

# ADVENTIST DEVELOPMENT AND RELIEF AGENCY

## ANNUAL ACCOUNTS 31.03.2024



***G. M. OKA & CO.***  
Chartered Accountants,  
32, Swapna Nagari,  
Karve Road, Pune – 411 004.  
Phone: (020)25440143  
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**G.M. OKA & CO.**  
**CHARTERED ACCOUNTANTS**  
32, Swapna Nagari, 20 Karve Road, Pune 411 004, India  
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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, 2024, 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 2024, 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.

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



**PLACE: PUNE**

**DATE: 19 SEP 2024**

A handwritten signature in purple ink, appearing to read "A. S. ALVA".

**(A. S. ALVA)**

**PARTNER**

**MEMBERSHIP NO. 017386**

**UDIN: 24017386BKDABG2640**

**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

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	SHIMLA SANITARIUM - CDI	44,26,670.00

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.

**C] DESIGNATED FUNDS :-**

Sr.No.	Particulars	Amount(Rs.)
1	TMI	34,123.00
2	LESS 2	29,786.90
3	ALLIANCE IMMUNIZATION HEALTH	9,757.20
4	PRIVATE GRANTS- INTERNATIONAL	66,735.00
5	RAPID HUMANITARIAN ASSISTANCE TO SCHOOL	29,561.16
6	EMBASSY OF GERMANY SMALL SCALE GRANTS	15,576.00
7	ASSAM EMERGENCY RESPONSE 2022	90.00

Funds spent in respect of above said projects remain unrecovered for over a year. The recoverability of these dues may be reviewed and if not recoverable may be charged to society operations as management contribution towards shortfall in project fundings.

**D] TDS RECEIVABLE :-**

Accumulated balance of TDS receivable of Rs.13,91,439.63/- include Rs.13,25,127.18/- which remains unrecovered for over two years



**ADVENTIST DEVELOPMENT AND RELIEF AGENCY**  
**45 KUSUM MARG, H-BLOCK, DLF PHASE-1**  
**GURGAON - 122001, HARYANA**  
**BALANCE SHEET AS AT 31ST MARCH 2024**

Liabilities		Sch.	Amount	Assets	Sch.	Amount
<b>Capital Reserve :</b>				<b>Cash &amp; Bank Balances</b>	<b>IV</b>	<b>3,41,76,433.00</b>
Balance as per last year						
Balance Sheet			1,84,527.91	<b>Amount Due from Sponsoring Agencies Towards Projects</b>	<b>II</b>	<b>1,46,62,386.51</b>
<b>Add : Prior Period Adjustment</b>						
<b>Less : Transferred to Income &amp; Expenditure Account</b>			1,84,527.91	<b>Other Receivables</b>	<b>V</b>	<b>26,02,989.70</b>
<b>Current Liabilities &amp; Provisions</b>		<b>I</b>		<b>Fixed Assets</b>	<b>VI</b>	<b>33,37,165.42</b>
<b>Designated Projects</b>		<b>II</b>		<b>Current Asset</b>	<b>VII</b>	<b>4,68,773.00</b>
<b>Earmarked Funds</b>		<b>III</b>				
<b>Income &amp; Expenditure Account</b>						
Balance as per last year			1,94,88,413.62			
Balance Sheet						
<b>Less: Transfer to Earmarked fund</b>			19,56,463.28			
<b>Add : Income for the year</b>						
<b>TOTAL</b>			<b>5,52,47,747.63</b>	<b>TOTAL</b>		<b>5,52,47,747.63</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

*(Signature)*

**(A.S. ALVA)**  
 PARTNER  
 MEMBERSHIP NO. 017386  
**UDIN: 240173868KJAB62640**  
 PLACE : PUNE  
 DATE: **19 SEP 2024**



*(Signature)*



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, 2024**

		( In Rupees)		
Expenditure	Sch.	Amount	Income	Amount
To Workers Sal. and Allowances		2,02,84,775.00	By Recovery from Projects	2,11,87,375.11
To Depreciation	VI	9,44,598.63	By Other Income	21,46,317.13
To Administrative Expenses	VIII	55,08,382.33	By ADRA HQ and SUD Appropriation	35,91,679.00
			By Bank Interest	11,62,864.00
			By Interest on Fixed Deposit	6,05,984.00
<b>To Excess of Income Over Expenditure Transferred To Balance Sheet</b>		<b>19,56,463.28</b>		
<b>TOTAL</b>		<b>2,86,94,219.24</b>	<b>TOTAL</b>	<b>2,86,94,219.24</b>

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: 240138681CDABG2640**  
**PLACE : PUNE**  
**DATE : 19 SEP 2024**



**ADVENTIST DEVELOPMENT AND RELIEF AGENCY**  
Schedules attached to and forming part of Balance Sheet as at 31st March,2024

**SCHEDULE : I : CURRENT LIABILITIES & PROVISIONS**

( Amount In Rupees)

Particulars	As At 31.03.2024	As At 31.03.2023
P.F.PAYABLE	81,603.73	69,061.73
PAYABLE TO STAFF	48,008.58	65,426.52
SRI DURGA SECURITY SERVICES	57,823.00	24,202.00
TDS	80,003.00	1,26,331.00
ADRA INTERNATIONAL OFFICE	1,71,905.26	81,729.20
ADRA ASIA REGIONAL OFFICE	17,54,889.02	
LEASE PAYABLE	5,35,373.85	13,78,447.14
MISCELLANEOUS PAYABLE	-	-
<b>OTHER CURRENT LIABILITIES :</b>		
[a] AGS & ASSOCIATES (Company Secretary)	-	-
[b] KUMAR AGGARWAL & COMPANY - (Auditing consultancy)	28,170.00	-
[c] MICROSOFT CORPORATION (INDIA) PRIVATE LIMITED (Software Maintenance)	55,853.00	
[d] ELECTRICITY - DAKSHIN HARYANA BILLI VITRAN NIGAM	-	18,228.00
[e] ONKAR INTERNATIONAL (Travel Service provider)	2,50,330.00	64,460.00
[f] A.B. SANWALKA (Auditing consultancy)	-	-
[g] UNEXPENDED (Project unexpended)	8,408.44	4,204.22
[h] D ESSENTIALS STATIONARY (Stationery Supplies)	-	-
[i] AMC-AMAZING SYSTEMS & TECHNOLOGIES (Photocopier services)	13,381.00	-
[j] MAINTENANCE CHARGES-SUNPLUS SOFTWARE	31,594.40	90,373.00
[k] DEWAN DALIP RAI KAPOOR- CO RENT	31,336.00	4,786.00
[l] AIRTEL FIXEDLINE NO 01244299891	-	1,769.00
[m] SUJAN CHAND DAS	3,602.00	3,602.00
[n] SSAR& ASSOCIATES	35,090.00	35,090.00
[o] CONTRIBUTION FOR STAFF WELFARE	80,100.00	-
[p] SHARMA COMMUNICATION	8,044.00	-
[q] SMART SOLUTION	6,525.00	-
[r] SDR ASSOCIATION	30,000.00	-
<b>TOTAL</b>	<b>33,12,040.28</b>	<b>19,67,709.81</b>





**ADVENTIST DEVELOPMENT AND RELIEF AGENCY**  
Schedules attached to and forming part of Balance Sheet as at 31st March, 2024  
**SCHEDULE II : Designated Fund**

Name of the Project	Opening Balances as at 01.04.2023		Project Income during the year (Net activity)	Utilisation of Funds during the year (Net activity)	Transfer / Adjustments		Balance as at 31.03.2024	Closing Balances As at 31.03.2024	
	Balance to be spent	Receivable from Sponsor			Debit	Credit		Balance to be spent	Receivable from Sponsor
<b>IAI FCRA PROJECTS :</b>									
TMI		34,123.00					-34,123.00		34,123.00
BANEGA SWACH INDIA (BSI PHASE V)						12,57,880.90			
CGPP OCT2019 - SEPT2020	23,741.35						23,741.35		
GUBAL PROJECT	1,06,569.00						1,06,569.00		
MOBILE LOW COST SCHOOL	25,818.00						25,818.00		
LESS 2		29,786.90					-29,786.90		29,786.90
SMARTER ADOLESCENT PROJECT	12,89,148.87				12,89,148.87				
FRESH HOPE FOR GIRLS		56.00				56.00			
GARO HILLS HOSPITAL EQUIPMENTS	34,609.52				34,609.52				
TMI PROGRAMME	3,53,383.43				6,50,351.00		3,10,299.43		
GOAT BANK UP	1,42,449.39					2,12,437.65	3,54,887.04		
NASSCOM FOUNDATION	30,978.90						30,978.90		
TMI PROGRAMME	20,56,749.21		20,56,749.21						
INTERNATIONAL PRIVATE GRANTS	3,97,674.39				1,80,854.03		5,32,077.67		
ALLIANCE IMMUNIZATION HEALTH		9,757.20					-9,757.20		9,757.20
CGPP OCT 2020 - SEPT 2021		44,90,356.49			1,93,83,004.85		-8,54,806.87		8,54,806.87
CGPP NOV 2021 - SEPT 2022		1,192.00					1,192.00		
EM-21-43-ASSAM BUILDING VACCINE CONFIDENCE		4,10,531.59			55,432.22		4,65,963.81		
LESS 3		1,44,398.01			26,75,393.39		-14,13,725.90		14,13,725.90
PRIVATE GRANTS - INTERNATIONAL		66,735.00					-66,735.00		66,735.00
RISE-1		1,59,623.00			11,67,746.72		-54,490.72		54,490.72
EM 21-056-MEDICAL HEALTH RESPONSE TO COVID 19 SECOND WAVE		6,38,796.13			8,250.00				
RAPID HUMANITARIAN ASSISTANCE TO SCHOOL TEACHERS		29,561.16					-29,561.16		29,561.16
EM 21 -34 COVID 19 INITIAL RESPONSE		34,47,029.44				34,47,029.44			
Rapid Humanitarian Assistance Bihar Flood	36,584.86				36,584.86				
Rapid humanitarian assi. flooding in assam	23,088.36				5,888.00		17,200.36		
SHIMJA SANITARIUM- CDI HIM HEALTH		9,205.00			2,07,748.55		-1,88,526.55		1,88,526.55
ALLIANCE IMMUNIZATION HEALTH - MUSKAAN EXPRESS		21,563.00				21,563.00			
ENABLING SRI LANKAN REFUGEE CHILDREN BOTH IN CAMPS & OUTSIDE TO CONTINUE LEARNING DURING COVID 19		23,600.00				23,600.00			
CARRON ACCOUNTING	60,426.84				24,427.50		35,999.34		
CGPP OCT 2020 - SEPT 2021	85,53,115.96		4,30,86,633.00	8,321.00	1,71,708.00		-1,17,207.32		1,17,207.32
PROMOTE SAFE SCHOOLS & SMART CLASSROOM	20,668.45				20,668.45				
EM 21-43-ASSAM BUILDING VACCINE CONFIDENCE	27,48,299.48				27,48,299.48				
EM 21-056-MEDICAL HEALTH RESPONSE TO COVID 19 SECOND WAVE		2,61,401.02				2,52,498.02	-8,903.00		8,903.00
LESS 3	32,14,542.91						40,545.91		
EM 21 - 40 COVID 19 NETWORK FUNDED PROJECT	41,40,585.41				41,40,585.41				
EM 21-34 COVID 19 INITIAL RESPONSE	7,96,143.39		24,79,343.00	32,79,757.63	11,60,265.47		-11,64,536.71		11,64,536.71
RISE 1		15,576.00					-15,576.00		15,576.00
EMBASSY OF GERMANY SMALL SCALE GRANTS		90.00					-90.00		90.00
ASSAM EMERGENCY RESPONSE 2022		11,25,843.00			68,67,726.09		-10,97,632.09		10,97,632.09
PROTECTION & HUMANITARIAN ASSISTANCE IN MIZORAM		5,96,185.00			6,34,458.04		-1,62,612.35		1,62,612.35
FRESH HOPE FOR GIRLS PHASE 2		1,58,387.08			7,06,489.27		-1,36,021.27		1,36,021.27
ADVENT HEALTH PROJECT									



**ADVENTIST DEVELOPMENT AND RELIEF AGENCY**  
Schedules attached to and forming part of Balance Sheet as at 31st March, 2024  
**SCHEDULE II : Designated Fund**

Name of the Project	Opening Balances as at 01.04.2023		Project Income during the year (Net activity)	Utilisation of Funds during the year (Net activity)	Transfer / Adjustments		Balance as at 31.03.2024	Closing Balances As at 31.03.2024	
	Balance to be spent	Receivable from Sponsor			Debit	Credit		Balance to be spent	Receivable from Sponsor
UNHCR - MIZORAM PROJECT - CAVRISM	-	5,38,205.67	-	-	77,735.77	3,41,930.35	-2,74,011.09	-	2,74,011.09
PACE	-	43,197.00	-	-	5,26,622.38	4,88,895.00	-80,924.38	-	80,924.38
EM22-029 Humanitarian Assistance to Vulnerable Ait	-	3,56,482.57	-	-	3,04,050.33	7,15,965.14	55,432.22	-	55,432.22
LOMA LINDA UNIVERSITY	4,98,731.43	-	-	-	3,22,736.28	-	1,75,995.15	-	1,75,995.15
SHIMLA SANITARIUM & HOSPITAL EQUIPMENT GERMAN EMBASSY	-	5,004.64	-	-	-	5,005.00	0.36	-	0.36
ASSAM DAIRY DEVELOPMENT PROJECT	2,97,823.26	-	-	30,233.00	2,21,233.24	32,230.74	73,587.76	-	73,587.76
UNHCR FUNDED PROJECT CAVRISM	-	3,920.77	-	-	-	3,920.77	0.00	-	0.00
Private Grants - Local	-	-	-	-	62,601.14	60,149.14	60,149.14	-	60,149.14
PRIVATE GRANTS - Local	10,318.94	-	-	-	1.00	52,282.20	-	-	-
PACE	1.00	-	-	-	-	-	-	-	-
SHIMLA SANITARIUM	44,26,670.00	-	-	-	-	-	44,26,670.00	-	44,26,670.00
RHAFAC 2	-	5,888.00	-	-	-	5,888.00	-	-	-
COVID-19 Vaccine promotion in 10 districts by AIH	-	6,86,746.70	-	-	89,95,611.42	6,86,746.70	-1,41,900.48	-	1,41,900.48
EM23-112 Initial Response Flood Relief Tamil Nadu	-	-	6,56,589.00	1,862.74	-	88,56,122.94	6,56,726.26	-	6,56,726.26
EM24-15 Network Funded ADRA India Myanmar Refugee	-	-	-	-	-	-	-	-	-
FRESH HOPE FOR GIRLS PHASE 2	-	-	-	20,46,277.78	-	20,46,277.78	-	-	-
HIMACHAL PRADESH DISASTER RISK REDUCTION-	-	-	-	3,584.00	20,94,641.48	14,76,941.27	-6,21,284.21	-	6,21,284.21
EM23-094- FLOOD IN SIKKIM AND WEST BENGAL	-	-	-	6,910.00	53,19,921.29	49,53,376.00	-3,73,455.29	-	3,73,455.29
LESS04 - PHASE -IV PROJECT	-	-	-	3,993.00	62,39,460.59	4,50,856.00	-57,88,604.59	-	57,88,604.59
EM23-29 Promotion of COVID-19 Appropriate Behaviour	-	-	-	4,625.48	26,84,015.85	21,44,913.57	-5,43,095.28	-	5,43,095.28
Comprehensive Assist UNHCR BANGALORE - PHAMNIEK PROJECTS TO BE IMPLEMENTED IN MYANMAR & NEIGHBOURS	-	-	-	8,67,251.49	8,67,251.49	6,25,988.00	-2,41,263.49	-	2,41,263.49
PROTECTION OF REFUGEE RIGHTS IN ASIA (PRRIA)	-	-	-	91,500.00	15,56,884.66	16,09,901.98	48,391.84	-	48,391.84
RON SHIMLA CANTEN EMPANELMENT	-	-	-	12,19,823.73	80,22,052.18	75,32,626.49	-4,89,425.69	-	4,89,425.69
RISE-02	-	-	20,73,376.00	-	91,500.00	11,60,265.82	-91,500.00	-	91,500.00
LESS PROJECT	-	-	-	-	12,276.00	-	-12,276.00	-	12,276.00
LESS03- BRIDGING	-	-	-	-	6,04,179.00	-	-3,89,170.00	-	3,89,170.00
SHIMLA SANITARIUM HOSPITAL CANTEN CONSTRUCT/	-	-	-	-	7,46,613.00	-	-	-	-
RENO	-	-	1,98,32,443.00	1,98,34,917.97	-	7,51,760.00	5,147.00	5,147.00	-
Protection of Refugee Rights in Asia (PRRIA)	-	-	-	-	6,14,385.00	-	-2,474.97	-	2,474.97
RISE-02	-	-	8,92,859.00	8,94,932.22	1,66,459.00	3,93,503.00	-2,20,882.00	-	2,20,882.00
LESS03- Bridging	-	-	-	-	8,027.00	8,92,858.70	7,24,326.48	-	7,24,326.48
RISE03	-	-	-	-	0.21	-	-8,027.00	-	8,027.00
EM 23-094	-	-	87,08,213.00	87,08,212.79	-	-	0.00	-	-
EM 23-112	-	-	23,41,983.00	23,41,983.00	-	-	-	-	-
EM 23-029	-	-	1,11,29,605.00	1,11,29,604.00	1.00	-	-	-	-
EM 23-059	-	-	8,09,215.00	8,09,215.00	1.00	-	-	-	-
EM 23-056	-	-	10,26,939.00	10,26,939.00	-	-	-	-	-
HPDRR	-	-	88,54,400.00	88,54,400.00	-	-	-	-	-
Protection & Humanitarian Assistance in MIZORAM (PHAMM)	-	-	35,85,440.00	35,85,440.00	-	-	-	-	-
SEVA INDIA TRIP PROJECT	-	-	16,45,400.00	16,45,400.00	-	-	-	-	-
ADMIN	-	-	44,37,884.92	44,37,884.92	12,96,893.26	-	-49,44,025.21	-	49,44,025.21
<b>Total of FCRA FUNDED PROJECTS [A] :</b>	<b>2,94,41,509.43</b>	<b>1,48,18,474.33</b>	<b>11,15,63,323.92</b>	<b>12,53,96,830.49</b>	<b>8,30,04,793.31</b>	<b>7,72,74,239.57</b>	<b>-49,44,025.21</b>	<b>97,18,361.30</b>	<b>1,46,62,386.51</b>



**ADVENTIST DEVELOPMENT AND RELIEF AGENCY**  
Schedules attached to and forming part of Balance Sheet as at 31st March, 2024  
**SCHEDULE II : Designated Fund**

Name of the Project	Opening Balances as at 01.04.2023		Project Income during the year (Net activity)	Utilisation of Funds during the year (Net activity)	Transfer / Adjustments		Balance as at 31.03.2024	Closing Balances As at 31.03.2024	
	Balance to be spent	Receivable from Sponsor			Debit	Credit		Balance to be spent	Receivable from Sponsor
<b>IBI OTHER PROJECTS:</b>									
Protection and Humanitarian assistance to new arrivals from Myanmar in Mizoram			3,26,66,125.09	3,26,66,125.09					
Protection and Humanitarian assistance to new arrivals from Myanmar in the northeast and to urban refugees in Karnataka			56,70,050.23	56,70,050.23					
EM23-094- FLOOD IN SIKKIM AND WEST BENGAL			4,15,000.00	4,15,000.00					
EM 23-059			2,05,000.00	2,05,000.00					
SEVA INDIA TRIP PROJECT			1,68,794.00	1,68,794.00					
EM 23-056			4,10,000.00	4,10,000.00					
EM 23-112			4,12,500.00	4,12,500.00					
CAVRESI PROJECT			2,30,871.00	2,30,871.00			2,30,871.00	2,30,871.00	
FRESH HOPE FOR GIRLS PHASE 2			45,000.00	45,000.00			4,500.00	4,500.00	
ASSAM WASH & HYGIENE STREET PLAY			4,02,23,340.32	3,99,87,969.32			2,35,371.00	2,35,371.00	
<b>Total of OTHER PROJECTS IBI :</b>			15,17,86,664.24	16,53,84,799.81	8,30,04,793.31	7,72,71,239.57	-47,08,654.21	99,53,732.30	1,46,62,386.51
<b>TOTAL (A+B)</b>	2,94,41,509.43	1,48,18,474.33							



**ADVENTIST DEVELOPMENT AND RELIEF AGENCY**  
**Schedules attached to and forming part of Balance Sheet as at 31st March, 2024**  
**Schedule III - Earmarked Funds**

( In Rupees )					
Sr No	Name of the Funds	Balance as at 01.04.2023	Additon During the Year	Utilisation During the Year	Balance as at 31.03.2024
1	Capacity Building Fund	36,851.74			36,851.74
2	Gratuity Fund	60,83,922.88	13,90,903.00	1,08,049.00	73,66,776.88
3	Office Upgradation Fund	10,083.66			10,083.66
4	Vehicle Reserve	27,33,397.68			27,33,397.68
5	Fund for project shortfall	39,915.74			39,915.74
6	IDE Rent Fund	4,731.00			4,731.00
8	General Reserve	1,07,34,845.54		5,74,032.00	1,01,60,813.54
	<b>TOTAL</b>	<b>1,96,43,748.24</b>	<b>13,90,903.00</b>	<b>6,82,081.00</b>	<b>2,03,52,570.24</b>





**ADVENTIST DEVELOPMENT AND RELIEF AGENCY**  
**Schedules attached to and forming part of Balance Sheet as at 31st March,2024**  
**SCHEDULE IV : CASH AND BANK BALANCES**

( Amount In Rupees)

Particulars	As At 31.03.2024	As At 31.03.2023
PETTY CASH	-	-
AXIS - ADRA INDIA (ADMIN) # 465205	11,41,057.37	33,04,507.50
AXIS - HELP A CHILD HELP THE WORLD # 400041	1,20,049.16	1,16,505.16
KOTAK BANK - ADRA INDIA GRATUITY # 501398	74,00,488.38	63,55,643.38
AXIS - 10+PLAN PROJECT - # 115981	15,407.34	14,952.34
KOTAK BANK - DEPRECIATION FUND - # 378867	9,59,151.00	13,82,236.00
HDFC BANK - ADRA INDIA # 7610	60,913.03	59,116.03
KOTAK - ADRA INDIA ADMIN # 9783	63,061.81	63,456.34
KOTAK BANK-FCRA # 4564	69,82,535.02	2,33,65,074.09
STANDARD CHAR. ADRA #2533	34,71,190.80	46,32,922.60
ADRA INDIA SBI FCRA # 28045	42,47,633.14	16,98,600.64
FIXED DEPOSIT - BUILDING FUND	24,88,029.60	23,53,440.00
FIXED DEPOSIT - PROJECT SHORT FALL FUND	18,14,497.70	17,14,694.00
FIXED DEPOSIT - GENERAL RESERVE	54,12,418.65	51,07,141.00
<b>TOTAL</b>	<b>3,41,76,433.00</b>	<b>5,01,68,289.08</b>



**ADVENTIST DEVELOPMENT AND RELIEF AGENCY**  
**Schedules attached to and forming part of Balance Sheet as at 31st March,2024**  
**SCHEDULE V : OTHER RECEIVABLES**

( Amount In Rupees)

Particulars	As At 31.03.2024	As At 31.03.2023
SOUTHERN ASIA DIVISION	8,46,906.88	37,260.34
ADRA ASIA REGIONAL OFFICE	-	1,46,511.69
STAFF ADVANCE	1,53,092.15	10,00,285.95
RENT DEPOSIT - COUNTRY OFFICE	1,40,750.00	1,40,750.00
MISCELLANEOUS RECEIVABLES	7,785.00	-
TDS REFUND RECEIVABLE	13,91,439.63	13,25,127.18
SOCIO RESEARCH & REFORMS FOUNDATION(NGO)	-	20,000.00
CARE HEALTH INSURANCE	-	52,711.00
INSURANCE-RELIGARE HEALTH (Insurance srvice provider)	2,319.00	9,757.00
ALLOWANCE (PROVISION) FOR UNCOLLECTABLE ACCOUNT	-	-
CARE HEALTH INSURANCE PVT LTD.	59,752.50	-
TF Social Fund	944.54	-
<b>TOTAL</b>	<b>26,02,989.70</b>	<b>27,32,403.16</b>

**SCHEDULE: VII : CURRENT ASSETS**

( Amount In Rupees)

Particulars	As At 31.03.2024	As At 31.03.2023
RIGHT-OF-USE ASSET - OFFICE BUILDING ON LEASE	4,68,773.00	12,72,389.00
<b>TOTAL</b>	<b>4,68,773.00</b>	<b>12,72,389.00</b>





**ADVENTIST DEVELOPMENT AND RELIEF AGENCY**

Schedules attached to and forming part of Balance Sheet as at 31st March, 2024

**SCHEDULE VI : FIXED ASSETS- (A)**

For the year ended 2024

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK		
	As at 01.04.2023	Additions during the year	Deductions during the year	As at 31.03.2024	As at 01.04.2023	For the year	Deductions during the year	Adjustments made during the year	As at 31.03.2024	As at 31.03.2024	As at 31.03.2023
Furniture & Equipments	30,72,644.59	5,98,960.00	-	36,71,604.59	22,74,987.57	3,11,956.71	-	-	25,86,944.28	10,34,660.31	7,97,657.02
Computers	23,69,568.08	3,25,695.00	-	26,95,263.08	14,57,548.63	2,40,900.50	-	-	16,98,449.13	9,96,813.95	9,12,019.45
Vehicles	8,60,396.00	16,12,000.00	-	24,72,396.00	8,24,963.42	3,91,741.42	-	-	12,16,704.84	12,55,691.16	35,432.58
<b>TOTAL</b>	<b>63,02,608.67</b>	<b>25,36,655.00</b>	-	<b>88,39,263.67</b>	<b>45,57,499.62</b>	<b>9,44,598.63</b>	-	-	<b>55,02,098.25</b>	<b>33,37,165.42</b>	<b>17,45,109.95</b>

**SCHEDULE VI : FIXED ASSETS-(B)**

For the year ended 2023

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK		
	As at 01.04.2022	Additions during the year	Deductions 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
<b>TOTAL</b>	<b>56,47,883.67</b>	<b>6,79,725.00</b>	<b>25,000.00</b>	<b>63,02,608.67</b>	<b>40,46,665.43</b>	<b>4,82,404.70</b>	-	<b>28,429.49</b>	<b>45,57,499.62</b>	<b>17,45,109.05</b>	<b>16,01,218.24</b>



**ADVENTIST DEVELOPMENT AND RELIEF AGENCY**

Schedules attached to and forming part of Income & Expenditure Account for the  
year ended 31st March,2024

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

<b>Particulars</b>	<b>Amount</b>
Travel - National	1,42,133.00
Travel - Domestic Ground 2	3,73,384.95
Staff and Stakeholder Capacity Building	1,22,099.00
Staff Training & Development	1,06,182.00
PR/Meetings/Entertainment	2,36,656.00
Recruitment Costs	8,260.00
Strategy Development for programming on CCA	38,484.00
Professional Charges and Legal Fees	3,42,947.00
Proposal Writing & Development	37,580.00
Audit Fee	2,92,154.87
Bank Charges	12,165.83
Human Resource Software	14,288.00
Overhead expenses	21,619.00
Office Supplies	5,27,368.00
Courier Cost	9,317.00
Communication	8,20,610.00
Annual Report	12,163.00
Proposal Development	80,000.00
Out station NHC Meetings - Travel	19,053.60
Domestic Travel - Programs	35,009.00
Office Rent and Utilities	7,29,683.13
Interest Expenses	70,161.71
Equipment Repair & Maintenance	2,79,530.00
Lease Amortization	8,03,616.00
Equipment Insurance	2,02,873.24
Vehicle - Fuel	55,686.00
Vehicle - Repairs and Maintenance	18,890.00
Vehicle - Insurance	1,121.00
Generator Repairs & Maintenance	95,347.00
<b>TOTAL</b>	<b>55,08,382.33</b>

**SCHEDULE IX : OTHER INCOME**

<b>Particulars</b>	<b>Amount</b>
OVERHEAD INCOME	19,31,122.61
MISCELLANEOUS INCOME	2,15,194.52
<b>TOTAL</b>	<b>21,46,317.13</b>



## ADVENTISTS DEVELOPMENT AND RELIEF AGENCY

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2024 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.

  
**TRUSTEES**





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

Particulars	For the year ended 31.3.2024	For the year ended 31.3.2023
PARAS ARORA	2,484.00	-
MELVIN DAVID	28,441.00	-
HANUK KANDULNA	1.00	2,000.00
SHILPI DAS	-	37,419.00
M Suganthi	-	1,322.41
Kavita Singh	-	11,029.00
Santhosh S.P	15,982.58	-
HARSH KAUSHIK	-	13,065.00
SARANYA R	-	600.00
Santosh Kumar Bardhan	-	1.11
JERYL ABLETO JOHNSON	1,100.00	-
<b>TOTAL</b>	<b>48,008.58</b>	<b>65,436.52</b>

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

Particulars	For the year ended 31.3.2024	For the year ended 31.3.2023
ROSHAN KUMAR	600.00	-
SHILPI DAS	40,177.00	-
MELVIN DAVID	-	48,875.00
Scott Weston Davis	0.04	9,03,346.08
TRISHA MAHAJAN	4,929.40	5,334.37
IMRAN MAJID	41,602.52	14,422.01
M Suganthi	29,304.09	-
Salomi Mundu	1.00	-
Kavita Singh	5,999.94	-
JYOTIRMAYO NAYAK	1,107.25	15,373.25
Sonia	18,814.00	-
SANTHOSH S.P	-	12,935.24
SALIG RAM	1.00	-
ROHAN JAIN	10,555.91	-
<b>TOTAL</b>	<b>1,53,092.15</b>	<b>10,00,285.95</b>



