G.M. OKA & CO.
CHARTERED ACCOUNTANTS
32, Swapna Nagari, 20 Karve Road, Pune 411 004, India
Phone: +91-20-2543 4752 / 2543 4753
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INDEPENDENT AUDITOR'S 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, 2022, 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 and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Societies Registration Act, 1860 Laws in the manner so required and give true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31st March 2022, and Surplus for the year ended on that date.

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.

G. M. OKA & CO. ★ CHARTERED ACCOUNTANTS ★

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.

G. M. OKA & CO. CHARTERED ACCOUNTANTS

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

G. M. OKA & CO.
32, Swapna Nagari, Karve Road, Pune-4.
CHARTERED ACCOUNTANTS

(A. S. ALVA)
PARTNER
MEMBERSHIP NO. 017386
UDIN: 22017386AWGIYL6750

PLACE: PUNE
DATE: 28 SEP 2022

ADVENTISTS DEVELOPMENT TO AND RELIEF AGENCY

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

A] EARMARKED FUNDS : -

The Earmarked Funds Includes Following Funds

Sr.No.	Particulars	Amount(Rs.)
1	Capacity Building Fund	36,851.74
2	Office Upgradation Fund	10,083.66
3	Vehicle Reserve	27,33,397.68
4	Fund for project shortfall	39,915.74
5	IDE Rent Fund	4,731.00
6	Office Building Fund	49,40,310.00
7	General Reserve	57,94,535.54

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 : -

Sr.No.	Particulars	Amount(Rs.)
1	CGPP OCT2019 - SEPT2020	23,741.35
2	GUBAL PROJECT	1,06,569.00
3	MOBILE LOW COST SCHOOL	25,818.00
4	LESS 2	29,786.90
5	LOMA LINDA UNIVERSITY	4,98,731.43

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.

G. M. OKA & CO. ★ CHARTERED ACCOUNTANTS ★

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

BALANCE SHEET AS AT 31ST MARCH 2022

(In Rupees)

Liabilities	Sch.	Amount	Amount	Assets	Sch.	Amount
Capital Reserve :				**Cash & Bank Balances**	IV	**6,06,56,504.88**
Balance as per last year Balance Sheet		1,84,527.91		**Amount Due from Sponsoring Agencies Towards Projects**	II	**59,53,956.57**
Add : Prior Period Adjustment						
Less : Transferred to Income & Expenditure Account			**1,84,527.91**	**Other Receivables**	V	**49,74,404.60**
Current Liabilities & Provisions	I		**23,87,864.89**	**Fixed Assets**	VI	**16,01,218.24**
Designated Projects	II		**3,54,75,586.14**	**Current Asset**	VII	**20,76,005.00**
Earmarked Funds	III		**2,00,75,075.90**			
Income & Expenditure Account						
Balance as per last year Balance Sheet		1,07,41,351.33				
Add : Income for the year		63,97,683.71	**1,71,39,035.04**			
TOTAL			**7,52,62,089.88**	**TOTAL**		**7,52,62,089.29**

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

G. M. OKA & CO. 32, Swapna Nagari, Karve Road, Pune-4. CHARTERED ACCOUNTANTS

AsCe.

(A. S. ALVA)
PARTNER
MEMBERSHIP NO. 017386
UDIN: 22017386AWGIJL6750
PLACE : PUNE
DATE : 28 SEP 2022

Adventist Development & Relief Agency ADRA INDIA Gurgaon India

TRUSTEES

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, 2022

(In Rupees)

Expenditure	Sch.	Amount	Income	Sch.	Amount
To Workers Sal. and Allowances		1,54,25,824.10	By Recovery from Projects		1,64,37,386.12
To Depreciation	VI	5,21,866.33	By Other Income	IX	49,73,790.53
To Administrative Expenses	VIII	60,58,119.65	By ADRA HQ and SUD Appropriation		47,94,691.14
			By Bank Interest		20,19,948.00
			By Interest on Fixed Deposit		1,77,678.00
To Excess of Income over Expenditure		**63,97,683.71**			
TOTAL		**2,84,03,493.79**	**TOTAL**		**2,84,03,493.79**

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

G. M. OKA & CO. 32, Swapne Nagari, Karve Road, Pune-4. CHARTERED ACCOUNTANTS

(A.S. ALVA)
PARTNER
Membership No.: 17386
UDIN: 22017386AWGIYL6750
PLACE : PUNE
DATE : 28 SEP 2022

Adventist Development & Relief Agency ADRA IN... Gurgaon

TRUSTEES

SCHEDULE : I : CURRENT LIABILITIES & PROVISIONS

(In Rupees)

Particulars	AS AT 31.3.2022	AS AT 31.3.2021
P.F.PAYABLE	-	3,18,170.73
PAYABLE TO STAFF (Exhbit-1)	18,614.11	81,950.21
SRI DURGA SECURITY SERVICES	-	31,597.00
TDS	10,739.00	27,972.00
GARDNER	-	1,500.00
ADRA ASIA REGIONAL OFFICE	-	1,48,364.94
LEASE PAYABLE	21,22,820.15	5,08,857.00
MISCELLANEOUS PAYABLE	2,200.00	69,040.00
OTHER CURRENT LIABILITIES :		
[a] AGS & ASSOCIATES (Company Secretary)	5,900.00	-
[b] KUMAR AGGARWAL & COMPANY - (Auditing consultancy)	19,500.00	-
[c] MICROSOFT CORPORATION (INDIA) PRIVATE LIMITIED (Software Maintenance)	25,488.00	-
[d] ELECTRICITY - DAKSHIN HARYANA BIJLI VITRAN NIGAM	15,283.66	-
[e] ONKAR INTERNATIONAL (Travel Service provider)	17,848.00	-
[f] A.B. SANWALKA (Auditing consultancy)	36,584.86	-
[g] UNEXPENDED (Project unexpended)	2,102.11	-
[h] D ESSENTIANLS STATIONARY (Stationery Supplies)	-	3,800.00
[i] AMC-AMAZING SYSTEMS & TECHNOLOGIES (Photocopier services)	-	1,799.00
[j] INSURANCE - RELIGARE HEALTH (Insurance service provider)	3,936.00	3,827.00
[k] COURIOR CHARGES - SINGHAL CARRIERS	-	8,500.00
[l] P.F.COUNSULTANCY CHARGES - SUKHVIR SINGH	-	3,600.00
[m] AAYUSHMAN ASSOCIATES	16,476.00	-
[n] MAINTENANCE CHARGES-SUNPLUS SOFTWARE	90,373.00	90,373.00
TOTAL	**23,87,864.89**	**12,99,350.88**

G. M. OKA & CO. ★ CHARTERED ACCOUNTANTS ★

SCHEDULE II : Designated Fund

(In Rupees)

Name of the Project	Opening Balances as at 01.04.2021		Project Income during the year (Net activity)	Utilisation of Funds during the year (Net activity)	Transfer / Adjustments		Balance as at 31.03.2022	Closing Balances As at 31.03.2022	
	Balance to be spent	Receivable from Sponsor			Debit	Credit		Balance to be spent	Receivable from Sponsor
[A] FCRA PROJECTS :									
TMI	-	-	-	-	34,123.00	-	(34,123.00)	-	34,123.00
BANEGA SWACH INDIA (BSI PHASE IV)	2,43,898.72	-	-	-	2,43,898.72	-	-	-	-
BANEGA SWACH INDIA (BSI PHASE V)	-	30,48,086.45	-	-	13,59,788.26	31,30,175.32	(12,77,699.39)	-	12,77,699.39
CGPP OCT2019 - SEPT2020	23,741.35				-		23,741.35	23,741.35	-
GUBAL PROJECT	1,06,569.00	-	-	-	-	-	1,06,569.00	1,06,569.00	-
MOBILE LOW COST SCHOOL	25,818.00	-	-	-	-	-	25,818.00	25,818.00	-
LESS 2	-	29,786.90	-	-	-	-	(29,786.90)	-	29,786.90
SMARTER ADOLESCENT PROJECT	-	11,40,608.48			81,65,640.20	91,81,387.10	(1,24,861.58)	-	1,24,861.58
FRESH HOPE FOR GIRLS	-	3,12,147.00			11,71,295.30	14,83,386.30	(56.00)	-	56.00
GARO HILLS HOSPITAL EQUIPMENTS	-	8,582.00	-	-	-	43,191.52	34,609.52	34,609.52	-
TMI PROGRAME		2,98,211.00			12,23,454.82	11,10,821.00	(4,10,844.82)	-	4,10,844.82
GOAT BANK U.P	1,05,189.05	-	37,260.34		-	-	1,42,449.39	1,42,449.39	-
NASSCOM FOUNDATION	20,841.66	-	10,137.24		-	-	30,978.90	30,978.90	-
TMI PROGRAME	42,18,183.03	-		21,61,433.82	-	-	20,56,749.21	20,56,749.21	-
INTERNATIONAL PRIVATE GRANTS	1,50,256.45	-			-	2,47,369.38	3,97,625.83	3,97,625.83	-
COVID19 ADVENTIST HOSPITAL	3,29,675.99	-	-	-	5,05,863.26	1,76,187.27	-	-	-
ASSAM FLOOD REPONSE ECHO 2020	2,488.00	-	-	-	7,66,989.80	7,64,501.80	-	-	-
ASSAM COVID 19 RESPONSE-HONGKONG	54,118.00	-	-	-	63,852.00	9,734.00	-	-	-
ALLIANCE IMMUNIZATION HEALTH	-	12,696.00	-	-	18,77,299.60	18,80,350.40	(9,645.20)	-	9,645.20
AMPHAN CYCLONE RESPONSE	-	2,85,586.90	-	-	75,340.00	3,60,926.90	-	-	-
CGPP OCT 2020 - SEPT 2021	-	10,64,853.00	-	-	1,91,37,968.39	1,87,83,959.87	(14,18,861.52)	-	14,18,861.52
CGPP NOV 2021 - SEPT 2022			-	-	1,192.00	-	(1,192.00)	-	1,192.00
EMERGENCY RESPONSE TO CYCLONE VICTIM INDIA 2	-	67,996.00	-	-	1,41,970.00	2,09,966.00	-	-	-
EM-21-43-ASSAM BUILDING VACCINE CONFIDENCE	16,527.00	-	-	-	14,63,121.60	16,39,432.80	1,92,838.20	1,92,838.20	-
LESS PROJECT	-	28,429.00	-	-	-	28,429.00	-	-	-
LESS 3	-	43,37,512.00	-	-	15,06,747.49	54,64,827.21	(3,79,432.28)	-	3,79,432.28
PRIVATE GRANTS - INTERNATIONAL	96,858.14	-	-	-	1,63,593.14	-	(66,735.00)	-	66,735.00
RISE	-	2,24,166.16	-	-	4,28,258.00	6,30,832.16	(21,592.00)	-	21,592.00
BANEGA SWAACH INDIA (BSI)	-	550.00	-	-	9,38,690.00	9,39,240.00	-	-	-
COVID19 ADVENTIST HOSPITAL	1,76,187.27	-		1,76,187.27	-	-	-	-	-
COVID19 TAMIL NADU	143.65	-		143.65	-	-	-	-	-
SHIMLA SANITARIUM & HOSPITAL EQUIPMENT I	-	-	-	-	4,59,076.00	4,54,071.36	(5,004.64)	-	5,004.64

(In Rupees)

Name of the Project	Opening Balances as at 01.04.2021		Project Income during the year (Net activity)	Utilisation of Funds during the year (Net activity)	Transfer / Adjustments		Balance as at 31.03.2022	Closing Balances As at 31.03.2022	
	Balance to be spent	Receivable from Sponsor			Debit	Credit		Balance to be spent	Receivable from Sponsor
EM 21-056-MEDICAL HEALTH RESPONSE TO COVID 19 SECOND WAVE	-	-	-	-	31,96,012.45	31,05,056.58	(90,955.87)	-	90,955.87
EM 21 - 40 COVID 19 NETWORK FUNDED PROJECT	-	-	-	-	61,03,186.84	56,74,496.95	(4,28,689.89)	-	4,28,689.89
RAPID HUMANITARIAN ASSISTANCE TO SCHOOL TEACHERS	-	-	-	-	2,52,353.94	2,22,792.78	(29,561.16)	-	29,561.16
EM 21 -34 COVID 19 INITIAL RESPONSE	-	-	-	-	1,57,03,960.96	1,51,33,036.00	(5,70,924.96)	-	5,70,924.96
ALLIANCE IMMUNIZATION HEALTH - MUSKAAN EXPRESS	-	-	-	-	20,84,077.00	20,80,193.00	(3,884.00)	-	3,884.00
ENABLING SRI LANKAN REFUGEE CHILDREN BOTH IN CAMPS & OUTSIDE TO CONTINUE LEARNING DURING COVID 19	-	-	-	-	9,50,541.01	1,61,835.67	(7,88,705.34)	-	7,88,705.34
CGPP OCT 2020 - SEPT 2021	-	-	3,82,20,974.82	3,74,61,436.31	-	-	7,59,538.51	7,59,538.51	-
PROMOTE SAFE SCHOOLS & SMART CLASSROOM	-	-	7,47,729.00	1,943.00	-	-	7,45,786.00	7,45,786.00	-
ADVENT HEALTH PROJECT	-	-	37,64,240.00		-	-	37,64,240.00	37,64,240.00	-
EM-21-43-ASSAM BUILDING VACCINE CONFIDENCE	-	-	1,00,69,990.78	77,48,892.00	14,50,873.20	18,79,523.00	27,49,748.58	27,49,748.58	-
EM 21-056-MEDICAL HEALTH RESPONSE TO COVID 19 SECOND WAVE	-	-	2,86,78,791.00	2,89,40,192.02	-	-	(2,61,401.02)	-	2,61,401.02
LESS 3	1,54,58,288.78	-	-	35,00,523.80	-	-	1,19,57,764.98	1,19,57,764.98	-
EM 21 - 40 COVID 19 NETWORK FUNDED PROJECT	-	-	5,23,52,860.56	4,84,00,902.27		20,160.00	39,72,118.29	39,72,118.29	-
EM 21-34 COVID 19 INITIAL RESPONSE	-	-	3,91,42,759.49	3,23,67,792.34	-	-	67,74,967.15	67,74,967.15	-
RISE	-	-	22,68,550.00	10,27,238.20	-	-	12,41,311.80	12,41,311.80	-
HAVAH PROJECT	-	-	3,32,17,948.41	3,32,17,948.41	-	-	-	-	-
YAAS CYCLONE PROJECT	-	-	33,83,537.28	33,83,537.28	-	-	-	-	-
GARO HILLS HOSPITAL EQUIPMENTS	43,191.52	-	-	-	43,191.52	-	-	-	-
ADH FUNDED YAAS RESPONSE	-	-	8,69,547.00	8,69,547.00	-	-	-	-	-
LOMA LINDA UNIVERSITY	4,98,731.43	-	-	-	-	-	4,98,731.43	4,98,731.43	-
SHIMLA SANITARIUM & HOSPITAL EQUIPMENT II	-	-	6,68,122.35	6,68,122.35	-	-	-	-	-
Total of FCRA FUNDED PROJECTS [A] :	**2,15,70,707.04**	**1,08,59,210.89**	**21,34,32,448.27**	**19,99,25,839.72**	**6,95,12,358.50**	**7,48,15,883.37**	**3,00,20,361.00**	**3,59,74,317.57**	**59,53,956.57**
[B] OTHER PROJECTS :									
ALLIANCE IMMUNIZATION HEALTH	1,99,545.00	-	13,16,522.00	15,16,067.00	-	-	-	-	-
ASSAM WASH & HYGIENE STREET PLAY	77,725.00	-	1,54,210.00	2,31,935.00	-	-	-	-	-
CHENNAI FLOOD RESPONSE 2021	-	-	1,80,008.00	1,80,008.00	-	-	-	-	-
Total of OTHER PROJECTS [B] :	**2,77,270.00**	-	**16,50,740.00**	**19,28,010.00**	-	-	-	-	-
TOTAL [A+B]	**2,18,47,977.04**	**1,08,59,210.89**	**21,50,83,188.27**	**20,18,53,849.72**	**6,95,12,358.50**	**7,48,15,883.37**	**2,95,21,629.57**	**3,54,75,586.14**	**59,53,956.57**

G. M. OKA & CO. ★ CHARTERED ACCOUNTANTS ★

Schedule III - Earmarked Funds

(In Rupees)

Sr No	Name of the Funds	Balance as at 01.04.2021	Additon During the Year	Utilisation During the Year	Balance as at 31.03.2022
1	Capacity Building Fund	36,851.74	-	-	36,851.74
2	Gratuity Fund	60,11,393.88	18,87,106.00	14,28,901.00	64,69,598.88
3	Office Upgradation Fund	10,083.66	-	-	10,083.66
4	Social & Spiritual Funds	32,603.66	60,511.00	47,463.00	45,651.66
5	Vehicle Reserve	27,33,397.68	-	-	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	49,40,310.00	-	-	49,40,310.00
9	General Reserve	57,94,535.54	-	-	57,94,535.54
TOTAL		**1,96,03,822.90**	**19,47,617.00**	**14,76,364.00**	**2,00,75,075.90**

G. M. OKA & CO. ★ CHARTERED ACCOUNTANTS ★

SCHEDULE IV : CASH AND BANK BALANCES

(In Rupees)

Particulars	AS AT 31.3.2022	AS AT 31.3.2021
PETTY CASH	-	-
AXIS - ADRA INDIA (ADMIN) # 465205	69,21,611.47	2,21,252.97
AXIS - HELP A CHILD HELP THE WORLD # 400041	1,13,075.16	1,09,746.16
KOTAK BANK - ADRA INDIA GRATUITY # 501398	65,35,060.38	17,22,907.38
AXIS - 10+PLAN PROJECT - # 115981	14,511.34	14,084.34
KOTAK BANK - DEPRECIATION FUND - # 378867	13,33,914.00	12,85,459.00
HDFC BANK - ADRA INDIA # 7610	57,376.03	55,687.03
KOTAK - ADRA INDIA ADMIN # 9783	49,69,734.34	4,55,816.34
KOTAK BANK-FCRA # 4564	3,36,11,491.69	2,14,70,151.77
AXIS - LOCAL PVT GRANTS# 3749	27,035.00	26,237.00
STANDARD CHAR. ADRA #2533	21,17,201.00	27,00,203.00
ADRA INDIA SBI FCRA # 28045	10,76,450.47	-
FIXED DEPOSIT - BUILDING FUND	22,44,296.00	58,89,202.00
FIXED DEPOSIT - PROJECT SHORT FALL FUND	16,34,748.00	15,58,069.00
FIXED DEPOSIT - VEHICLE RESERVE	-	29,25,326.00
TOTAL	**6,06,56,504.88**	**3,84,34,141.99**

G. M. OKA & CO. ★ CHARTERED ACCOUNTANTS ★

SCHEDULE V : OTHER RECEIVABLES

(In Rupees)

Particulars	For the year ended 31.3.2022	For the year ended 31.3.2021
SOUTHERN ASIA DIVISION	37,260.34	-
ADRA INTERNATIONAL	27,64,450.64	-
ADRA ASIA REGIONAL OFFICE	38,638.47	-
STAFF ADVANCE (EXHIBIT 2)	6,60,311.70	5,64,622.79
RENT DEPOSIT - COUNTRY OFFICE	1,40,750.00	1,40,750.00
MISCELLANEOUS RECEIVABLES	-	-
TDS REFUND RECEIVABLE	13,25,127.18	13,25,127.18
ONKAR INTERNATIONAL P LTD (Travel Service provider)	-	12,094.00
JALDIAD PVT.LTD	-	21,150.00
TATA AIG GENERAL INSURANCE	-	6,271.00
KEERTIGA CABS	-	1,379.00
ALLOWANCE (PROVISION) FOR UNCOLLECTABLE ACCOUNT	-	4,86,837.92
[illegible]JAN CHANDRA DAS	-	1,286.00
KAMLESH KUMAR - AIH	-	1,298.00
EMEDLIFE	-	73,921.00
SANDEEP KAUSHIK	312.00	-
MAX BUPA HEALTH INSURANCE	2,529.00	-
P F (ADVANCE)	5,025.27	-
TOTAL	**49,74,404.60**	**26,34,736.89**

SCHEDULE: VII : CURRENT ASSETS

(In Rupees)

Particulars	For the year ended 31.3.2022	For the year ended 31.3.2021
RIGHT-OF-USE ASSET - OFFICE BUILDING ON LEASE	20,76,005.00	4,55,675.00
TOTAL	**20,76,005.00**	**4,55,675.00**

G. M. OKA & CO. ★ CHARTERED ACCOUNTANTS ★

SCHEDULE VI : FIXED ASSETS
For the year ended 2022

(In Rupees)

Particulars	GROSS BLOCK					DEPRECIATION					NET BLOCK	
	As at 01.04.2021	Additions during the year	Deductions during the year	Adjustments made during the year	As at 31.03.2022	As at 01.04.2021	For the year	Deductions during the year	Adjustments made during the year	As at 31.03.2022	As at 31.03.2022	As at 31.03.2021
Furniture & Equiptments	27,18,020.59	2,59,828.00			29,77,848.59	19,09,592.49	1,80,487.08	-	-	20,90,079.57	8,87,769.02	8,08,428.10
Computers	13,12,167.08	4,97,472.00			18,09,639.08	8,19,323.99	3,29,263.30		(4,586.61)	11,44,000.68	6,65,638.40	4,92,843.09
Vehicles	8,60,396.00				8,60,396.00	7,95,882.62	16,702.56		-	8,12,585.18	47,810.82	64,513.38
TOTAL	48,90,583.67	7,57,300.00	-	-	56,47,883.67	35,24,799.10	5,26,452.94	-	(4,586.61)	40,46,665.43	16,01,218.24	13,65,784.57

G. M. OKA & CO. ★ CHARTERED ACCOUNTANTS ★

SCHEDULE VIII : ADMINISTRATIVE EXPENSES

(In Rupees)

Particulars	For the year ended 31.3.2022
TRAVEL - NATIONAL	39,475.14
STAFF CAPACITY BUILDING	1,34,079.55
PR/MEETINGS/ENTERTAINMENT	1,05,486.26
RECRUITMENT COSTS	15,930.00
CONTINGENCY COST	7,660.00
AUDIT AND LEGAL FEES	5,42,712.00
STATUTORY AUDIT FEES	91,434.00
BANK CHARGES	32,571.53
HUMAN RESOURCE SOFTWARE	5,900.00
BAD DEBTS	4,86,837.92
OVERHEAD EXPENSES	7,464.16
OFFICE SUPPLIES	2,56,157.00
COURIER COST	6,522.00
COMMUNICATION	5,41,631.06
ANNUAL REPORT	74,340.00
OFFICE RENT AND UTILITIES	7,59,431.66
INTEREST EXPENSES	78,917.56
EQUIPMENT REPAIR AND MAINTENANCE	2,21,107.47
LEASE AMORTIZATION	7,90,515.59
EQUIPMENT INSURANCE	1,89,286.30
VEHICLE FUEL	24,608.50
VEHICLE REPAIR & MAINTENANCE	1,88,948.00
GENERATOR REPAIRS AND MAINTENANCE	22,052.00
PROPOSAL WRITING & DEVELOPMENT	45,034.00
SPHERE & IAG MEMBERSHIP FEES	75,000.00
AIH SUBSCRIPTION	2,000.00
NGO'S SUBSCRIPTION	3,826.54
CAPACITY PROFILE	1,750.00
PROGRAME EXPENSES	2,84,856.00
CORPORATE FUND RAISER (CONSULTANT)	10,22,586.00
TOTAL	**60,58,119.65**

SCHEDULE IX : OTHER INCOME

(In Rupees)

Particulars	For the year ended 31.3.2022
OVERHEAD INCOME	47,64,995.61
MISCELLENEOUS INCOME	1,36,892.62
EXCHANGE GAIN	36,602.30
PROCEEDS FROM SALE OF PROJECT ASSETS	35,300.00
TOTAL	**49,73,790.53**

G. M. OKA & CO. ★ CHARTERED ACCOUNTANTS ★

EXHIBIT : 1 : PAYABLE TO STAFF

(In Rupees)

Particulars	For the year ended 31.3.2022	For the year ended 31.3.2021
SUSHIL KUMAR (RAMPUR)	-	1,516.00
MOHD ASHIB-AIH	-	37,333.00
HIMANSHU SHARMA	7,163.00	7,163.00
RABINDRA RAM	-	2,392.00
SANTOSH KUMAR BARDHAN	1.11	1.11
SHILPI DAS		26,657.00
KOMAL GOSWAMI	11,450.00	29,372.00
HANUK KANDULNA	-	0.17
TRISHA MAHAJAN	-	1,840.80
SINJINI MITRA	-	3,284.00
RAJAN P	-	83,606.41
TOTAL	**18,614.11**	**1,93,165.49**

EXHIBIT : 2 : STAFF ADVANCE

(In Rupees)

Particulars	For the year ended 31.3.2022	For the year ended 31.3.2021
SCOTT WESTON DAVIS	6,58,976.00	4,76,807.79
HANUK KANDULNA	-	
KULDEEP KUMAR	-	401.00
TRISHA MAHAJAN	0.20	-
IMRAN MAJID	0.50	-
JAMES M JOHN	-	87,398.00
SANTHOSH S.P	1,335.00	16.00
TOTAL	**6,60,311.70**	**5,64,622.79**

G. M. OKA & CO. ★ CHARTERED ACCOUNTANTS ★

ADVENTISTS DEVELOPMENT AND RELIEF AGENCY

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2022 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 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.

G. M. OKA & CO. ★ CHARTERED ACCOUNTANTS ★