Northern India Union	-	14,075.00
Staff Advance (Exhibit 1)	92,191.23	2,67,880.36
RENT DEPOSIT - COUNTRY OFFICE	1,40,750.00	1,40,750.00
Miscellaneous Receivables (Exhibit 2)	-	3,87,876.00
TDS Interest Receivable	13,25,127.18	13,38,691.02
Accrued Interest Receivable		29,916.00
Innovative Financial Advisores Pvt. Ltd	4,40,000.00	6,34,400.00
BAREILY CGPP RENT DEPOSIT	-	20,000.00
Connecting Venues Pvt Ltd	-	1,38,676.00
Onkar International P Ltd	6,293.00	-
SANJAY - BSI	36,255.00	-
Rohan Jain	932.00	-
Religare Health	42,775.00	-
Jaldiad Pvt.Ltd	11,050.00	-
HDFC ERGO General Insurance Co. Ltd	15,969.00	-
AMIT - BSI	5,824.00	-
<b>TOTAL</b>	<b>21,49,449.64</b>	<b>34,94,458.66</b>

**SCHEDULE : VII : CURRENT ASSETS**

( In Rupees)

<b>Particulars</b>	<b>For the year ended 31.3.2020</b>	<b>For the year ended 31.3.2019</b>
Right-of-use asset - office building on lease	12,36,830.00	
<b>TOTAL</b>	<b>12,36,830.00</b>	<b>-</b>



**SCHEDULE VIII : ADMINISTRATIVE EXPENSES**

( In Rupees)

<b>Particulars</b>	<b>For the year ended 31.3.2020</b>
Travel - National	73,920.00
Staff Capacity Building	5,99,256.95
PR/Meetings/Entertainment	2,31,019.00
Recruitment Costs	4,130.00
Contingency Cost	4,65,766.68
Board Meeting Expenses	77,123.00
Audit and Legal Fees	1,42,662.00
Counsultancy Fee	97,254.50
Statutory Audit Fees	1,08,270.00
GCAS Audit Fee	1,82,329.97
Bank Charges	1,619.97
Overhead expenses	35,400.00
Office Supplies	3,58,491.00
Courier Cost	3,767.00
Communication	5,77,089.20
Proposal Development	63,202.00
Sphere and IAG Membership Fees	40,000.00
Fund for NGOs subscription	7,080.00
Domestic Travel - Programs	33,400.00
CSR - Networking Partnership Workshops	89,775.00
Miscellaneous Progame expenses	600.00
Corporate Fund Raiser ( Consultant)	7,23,871.00
Office Rent and Utilities	7,23,878.00
Equipment Repair and Maintenance	4,03,271.42
Vehicle - Fuel	35,092.00
Vehicle - Repairs and Maintenance	20,230.00
Vehicle - Insurance	20,537.00
Generator Repairs and Maintenance	60,006.00
Exchange Loss	2,42,962.10
Loss On Sale Of Asset	23,826.45
Interest expense	1,19,183.00
Lease amortization	7,81,155.00
<b>TOTAL</b>	<b>63,46,168.24</b>

**SCHEDULE IX : OTHER INCOME**

( In Rupees)

<b>Particulars</b>	<b>For the year ended 31.3.2020</b>
Overhead Income	29,51,857.13
Proceeds From Sale Of Plant Assets	18,500.00
Miscellaneous Income	52,049.96
<b>TOTAL</b>	<b>30,22,407.09</b>





## ADVENTISTS DEVELOPMENT AND RELIEF AGENCY

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2020 AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

### SCHEDULE X: 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.
- 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.





**EXHIBIT - 1 : STAFF ADVANCE**

( In Rupees)

Particulars	For the year ended 31.3.2020	For the year ended 31.3.2019	Year
Scott Weston Davis	-	93,392.00	
D Ignatious Jayabalan	-	12,105.00	
Hanuk Kandulna	0.23	0.23	
S Madhumathi	-	12,031.00	
James M John	-	400.00	
Rajan P	-	1,32,783.00	
Sonia	-	200.00	
Santhosh S.P	-	16,969.13	
Shilpi Das	90,191.00	-	
Rajan P	2,000.00	-	
Kavita Singh			
Priya Masih	-	-	
<b>TOTAL</b>	<b>92,191.23</b>	<b>2,67,880.36</b>	

**EXHIBIT - 2 : MISC. RECEIVABLE**

( In Rupees)

Particulars	For the year ended 31.3.2020	For the year ended 31.3.2019	Year
TO COR BV 512 & 516	-	1,460.00	
ADJUSTING ENTRY	-	15,972.00	<b>2008</b>
RECONCILIATION WITH GFM	-	12,000.00	<b>2009</b>
TO ALLEVIATE-NEW SERVER	-	1,49,555.00	<b>2011</b>
GUA-BAGDOGRA RAKESH KUMR	-	4,050.00	
HOTEL STAY ADV KASHMIR	-	98,910.00	
CGPP REVIEW KASHMIR	-	20,667.00	
VV FAMILY SUPPORT	-	10,000.00	
HOUSE AGREEMENT	-	19,200.00	
AIR TICKET BOOKED	-	12,800.00	
AIR TICKET BOOKING	-	17,300.00	
SALARY FOR NOV'12	-	25,962.00	<b>2013</b>
<b>TOTAL</b>	<b>-</b>	<b>3,87,876.00</b>	

