

RAY & RAY

CHARTERED ACCOUNTANTS

205, Ansal Bhawan,

16, Kasturba Gandhi Marg, New Delhi - 110001

T : +91 11 23705415, 23705416, 41525215

E : admin@raynray.in • W : www.raynray.net

INDEPENDENT AUDITOR'S REPORT

To the Members

The Evangelical Fellowship of India Commission on Relief

Opinion

We have audited the accompanying financial statements of The Evangelical Fellowship of India Commission on Relief (the society), which comprise the Balance Sheet as at March 31, 2022, the Income & Expenditure account and Receipts & Payment Account for the year ended and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Society as at March 31, 2022, and of its surplus for the year then ended in accordance with the Accounting standards issued by the Institute of the Chartered Accountants of India (ICAI), to the extent applicable.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our ethical 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.

Management's Responsibility for the Financials Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such Internal control as management determines is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is responsible for assessing the Society'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 Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.



Other Offices : Kolkata | Mumbai | Chennai | Bengaluru | Hyderabad

Auditor's Responsibility for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, 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. Misstatement 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

We also report as under:

- a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Society so far as appears from our examination of those books,
- c) The Balance Sheet, The Income & Expenditure account and the Receipts & Payment account dealt with by this report are in agreement with the books of account.

Place: New Delhi
Date : 13-08-2022

For Ray & Ray
Chartered accountants
Firm Registration No. 301072E



Samir Manocha
Partner

Membership No. 91479
UDIN-22091479AQZISJ5239



THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
REGD OFFICE: 1305, BRIGADE TOWER, 135, BRIGADE ROAD, BENGALURU - 560 025

BALANCE SHEET AS AT MARCH 31, 2022

As on 31.03.2021 (Rs.)	LIABILITIES	SCH	As on 31.03.2022 (Rs.)	As at 31.03.2021 (Rs.)	ASSETS	SCH	Amount (Rs.)
4,76,64,483.14	General Fund	A	5,17,48,522.74	3,36,76,509.12	Fixed Assets	K	3,39,25,922.27
7,01,300.00	Corpus Fund	B	7,01,300.00	59,07,297.85	Organisational Project	K	60,57,905.45
22,28,870.24	Asset Replacement Fund	C	41,03,037.24				
50,90,315.41	Endowment Fund	D	54,37,910.41				
59,07,297.85	Project Asset Fund	E	60,57,905.45		Current Assets & Loans & Advances		
	Restricted Funds	L					
1,81,00,950.53	Awareness Camps / Seminars / Workshops / Meetings / Conferences		1,40,93,957.53	21,54,039.20	Advances / Deposits	G	20,72,406.28
79,93,013.00	Rural Development		87,88,880.55	2,68,923.00	Amounts Receivable	H	2,50,694.00
44,03,796.72	Relief / Rehabilitation for Victims of Natural Calamities		1,39,21,564.20				
					Cash & Bank Balances		
					With scheduled Banks		
7,43,592.07	Current Liabilities	F	4,18,987.01	13,24,343.88	- In Current Account	I	2,25,559.17
	Amounts Payable			3,11,15,870.17	- In Savings Bank Account	I	3,71,08,642.96
				1,83,86,635.74	- Fixed Deposits	J	2,56,30,935.00
9,28,33,618.96			10,52,72,065.13	9,28,33,618.96			10,52,72,065.13

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

In terms of our separate report of even date

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



SAMIR MANOCHA
PARTNER
Memb. No. 91479

Place: New Delhi
Date : 13.08.2022


MATHEW SANTHOSH THOMAS
CHAIRMAN
EFICOR BOARD


HAZEL SIROMONI
TREASURER
EFICOR BOARD


MANGALAPUDI RAMESH BABU
EXE. DIRECTOR / SECRETARY
EFICOR BOARD

THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
REGD OFFICE: 1305, BRIGADE TOWER, 135, BRIGADE ROAD, BENGALURU - 560 025
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

As on 31.03.2021 (Rs.)	Expenditure	Amount (Rs.)	As on 31.03.2022 (Rs.)	Income	Amount (Rs.)	As on 31.03.2022 (Rs.)
1,90,95,284.46	Project / Programme Expenses			Project Grants		
7,10,32,735.32	Restricted Funds			Restricted Grants		
4,96,18,287.32	Awareness Camps / Seminars / Workshops / Meetings / Conferences	1,92,44,549.29	2,97,87,765.87	Awareness Camps / Seminars / Workshops / Meetings / Conferences	2,02,05,017.89	
1,15,506.61	Rural Development	7,16,98,824.12	7,28,77,658.70	Rural Development	6,95,73,371.72	
	Relief / Rehabilitation for Victims of Natural Calamities	19,33,45,350.45	28,42,88,723.86	Relief / Rehabilitation for Victims of Natural Calamities	20,64,20,456.42	29,61,98,846.03
	Non Restricted Funds			Non Restricted Funds		
	Project Administration	30,04,952.25	34,40,056.34	General Donation		21,60,009.48
11,12,748.62	Other Expenditure			Other Income		
1,43,71,832.13	Depreciation	18,55,680.40	11,49,271.85	Bank interest	31,85,990.81	
15,53,46,394.46	Less: Depreciation pertaining to Project Assets			Interest on Income Tax Refund	9,269.00	
	Excess of Income over Expenditure c/d		1,27,71,299.63	Misc. Income	29,341.36	
			30,16,49,351.68	Sale of Project Assets	65,895.00	32,90,496.17
	Surplus / Deficit appropriated to					
1,06,98,929.41	i) Restricted Funds			Excess of Income over Expenditure b/d		1,27,71,299.63
19,41,805.68	- Awareness Camps / Seminars / Workshops / Meetings / Conferences	10,94,401.60	1,43,71,832.13			
30,783.63	- Rural Development	(15,96,117.04)				
17,00,313.41	- Relief / Rehabilitation for Victims of Natural Calamities	1,31,89,214.97	1,26,87,499.53			
1,43,71,832.13	ii) General Fund		83,800.10			
			1,27,71,299.63			1,27,71,299.63

Significant Accounting Policies and Notes to Accounts - Schedule 'M'
Schedule M forms an integral part of Income & Expenditure Account

In terms of our separate report of even date
For Ray & Ray
Chartered Accountants
Firm Regn. No. 301072E


SAMIR MANOCHA
PARTNER
Memb. No. 91479
RAY & RAY
205, Abul Kalam Bhawan, K.G. Marg, New Delhi-01

Place: New Delhi
Date : 13.08.2022


MATHEW SANTHOSH THOMAS
CHAIRMAN
EFICOR BOARD


HAZEAL SIROMONI
TREASURER
EFICOR BOARD


MANGALAPUDI RAMESH BABU
EXE. DIRECTOR / SECRETARY
EFICOR BOARD

THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
REGD OFFICE: 1305, BRIGADE TOWER, 135, BRIGADE ROAD, BENGALURU - 560 025
SCHEDULES TO BALANCE SHEET AS AT 31.03.2022

Schedule 'A'			
As on 31.03.2021 (Rs.)	<u>General Fund:</u>	(Rs.)	As at 31.03.2022 (Rs.)
4,42,96,139.02	Opening Balance:		4,76,64,483.14
30,00,000.00	Add:		
	Amount transferred from Assets Replacement Fund	-	
17,00,313.41	Amount transferred from Restricted Fund	45,06,690.50	
	Amount transferred from I & E A/c.	4,19,042.63	49,25,733.13
4,89,96,452.43	Sub Total		5,25,90,216.27
	Less:		
10,83,063.29	Amount transferred from Resitricted Fund		3,35,242.53
2,48,906.00	Amount transferred to I & E A/c.		5,06,451.00
	Amount transferred to Endowment Fund being bank interest		
13,31,969.29	Sub Total		8,41,693.53
4,76,64,483.14	Closing Balance		5,17,48,522.74

Schedule 'B'			
As on 31.03.2021 (Rs.)	<u>Corpus Fund</u>	(Rs.)	As at 31.03.2022 (Rs.)
5,69,300.00	Opening Balance:		7,01,300.00
1,32,000.00	Add: Contribution Received during the year		-
7,01,300.00	Closing Balance		7,01,300.00

Schedule 'C'			
As on 31.03.2021 (Rs.)	<u>Asset Replacement Fund :</u>	(Rs.)	As at 31.03.2022 (Rs.)
30,59,070.24	Opening Balance:		22,28,870.24
	Add:		
21,69,800.00	Utility Charges of own Assets		18,74,167.00
52,28,870.24	Sub Total		41,03,037.24
	Less:		
30,00,000.00	Amount transferred to General Fund		-
22,28,870.24	Closing Balance		41,03,037.24

Schedule 'D'			
As on 31.03.2021 (Rs.)	<u>Endowment Fund:</u>	(Rs.)	As at 31.03.2022 (Rs.)
	(a) Field Staff Endowment fund :		
32,43,630.00	Opening balance		32,69,088.00
1,62,181.00	Add: Bank Interest transferred from General Fund		3,69,859.00
1,36,723.00	Less: Expenses incurred		1,58,856.00
32,69,088.00	Closing Balance (a)		34,80,091.00
	(b) J.E.A Memorial Fund		
17,34,502.41	Opening balance		18,21,227.41
86,725.00	Add: Bank Interest transferred from General Fund		1,36,592.00
18,21,227.41	Closing Balance (b)		19,57,819.41
50,90,315.41	Closing Balance (a) + (b)		54,37,910.41

Schedule 'E'			
As on 31.03.2021 (Rs.)	<u>Project Asset Fund</u>	(Rs.)	As at 31.03.2022 (Rs.)
49,31,161.66	Opening balance:		59,07,297.85
	Add:		
24,52,625.00	Project Assets purchased during the year		20,72,183.00
73,83,786.66	Sub Total		79,79,480.85
	Less:		
2,08,095.00	Project Assets sold during the year	65,895.00	
12,68,393.81	Depreciation on Project Assets	18,55,680.40	19,21,575.40
59,07,297.85	Closing Balance		60,57,905.45



THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
 REGD OFFICE: 1305, BRIGADE TOWER, 135, BRIGADE ROAD, BENGALURU - 560 025
 SCHEDULES TO BALANCE SHEET AS AT 31.03.2022

Schedule 'F'		
Current Liabilities	Current Liabilities	
As on 31.03.2021 (Rs.)	<u>Amounts Payable:</u>	As at 31.03.2022 (Rs.)
1,31,385.00	Tax Deducted at Source	2,31,398.00
4,81,595.00	Staff Benefit	1,30,700.00
1,30,612.07	Payable others - Donors	56,889.01
7,43,592.07	Total	4,18,987.01

Schedule 'G'			
As on 31.03.2021 (Rs.)	<u>Advances / Deposits:</u>	(Rs.)	As at 31.03.2022 (Rs.)
13,14,275.00	(a) Advances:		
4,23,598.50	Advance to Staff	11,87,753.28	
	Advance to Others	4,17,654.00	16,05,407.28
1,28,000.00	(b) Deposits:		
73,300.00	Security Deposits	1,28,000.00	
2,01,500.00	General Deposits	73,300.00	
13,365.70	Rental Deposits	2,51,000.00	
	Telephone Deposits	14,699.00	4,66,999.00
21,54,039.20	Total		20,72,406.28

Schedule 'H'		
As on 31.03.2021 (Rs.)	<u>Amount Receivables</u>	As at 31.03.2022 (Rs.)
2,22,923.00	TDS Receivable	2,43,002.00
46,000.00	Receivable - Others	7,692.00
2,68,923.00	Total	2,50,694.00



THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
REGD OFFICE: 1305, BRIGADE TOWER, 135, BRIGADE ROAD, BENGALURU - 560 025
SCHEDULES TO BALANCE SHEET AS AT 31.03.2022

Schedule 'I'				
Cash & Bank Balances				
As on 31.03.2021 (Rs.)	Name of Bank	Place	Account No.	As at 31.03.2022 (Rs.)
-	Cash			-
	In Current Account (A)			
10,17,427.43	State Bank of India	Dist. Centre, Janakpuri	32453171097	1,13,718.34
92,786.00	Indian Bank	Hari Nagar, New Delhi	640958223	98,146.00
2,10,049.95	State Bank of India (Karuna)	Khandwa, M.P State	34507198301	13,694.83
4,080.50	State Bank of India	Ajaygarh, Rajasthan		
13,24,343.88	Total Current Account (A)			2,25,559.17
	In Saving Bank account (B)			
47,936.92	AXIS Motihari	Motihari, Bihar State	913010015096045	10,477.52
1,50,490.85	C.B.I, Bolangir	Balangir, Orissa	3675570120	2,88,645.85
1,28,070.50	Kotak Mahindra Bank	Janakpuri, New Delhi	1211172388	51,589.19
1,56,83,371.61	Kotak Mahindra Bank - FCRA	Janakpuri, New Delhi	6112899594	1,15,91,209.22
4,69,549.00	Kotak Mahindra Bank	Janakpuri, New Delhi	6113812936	24,71,937.00
10,23,742.72	Kotak Mahindra Bank	Janakpuri, New Delhi	6113812929	82,71,813.74
74,122.10	Punjab National Bank	Karwi, Chitrakoot, U.P	4592000100081406	-
4,85,411.94	Punjab National Bank	Sahibganj, Jharkhand	6120000100025492	1,57,529.14
6,33,448.29	Punjab National Bank	Pakur, Jharkhand	6120000100020017	78,371.45
1,01,949.98	Punjab National Bank	Janakpuri, New Delhi	1503000109097478	4,00,289.50
10,070.00	Punjab National Bank	Jhanjharpur, Bihar	2228000100729287	10,070.00
16,65,326.51	State Bank of India FCRA	Sansad Marg, N. Delhi	40033878514	7,75,216.82
1,79,119.75	State Bank of India	Anisabad, Patna, Bihar	32485805074	2,27,232.25
5,55,243.50	State Bank of India	Bengalur, Karnataka	64214225664	5,34,966.50
69,718.50	State Bank of India	Bellary, Karnataka	38970519203	45,102.00
1,54,347.51	State Bank of India	Atmakur, A.P State	62236796998	4,54,177.51
1,53,025.50	State Bank of India	Nagpur, Maharashtra	32436680255	-
6,52,232.14	State Bank of India	Tendukheda, M.P State	33115920037	-
44,432.24	State Bank of India	Bharwani, M.P State	'34994471341	1,53,047.82
66,938.40	State Bank of India	Katihar, Bihar State	'38624546541	4,42,976.44
1,09,680.74	State Bank of India	Madhubani, Bihar State	32420742255	8,53,160.58
1,63,851.74	State Bank of India	Pratapgarh, Rajasthan	37076646259	2,82,245.20
5,390.98	State Bank of India	Rosera, Bihar State	33983069298	7,97,743.58
45,437.50	State Bank of India	Sanchore, Rajasthan	34667243943	-
8,744.94	State Bank of India	Gunpur, Orissa State	37300213890	-
-	ICICI Bank	Janakpuri, New Delhi-58	008701052546	3,81,904.66
-	ICICI Bank	Janakpuri, New Delhi-58	008701052676	60,975.92
-	ICICI Bank	Janakpuri, New Delhi-58	008701052949	1,61,019.00
-	ICICI Bank	Janakpuri, New Delhi-58	008701052655	12,74,787.42
50,02,397.00	ICICI Bank	Janakpuri, New Delhi-58	008701052487	9,12,112.00
-	ICICI Bank	Janakpuri, New Delhi-58	008701052503	8,24,231.00
-	ICICI Bank	Janakpuri, New Delhi-58	008701052711	7,68,891.46
-	ICICI Bank	Janakpuri, New Delhi-58	008701052558	10,89,981.12
9,66,347.65	State Bank of India (IC)	Janakpuri, New Delhi-58	30647111974	2,73,383.92
4,51,723.70	State Bank of India	Atmakur, A.P State	36878716440	3,40,784.36
20,03,591.96	ICICI Bank (IC))	Janakpuri, New Delhi-58	008701047243	31,12,209.8
10,156.00	ESAF Bank	Mayur Vihar, New Delhi	50200005375470	10,561.00
3,11,15,870.17	Total Cash at Banks (B)			3,71,08,642.96
3,24,40,214.05	Total Cash at Banks (A+B)			3,73,34,202.13



THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
REGD OFFICE: 1305, BRIGADE TOWER, 135, BRIGADE ROAD, BENGALURU - 560 025
SCHEDULES TO BALANCE SHEET AS AT 31.03.2022

Schedule 'J'				
FIXED DEPOSITS				
As on 31.03.2021 (Rs.)	Term Deposit Number	Term Deposit Number	Date of Maturity	As at 31.03.2022 (Rs.)
26,89,191.00	State Bank of India, C-29, B-1, Janakpuri, New Delhi - 110058	62225377131	03.04.2022	28,34,455.00
-	RBL Bank, District Centre, Janakpuri, New Delhi - 58	709008745240	24.06.2026	52,219.00
-		709008745301	10.01.2023	5,00,000.00
-		709008745349	10.01.2023	10,00,000.00
10,50,374.00		709008745400	15.05.2023	11,23,344.00
10,53,381.00		709008745431	15.05.2023	11,26,559.00
10,53,382.00		709008745462	15.05.2023	11,26,561.00
10,53,381.00		709008745516	15.05.2023	11,26,559.00
10,53,382.00		709008745585	15.05.2023	11,26,562.00
10,53,383.00		709008745240	15.05.2023	11,26,561.00
10,53,381.00		709008745240	15.05.2023	11,26,559.00
10,53,381.00	709008745240	15.05.2023	11,26,561.00	
-	ICICI BANK, 54-B, Mahatta Tower, B1, Community Centre, Janakpuri, New Delhi - 110058	008713068868	03.11.2022	15,62,561.00
-		008713068870	03.11.2022	15,62,560.00
-		008713068871	03.11.2022	15,62,561.00
6,52,049.00		008713018488	17.11.2022	6,97,823.00
6,53,506.00		008713018489	17.11.2022	6,99,382.00
2,61,403.00		008713018490	17.11.2022	2,79,753.00
2,06,278.74	State Bank of India, Sagar Tower, Dist. Centre, Janakpuri, New Delhi - 110058	32257878779	27.03.2023	2,21,295.00
5,31,623.00		38682622446	29.04.2022	5,45,424.00
16,56,180.00		38204462883	29.04.2022	17,01,212.00
16,56,180.00		38204446245	29.04.2022	17,01,212.00
16,56,180.00		38204457114	29.04.2022	17,01,212.00
1,83,86,635.74	Grand Total			2,56,30,935.00



THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
REGD OFFICE: 1305, BRIGADE TOWER, 135, BRIGADE ROAD, BENGALURU - 560 025

SCHEDULE TO THE BALANCE SHEET AS AT 31.03.2022

Fixed Assets

Schedule 'K'

a. Organisational Assets :										
S.No.	A S S E T	W.D.V as at 01.04.2021 (Rs.)	Additions During the year 1st Half (Rs.)	Additions During the year 2nd Half (Rs.)	Total Addition during the year	Transfer / Sale during the year (Rs.)	Total as at 31.03.2022 (Rs.)	Rate of Depreciation	Depreciation for the year (Rs.)	W.D.V as at 31.03.2022 (Rs.)
1	BUILDING	25,76,731.13	-	-	-	-	25,76,731.13	10%	2,57,673.11	23,19,058.02
2	LAND - DELHI	2,66,27,200.00	-	-	-	-	2,66,27,200.00	0%	-	2,66,27,200.00
3	FURNITURE & FITTINGS	18,23,137.34	-	45,350.00	45,350.00	3,950.00	18,64,537.34	10%	1,84,186.24	16,80,351.10
4	EQUIPMENT	6,96,657.16	3,800.00	2,35,341.00	2,39,141.00	31,000.00	9,04,798.16	15%	1,18,069.15	7,86,729.01
5	COMPUTERS	3,20,237.00	1,25,655.00	10,15,194.00	11,40,849.00	69,958.00	13,91,128.00	40%	3,53,412.40	10,37,715.60
6	VEHICLES	16,32,546.49	-	2,75,853.00	2,75,853.00	1,97,600.00	17,10,799.49	15%	2,35,930.95	14,74,868.54
	TOTAL (a)	3,36,76,509.12	1,29,455.00	15,71,738.00	17,01,193.00	3,02,508.00	3,50,75,194.12		11,49,271.85	3,39,25,922.27

b. Project Assets :

S.No.	A S S E T	W.D.V as at 01.04.2021 (Rs.)	Additions During the year 1st Half (Rs.)	Additions During the year 2nd Half (Rs.)	Total Addition during the year	Transfer / Sale during the year (Rs.)	Total as at 31.03.2022 (Rs.)	Rate of Depreciation	Depreciation for the year (Rs.)	W.D.V as at 31.03.2022 (Rs.)
1	FURNITURE & FITTINGS	6,40,932.10	27,282.00	58,640.00	85,922.00	19,662.00	7,07,192.10	10%	67,787.21	6,39,404.89
2	EQUIPMENT	26,59,696.55	17,198.00	2,26,110.00	2,43,308.00	35,102.00	28,67,902.55	15%	4,13,227.13	24,54,675.42
3	COMPUTERS	16,29,336.92	13,31,750.00	39,750.00	13,71,500.00	11,131.00	29,89,705.92	40%	11,87,932.37	18,01,773.55
4	VEHICLES	9,77,332.28	1,63,665.00	2,07,788.00	3,71,453.00	-	13,48,785.28	15%	1,86,733.69	11,62,051.59
	TOTAL (b)	59,07,297.85	15,39,895.00	5,32,288.00	20,72,183.00	65,895.00	79,13,585.85	-	18,55,680.40	60,57,905.45
	GRAND TOTAL (a) + (b)	3,95,83,806.97	16,69,350.00	21,04,026.00	37,73,376.00	3,68,403.00	4,29,88,779.97	-	30,04,952.25	3,99,83,827.72
	PREVIOUS YEAR TOTAL	4,00,62,435.40	1,41,310.00	23,18,715.00	24,60,025.00	5,57,511.00	4,19,64,949.40	-	23,81,142.43	3,95,83,806.97



THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF

REGD OFFICE: 1305, BRIGADE TOWER, 135, BRIGADE ROAD, BANGALORE - 560 025

Schedule to the Balance Sheet as at March 31, 2022

Schedule 'L'

Restricted Funds

PROGRAMMES	OPENING BALANCE AS ON 01.04.2021	AMOUNT OF INCOME/RECEIPTS DURING THE YEAR	BANK INTEREST ALLOCATED	AMOUNT OF EXPENDITURE/ PAYMENT DURING THE YEAR	AMOUNT TRANSFERRED TO ASSET REPLACEMENT FUND	TRANSFERRED FROM / TO GENERAL FUND	OTHER ADJUSTMENTS	CLOSING BALANCE AS ON 31.03.2022
	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Awareness Camps / Seminars Workshops / Meetings / Conferences	1,82,52,000.53	2,02,05,017.89	1,33,933.00	1,92,44,549.29	(1,45,000.00)	(1,81,004.19)	(49,26,440.41)	1,40,93,957.53
Rural Development	78,41,963.00	6,95,73,371.72	5,29,335.36	7,16,98,824.12	(13,05,417.00)	(4,64,379.57)	43,12,831.16	87,88,880.55
Relief / Rehabilitation for Victims of Natural Calamities	44,03,796.72	20,64,20,456.42	1,14,109.00	19,33,45,350.45	(4,23,750.00)	(13,27,271.86)	(19,20,425.63)	1,39,21,564.20
Grand Total	3,04,97,760.25	29,61,98,846.03	7,77,377.36	28,42,88,723.86	(18,74,167.00)	(19,72,655.62)	(25,34,034.88)	3,68,04,402.28
Previous Year Total	1,94,58,905.99	15,22,69,986.52	1,47,839.30	13,97,46,307.10	(21,69,800.00)	10,83,063.29	(5,45,927.75)	3,04,97,760.25



S.No.	Projects / Programmes	Name of Donor	Op. Balance As on 01.04.2021	Project Grants	Bank Interest	Total Receipts during the year	Funds Utilized	Adjustment / Transfer	Closing Balance As on 31.03.2022
1. AWARENESS CAMPS / SEMINARS / WORKSHOPS / MEETING / CONFERENCE									
1	CENTRE FOR POLICY STUDIES	TEAR AUSTRALIA	5,15,544.63	17,96,878.36	9,103.00	23,21,525.99	19,75,277.00	-	3,46,248.99
2	TRAINING TO WORK WITH POOR	TEAR AUSTRALIA/TEARFUND (U.K)	72,63,254.03	1,38,99,800.24	55,801.00	2,12,18,855.27	1,05,12,053.84	(1,00)	1,07,06,800.43
3	PEACE BUILDING - MANIPUR	CEDAR FUND	11,23,865.00	-	-	11,23,865.00	6,39,461.00	(1,14,417.00)	3,69,987.00
4	PARIVARTAN TRAINING FOR LCI NETWORKS	MULTIPLE DONORS	3,57,569.84	-	-	3,57,569.84	2,81,906.50	-	75,663.34
5	PARIVARTAN TRG FOR COMMISSION INDIA	COMMISSION INDIA	7,73,049.18	8,89,598.89	11,183.00	16,73,831.07	12,48,445.90	-	4,25,385.17
6	TRAUMA HEALING TRAINING (WORLD RENEW)	WORLD RENEW	2,69,295.00	7,20,272.50	21,209.00	10,10,776.50	1,45,586.90	-	8,65,189.60
7	PUNARNIRMAN PEACE BUILDING PROJECT	WORLD RENEW	18,70,049.41	-	-	18,70,049.41	-	(18,70,049.41)	-
8	WORKSHOP ON AHT (PUSH)	TEARFUND (U.K)	14,458.00	-	-	14,458.00	14,458.00	-	-
9	YOUTH FOR DEVELOPMENT PROJ (KERK IN ACTION/ICCO)	KERK INACTIVE/ICCO	23,58,454.44	2,25,775.90	36,637.00	26,20,867.34	22,10,895.95	7,499.61	4,17,471.00
10	RESTORING LIVELIHOOD & CHILD SAFETY	KERK INACTIVE/ICCO	30,56,390.00	-	-	30,56,390.00	-	(30,56,390.00)	-
11	RESOURCE DEVELOPMENT	TEAR AUSTRALIA	-	7,22,835.00	-	7,22,835.00	5,30,446.00	-	1,92,389.00
12	LEADERSHIP DEVELOPMENT	TEARFUND (U.K)	-	19,49,857.00	-	19,49,857.00	16,94,455.00	-	2,55,402.00
13	TEARFUND U.K EVALUATION	TEARFUND (U.K)	4,39,401.00	-	-	4,39,401.00	-	-	4,39,401.00
14	PRE PROG HEALTH SURVEY	WORLD RENEW	2,10,650.00	-	-	2,10,650.00	1,36,563.20	(74,086.80)	-
	Sub Total		1,82,52,000.53	2,02,05,017.89	1,33,933.00	3,85,90,951.42	1,93,89,549.29	(51,07,444.60)	1,40,93,957.53
2. RURAL DEVELOPMENT									
1	CHENCHU TRIBAL DEV. PROJECT	TEAR AUSTRALIA	1,21,227.44	31,52,235.88	33,317.00	33,06,780.32	27,29,179.16	-	5,77,601.16
2	MUSAHAR TRIBAL DEV. PROJECT	TEAR AUSTRALIA	1,32,680.21	34,00,486.29	31,767.00	35,64,933.50	35,16,826.80	-	48,106.70
3	SEEMAPURI URBAN RESILIENCE	CEDAR FUND	7,48,960.00	30,60,003.00	16,641.00	38,25,604.00	34,51,434.00	-	3,74,170.00
4	PARTVARTAN PROJECT	TEARFUND	34,901.00	-	-	34,901.00	-	-	34,901.00
5	MAWASI TRIBAL DEVELOPMENT PROJECT	TEAR AUSTRALIA	-	44,65,804.52	35,366.00	45,01,170.52	44,26,228.18	-	74,942.34
6	BUNDELKHAND CLIMATE CHANGE PROJ	TEARFUND	99,933.00	-	-	99,933.00	-	-	99,933.00
7	DAMOH WATER SHED & FOOD SECURITY	TEARFUND	28,76,989.64	-	25,815.36	29,02,815.00	38,83,697.50	-	(9,80,882.50)
8	JEEVAN JYOTI MCH PROJ	LAKARMISSIONEN/TEARFUND	16,690.52	-	-	16,690.52	-	(16,690.52)	-
9	ASHA SLUM DE. PROJ	ERIKS, SWEDEN	(8,453.59)	-	-	(8,453.59)	-	8,453.59	-
10	KARUNA BALVIKAS PROJECT	ERIKS, SWEDEN	9,29,394.50	67,60,160.00	-	76,89,554.50	75,20,497.70	-	1,69,056.80
11	SAMARTH CHILD NUTRITION PROJECT	TEAR AUSTRALIA	6,95,159.44	44,96,313.52	42,770.00	52,34,242.96	43,09,927.42	-	9,24,315.54
12	HEART PROJECT	CFGB/TEAR FUND CANADA	13,63,926.00	6,38,083.00	16,016.00	20,18,025.00	41,55,478.60	(6,38,082.40)	(27,75,536.00)
13	PAKUR FOOD SECURITY & LIVELIHOOD PROJ	CFGB/TEAR FUND CANADA	(30,015.00)	-	-	(30,015.00)	-	30,015.00	-
14	SAURA TRIBAL DEVE. PROJ	TEAR AUSTRALIA	8,04,024.00	96,11,381.76	73,879.00	1,04,89,284.76	87,90,140.98	-	16,99,143.78
15	SUST. INCOME GEN. & LIVELIHOOD -PLHAs	TEAR AUSTRALIA	(2,53,171.43)	34,04,145.63	15,159.00	31,66,133.20	32,10,887.58	-	(44,754.38)
16	BHIL TRIBAL DEV. PROJ	TEAR AUSTRALIA	(10,461.74)	10,37,760.96	12,836.00	10,40,135.22	9,53,795.50	-	86,339.72
17	BELLARY LIVELIHOOD PROJ	ACC INTERNATIONAL RELIEF INC	11,15,809.50	32,80,200.00	41,470.00	44,37,479.50	33,00,361.00	-	11,37,118.50
18	UNNATI MCH PROJECT	ERIKS	-	40,85,000.00	3,379.00	40,88,379.00	19,50,187.40	-	21,38,191.60
19	SURAKSHA BALVIKAS PROJECT	ERIKS	7,73,038.00	-	-	7,73,038.00	1,19,276.00	-	6,53,762.00
20	DIST. CLIMATE RESILIENCE PLAN MIP	JUSTIVE VENTURES INTERNATIONAL	(6,47,945.00)	76,19,220.00	18,221.00	69,89,496.00	64,00,590.00	-	5,88,906.00
21	SUSTAINED FREEDOM PROJECT	THE HANS FOUNDATION	(10,31,569.00)	-	-	(10,31,569.00)	-	-	(10,31,569.00)
22	ROSHINI MCH PROJECT, AJANGARH	TEAR FUND NEW ZEALAND	(3,411.46)	-	-	(3,411.46)	-	3,411.46	-
23	NAVAJEEVAN COMM. EMPOWERMENT PROJ	WORLD RENEW	-	80,33,712.50	1,22,907.00	81,56,619.50	62,08,770.36	-	37,71,107.14
24	PUNARNIRMAN PEACE BUILDING PROJECT	KERK INACTIVE/ICCO	-	-	23,148.00	23,148.00	29,85,510.60	-	94,027.40
25	RESTORING LIVELIHOOD & CHILD SAFETY	TEARFUND U.K	3,345.44	-	-	3,345.44	-	(3,345.44)	-
26	DAMOH COMMUNITY RESILIENCE PROJECT	CFGB/TEAR FUND CANADA	-	-	-	-	-	-	-
27	PAKUR SITUATIONAL ASSESSMENT	TEAR AUSTRALIA	1,68,413.75	8,28,248.00	-	9,96,661.75	1,00,000.00	-	8,96,661.75
28	EVALUATION OF PROJ. - TEAR AUSTRALIA	TEAR AUSTRALIA	1,28,070.50	-	16,644.00	1,44,714.50	1,37,770.00	(6,944.50)	-
29	INCLUSION 100 PROJECT (DFID)	TEAR AUSTRALIA	-	17,94,600.00	-	17,94,600.00	11,78,165.00	-	6,16,435.00
30	LEARNING EXCHANGE PILOT IN PROJECT	TEAR AUSTRALIA	-	-	-	-	-	-	-



ANAL BILWAAL
205
ANAL BILWAAL
ANAL BILWAAL

S.No.	Projects / Programmes	Name of Donor	Op. Balance As on 01.04.2021	Project Grants	Bank Interest	Total Receipts during the year	Funds Utilized	Adjustment / Transfer	Closing Balance As on 31.03.2022
31	BRIDGE THE GAP FOR SCHOLARSHIP FOR WOMEN	MULTIPLE	-	1,28,000.00	-	1,28,000.00	49,120.00	(41,320.00)	37,560.00
32	SANITATION & HYGIENE WITH EQUITY IN TRIBAL AREAS	UNICEF	(1,85,582.72)	37,78,016.86	-	35,92,433.94	33,97,696.34	(3,66,693.60)	(1,71,956.00)
	Sub Total		78,41,963.00	6,95,73,371.72	5,29,335.36	7,79,44,670.08	7,30,04,241.12	38,48,451.59	87,88,880.55
3. RELIEF / REHABILITATION FOR VICTIMS OF NATURAL CALAMITIES									
1	MADHEPUR NDRR PROJ	TEAR AUSTRALIA	1,75,794.54	36,72,067.84	30,564.00	38,78,426.38	36,12,779.48	-	2,65,646.90
2	HASANPUR NDRR PROJ	TEARFUND U.K	5,08,850.50	20,62,250.00	17,559.00	25,88,659.50	19,63,485.58	-	6,25,173.92
3	HASANPUR NDRR PROJ	CEDAR FUND	10,27,392.00	13,68,712.00	26,778.00	24,72,882.00	24,38,125.00	-	(15,243.00)
4	KATIAR DISASTER MGMT RES. PROJ	ERIKS, SWDEN	(9,29,104.44)	66,11,500.00	37,875.00	57,20,270.56	49,69,948.87	-	7,50,321.69
5	LIVELIHOOD RESTORATION & RESILIENCE	TEAR FUND BELGIUM	1,40,741.00	-	-	1,40,741.00	-	-	1,40,741.00
6	CONCERNED CITIZENS RELIEF	MULTIPLE	1,06,027.00	8,97,512.00	-	10,03,539.00	7,50,000.00	(2,53,539.00)	-
7	ODISHA CYCLONE RELIEF	WIPRO	2,81,974.00	-	-	2,81,974.00	-	(2,81,974.00)	-
8	ODISHA CYCLONE RELIEF	MULTIPLE	3,39,828.44	-	-	3,39,828.44	-	(3,39,828.44)	-
9	A.P FLOOD RELIEF	WIPRO	-	36,16,920.00	-	36,16,920.00	32,06,656.00	-	4,10,264.00
10	COVID - 19 RELIEF - WIPRO	WIPRO	-	37,77,000.00	-	37,77,000.00	33,61,961.00	(87,979.00)	3,27,060.00
11	COVID SURAKSHA PROJECT	KERK INACTIE/ICCO	-	1,90,85,024.00	-	1,90,85,024.00	1,40,70,980.34	-	50,14,043.66
12	DAMOH COVID-19 RESPONSE	TEARFUND U.K	-	20,62,250.00	-	20,62,250.00	20,13,861.00	-	48,389.00
13	ECONOMIC RECOVERY PROJECT	TEARFUND U.K	-	40,03,100.00	-	40,03,100.00	2,34,711.00	3,345.44	37,71,734.44
14	BIHAR FLOOD RELIEF (SAMASTIPUR)	TEARFUND U.K	12,307.80	-	-	12,307.80	-	(12,307.80)	-
15	MAHARASHTRA FLOOD RELIEF	CEDAR FUND / ERIKS	-	95,56,751.00	-	95,56,751.00	92,78,005.00	-	2,78,746.00
16	COVID-19 - PHASE-III	HIMALAYAN ALLIANCE/OTHERS	12,56,381.00	44,62,800.00	-	57,19,181.00	38,26,780.00	(2,59,825.00)	16,32,576.00
17	COVID-19 - (MULTIPLE DONORS)	MULTIPLE DONORS	9,34,520.42	14,24,84,361.58	-	14,34,18,882.00	14,06,55,156.88	(18,05,139.69)	9,58,585.63
18	EXPANDING REACH OUT OF SOCIAL PROTECTION	UNDP	2,10,450.00	-	-	2,10,450.00	-	(2,10,450.00)	-
19	BHOI COMMUNITY RESILIENCE PROJECT	ERIKS	3,38,633.96	27,60,208.00	1,333.00	31,00,174.96	33,86,650.00	-	(2,86,475.04)
	Sub Total		44,03,796.22	20,84,20,456.42	1,14,109.00	21,09,38,361.64	19,37,69,099.95	(32,47,697.49)	1,39,21,564.20
	Grand Total		3,04,97,759.75	29,61,98,846.03	7,77,377.36	32,74,73,983.14	28,61,62,890.36	(45,06,690.50)	3,68,04,402.28
	Previous Years Total		1,94,58,905.99	15,22,69,986.52	1,47,839.30	15,24,17,825.82	14,19,16,107.10	5,37,135.54	3,04,97,760.25



Schedule M: Significant Accounting Policies and Notes to Accounts:

A. Background:

The Evangelical Fellowship of India Commission on Relief (EFICOR) was incorporated on April 30, 1980 as a Society under Karnataka Societies Registration Act 1960 (Karnataka Act No.17 of 1960) vide registration number 70/80-81. EFICOR is also granted registration under Section 12AA and approval under 80G of Income Tax Act 1961. EFICOR is registered under the Foreign Contribution Regulation Act, 2010 vide registration number 231650411 and has applied for renewal of its Foreign Contribution registration with the Ministry of Home Affairs which is pending approval.

EFICOR is a national relief and development organisation working in India, serving the poor and marginalized irrespective of caste, creed or religion in situations of poverty, injustice and disaster. EFICOR implements projects of Disaster Management, Mother & Child Care and Nutrition, HIV/AIDS, Climate Change Adaptation and Livelihood in different states of India.

B. Significant Accounting Policies and Notes to Accounts:

i) Accounting Conventions

- a) The financial statements have been prepared and presented on cash basis in general except for certain current contractual obligations, staff benefits and statutory liabilities which have been accounted for on accrual basis. The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards issued by the Institute of Chartered Accountants of India.

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 organization assets.
- 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. However, 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. This account is reviewed from time to time to maintain reasonable balance in this account and the excess / shortage is adjusted by transferring to / from General Fund

v) Endowment Fund

Interest earned / expenses incurred out of Endowment Fund is credited / debited 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 and transferred from General Fund.

vi) Restricted Fund

- a) All restricted projects receipts are recognized as income as and when they are received. Restricted project receipt remaining unspent at the end of the period are transferred from Income & Expenditure account to Restricted Fund in the Balance Sheet.
- b) Restricted 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 Fund.

vii) Foreign Currency Transactions

- a) Foreign Exchange is converted at the rates applicable on the date of receipt / sale / surrender of the foreign exchange.
- b) Separate books of account are maintained for Foreign Contribution and Local Contribution.
- c) As per requirements of the Foreign Contribution Regulation Act, 2010, the Society maintains a separate designated bank account with State Bank of India, 11, Sansad Marg, New Delhi Account No. 40033878514 for depositing all foreign contributions received by it.
- d) The Society has submitted the relevant documents with the Ministry of Home Affairs for the renewal of its registration under the Foreign Contribution Regulation Act, 2010 which is still pending to be approved.



viii) Employee Benefits:


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


ix) Income Tax Compliance:

- a) 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.
- b) 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.

Date: 13/08/2021
Place: New Delhi


MATHEW SANTHOSH THOMAS
CHAIRMAN
EFICOR BOARD


HAZEL SIROMONI
TREASURER
EFICOR BOARD


MANGALAPUDI RAMESH BABU
EXE. DIRECTOR / SECRETARY
EFICOR BOARD

