

ADVENTIST DEVELOPMENT AND RELIEF AGENCY

FINAL ACCOUNTS 31.03.2023



G.M. OKA & CO.
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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, 2023, 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 2023, 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.



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.



PLACE: PUNE
DATE: 25/9/2023

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

(A. S. ALVA)
PARTNER

MEMBERSHIP NO. 017386

UDIN: 23017386 BQX MFW 3544

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

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	-
7	General Reserve	1,07,34,845.54

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.



ADVENTIST DEVELOPMENT AND RELIEF AGENCY
45 KUSUM MARG, H-BLOCK, DLF PHASE-1
GURGAON - 122001, HARYANA
BALANCE SHEET AS AT 31ST MARCH 2023

						(In Rupees)
Liabilities	Sch.	Amount	Amount	Assets	Sch.	Amount
Capital Reserve :				Cash & Bank Balances	IV	5,01,68,289.08
Balance as per last year				Amount Due from		
Balance Sheet		1,84,527.91		Sponsoring Agencies	II	1,48,18,474.33
Add : Prior Period Adjustment				Towards Projects		
Less : Transferred to Income & Expenditure Account			1,84,527.91	Other Receivables	V	27,32,403.16
Current Liabilities & Provisions	I		19,67,709.81	Fixed Assets	VI	17,45,109.05
Designated Projects	II		2,94,41,509.43	Current Asset	VII	12,72,389.00
Earmarked Funds	III		1,96,54,503.85			
Income & Expenditure Account						
Balance as per last year						
Balance Sheet		1,71,39,044.45				
Add : Income for the year		23,49,369.17	1,94,88,413.62			
TOTAL			7,07,36,664.62	TOTAL		7,07,36,664.62

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

(A.S. ALVA)

PARTNER

MEMBERSHIP NO. 017386

UDIN: 23017386 B6X MFW 3544

PLACE : PUNE

DATE : 25-09-2023



DIRECTORS



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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, 2023**(In Rupees)**

Expenditure	Sch.	Amount	Income	Sch.	Amount
To Workers Sal. and Allowances		1,70,86,961.02	By Recovery from Projects		1,67,66,970.73
To Depreciation	VI	4,82,404.70	By Other Income	IX	41,59,136.58
To Administrative Expenses	VIII	63,35,181.72	By ADRA HQ and SUD Appropriation		33,65,962.30
			By Bank Interest		17,15,616.00
			By Interest on Fixed Deposit		2,46,231.00
To Excess of Income over Expenditure		23,49,369.17			
TOTAL		2,62,53,916.61	TOTAL		2,62,53,916.61

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


(A.S. ALVA)

PARTNER

Membership No.: 17386

UDIN: 23017386 BGXMFW 3544

PLACE : PUNE**DATE : 25-09-2023****DIRECTORS**
Mr. A.
Chhokheria

SCHEDULE : I : CURRENT LIABILITIES & PROVISIONS
(In Rupees)

Particulars	AS AT 31.3.2023	AS AT 31.3.2022
P.F.PAYABLE	69,061.73	-
PAYABLE TO STAFF (Exhbit-1)	65,426.52	18,614.11
SRI DURGA SECURITY SERVICES	24,202.00	
TDS	1,26,331.00	10,739.00
ADRA INTERNATIONAL OFFICE	81,729.20	
LEASE PAYABLE	13,78,447.14	21,22,820.15
MISCELLANEOUS PAYABLE		2,200.00
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 LIMITED (Software Maintenance)	-	25,488.00
[d] ELECTRICITY - DAKSHIN HARYANA BIJLI VITRAN NIGAM	18,228.00	15,283.66
[e] ONKAR INTERNATIONAL (Travel Service provider)	64,460.00	17,848.00
[f] A.B. SANWALKA (Auditing consultancy)	-	36,584.86
[g] UNEXPENDED (Project unexpended)	4,204.22	2,102.11
[h] D ESSENTIALS STATIONARY (Stationery Supplies)	-	-
[i] AMC-AMAZING SYSTEMS & TECHNOLOGIES (Photocopier services)	-	-
[j] INSURANCE - RELIGARE HEALTH (Insurance service provider)		3,936.00
[k] COURIOR CHARGES - SINGHAL CARRIERS	-	-
[l] P.F.COUNSULTANCY CHARGES - SUKHVIR SINGH	-	-
[m] AAYUSHMAN ASSOCIATES		16,476.00
[n] MAINTENANCE CHARGES-SUNPLUS SOFTWARE	90,373.00	90,373.00
[o] DEWAN DALIP RAI KAPOOR- CO RENT	4,786.00	-
[p] AIRTEL FIXEDLINE NO 01244299891	1,769.00	-
[q] SUJAN CHAND DAS	3,602.00	-
[r] SSAR& ASSOCIATES	35,090.00	-
TOTAL	19,67,709.81	23,87,864.89



SCHEDULE II : Designated Fund

(In Rupees)

Name of the Project	Opening Balances as at 01.04.2022		Project Income during the year (Net activity)	Utilisation of Funds during the year (Net activity)	Transfer / Adjustments		Balance as at 31.03.2023	Closing Balances As at 31.03.2023	
	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 VI)	-	12,77,699.39	-	-	-	19,818.49	12,57,880.90	-	12,57,880.90
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	-	1,24,861.58	-	-	-	14,14,010.45	12,89,148.87	12,89,148.87	-
FRESH HOPE FOR GIRLS	-	56.00	-	-	-	-	56.00	-	56.00
GARO HILLS HOSPITAL EQUIPMENTS	34,609.52	-	-	-	-	-	34,609.52	34,609.52	-
TMI PROGRAME	-	4,10,844.82	-	-	6,40,299.76	14,04,528.01	3,53,383.43	3,53,383.43	-
GOAT BANK U.P	1,42,449.39	-	-	-	-	-	1,42,449.39	1,42,449.39	-
NASSCOM FOUNDATION	30,978.90	-	-	-	-	-	30,978.90	30,978.90	-
TMI PROGRAME	20,56,749.21	-	-	-	-	-	20,56,749.21	20,56,749.21	-
INTERNATIONAL PRIVATE GRANTS	3,97,625.83	-	48.56	-	-	-	3,97,674.39	3,97,674.39	-
ALLIANCE IMMUNIZATION HEALTH	-	9,645.20	-	-	24,14,512.00	24,14,400.00	9,757.20	-	9,757.20
CGPP OCT 2020 - SEPT 2021	-	14,18,861.52	-	-	1,16,20,468.80	85,48,973.83	44,90,356.49	-	44,90,356.49
CGPP NOV 2021 - SEPT 2022	-	-	-	-	1,192.00	-	1,192.00	-	1,192.00
EM-21-43-ASSAM BUILDING VACCINE CONFIDENCE	1,92,838.20	-	-	-	23,42,094.51	17,38,724.72	4,10,531.59	-	4,10,531.59
LESS 3	-	3,79,432.28	-	-	23,88,890.73	26,23,925.00	1,44,398.01	-	1,44,398.01
PRIVATE GRANTS - INTERNATIONAL	-	66,735.00	-	-	-	-	66,735.00	-	66,735.00
RISE	-	21,592.00	-	-	17,07,450.00	15,69,419.00	1,59,623.00	-	1,59,623.00
SHIMLA SANITARIUM & HOSPITAL EQUIPMENT I	-	5,004.64	-	-	2,23,307.36	2,28,312.00	-	-	-
EM 21-056-MEDICAL HEALTH RESPONSE TO COVID 19 SECOND WAVE	-	90,955.87	-	-	92,35,085.00	86,87,244.74	6,38,796.13	-	6,38,796.13
EM 21 - 40 COVID 19 NETWORK FUNDED PROJECT	-	4,28,689.89	-	-	22,33,349.81	22,56,300.56	4,05,739.14	-	4,05,739.14
RAPID HUMANITARIAN ASSISTANCE TO SCHOOL TEACHERS	-	29,561.16	-	-	-	-	29,561.16	-	29,561.16
EM 21 -34 COVID 19 INITIAL RESPONSE	-	5,70,924.96	-	-	93,32,336.16	64,56,231.68	34,47,029.44	-	34,47,029.44
Rapid Humanitarian Assistance Bihar Flood	36,584.86	-	-	-	-	-	36,584.86	36,584.86	-
Rapid humanitarian assi... flooding in assam	-	-	-	-	1,78,69,470.81	1,78,92,559.17	23,088.36	23,088.36	-
SHIMLA SANITARIUM- CDI	-	-	-	-	9,205.00	-	9,205.00	-	9,205.00
ALLIANCE IMMUNIZATION HEALTH MUSKAAN EXPRESS	-	3,884.00	-	-	17,679.00	-	21,563.00	-	21,563.00
ENABLING SRI LANKAN REFUGEE CHILDREN BOTH IN CAMPS & OUTSIDE TO CONTINUE LEARNING DURING COVID 19	-	7,88,705.34	-	-	4,00,014.00	11,65,119.34	23,600.00	-	23,600.00
CARBON ACCOUNTING	-	-	2,62,471.00	2,02,044.16	-	-	60,426.84	60,426.84	-
CGPP OCT 2020 - SEPT 2021	7,59,538.51	-	3,87,36,544.18	3,09,42,966.73	-	-	85,53,115.96	85,53,115.96	-
PROMOTE SAFE SCHOOLS & SMART CLASSROOM	7,45,786.00	-	-	7,47,729.00	-	22,611.45	20,668.45	20,668.45	-
ADVENT HEALTH PROJECT	37,64,240.00	-	-	37,64,240.00	-	-	-	-	-
EM-21-43-ASSAM BUILDING VACCINE CONFIDENCE	27,49,748.58	-	-	1,449.10	-	-	27,48,299.48	27,48,299.48	-
EM 21-056-MEDICAL HEALTH RESPONSE TO COVID 19 SECOND WAVE	-	2,61,401.02	-	-	-	-	2,61,401.02	-	2,61,401.02



LESS 3	1,19,57,764.98	-	-	87,43,222.07	-	-	32,14,542.91	32,14,542.91	-
EM 21 - 40 COVID 19 NETWORK FUNDED PROJECT	39,72,118.29	-	-	39,72,118.29	-	-	-	-	-
EM 21-34 COVID 19 INITIAL RESPONSE	67,74,967.15	-	-	26,34,381.74	-	-	41,40,585.41	41,40,585.41	-
RISE	12,41,311.80	-	21,68,768.00	26,13,936.41	-	-	7,96,143.39	7,96,143.39	-
EMBASSY OF GERMANY SMALL SCALE GRANTS	-	-	15,63,500.00	15,79,076.00	-	-	-15,576.00	-	15,576.00
ASSAM EMERGENCY RESPONSE 2021	-	-	-	-	37,700.00	37,610.00	-90.00	-	90.00
PROTECTION & HUMANITARIAN ASSISTANCE IN MIZORAM	-	-	-	-	22,40,422.00	11,14,579.00	-11,25,843.00	-	11,25,843.00
FRESH HOPE FOR GIRLS PHASE 2	-	-	-	-	7,27,330.00	1,31,145.00	-5,96,185.00	-	5,96,185.00
ADVENT HEALTH PROJECT	-	-	-	-	5,56,464.92	7,14,852.00	1,58,387.08	1,58,387.08	-
UNHCR MIZORAM PROJECT CAVRSM	-	-	-	-	1,89,66,235.82	1,84,28,030.15	-5,38,205.67	-	5,38,205.67
PACE	-	-	-	-	2,66,534.00	2,23,337.00	-43,197.00	-	43,197.00
EM22-029 Humanitarian Assistance to Vulnerable An	-	-	-	-	40,65,267.64	37,08,785.07	-3,56,482.57	-	3,56,482.57
LOMA LINDA UNIVERSITY	4,98,731.43	-	-	-	-	-	4,98,731.43	4,98,731.43	-
SHIMLA SANATORIUM & HOSPITAL EQUIPMENT GERMAN EMBASSY	-	-	-	-	2,28,312.00	2,23,307.36	-5,004.64	-	5,004.64
ASSAM DAIRY DEVELOPMENT PROJECT	-	-	8,08,517.00	5,15,693.74	-	-	2,92,823.26	2,92,823.26	-
UNHCR FUND EDPROJECT CAVRSM	-	-	66,89,400.00	66,93,320.77	4,618.00	4,618.00	-3,920.77	-	3,920.77
PRIVATE GRANTS - Local	-	-	10,318.94	-	-	-	10,318.94	10,318.94	-
PACE	-	-	28,43,781.00	28,43,780.00	-	-	1.00	1.00	-
SHIMLA SANITARIUM - CDI	-	-	44,29,620.00	2,950.00	-	-	44,26,670.00	44,26,670.00	-
RHAFAC 2	-	-	3,26,04,448.00	3,26,10,336.00	-	-	-5,888.00	-	5,888.00
COVID19 Vaccine promotion in 10 districts by AIH	-	-	63,98,050.00	63,98,050.00	7,69,528.20	82,781.50	-6,86,746.70	-	6,86,746.70
Total of FCRA FUNDED PROJECTS [A] :	3,55,12,171.00	59,52,764.57	9,65,15,466.68	10,42,65,294.01	8,82,97,767.52	8,11,11,223.52	1,46,23,035.10	2,94,41,509.43	1,48,18,474.33
[B] OTHER PROJECTS :									
CAVRSM PROJECT	-	-	12,64,45,682.19	12,64,45,682.19	-	-	-	-	-
PROTECTION & HUMANITARIAN ASSISTANCE IN MIZORAM	-	-	1,42,20,000.00	1,42,20,000.00	-	-	-	-	-
Total of OTHER PROJECTS [B] :	-	-	14,06,65,682.19	14,06,65,682.19	-	-	-	-	-
TOTAL [A+B]	3,55,12,171.00	59,52,764.57	23,71,81,148.87	24,49,30,976.20	8,82,97,767.52	8,11,11,223.52	1,46,23,035.10	2,94,41,509.43	1,48,18,474.33



Schedule III - Earmarked Funds**(In Rupees)**

Sr No	Name of the Funds	Balance as at 01.04.2022	Additon During the Year	Utilisation During the Year	Balance as at 31.03.2023
1	Capacity Building Fund	36,851.74	-	-	36,851.74
2	Gratuity Fund	64,69,598.88	9,53,740.00	13,39,416.00	60,83,922.88
3	Office Upgradation Fund	10,083.66	-	-	10,083.66
4	Social & Spiritual Funds	45,651.66	54,695.95	89,592.00	10,755.61
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	49,40,310.00	-	1,07,34,845.54
TOTAL		2,00,75,075.90	59,48,745.95	63,69,318.00	1,96,54,503.85



SCHEDULE IV : CASH AND BANK BALANCES**(In Rupees)**

Particulars	AS AT 31.3.2023	AS AT 31.3.2022
PETTY CASH	-	-
AXIS - ADRA INDIA (ADMIN) # 465205	33,04,507.50	69,21,611.47
AXIS - HELP A CHILD HELP THE WORLD # 400041	1,16,505.16	1,13,075.16
KOTAK BANK - ADRA INDIA GRATUITY # 501398	63,55,643.38	65,35,060.38
AXIS - 10+PLAN PROJECT - # 115981	14,952.34	14,511.34
KOTAK BANK - DEPRECIATION FUND - # 378867	13,82,236.00	13,33,914.00
HDFC BANK - ADRA INDIA # 7610	59,116.03	57,376.03
KOTAK - ADRA INDIA ADMIN # 9783	63,456.34	49,69,734.34
KOTAK BANK-FCRA # 4564	2,33,65,074.09	3,36,11,491.69
AXIS - LOCAL PVT GRANTS# 3749	0.00	27,035.00
STANDARD CHAR. ADRA #2533	46,32,922.60	21,17,201.00
ADRA INDIA SBI FCRA # 28045	16,98,600.64	10,76,450.47
FIXED DEPOSIT - BUILDING FUND	23,53,440.00	22,44,296.00
FIXED DEPOSIT - PROJECT SHORT FALL FUND	17,14,694.00	16,34,748.00
FIXED DEPOSIT - General Reserve	51,07,141.00	0.00
TOTAL	5,01,68,289.08	6,06,56,504.88



SCHEDULE V : OTHER RECEIVABLES**(In Rupees)**

Particulars	For the year ended 31.3.2023	For the year ended 31.3.2022
SOUTHERN ASIA DIVISION	37,260.34	37,260.34
ADRA INTERNATIONAL		27,64,450.64
ADRA ASIA REGIONAL OFFICE	1,46,511.69	38,638.47
STAFF ADVANCE (EXHIBIT 2)	10,00,285.95	6,60,311.70
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)	-	-
SOCIO RESEARCH & REFORMS FOUNDATION (NGO)	20,000.00	
CARE HEALTH INSURANCE	52,711.00	
SANDEEP KAUSHIK		312.00
INSURANCE - RELIGARE HEALTH (Insurance service provider)	9,757.00	
P F (ADVANCE)	-	5,025.27
TOTAL	27,32,403.16	49,71,875.60

SCHEDULE: VII : CURRENT ASSETS**(In Rupees)**

Particulars	For the year ended 31.3.2023	For the year ended 31.3.2022
RIGHT-OF-USE ASSET - OFFICE BUILDING ON LEASE	12,72,389.00	20,76,005.00
TOTAL	12,72,389.00	20,76,005.00



SCHEDULE VI : FIXED ASSETS

FIXED ASSETS : For the Year Ended 2023

Particulars	GROSS BLOCK					DEPRECIATION					NET BLOCK	
	As at 01.04.2022	Additions during the year	Deductions during the year	Adjustments made during the year	As at 31.03.2023	As at 01.04.2022	For the year	Deductions during the year	Adjustments made during the year	As at 31.03.2023	As at 31.03.2023	As at 31.03.2022
Furniture & Equipments	29,77,848.59	1,19,796.00	25,000.00		30,72,644.59	20,90,079.57	1,56,478.51	-	28,429.49	22,74,987.57	7,97,657.02	8,87,769.02
Computers	18,09,639.08	5,59,929.00			23,69,568.08	11,44,000.68	3,13,547.95			14,57,548.63	9,12,019.45	6,65,638.40
Vehicles	8,60,396.00				8,60,396.00	8,12,585.18	12,378.24		-	8,24,963.42	35,432.58	47,810.82
TOTAL	56,47,883.67	6,79,725.00	25,000.00	-	63,02,608.67	40,46,665.43	4,82,404.70	-	28,429.49	45,57,499.62	17,45,109.05	16,01,218.24

FIXED ASSETS : For the Year Ended 2022

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 & Equipments	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



SCHEDULE VIII : ADMINISTRATIVE EXPENSES**(In Rupees)**

Particulars	For the year ended 31.3.2023
TRAVEL - NATIONAL	1,12,781.87
TRAVEL - INTERNATIONAL	2,48,023.83
Staff and Stakeholder Capacity Building	3,38,378.91
Staff Training & Development	1,06,181.00
PR/MEETINGS/ENTERTAINMENT	1,56,728.00
RECRUITMENT COSTS	1,98,390.00
Annual Retreat	7,04,779.00
Board Meeting Expenses	4,932.00
AUDIT AND LEGAL FEES	4,13,352.00
Consultancy Fee	29,219.00
STATUTORY AUDIT FEES	93,939.00
BANK CHARGES	9,310.40
HUMAN RESOURCE SOFTWARE	5,900.00
OVERHEAD EXPENSES	2,43,438.50
OFFICE SUPPLIES	4,13,450.53
COURIER COST	1,587.00
COMMUNICATION	6,67,682.96
ANNUAL REPORT	86,314.00
OFFICE RENT AND UTILITIES	7,43,209.36
Proposal Development	40,740.00
INTEREST EXPENSES	1,25,376.99
EQUIPMENT REPAIR AND MAINTENANCE	1,93,394.00
LEASE AMORTIZATION	8,03,616.00
EQUIPMENT INSURANCE	2,84,397.00
VEHICLE FUEL	48,336.00
VEHICLE REPAIR & MAINTENANCE	35,039.00
GENERATOR REPAIRS AND MAINTENANCE	62,146.00
AIH SUBSCRIPTION	2,000.00
Domestic Travel - Programs	31,430.54
Miscellaneous Programme exenses	75,215.34
Vehicle - Insurance	2,465.00
Loss On Sale Of Asset	53,429.49
Provident Fund	-1.00
TOTAL	63,35,181.72



SCHEDULE IX : OTHER INCOME**(In Rupees)**

Particulars	For the year ended 31.3.2023
OVERHEAD INCOME	40,81,797.36
MISCELLENEOUS INCOME	52,294.53
EXCHANGE GAIN	4,044.69
PROCEEDS FROM SALE OF PROJECT ASSETS	21,000.00
TOTAL	41,59,136.58



EXHIBIT : 1 : PAYABLE TO STAFF**(In Rupees)**

Particulars	For the year ended 31.3.2023	For the year ended 31.3.2022
SANTOSH KUMAR BARDHAN	1.11	1.11
SHILPI DAS	37,419.00	-
KOMAL GOSWAMI	-	11,450.00
HANUK KANDULNA	2,000.00	-
HARSH KAUSHIK	13,065.00	-
M SUGANTHI	1,322.41	-
SARANYA R	600.00	-
KAVITA SINGH	11,029.00	-
TOTAL	65,436.52	11,451.11

EXHIBIT : 2 : STAFF ADVANCE**(In Rupees)**

Particulars	For the year ended 31.3.2023	For the year ended 31.3.2022
MELVIN DAVID	48,875.00	-
SCOTT WESTON DAVIS	9,03,346.08	6,58,976.00
TRISHA MAHAJAN	5,334.37	0.20
IMRAN MAJID	14,422.01	0.50
JYOTIRMAYO NAYAK	15,373.25	-
SANTHOSH S.P	12,935.24	1,335.00
TOTAL	10,00,285.95	6,60,311.70



ADVENTISTS DEVELOPMENT AND RELIEF AGENCY

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2023 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.



