

## THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF

308 MAHATTA TOWER B-54, COMMUNITY CENTRE JANAKPURI NEW DELHI - 110 058

### FOREIGN CONTRIBUTION BALANCE SHEET AS AT MARCH 31, 2016

As at 31.03.2015 (Rs.)	LIABILITIES	SCH	As at 31.03.2016 (Rs.)		As at 31.03.2015 (Rs.)	ASSETS	SCH	As at 31.03.2016 (Rs.)
17,491,270.68	<b>General Fund</b>	<b>A</b>	16,231,320.92			<b>Fixed Assets</b>	<b>G</b>	
					11,471,910.60	Corporate Assets		23,909,502.39
1,505,780.38	<b>Asset Replacement Fund</b>	<b>B</b>	804,527.24		4,203,247.32	Project Assets		4,114,297.31
3,052,688.00	<b>Endowment Fund</b>	<b>C</b>	2,929,946.00					
3,389,865.38	<b>Project Asset Fund</b>	<b>D</b>	3,300,915.37					
	<b>Earmarked Funds</b>	<b>E</b>				<b>Current Assets &amp; Loans &amp; Advances</b>		
4,507,151.68	Relief / Rehabilitation for Victims of Natural Calamities		2,411,375.93			<b>Loans &amp; Advances</b>		
11,139,310.99	Rural Development		17,073,883.83		2,042,797.04	Advances / Deposits	<b>H</b>	2,156,514.00
8,679,113.50	Awareness Camp/ Seminars/ Workshop / Meeting/ Conference		7,348,698.99		131,222.00	Amounts Recoverable	<b>I</b>	79,561.00
						<b>Cash &amp; Bank Balances</b>		
						Cash in Hand		-
						With scheduled Banks	<b>J</b>	
					961,978.55	- In Current Account		560,462.73
	<b>Current Liabilities</b>	<b>F</b>			10,987,949.10	- In Saving Bank Account		10,899,404.85
590,945.00	Amounts Payable		1,087,867.00		20,557,021.00	- Fixed Deposits	<b>K</b>	9,468,793.00
<b>50,356,125.60</b>			<b>51,188,535.28</b>		<b>50,356,125.60</b>			<b>51,188,535.28</b>

Significant Accounting Policies and Notes to Accounts - Schedule "M"

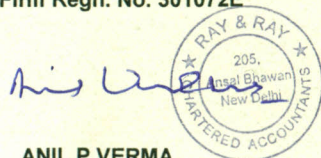
Schedules A to L and N form an Integral part of the Balance Sheet

In terms of our separate report of even date

For Ray & Ray

Chartered Accountants

Firm Regn. No. 301072E



**ANIL P VERMA**  
PARTNER

MEMB. NO. 090408

**SONAJHARIA MINZ**  
TREASURER  
EFICOR BOARD

**KENNEDY DHANABALAN**  
EXE. DIRECTOR / SECRETARY  
EFICOR BOARD

Place : New Delhi  
Date : 02.12.2016

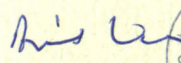


**THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF**  
**308 MAHATTA TOWER B-54 COMMUNITY CENTRE JANAKPURI NEW DELHI - 110 058**  
**FOREIGN CONTRIBUTION INCOME & EXPENDITURE ACCOUNT FOR YEAR ENDED MARCH 2016**

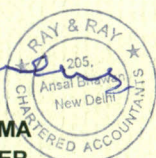
As at 31.03.2015 (Rs.)	Expenditure	SCH	Current year 31.03.2016 (Rs.)	As at 31.03.2015 (Rs.)	Income	(Rs.)	Current year 31.03.2016 (Rs.)
	<b>Project / Programme Expenses</b>				<b>General Donation</b>		
7,567,282.57	Coordination / Implementation	L	13,897,377.73	10,215,658.49	Foreign Contribution	9,943,610.68	9,943,610.68
	<b>Other Expenditure</b>				<b>Other Income:</b>		
3,347,844.42	Depreciation 2,967,507.22			2098207.05	Bank interest	3,082,481.58	
(787,388.39)	Less: Depreciation pertaining to Project Assets (722,749.01)		2,244,758.21	12,278.00	Misc. Income	14,370.97	
	Excess of Income over Expenditure			36,376.00	Sale of Project Assets	24,788.00	3,121,640.55
2,234,780.94					Excess of Expenditure over Income		3,076,884.71
<b>12,362,519.54</b>			<b>16,142,135.94</b>	<b>12,362,519.54</b>			<b>16,142,135.94</b>
	Excess of Expenditure over Income b/d		3,076,884.71	2,234,780.94	Excess of Income over Expenditure b/d		
4,795,236.97	Excess of Income over Expenditure transferred to Earmarked Fund		(832,126.50)	2,560,456.03	Transferred to General Fund on Account of depreciation		2,244,758.21
<b>4,795,236.97</b>			<b>2,244,758.21</b>	<b>4,795,236.97</b>			<b>2,244,758.21</b>


Significant Accounting Policies and Notes to Accounts - Schedule "M"  
Schedules A to L and N form an Integral part of the Balance Sheet  
In terms of our separate report of even date

For Ray & Ray  
Chartered Accountants  
Firm Regn. No. 301072E

  
ANIL P VERMA  
PARTNER

MEMB. NO. 090408





SONAJHARIA MINZ  
TREASURER  
EFICOR BOARD



KENNEDY DHANABALAN  
EXE.DIRECTOR / SECRETARY  
EFICOR BOARD

Place : New Delhi  
Date : 02.12.2016



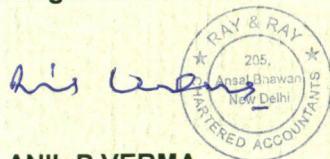
**THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF**

308 MAHATTA TOWER B-54 COMMUNITY CENTRE JANAKPURI NEW DELHI - 110 058

**FOREIGN CONTRIBUTION RECEIPTS & PAYMENTS FOR THE PERIOD 01.04.2015 TO 31.03.2016**

RECEIPTS	AMOUNTS (Rs.)	PAYMENTS	AMOUNTS (Rs.)
<b>Opening Balance</b>		<b>Grants Utilised</b>	
in Fixed Deposits	20,557,021.00	Relief / Rehabilitation for Victms of	25,172,901.80
In Savings Account	10,987,949.10	Natural Calamities	
In Current Account	961,978.55	Rural Development	88,961,992.30
		Awareness/Camp/Seminars/	29,105,665.98
<b>Grants Received</b>		Workshops/Meeting/Conference	
Relief / Rehabilitation for Victms of	23,931,571.50	Coordination / Implementation	14,844,087.47
Natural Calamities			
Rural Development	96,953,928.68	<b>Other Expenditure</b>	
Awareness/Camp/Seminars/	26,398,002.56	Addition to Fixed Assets	15,549,635.00
Workshops/Meeting/Conference		Expenses from Endowment Fund	122,742.00
Coordination / Implementation	11,619,228.42	Staff Benefit deductions	141,492.00
		Loan/Advances/Deposits	152,550.96
<b>Other Income</b>		<b>Closing Balance</b>	
Bank Interest from Savings A/c.	669,168.31	in Fixed Deposits	9,468,793.00
Bank Interest from Investments	2,653,022.00	In Savings Account	10,899,404.85
Misc. Income	14,370.97	In Current Account	560,462.73
Sale of Assets	233,487.00		
	<b>194,979,728.09</b>		<b>194,979,728.09</b>

For Ray & Ray  
Chartered Accountants  
Firm Regn. No. 301072E



**ANIL P VERMA**  
PARTNER  
MEMB. NO. 090408

Place : New Delhi  
Date : 02.12.2016

**SONAJHARIA MINZ**  
TREASURER  
EFICOR BOARD

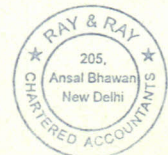
**KENNEDY DHANABALAN**  
EXE.DIRECTOR / SECRETARY  
EFICOR BOARD



THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF.  
308, MAHATTA TOWER, B - 54, COMMUNITY CENTRE, JANAKPURI, N.D - 58.

SCHEDULES TO THE BALANCE SHEET AS AT 31.03.2016

Schedule 'A'			
As at 31.03.2015 (Rs.)	<u>General Fund:</u>	(Rs.)	As at 31.03.2016 (Rs.)
15,452,509.54	<b>Opening Balance:</b>		17,491,270.68
3,736,646.17	<b>Add :</b>		
862,571.00	Transferred from Asset Replacement Fund being cost of assets purchased	4,000,000.00	
	Transferred to Earmarked Fund	(3,015,191.55)	984,808.45
	<b>Less:</b>		
(2,560,456.03)	Depreciation Transferred from Income & Expenditure A/c.	2,244,758.21	(2,244,758.21)
<b>17,491,270.68</b>	<b>Total</b>		<b>16,231,320.92</b>
Schedule 'B'			
As at 31.03.2015 (Rs.)	<u>Asset Replacement Fund :</u>	(Rs.)	As at 31.03.2016 (Rs.)
2,515,509.55	<b>Opening Balance:</b>		1,505,780.38
2,726,917.00	Add: Utility Charges for Programmes / Projects		3,298,746.86
(3,736,646.17)	Less: Transferred to General Fund being cost of Assets purchased		(4,000,000.00)
<b>1,505,780.38</b>	<b>Total</b>		<b>804,527.24</b>
Schedule 'C'			
As at 31.03.2015 (Rs.)	<u>Endowment Fund:</u>	(Rs.)	As at 31.03.2016 (Rs.)
	<b>(a) Field Staff Endowment Fund :</b>		
3,022,423.00	Opening balance		3,052,688.00
296,391.00	Add Bank Interest	-	
(266,126.00)	Less : Expenses incurred	122,742.00	
<b>3,052,688.00</b>	<b>Total</b>		<b>2,929,946.00</b>
Schedule 'D'			
As at 31.03.2015 (Rs.)	<u>Project Asset Fund</u>		As at 31.03.2016 (Rs.)
3,150,577.61	<b>Opening balance:</b>		3,389,865.38
1,066,060.03	Add: Project Assets purchased during the year	658,587.00	
36,376.00	Less : Project Assets sold during the year	24,788.00	
790,396.26	Less : Depreciation on Project Assets	722,749.01	(88,950.01)
<b>3,389,865.38</b>	<b>Total</b>		<b>3,300,915.37</b>





## THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF

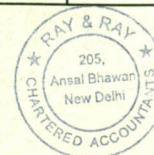
308 MAHATTA TOWER B-54 COMMUNITY CENTRE JANAKPURI NEW DELHI - 110 058

Schedule to the Foreign Contribution to Balance Sheet as at March 31, 2016

### Schedule 'E'

#### Earmarked Funds :

PROGRAMMES	OPENING BALANCE (As on 01.04.2015)	RECEIPTS	PAYMENTS	REFUND / TRANSFERRED TO / FROM GENERAL FUND	CLOSING BALANCE	RECEIPTS LESS PAYMENTS TRANSFERRED FROM I & E A/C
	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
<b>Relief / Rehabilitation for Victims of Natural Calamities</b>						
- Relief for Natural Calamities	4,507,151.68	23,964,698.50	25,292,901.80	(767,572.45)	2,411,375.93	-
	<b>4,507,151.68</b>	<b>23,964,698.50</b>	<b>25,292,901.80</b>	<b>(767,572.45)</b>	<b>2,411,375.93</b>	-
<b>Rural Development</b>						
- Poverty Alleviation	11,139,310.99	96,468,123.41	91,997,630.16	1,464,079.59	17,073,883.83	-
	<b>11,139,310.99</b>	<b>96,468,123.41</b>	<b>91,997,630.16</b>	<b>1,464,079.59</b>	<b>17,073,883.83</b>	-
<b>Awareness Camp/Seminars/ Workshop / Meetings / Conference</b>						
- Vocational / Technical Training	8,679,113.50	26,413,693.56	29,230,665.98	1,486,557.91	7,348,698.99	-
	<b>8,679,113.50</b>	<b>26,413,693.56</b>	<b>29,230,665.98</b>	<b>1,486,557.91</b>	<b>7,348,698.99</b>	-
<b>Co-ordination / Implementation</b>	-	13,065,251.23	13,897,377.73	832,126.50	-	(832,126.50)
<b>Grand Total</b>	<b>24,325,576.17</b>	<b>159,911,766.70</b>	<b>160,418,575.67</b>	<b>3,015,191.55</b>	<b>26,833,958.75</b>	<b>(832,126.50)</b>
<b>Previous Year</b>	<b>44,071,829.61</b>	<b>213,806,796.66</b>	<b>232,690,479.10</b>	<b>(862,571.00)</b>	<b>24,325,576.17</b>	<b>4,795,236.97</b>

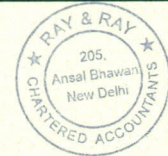




THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF.  
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SCHEDULES TO THE BALANCE SHEET AS AT 31.03.2016

Schedule 'F'			
As at 31.03.2015 (Rs.)	Amounts Payable:		As at 31.03.2016 (Rs.)
366,316.00	TDS Payable		111,203.00
232,629.00	Salaries & Benefits to Staff		338,250.00
	Payable Others		638,414.00
<b>598,945.00</b>	<b>Total</b>		<b>1,087,867.00</b>





## THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF

308 MAHATTA TOWER B-54 COMMUNITY CENTRE JANAKPURI NEW DELHI - 110 058

### FOREIGN CONTRIBUTION SCHEDULE TO THE BALANCE SHEET AS AT 31.03.2016

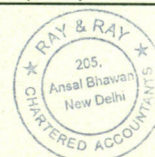
#### Fixed Assets

#### Schedule 'G'

Corporate Assets :								
S.NO.	A S S E T	W.D.V as at 01.04.2015 (Rs.)	Additions during the year (Rs.)	Transfer / Sale during the year (Rs.)	Total as at 31.03.2016 (Rs.)	Rate of Depreciation	Depreciation for the year (Rs.)	W.D.V as at 31.03.2016 (Rs.)
1	BUILDING	2,974,167.48	-	-	2,974,167.48	10%	297,416.75	2,676,751.23
2	LAND - DELHI	-	13,819,999.00	-	13,819,999.00	0%	-	13,819,999.00
4	FURNITURE & FITTINGS	2,362,787.04	-	-	2,362,787.04	10%	236,278.70	2,126,508.84
5	EQUIPMENTS	1,362,271.67	210,759.00	14,802.00	1,558,228.67	15.00%	232,748.05	1,325,480.62
6	COMPUTERS	1,173,482.99	404,530.00	23,475.00	1,554,537.99	60%	895,633.79	658,904.20
7	VEHICLES	3,599,201.42	455,760.00	170,422.00	3,884,539.42	15.00%	582,680.91	3,301,858.51
	<b>TOTAL</b>	<b>11,471,910.60</b>	<b>14,891,048.00</b>	<b>208,699.00</b>	<b>26,154,259.60</b>		<b>2,244,758.21</b>	<b>23,909,502.39</b>

#### Project Assets :

S.NO.	A S S E T	W.D.V as at 01.04.2015 (Rs.)	Additions during the year (Rs.)	Transfer / Sale during the year (Rs.)	Total as at 31.03.2016 (Rs.)	Rate of Depreciation	Depreciation for the year (Rs.)	W.D.V as at 31.03.2016 (Rs.)
1	FURNITURE & FITTINGS	918,911.46	98,468.00	14,418.00	1,002,961.46	10%	97,794.40	905,167.06
2	EQUIPMENTS	2,258,169.31	373,319.00	10,370.00	2,621,118.31	15.00%	369,405.50	2,251,712.81
3	COMPUTERS	101,298.08	186,800.00	-	288,098.08	60%	116,818.85	171,279.23
4	VEHICLES	924,868.47	-	-	924,868.47	15.00%	138,730.27	786,138.20
	<b>TOTAL</b>	<b>4,203,247.32</b>	<b>658,587.00</b>	<b>24,788.00</b>	<b>4,837,046.32</b>		<b>722,749.01</b>	<b>4,114,297.31</b>
	<b>GRAND TOTAL</b>	<b>15,675,157.91</b>	<b>15,549,635.00</b>	<b>233,487.00</b>	<b>30,991,305.92</b>		<b>2,967,507.22</b>	<b>28,023,799.70</b>
	<b>PREVIOUS YEAR</b>	<b>14,294,794.14</b>	<b>4,802,706.20</b>	<b>74,498.00</b>	<b>19,023,002.34</b>	-	<b>3,347,844.42</b>	<b>15,675,157.91</b>

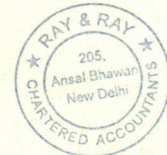




THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF.  
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SCHEDULES TO THE BALANCE SHEET AS AT 31.03.2016

Schedule 'H'			
As at 31.03.2015 (Rs.)	<u>Advances / Deposits:</u>	(Rs.)	As at 31.03.2016 (Rs.)
	<b>(a) Advances:</b>		
(22.96)	Transfers		
3,648.00	Mobile Bill Advance	-	
95,071.00	Travel Advance	365,231.00	
34,658.04	Admin Advance	-	
56,000.00	CEA Advance / Medical Advance	18,000.00	
58,377.00	Suppliers Advance / Creditors	727,626.00	
433,493.00	Programme Advance / Project Advance	15,032.00	
938,000.00	Staff Loan	662,000.00	1,787,889.00
	<b>(b) Deposits:</b>		
70,750.00	Deposits (General)	72,650.00	
287,000.00	Rental Deposits	251,775.00	
65,800.00	Telephone Deposits	44,200.00	368,625.00
<b>2,042,797.04</b>			<b>2,156,514.00</b>
Schedule 'I'			
As at 31.03.2015 (Rs.)	<u>Amount Recoverable:</u>		
			As at 31.03.2016 (Rs.)
28,067.00	TDS Recoverable		61,788.00
75,104.00	Reimbursement of Expenses		
28,051.00	Amount Recoverable from Staff / Others		17,773.00
<b>131,222.00</b>	<b>Total</b>		<b>79,561.00</b>

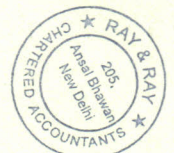




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SCHEDULES TO THE BALANCE SHEET AS AT 31.03.2016

Schedule ' J '				
As at 31.03.2015 (Rs.)	Cash & Bank Balances			
	Name of Bank	Place	Account No.	As at 31.03.2016 (Rs.)
	<b>Cash In hand</b>			-
	<b>In Current Account :</b>			
45,989.02	State Bank of Mysore	Nehru Place New Delhi	540157800016	56,277.02
812,951.53	State Bank of India	Dist. Centre, Janakpuri New Delhi	32453171097	197,680.71
115,017.00	State Bank of India	Dungarpur, Rajashtahan	34259964468	67,732.00
	Indian Bank	Hari Nagar, New Delhi	6409585233	2,775.00
197,035.00	State Bank of India	Karwai, Chitrakoot Dist. U.P	32562719868	198,670.00
	SBI Panna	Panna, Dist. Panna, M.P	35660443088	6,385.00
103,038.00	State Bank of India	Janakpuri New Delhi	30594170288	30,943.00
<b>1,274,030.55</b>	<b>Sub Total</b>			<b>560,462.73</b>
	<b>In Savings Bank Account :</b>			
4,207,365.62	State Bank of Mysore	Nehru Place New Delhi	54015789609	3,059,835.23
670,500.45	Kotak Mahindra Bank	Janakpuri New Delhi	1211172388	545,733.50
623,520.00	State Bank of India	Kumbikotta, Orissa	32,404,888,444.0	136,001.00
385,768.00	State Bank of Hyderabad	Bhadrachalam A.P	62236796998	346,222.00
5,002.00	State Bank of India	Khariar Road Orissa	32838830255	-
40,871.00	State Bank of India	Khalwa, Khandwa Dist. M.P	32605134929	31,458.00
199,356.00	State Bank of India	Madhubani Bihar	32420742255	16,395.75
284,656.15	Punjab National Bank	Sahibganj, Jharkhand State	6120000100025492	83,619.92
85,988.00	State Bank of India	Patna, Bihar	32485805074	109,445.00
36,948.00	State Bank of India	Nagpur, Maharashtra	32436680255	64,567.00
106,213.97	Yes Bank	Janakpuri New Delhi	016593900000173	3,127,410.77
64,720.00	State Bank of India	Rosera Samastipur, Bihar	33983069298	123,140.00
739,531.00	State Bank of India	Pakur, Jharkhand	32254599539	300,001.00
1,419,703.90	Punjab National Bank	Sahibganj, Jharkhand	6120000100020017	772,905.92
71,898.00	AXIS Bank	Motihari, Bihar	913010015096045	257,245.39
515,695.15	Punjab National Bank	Satna, M.P	3244000146386	131,977.89
288,165.90	Punjab National Bank	Sagar Road, Dist. Damoh, M.P	6120000100025492	82,231.10
-	Punjab National Bank	Selam	0416002100036272	230,678.32
-	Punjab National Bank	(T&M) Hqrs, New Delhi	1503000109097478	284,483.00
100,357.00	State Bank of India	Tendukheda, M.P	33096643004	211,119.00
95,993.00	State Bank of India	Moth, U.P	33096643004	68,784.00
19,433.00	AXIS Bank	Phulbani, Orissa	913010019131609	11,439.28
89,670.68	AXIS Bank	Berhampur, Orissa	914010004528235	73,349.46
251,296.00	State Bank of India	Guptkashi, Uttarakhand	33395005301	144.00
121,770.28	State Bank of India (Karuna)	Khandwa, M.P	34507198301	119,359.32
251,474.00	State Bank of India (Sanchore)	Jaalore, Rajasthan	34667243943	602,503.00
	State Bank of India	Barwani, M.P	34994471341	109,356.00
<b>10,675,897.10</b>	<b>Sub Total</b>			<b>10,899,404.85</b>
<b>11,949,927.65</b>	<b>Grand Total</b>			<b>11,459,867.58</b>

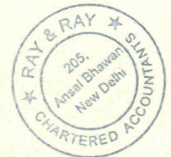




THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF.  
308, MAHATTA TOWER, B - 54, COMMUNITY CENTRE, JANAKPURI, N.D - 58.

SCHEDULES TO THE BALANCE SHEET AS AT 31.03.2016

Schedule ' K '			
FIXED DEPOSITS			
Name of Bank	Term Deposit Number	Date of Maturity	As at 31.03.2016 (Rs.)
State Bank of Hyderabad	62225377131	03.04.2016	1,953,382.00
State Bank of Mysore	64193481005	21.05.2016	1,500,000.00
State Bank of Mysore	64193480501	21.05.2016	1,500,000.00
State Bank of Mysore	64193480919	21.05.2016	1,500,000.00
State Bank of Mysore	64193480839	21.05.2016	1,500,000.00
State Bank of Mysore	64189602561	24.05.2016	505,137.00
State Bank of Mysore	64189602606	24.05.2016	505,137.00
State Bank of Mysore	64189602481	24.05.2016	505,137.00
Grand Total			9,468,793.00



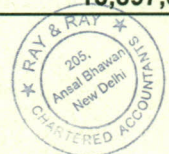


**THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF  
308, MAHATTA TOWER, B-54, COMMUNITY CENTRE, JANAKPURI, N.D - 58**

**FOREIGN CONTRIBUTION SCHEDULE TO THE INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2016**

**Schedule - 'L'**

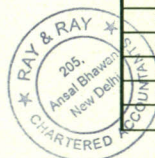
<b>As at 31.03.2015 (Rs.)</b>	<b>Particulars</b>	<b>As at 31.03.2016 (Rs.)</b>
513,623.00	Accommodation / Food	363,835.00
48,219.00	AGM/Board Expenses	329,150.00
49,738.56	Bank Charges	46,241.61
1,057,045.00	Consultancy Fee	972,377.00
7,525.00	Freight / Transportation	-
21,623.25	General Office Expenses	37,079.04
443,559.00	General Repairs / Replacement	584,009.00
582,998.00	Honorarium / Hospitality	164,495.00
75,000.00	Internal Audit Fee	131,100.00
4,387.00	PACT Meeting Expenses	272,781.00
61,119.00	Photo / Publicity / Advertisement	30,270.00
50,013.00	Postage / Telegram	16,465.00
626,995.00	Printing / Stationery	507,246.00
-	Professional Charges	62,368.00
676,849.00	Project Expenses	815,417.92
65,639.00	Property Tax	65,639.00
263,980.00	Registrar of Societies Fee	146,800.00
613,254.00	Rent	1,022,416.00
867,990.00	Salaries & Benefits	6,461,875.40
211,654.50	Staff Welfare	273,188.00
123,596.00	Audit Fee (Including Service Tax)	136,800.00
313,563.57	Subscription Fee / Registration / Membership Fee	157,226.00
185,592.00	Telephone / Internet / Data Card	271,584.00
745,953.50	Travel Expenses / Local Conveyance	1,008,014.76
-	Advances / Recoverables Written Off (Net)	21,000.00
<b>7,609,916.38</b>	<b>Total</b>	<b>13,897,377.73</b>





**EFICOR - Details of Consolidated Restricted Funds (2015-16) As At 31.03.2016**

S.No.	Projects / Programmes	Name of Donor	Op. Balance	Project Grants	Bank Interest	Funds Available	Funds Utilised	Adjustment / Transfer	Closing Balance
	<b>Awareness Camps / Seminars / Workshops / Conference</b>								
1	Centre for Policies Studies	Tear Australia	2,276,874.00	872,472.00		3,149,346.00	2,021,072.80	3,119.80	1,131,393.00
2	Organisational Development	Tear Australia	1,559,905.50	2,681,290.00		4,241,195.50	2,282,583.00	209,000.50	2,167,613.00
3	Mobilisation to work with poor	Tearfund U.K / Tear Australia	3,261,064.00	5,239,693.29	3,995.00	8,504,752.29	7,791,548.40	489,500.11	1,202,704.00
4	TCDS - Chennai	SEL, France	292,956.00	413,104.27		706,060.27	365,400.00		340,660.27
5	Ensuring Care - HIV / AIDS Project	Tear Australia	(21,456.00)	10,556,379.00	11,696.00	10,546,619.00	9,950,692.00	-	595,927.00
6	Micah Challenge	Tear Australia	(151,410.00)	150,422.00		(988.00)	-	-	(988.00)
7	Anti Human Trafficking	World Renew	5,907.00			5,907.00			5,907.00
9	Peace Building	World Renew	194,082.00	193,231.00		387,313.00	366,210.00	-	21,103.00
0	In Deep Programme	Tear Australia	343,007.00			343,007.00	85,035.00	(41,000.00)	216,972.00
13	Research Programme	Multiple Donors	-			-	855,937.50	855,937.50	-
14	Embrace AIDS (BCC Training)	World Renew	728,037.00	1,948,535.00		2,676,572.00	1,867,841.00	(30,000.00)	778,731.00
15	Shalom (OD)	Tear Australia	19,078.00			19,078.00			19,078.00
16	Families For Life	World Relief - USA	171,069.00	4,342,876.00		4,513,945.00	3,644,346.28		869,598.72
	<b>Sub Total</b>	<b>Sub Total</b>	<b>8,679,113.50</b>	<b>26,398,002.56</b>	<b>15,691.00</b>	<b>35,092,807.06</b>	<b>29,230,665.98</b>	<b>1,486,557.91</b>	<b>7,348,698.99</b>
	<b>Rural Development</b>		8,941,001.50	261,888.00					
1	Koya Tribal Development Project	Tear Australia	16,159.00			16,159.00		(16,159.00)	-
2	Chenchu Tribal Development Project	Tear Australia	706,841.00	2,500,983.00	13,613.00	3,221,437.00	2,504,340.70	16,159.00	733,255.30
3	Kondh Tribal Development Project	Swedish Medical Mission	1,574,921.02	3,257,485.97	13,296.00	4,845,702.99	3,615,617.10	(97,249.52)	1,132,836.37
4	Rajmahal Sustainable Livelihood Project	CFGB/WRC	195,982.65	1,400,073.00		1,596,055.65	1,663,811.70	67,756.05	0.00
5	Dungarpur Sustainable Dev. Project	Tear Australia	29,461.00	3,213,548.00		3,243,009.00	3,253,826.40	(1.00)	(10,818.40)
6	Sujala Livelihood Sustainable Project	Tear Fund New Zealand	268,569.00			268,569.00			268,569.00
7	Musahar Development Project	Tear Australia	1,031,273.00	3,934,987.00	10,986.00	4,977,246.00	3,418,239.61	(200,705.39)	1,358,301.00
8	Khandwa Bal Vikas Project	ERIKS, Sweden	38,021.31			38,021.31			38,021.31
9	Khandwa Tribal Development Project	Tear Australia	56,078.00	2,692,965.00	7,897.00	2,756,940.00	2,999,324.80		(242,384.80)
10	PACS Project	DFID - U.K	505,653.00	2,805,213.00	42,816.00	3,353,682.00	3,423,818.98	70,136.98	-
11	CSP Pakur	Health Bridge, Canada	(2,880,144.00)	2,697,750.00	21,228.00	(161,166.00)	664,180.00	825,346.00	-
12	Kolam Tribal Development Project	Swedish Medical Mission	949,306.10			949,306.10	28,340.00	(920,966.10)	-
13	Parivartan Slum Project (LFCC)	Tearfund U.K	1,433,888.00	1,758,276.47		3,192,164.47	1,487,613.00	(44,770.47)	1,659,781.00
14	SPTWD Project	CEDAR Fund	97,686.00	2,177,799.00		2,275,485.00	2,045,696.20	(184,953.80)	44,835.00
15	Damoh MCH Project	Tear Australia	251,839.60	6,899,892.00	14,831.00	7,166,562.60	6,382,775.40	(0.60)	783,786.60
16	ICAP - Chitrakoot	Tear Australia	178,094.00	6,330,933.00		6,509,027.00	6,500,745.32	0.32	8,282.00
17	Sahyog Sustainable Livelihood Project	Tear Australia	-	3,654,359.00		3,654,359.00	3,611,602.44	40,794.44	83,551.00
18	Bundelkhand Climate Change Project	Tearfund U.K	702,411.00	3,603,417.76	15,240.00	4,321,068.76	3,782,288.60	(207,978.16)	330,802.00
19	Damoh Watershed Project	Tearfund U.K	1,155,027.00	6,700,678.05	11,781.00	7,867,486.05	3,995,242.40	-	3,872,243.65
20	Jeevan Jyoti MCH Project	Swedish Medical Mission	2,914,551.34	5,998,076.76	18,037.73	8,930,665.83	9,805,428.04	2,044,916.20	1,170,153.99
21	Asha Slum Development Project	Swedish Medical Mission	1,122,023.00	2,503,946.24		3,625,969.24	3,080,896.00	(179,829.56)	365,243.68
22	Learning Resource Centre	Leonard Cheshire	872,658.00	5,008,400.00		5,881,058.00	4,887,360.00	(337,611.00)	656,087.00
23	R.S.B,Y (PACS)	DFID - U.K	303,828.00	2,157,168.00		2,460,996.00	2,479,073.90	18,077.90	0.00
24	Navajeevan MCH, Jalore	Tear Fund New Zealand	(384,370.00)	6,776,585.43		6,392,215.43	2,920,413.45	147,762.84	3,619,564.82
25	Karuna Balvikas Project	ERIKS, Sweden	519,559.92	9,581,453.00		10,101,012.92	10,097,841.67	279,635.71	282,806.96
26	IDRC 3M Project	Health Bridge, Canada	(867,536.00)	372,588.00		(494,948.00)	1,804,569.45		(2,299,517.45)
27	Bolangir Project (Munda Tribal)	World Renew	311,638.05	906,595.00		1,218,233.05	510,382.00		707,851.05
28	HEART Project	Tear Australia		3,380,245.00	7,338.00	3,387,583.00	2,733,974.25		653,608.75
29	Pakur Food Security & Livelihood	CFGB/WRC		3,212,098.00	13,827.00	3,225,925.00	2,720,282.75		505,642.25
30	Sahyog - Parathwada	Tear Australia	35,892.00			35,892.00		(35,892.00)	-
31	Panna MCH Proj	HANS Foundation	-	808,525.00		808,525.00	911,362.00	65,595.75	(37,241.25)
32	Impact Assessment Study	Tear Australia				-	70,950.00		(70,950.00)
33	EU LRC Project	Leonard Cheshire	-	1,026,000.00		1,026,000.00	597,634.00	114,971.00	543,337.00
34	Bundelkhand Drought Relief	Tearfund U.K	-	917,192.00		917,192.00		(956.00)	916,236.00
	<b>Sub Total</b>	<b>Sub Total</b>	<b>11,139,310.99</b>	<b>96,277,232.68</b>	<b>190,890.73</b>	<b>107,607,434.40</b>	<b>91,997,630.16</b>	<b>1,464,079.59</b>	<b>17,073,883.83</b>





S.No.	Projects / Programmes	Name of Donor	Op. Balance	Project Grants	Bank Interest	Funds Available	Funds Utilised	Adjustment / Transfer	Closing Balance
	<b>Relief / Rehabilitation for Victims of Natural Calamities</b>								
1	Emergency Relief	Tearfund U.K	(392,518.00)	16,682,835		16,290,316.88	15,965,743.00	1,004,648.80	1,329,222.68
	U.P Flood Relief	Tearfund U.K	5,000.00			5,000.00		(5,000.00)	-
2	Phailin Cyclone Relief	Multiple Donors	749,551.00			749,551.00		(749,551.00)	-
3	Phailin Ph-2 Reconstruction & Cash for work	Tearfund U.K / ERIKS, Sweden	(840,659.32)			(840,659.32)	36,247.00	876,906.32	-
4	Punar Nirman	World Renew	(230,093.00)	1,677,817.00	6,199.00	1,453,923.00	1,528,190.80	74,267.80	-
5	Madhepur NDRR Project	Tear Australia	970,565.00	3,332,994.00	18,181.00	4,321,740.00	3,765,481.75	1.00	556,259.25
6	District Disaster Mitigation Project	Tearfund U.K	1,074,126.00			1,074,126.00	222,235.00	(50,000.00)	801,891.00
7	DDR Hasanpur	Tear Fund U.K / CEDAR Fund	2,115,044.00	2,237,925.62	8,747.00	4,361,716.62	3,135,916.25	(80,083.37)	1,145,717.00
8	Orissa Flood Relief (Jajpur & Bhadrak)	ERIKS, Sweden	363,079.00			363,079.00		(363,079.00)	-
9	Supplementary Nutrition (J&K)	Tearfund U.K	685,685.00			685,685.00	639,088.00	(46,597.00)	-
10	Jammu & Kashmir Floods 2014	Multiple Donors	1,429,086.00			1,429,086.00		(1,429,086.00)	-
11	Sphere India Project	Multiple Donors	(1,421,714.00)	-	-	(1,421,714.00)	-		(1,421,714.00)
	<b>Sub Total</b>	<b>Sub Total</b>	<b>4,507,151.68</b>	<b>23,931,571.50</b>	<b>33,127.00</b>	<b>28,471,850.18</b>	<b>25,292,901.80</b>	<b>(767,572.45)</b>	<b>2,411,375.93</b>
	<b>Grand Total</b>	<b>Grand Total</b>	<b>24,325,576.17</b>	<b>146,606,806.74</b>	<b>239,708.73</b>	<b>171,172,091.64</b>	<b>146,521,197.94</b>	<b>2,183,065.05</b>	<b>26,833,958.75</b>





## Schedule –M

### Significant Accounting Policies and Notes to Accounts

#### i) Accounting Conventions and Revenue Recognition

- a) The financial statements are prepared under the historical cost convention. Accounting is on cash basis including Gratuity. Statutory dues and certain benefits to staff have been accounted for on accrual basis. As the accounting is done on cash basis, revenue & the related assets are recognised when received rather than when earned and expenses are recognized when paid rather than when obligation is incurred.
- b) Restricted receipts & payments are directly accounted for under Earmarked Funds in the Balance Sheet and are not routed through Income & Expenditure Account.

#### ii) Fixed Assets

- a) Fixed Assets are stated at written down values. The cost is inclusive of freight, duties, levies & any directly attributable costs of bringing assets to their working condition. Sale of assets is credited to the respective asset head with the sale consideration.
- b) Fixed assets procured for projects have in the first instance been debited to the Income & Expenditure Account under various programme heads as per the requirement of the donor agencies. Subsequently, these assets have been capitalized by debiting Fixed Assets-Project and crediting Projects Assets Funds. Other project assets which are not agreed to be charged off by the donor agencies are capitalized under project assets. However, depreciation on Project Assets which are charged off has not been debited to Income and expenditure account but is debited to Project Assets Fund Account.
- c) Sale of project assets is, in the first instance, credited to income with sale proceeds & appropriated to General Funds. Subsequently these are credited to respective asset head by debiting the Project Assets Fund Account with the sale proceeds.

#### iii) Method of Depreciation

- a) Depreciation has been calculated at the rates prescribed under the Income Tax Act, 1961. No depreciation has been charged on assets sold during the year under review.
- b) Depreciation on Project Assets which are charged off has been debited to Project Asset Fund & is not charged as an expense in the Income & Expenditure Account.

#### iv) Asset Replacement Fund

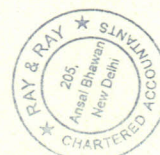
The fund represents the amount accumulated by EFICOR for the purpose of replacing its assets whenever the need arises. The amount required for the fund is appropriated out of various programmes/projects towards utility charges. These appropriations towards utility charges are as per approved budgets by donor agencies.

#### v) Endowment Fund

Interest earned out of Endowment Fund is credited directly under the fund and is not routed through the Income & Expenditure Account. The interest credited under the head is calculated at the average of interest rate earned by EFICOR on its Fixed Deposits.

#### vi) Earmarked Fund

- a) Restricted receipts & payments are directly accounted for under Earmarked Funds in the Balance Sheet and are not routed through Income & Expenditure Account.
- b) Earmarked Funds at the close of the Financial Year are reconciled with balances appearing against various donors / projects and difference if any is adjusted against General resource.





vii) **Foreign Currency Transactions**

Foreign Exchange is converted at the rates applicable on the date of receipt / sale / surrender of the foreign exchange.

viii) Separate book of accounts are maintained for Foreign Contribution and Local Contribution.

ix) **Employee Benefits:**

Provident Fund for employees is a defined contribution scheme where contribution is made to fund administered by Government Provident Fund Authority.

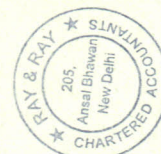
x) As per requirements of the Foreign Contributions Regulations Act, 2010, the Society maintains a separate designated bank account with State Bank of Mysore, Nehru Place, New Delhi Account No. 54015789609 for depositing all foreign contributions received by it.

xi) During the previous year the society was engaged for charitable purposes as defined under clause (15) of section 2 of Income Tax Act, 1961 and is not involved in carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature of use or application, or retention, of the income from such activity.

xii) Investments of EFICOR are governed by section 11(5) and section 13 of the Income Tax Act, 1961. The Investments (Fixed Deposits) are stated at cost and are reflected under Cash & Bank Balances in the Balance Sheet.

xiii) EFICOR has transferred **Rs. 3,015,191.55 from Earmarked Funds to General Fund** during the year to reconcile the Earmarked Funds as appearing in the Balance Sheet of EFICOR with the total amounts standing to the credit of donors/ programmes. Details of transfers under the designated funds are as under:

Earmarked Fund	Amount transferred to/ from General Fund (Rs.)	Remarks
Relief/ rehabilitation for victims of natural calamities	(767,572.45)	Amount transferred to General Fund to reconcile the earmarked fund with donor accounts.
Rural Development	1,464,079.59	Amount transferred from General Fund to reconcile the earmarked fund with donor accounts.
Awareness Camp/Seminars/ Workshop/Meetings/ Conference	1,486,557.91	Amount transferred from General Fund to reconcile the earmarked fund with donor accounts.
Coordination/ Implementation	832,126.5	Amount transferred from General Fund to reconcile the earmarked fund with donor accounts.
<b>Total</b>	<b>3,015,191.55</b>	Net transferred to General Fund during the year





- xiv) The Society receives funds from various donors for specific projects / programmes to be undertaken on their behalf in India. These funds are governed by various conditions & budgets stipulated by the donors. These funds being restricted funds are not in the discretionary domain of the Society. As such, the restricted funds have not been treated as income of the Society and have been directly credited to Earmarked Funds in the Balance Sheet.


Similarly, expenditure under restricted programme heads have been debited to Earmarked funds in the Balance Sheet without routing through Income & Expenditure Account.

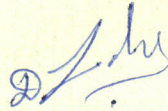
As such, the following restricted Receipt & Payments during the year have been directly credited/ debited to Earmarked Funds in the Balance Sheet without routing through Income & Expenditure Account.

Programme heads	Receipts during the year (Rs.)	Payments during the year (Rs.)
Relief for Natural Calamities	23,964,698.50	25,292,901.80
Rural Development	96,468,123.41	91,997,630.16
Awareness Camp/ Seminars	26,413,693.56	29,230,665.98
<b>Total</b>	<b>146,846,515.47</b>	<b>146,521,197.94</b>

- xv) During the year land situated at Village Dichaon Kalan, Tehsil Najafgarh, New Delhi was procured by EFICOR for Rs. 13,820,000.00.
- xvi) Previous year figures have been re-grouped / re-arranged to make them comparable to current year figures.

Date: 02.12.2016  
Place: New Delhi

  
SONAJHARIA MINZ  
TREASURER  
EFICOR BOARD

  
KENNEDY DHANABALAN  
EXE. DIRECTOR / SECRETARY  
EFICOR BOARD

