

RAY & RAY

CHARTERED ACCOUNTANTS

205, AnsalBhawan,
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, 2023, 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, 2023, 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.



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 : 05.08.2023

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


Samir Manocha

Partner

Membership No. 91479



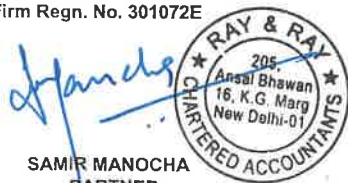
THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
REGD OFFICE: 1305, BRIGADE TOWER, 135, BRIGADE ROAD, BENGALURU - 560 025
BALANCE SHEET AS AT MARCH 31, 2023

As on 31.03.2022 (Rs.)	LIABILITIES	SCH	As on 31.03.2023 (Rs.)	As at 31.03.2022 (Rs.)	ASSETS	SCH	As on 31.03.2023 (Rs.)
5,17,48,522.74	General Fund	A	4,83,05,313.77		Fixed Assets		
7,01,300.00	Corpus Fund	B	7,01,300.00	3,39,25,922.27	Organisational	K	3,47,36,117.13
41,03,037.24	Asset Replacement Fund	C	62,55,537.24	60,57,905.45	Project	K	61,70,044.64
54,37,910.41	Endowment Fund	D	56,76,525.41				
60,57,905.45	Project Asset Fund	E	61,70,044.64				
	Restricted Funds	L			Current Assets & Loans & Advances		
1,40,93,957.53	Awareness Camps / Seminars / Workshops / Meetins / Conferences		1,07,98,930.55	20,72,406.28	Advances / Deposits	G	25,98,002.07
87,88,880.55	Rural Development		1,01,46,328.44	2,50,694.00	Amounts Receivable	H	9,02,279.27
1,39,21,564.20	Relief / Rehabilitation for Victims of Natural Calamities		2,15,33,421.65				
	Current Liabilities			2,25,559.17	Cash & Bank Balances		
4,18,987.01	Amounts Payable	F	5,43,262.01	3,71,08,642.96	With scheduled Banks		
				2,56,30,935.00	- In Current Account	I	6,46,832.35
					- In Savings Bank Account	I	1,64,97,816.85
					- Fixed Deposits	J	4,85,79,571.40
10,52,72,065.13			11,01,30,663.71	10,52,72,065.13			11,01,30,663.71

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

MATHEW SANTHOSH THOMAS
CHAIRMAN
EFICOR BOARD

HAZEL SIROMONI
TREASURER
EFICOR BOARD

MANGALAPUDI RAMESH BABU
EXE. DIRECTOR / SECRETARY
EFICOR BOARD

Place: New Delhi
Date : 05.08.2023

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, 2023

As on 31.03.2022 (Rs.)	Expenditure	Amount (Rs.)	As on 31.03.2023 (Rs.)	As on 31.03.2022 (Rs.)	Income	Amount (Rs.)	As on 31.03.2022 (Rs.)
	Project / Programme Expenses				Project Grants		
	Restricted Funds				Restricted Funds		
1,92,44,549.29	Awareness Camps / Seminars / Workshops / Meetings / Conference			2,02,05,017.89	Awareness Camps / Seminars / Workshops / Meetings / Conference		
	- Peace Building	90,96,955.90			- Peace Building	1,02,67,681.00	
	- Capacity Building	1,87,22,681.10			- Capacity Building	2,20,32,831.00	
	- Resource Mobilisation	6,22,939.20	2,84,42,576.20		- Resource Mobilisation	18,22,092.00	3,41,22,604.00
7,16,98,824.12	Rural Development			6,95,73,371.72	Rural Development		
	- Food Security	3,00,32,429.91			- Food Security	3,26,81,672.00	
	- Public Health	3,53,09,464.41			- Public Health	3,20,38,817.00	
	- Urban Poverty	41,96,635.28	6,95,38,529.60		- Urban Poverty	51,66,694.50	6,98,87,183.50
19,33,45,350.45	Relief / Rehabilitation for victims of Natural Clamities			20,64,20,456.42	Relief / Rehabilitation for victims of Natural Clamities		
	- Humanitarian Response	6,01,57,820.16			- Humanitarian Response	6,36,71,458.50	
	- Anti Human Trafficking	75,24,044.40	6,76,81,864.56		- Anti Human Trafficking	60,43,350.00	6,97,14,808.50
	Non Restricted Funds				Non Restricted Funds		
34,40,056.34	- Project Administration		67,12,107.76	21,60,009.48	- Project Administration	-	12,30,525.96
11,49,271.85	Other Expenditure				Other Income:		
	Depreciation	31,19,837.95	14,92,626.14	31,85,990.81	Bank interest	35,34,299.69	
	Less: Depreciation pertaining	16,27,211.81		9,269.00	Interest from I.T Department	15,508.00	
				29,341.36	Misc. Income	70,301.00	
1,27,71,299.63	Excess of Income over Expenditure c/d		48,04,053.39	65,895.00	Sale of Project Assets	96,527.00	37,16,635.69
30,16,49,351.68			17,86,71,757.65	30,16,49,351.68			17,86,71,757.65
	Surplus / Deficit appropriated to				Excess of Income over Expenditure b/d		
	i) Restricted Funds			1,27,71,299.63			48,04,053.39
10,94,401.60	- Awareness Camps / Seminars / Workshops / Meetings / Conferences	62,34,956.80					
(15,96,117.04)	- Rural Development	7,33,999.39					
1,31,89,214.97	- Relief / Rehabilitation for Victims of Natural Calamities	23,14,583.94	92,83,540.13				
83,800.10	ii) General Fund		(44,79,486.74)				
1,27,71,299.63			48,04,053.39	1,27,71,299.63			48,04,053.39

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

(Signature)

SAMIR MANOCHA
PARTNER
Memb. No. 91479



(Signature)
MATHEW SANTHOSH THOMAS
CHAIRMAN
EFICOR BOARD

(Signature)
HAZEL SIROMONI
TREASURER
EFICOR BOARD

(Signature)
MANGALAPUDI RAMESH BABU
EXE. DIRECTOR / SECRETARY
EFICOR BOARD

Place: New Delhi
Date : 05.08.2023

THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF

REGD. OFFICE: 1305, BRIGADE TOWER, BRIGADE ROAD, BENGALURU - 560 025

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 3, 2023

As on 31.03.2022 (Rs.)	RECEIPTS	Amount (Rs.)	As on 31.03.2023 (Rs.)	As on 3.03.2022 (Rs.)	PAYMENTS	Amount (Rs.)	As on 31.03.2023 (Rs.)
	Opening Balance:				Project / Programme Expenses		
3,24,40,214.05	Cash at Bank	3,73,34,202.13			Restricted Funds		
1,83,86,635.74	Fixed Deposits	2,56,30,935.00	6,29,65,137.13	1,92,44,549.29	Awareness Camps / Seminars / Workshops / Meetings / Conference		
	Project Grants				- Peace Building	90,96,955.90	
	Restricted Funds				- Capacity Building	1,87,22,681.10	
2,02,05,017.89	Awareness Camps / Seminars / Workshops / Meetings / Conference			7,16,98,824.12	- Resource Mobilisation	6,22,939.20	2,84,42,576.20
	- Peace Building	1,02,67,681.00			Rural Development		
	- Capacity Building	2,20,32,831.00			- Food Security	3,00,32,429.91	
	- Resource Mobilisation	18,22,092.00	3,41,22,604.00		- Public Health	3,53,09,464.41	
6,95,73,371.72	Rural Development			19,33,45,350.45	- Urban Poverty	41,96,635.28	6,95,38,529.60
	- Food Security	3,26,81,672.00			Relief / Rehabilitation for victims of Natural Clamities		
	- Public Health	3,20,38,817.00			- Humanitarian Response	6,01,57,820.16	
	- Urban Poverty	51,66,694.50	6,98,87,183.50		- Anti Human Trafficking	75,24,044.40	6,76,81,864.56
20,64,20,456.42	Relief / Rehabilitation for victims of Natural Clamities			34,40,056.34	Non Restricted Funds		
	- Humanitarian Response	6,36,71,458.50			- Project Administration	67,12,107.76	
	- Anti Human Trafficking	60,43,350.00	6,97,14,808.50	17,01,193.00	- Fixed Assets (Organisational)	23,88,071.00	91,00,178.76
22,65,296.48	Non Restricted Funds						
	- Project Administration		15,95,458.96		Other Payments		
7,77,377.36	Other Receipts			3,30,030.14	Loans / Advances / Deposits / Receivables	14,17,839.06	
	Restricted Funds			1,58,856.00	Endowment Fund	1,81,869.00	15,99,708.06
	Bank Interest on Savings Accounts	-	2,52,743.00				
	Non Restricted Funds						
8,55,489.26	Interest on Investment (FD)	23,58,287.60			Closing Balance		
15,53,124.19	Interest on Savings Bank Accounts	9,23,269.09		3,73,34,202.13	Cash at Bank	1,71,44,649.20	
29,341.36	Misc. Income	70,301.00		2,56,30,935.00	Fixed Deposits	4,85,79,571.40	6,57,24,220.60
9,269.00	Interest from I.T Department	15,508.00					
3,68,403.00	Sale of Project Assets / Organisational Assets	1,81,777.00	35,49,142.69				
35,28,83,996.47			24,20,87,077.78	35,28,83,996.47			24,20,87,077.78

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

Schedule M forms an integral part of Receipt & Payment Account

In terms of our separate report of even date

For Ray & Ray

Chartered Accountants
Firm Regn. No. 301072E



SAMIR MANOCHA
PARTNER
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Place: New Delhi
Date :05.08.2023

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 31.03.2023

Fixed Assets

Schedule 'K'

a. Organisational Assets :										
S.No.	ASSET	W.D.V as at 01.04.2022 (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 31.03.2023 (Rs.)	Rate of Depreciation	Depreciation for the year (Rs.)	W.D.V as at 31.03.2023 (Rs.)
1	BUILDING	23,19,058.02	-	-	-	-	23,19,058.02	10%	2,31,905.81	20,87,152.21
2	LAND - DELHI	2,66,27,200.00	-	-	-	-	2,66,27,200.00	0%	-	2,66,27,200.00
3	FURNITURE & FITTINGS	16,80,351.10	10,192.00	15,576.00	25,768.00	8,500.00	16,97,619.10	10%	1,68,983.11	15,28,635.99
4	EQUIPMENT	7,86,729.01	1,52,130.00	44,586.00	1,96,716.00	27,100.00	9,56,345.01	15%	1,40,107.80	8,16,237.21
5	COMPUTERS	10,37,715.60	2,57,446.00	1,42,499.00	3,99,945.00	9,650.00	14,28,010.60	40%	5,42,704.44	8,85,306.16
6	VEHICLES	14,74,868.54	8,16,954.00	9,48,688.00	17,65,642.00	40,000.00	32,00,510.54	15%	4,08,924.98	27,91,585.56
	TOTAL (a)	3,39,25,922.27	12,36,722.00	11,51,349.00	23,88,071.00	85,250.00	3,62,28,743.27		14,92,626.14	3,47,36,117.13
b. Project Assets :										
S.No.	ASSET	W.D.V as at 01.04.2022 (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 31.03.2023 (Rs.)	Rate of Depreciation	Depreciation for the year (Rs.)	W.D.V as at 31.03.2023 (Rs.)
1	FURNITURE & FITTINGS	6,39,404.89	1,39,959.00	1,24,990.00	2,64,949.00	17,065.00	8,87,288.89	10%	82,479.39	8,04,809.50
2	EQUIPMENT	24,54,675.42	2,99,154.00	2,66,290.00	5,65,444.00	36,762.00	29,83,357.42	15%	4,27,531.86	25,55,825.56
3	COMPUTERS	18,01,773.55	3,24,960.00	2,21,700.00	5,46,660.00	1,700.00	23,46,733.55	40%	8,94,353.42	14,52,380.13
4	VEHICLES	11,62,051.59	2,70,367.00	1,88,458.00	4,58,825.00	41,000.00	15,79,876.59	15%	2,22,847.14	13,57,029.45
	TOTAL (b)	60,57,905.45	10,34,440.00	8,01,438.00	18,35,878.00	96,527.00	77,97,256.45	-	16,27,211.81	61,70,044.64
	GRAND TOTAL (a) + (b)	3,99,83,827.72	22,71,162.00	19,52,787.00	42,23,949.00	1,81,777.00	4,40,25,999.72	-	31,19,837.95	4,09,06,161.77
	PREVIOUS YEAR TOAL	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



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 31.03.2023

Schedule 'A'			
As on 31.03.2022 (Rs.)	<u>General Fund:</u>	(Rs.)	As at 31.03.2023 (Rs.)
4,76,64,483.14	Opening Balance:		5,17,48,522.74
	Add:		
45,06,690.50	Amount transferred from Resitricted Fund	14,56,761.77	
4,19,042.63	Amount transferred from I & E A/c.	(44,79,486.74)	(30,22,724.97)
5,25,90,216.27	Sub Total		4,87,25,797.77
	Less:		
3,35,242.53	Amount transferred to Resitricted Fund		
5,06,451.00	Amount transferred to I & E A/c.		
8,41,693.53	Amount transferred to Endowment Fund being bank interest		4,20,484.00
	Sub Total		4,20,484.00
5,17,48,522.74	Closing Balance		4,83,05,313.77

Schedule 'B'			
As on 31.03.2022 (Rs.)	<u>Corpus Fund</u>	(Rs.)	As at 31.03.2023 (Rs.)
7,01,300.00	Opening Balance:		7,01,300.00
	Add: Contribution Received during the year		-
7,01,300.00	Closing Balance		7,01,300.00

Schedule 'C'			
As on 31.03.2022 (Rs.)	<u>Asset Replacement Fund :</u>	(Rs.)	As at 31.03.2023 (Rs.)
22,28,870.24	Opening Balance:		41,03,037.24
	Add:		
18,74,167.00	Utility Charges of own Assets		21,52,500.00
41,03,037.24	Sub Total		62,55,537.24
	Less:		
	Amount transferred to General Fund		
41,03,037.24	Closing Balance		62,55,537.24

Schedule 'D'			
As on 31.03.2022 (Rs.)	<u>Endowment Fund:</u>	(Rs.)	As at 31.03.2023 (Rs.)
	(a) Field Staff Endowment fund :		
32,69,088.00	Opening balance		34,80,091.00
3,69,859.00	Add: Bank Interest transferred from General Fund		2,63,858.00
1,58,856.00	Less: Expenses incurred		1,81,869.00
34,80,091.00	Closing Balance (a)		35,62,080.00
	(b) J.E.A Memorial Fund		
18,21,227.41	Opening balance		19,57,819.41
1,36,592.00	Add: Bank Interest transferred from General Fund		1,56,626.00
19,57,819.41	Closing Balance (b)		21,14,445.41
54,37,910.41	Closing Balance (a) + (b)		56,76,525.41

Schedule 'E'			
As on 31.03.2022 (Rs.)	<u>Project Asset Fund</u>	(Rs.)	As at 31.03.2023 (Rs.)
59,07,297.85	Opening balance:		60,57,905.45
	Add:		
20,72,183.00	Project Assets purchased during the year		18,35,878.00
79,79,480.85	Sub Total		78,93,783.45
	Less:		
65,895.00	Project Assets sold during the year	96,527.00	
18,55,680.40	Depreciation on Project Assets	16,27,211.81	17,23,738.81
60,57,905.45	Closing Balance		61,70,044.64



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 31.03.2023

Schedule 'F'		
Current Liabilities	Current Liabilities	
As on 31.03.2022 (Rs.)	<u>Amounts Payable:</u>	As at 31.03.2023 (Rs.)
2,31,398.00	Tax Deducted at Source	1,99,930.00
1,30,700.00	Staff Benefit	2,80,331.00
56,889.01	Payable others - Donors	63,001.01
4,18,987.01	Total	5,43,262.01

Schedule 'G'			
As on 31.03.2022 (Rs.)	<u>Advances / Deposits:</u>	(Rs.)	As at 31.03.2023 (Rs.)
-	<u>(a) Advances:</u>		
11,87,753.28	Advance to Staff	11,96,745.78	
4,17,654.00	Advance to Others	7,77,507.29	19,74,253.07
	<u>(b) Deposits:</u>		
1,28,000.00	Security Deposits	1,28,000.00	
73,300.00	General Deposits	90,050.00	
2,51,000.00	Rental Deposits	3,91,000.00	
14,699.00	Telephone Deposits	14,699.00	6,23,749.00
20,72,406.28	Total		25,98,002.07

Schedule 'H'		
As on 31.03.2022 (Rs.)	<u>Amount Receivables</u>	As at 31.03.2023 (Rs.)
2,43,002.00	TDS Receivable	2,71,571.00
7,692.00	Receivable - Others	6,30,708.27
2,50,694.00	Total	9,02,279.27



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 31.03.2023

Schedule 'I'				
Cash & Bank Balances				
As on 31.03.2022 (Rs.)	Name of Bank	Place	Account No.	As at 31.03.2023 (Rs.)
	Cash			-
	In Current Account (A)			
1,13,718.34	State Bank of India	Dist. Centre, Janakpuri	32453171097	5,25,376.35
98,146.00	Indian Bank	Hari Nagar, New Delhi	640958223	1,21,456.00
13,694.83	State Bank of India (Karuna)	Khandwa, M.P State	34507198301	-
2,25,559.17	Total Current Account (A)			6,46,832.35
	In Saving Bank account (B)			
10,477.52	AXIS Motihari	Motihari, Bihar State	913010015096045	-
2,88,645.85	C.B.I, Bolangir	Balangir, Orissa	3675570120	3,37,914.55
51,589.19	Kotak Mahindra Bank	Janakpuri, New Delhi	1211172388	5,25,445.19
1,15,91,209.22	Kotak Mahindra Bank - FCRA	Janakpuri, New Delhi	6112899594	53,56,977.85
24,71,937.00	Kotak Mahindra Bank	Janakpuri, New Delhi	6113812936	27,99,632.74
82,71,813.74	Kotak Mahindra Bank	Janakpuri, New Delhi	6113812929	-
-	Punjab National Bank	Karwi, Chitrakoot, U.P	4592000100081406	-
1,57,529.14	Punjab National Bank	Sahibganj, Jharkhand	6120000100025492	-
78,371.45	Punjab National Bank	Pakur, Jharkhand	6120000100020017	3,55,571.12
4,00,289.50	Punjab National Bank	Janakpuri, New Delhi	1503000109097478	-
10,070.00	Punjab National Bank	Jhanjharpur, Bihar	2228000100729287	-
7,75,216.82	State Bank of India FCRA	Sansad Marg, N. Delhi	40033878514	6,86,046.06
2,27,232.25	State Bank of India	Anisabad, Patna, Bihar	32485805074	-
5,34,966.50	State Bank of India	Bengaluru, Karnataka	64214225664	5,16,455.50
45,102.00	State Bank of India	Bellary, Karnataka	38970519203	-
4,54,177.51	State Bank of India	Atmakur, A.P State	62236796998	-
	State Bank of India	Nagpur, Maharashtra	32436680255	-
	State Bank of India	Tendukheda, Madya Pradesh	33115920037	-
1,53,047.82	State Bank of India	Bharwani, M.P State	'34994471341	1,25,423.36
4,42,976.44	State Bank of India	Katihar, Bihar State	'38624546541	-
8,53,160.58	State Bank of India	Madhubani, Bihar State	32420742255	-
2,82,245.20	State Bank of India	Pratapgarh, Rajasthan	37076646259	3,04,247.30
7,97,743.58	State Bank of India	Rosera, Bihar State	33983069298	-
3,81,904.66	ICICI Bank	Janakpuri, New Delhi-58	008701052546	2,73,051.84
60,975.92	ICICI Bank	Janakpuri, New Delhi-58	008701052676	2,37,410.34
1,61,019.00	ICICI Bank	Janakpuri, New Delhi-58	008701052949	56,462.00
12,74,787.42	ICICI Bank	Janakpuri, New Delhi-58	008701052655	1,38,217.94
9,12,112.00	ICICI Bank	Janakpuri, New Delhi-58	008701052487	2,30,511.00
8,24,231.00	ICICI Bank	Janakpuri, New Delhi-58	008701052503	5,44,218.00
7,68,891.46	ICICI Bank	Janakpuri, New Delhi-58	008701052711	6,52,180.49
10,89,981.12	ICICI Bank	Janakpuri, New Delhi-58	008701052558	2,09,521.68
-	ICICI Bank	Janakpuri, New Delhi-58	008701053247	9,64,151.38
-	ICICI Bank	Janakpuri, New Delhi-58	008701052550	3,24,273.02
-	ICICI Bank	Janakpuri, New Delhi-58	008701052555	1,47,748.94
-	ICICI Bank	Janakpuri, New Delhi-58	'008701053038	48,825.52
-	ICICI Bank	Janakpuri, New Delhi-58	008701053055	2,47,480.40
-	ICICI Bank	Janakpuri, New Delhi-58	008701053309	96,248.44
-	ICICI Bank	Janakpuri, New Delhi-58	008701053102	3,46,101.64
	RBL Bank	Janakpuri, New Delhi-58	309016556027	-
2,73,383.92	State Bank of India (IC)	Janakpuri, New Delhi-58	30647111974	6,23,445.50
3,40,784.36	State Bank of India	Atmakur, A.P State	36878716440	2,04,417.26
31,12,209.80	ICICI Bank (IC))	Janakpuri, New Delhi-58	008701047243	1,29,846.8
10,561.00	ESAF Bank	Mayur Vihar, New Delhi	50200005375470	15,991.00
3,71,08,642.96	Total Cash at Banks (B)			1,64,97,816.85
3,73,34,202.13	Total Cash at Banks (A+B)			1,71,44,649.20



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 31.03.2023

Schedule 'J'				
FIXED DEPOSITS				
As on 31.03.2022 (Rs.)	Term Deposit Number	Term Deposit Number	Date of Maturity	As at 31.03.2023 (Rs.)
28,34,455.00	State Bank of India, C-29, B-1, Janakpuri, New Delhi - 110058	62225377131	31.03.2023	-
2,21,295.00	State Bank of India, Sagar Tower< Dist. Centre, Janakpuri, New Delhi - 58	3225788779	27.03.2023	-
5,45,424.00		38682622446	29.04.2023	-
17,01,212.00		36204462883	29.04.2023	-
17,01,212.00		36204457114	29.04.2023	-
17,01,212.00		38204456245	29.04.2023	-
11,26,559.00	RBL Bank, District Centre, Janakpuri, New Delhi - 58	709008745240	15.05.2023	12,02,621.00
11,26,559.00		709008745301	15.05.2023	12,04,538.00
11,26,561.00		709008745349	15.05.2023	12,04,543.00
11,23,344.00		709008745400	15.05.2023	12,04,538.00
11,26,562.00		709008745431	15.05.2023	11,26,562.00
11,26,561.00		709008745462	15.05.2023	12,04,542.00
11,26,559.00		709008745516	15.05.2023	12,04,538.00
11,26,562.00		709008745585	15.05.2023	12,04,542.00
52,219.00		709012446757	24-06-2026	55,341.00
		;709013918109	Closed	-
5,00,000.00		;709013918163	Closed	-
10,00,000.00		709016286807	14-10-2024	10,16,446.00
-		709016286904	14-10-2024	10,16,447.00
-		709016286931	14-10-2024	10,16,447.00
-		709016287000	14-10-2024	10,16,446.00
-		709016287921	14-10-2024	10,16,447.00
-		709016293898	14-10-2024	10,16,446.00
-	709016293940	14-10-2024	10,16,447.00	
-	709016294055	14-10-2024	10,16,447.00	
-		016540400096870	20.08.2024	10,29,348.10
-		016540400097084	20.08.2024	10,29,348.10
-		016540400097094	20.08.2024	10,29,348.10
-		016540400097107	20.08.2024	10,29,348.10
-		016540400097117	20.08.2024	10,29,348.10
-		016540400097127	20.08.2024	10,29,348.10
-		016540400097137	20.08.2024	10,29,348.10
-		016540400097147	20.08.2024	10,29,348.10
-		016540400097157	20.08.2024	10,29,348.10
-		016540400097167	20.08.2024	10,29,348.10
-		016540400097200	21.08.2024	10,34,242.00
-		016540400097210	21.08.2024	10,34,221.20
-		016540400097220	20.08.2024	10,34,322.40
-		016540400097230	20.08.2024	10,34,322.40
-		016540400097240	20.08.2024	10,34,322.40
-		016540400097250	20.08.2024	10,40,380.80
-		016540400097260	20.08.2024	10,40,380.80
-		016540400097270	20.08.2024	10,42,070.80
-		016540400097280	20.08.2024	10,40,380.80
-		016540400097290	20.08.2024	10,38,692.50



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 31.03.2023

-		016540400097300	20.08.2024	10,40,380.80
-		016540400097905	11.09.2024	10,25,350.30
-		016540400097915	11.09.2024	10,25,350.30
-		016540400097925	11.09.2024	10,25,350.30
-		016540400097935	11.09.2024	10,25,350.30
-		016540400097945	11.09.2024	10,25,350.30
6,97,823.00		008713018488	12-12-2023	7,32,105.00
15,62,561.00		008713086677	Closed	-
15,62,560.00		008713086674	Closed	-
15,62,560.00	ICICI BANK, Janakpuri, New Delhi - 110058	008713018490	Closed	-
-		008713086677	25-11-2025	10,21,181.00
-		008713086674	25-11-2025	10,21,181.00
2,79,753.00		008713018490	12-12-2023	2,93,497.00
6,99,382.00		008713018489	12-12-2023	7,33,743.00
-	ESAF Bank, Mayur Vihar, New Delhi	10230000793790	31-12-2025	1,00,488.00
-		10230000899001	21-12-2025	1,00,089.00
2,56,30,935.00		Grand Total		4,85,79,571.40



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, 2023

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 31.03.2023
	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)		(Rs.)
Awareness Camps / Seminars Workshops / Meetings / Conferences	1,40,93,957.53	3,30,32,234.00	5,54,929.00	2,84,42,576.20	(2,15,000.00)	(15,816.32)	(82,08,797.46)	1,07,98,930.55
Rural Development	87,88,880.55	7,09,77,553.50	3,85,345.49	6,95,38,529.60	(15,32,500.00)	1,68,299.58	8,97,278.92	1,01,46,328.44
Relief / Rehabilitation for Victims of Natural Calamities	1,39,21,564.20	6,97,14,808.50	2,81,640.00	6,76,81,864.56	(4,05,000.00)	(16,09,245.03)	73,11,518.54	2,15,33,421.65
Grand Total	3,68,04,402.28	17,37,24,596.00	12,21,914.49	16,56,62,970.36	(21,52,500.00)	(14,56,761.77)	-	4,24,78,680.64
Previous Year Total	3,04,97,760.25	29,61,98,846.03	7,77,377.36	28,42,88,723.86	(18,74,167.00)	(45,06,690.50)	-	3,68,04,402.28



THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
 1305, BRIGADE TOWWER, 135, BRIGADE ROAD, BANGALORE - 25
 DETAILS OF RESTRICTED FUDS (2022-23) AS AT 31.03.2023

FOREIGN CONTRIBUTION

S.No.	Projects / Programmes	Name of Donor	Op. Balance (As on 01.04.2022)	Projects Grants	Bank Interest	Received Durinthe Year	Funds Utilised	Adjustment / Transfer	Closing Balance As on 31.03.2023
A	FOOD SECURITY & LIVELIHOOD								
01.	Cherchu Dev. Project	Tear Fund Australia		29,34,938.00					
02.	HearT Tribal Development	Tear Fund Australia	5,77,601.16		9,237.49	29,44,175.49	35,17,582.98		4,193.67
03.	Bellary Livelihood Project	Tear Fund Australia	9,24,315.54	40,66,625.00	13,442.00	40,60,067.00	49,63,196.46		41,186.08
04.	BHIL. Traibal Development Project	Tear Fund Australia	86,339.72	16,39,836.00	6,486.00	16,45,322.00	17,76,706.06		(45,044.34)
05.	Mawasi Tribal Development Project	Tear Fund Australia	(44,754.38)	42,21,507.00	13,543.00	42,35,050.00	41,06,042.02		84,253.60
06.	Musahar Tribal Development Project	Tear Fund Australia	74,942.34	45,23,272.00	22,773.00	45,46,045.00	44,77,791.48		1,43,195.86
07.	Pakur / Amarapara Agri & Livelihood Project	Canadian Foodgrains Bank	48,106.70	42,31,332.00	14,212.00	42,45,544.00	42,86,665.58		6,985.12
08.	Comm. Based Watershed & Food Security Project	Tearfund U.K	(30,04,237.00)	82,29,112.00	43,167.00	82,72,279.00	40,11,564.79		12,56,477.21
09.	Evaluation of Tear Fund Australia's Projects	Tear Fund Australia	(9,80,882.50)	28,36,050.00	34,961.00	28,71,011.00	26,95,179.54	9,80,882.50	1,75,831.46
10.	Restoring Livelihood Project	Kerk in actie	8,96,681.75	10,90,370.00		10,90,370.00	9,67,346.00		10,19,685.75
0	Sub Total		94,027.40	-	-	-	-	-	94,027.40
B	PUBLIC HEALTH		(13,27,879.27)	3,37,72,042.00	1,57,821.49	3,39,29,863.49	3,08,02,074.91	9,80,882.50	27,80,791.81
01.	Suraksha Balvikas Project	ERIKS							
03.	Youth For Development	Kerk in actie	21,38,191.60	81,68,900.00	37,760.00	82,06,660.00	1,11,06,584.32		(7,61,732.72)
04.	Sus. Income Generation & Livelihood Proj for PLHS	Tear Fund Australia / Tearfund,U.K	4,17,471.00	34,33,193.00	36,455.00	34,69,648.00	26,48,895.60		12,38,223.40
05.	Unnatl MCH PROJECT	ACC International Relief Inc.	16,57,367.78	22,18,226.00	11,735.00	22,29,961.00	25,51,693.07	(13,35,635.71)	-
06.	Supeshan Child Nutrition Project	Tear Fund Australia	11,37,118.50	36,44,400.00	33,315.00	36,77,715.00	37,29,179.30		10,85,654.20
07.	Samrudhi Project	Tear Fund Australia	-	34,68,533.00	4,789.00	34,73,322.00	34,71,619.56		1,702.44
08.	Learning Exchange Pilot IN Project	Leonard Cheshire	-	37,12,449.00	72,392.00	37,84,841.00	51,64,576.46	14,42,300.71	62,565.25
09.	Karuna Bal Vikas Project	ERIKS	6,16,435.00	3,96,340.00	-	3,96,340.00	10,25,707.00	12,932.00	-
10.	Roshini MCH Project	RIST	1,57,506.80	-	-	-	-	-	1,57,506.80
	Sub Total		(10,31,569.00)	10,31,569.00	-	10,31,569.00	-	-	-
C	Humanitarian Response & Disaster Risk Management		50,92,521.68	2,60,73,610.00	1,96,446.00	2,62,70,056.00	2,96,98,255.31	1,19,597.00	17,83,919.37
01.	Madhepur NDRR Project	Tear Fund Australia							
02.	Katihar Disater Management Resilience	ERIKS	2,65,646.90	39,57,865.00	23,924.00	39,81,789.00	38,49,958.16		3,97,477.72
03.	Hasanpur ECO ENH & DCRP Project	Tearfund U.K	7,50,321.69	33,60,000.00	33,654.00	33,93,654.00	50,25,554.65		(8,81,578.96)
04.	BHOI Community Resilience Project	ERIKS	6,25,173.92	88,62,075.00	-	88,62,075.00	50,82,331.34	74,76,958.54	1,18,81,876.12
05.	Economic Recovery Project	Tearfund U.K	(2,86,475.04)	33,14,000.00	6,754.00	33,20,754.00	30,32,354.00		1,924.96
06.	Kalyanpur DRMR Project	CEDAR / Tearfund U.K	37,71,734.44	-	-	-	36,58,462.00	(3,345.00)	1,09,927.44
07.	Bundelkhand Climate Change Project	Tearfund U.K	-	39,57,188.50	7,604.00	39,64,792.50	36,12,229.00		3,52,563.50
08.	Maharashtra Flood Relief	Multiple Donor	99,933.00	-	-	-	-	(99,933.00)	-
09.	Livelihood Restoration Project	Tear Fund Belgium	2,78,746.00	-	-	-	-		2,78,746.00
10.	Covid Suraksha	Kerk in actie	1,40,741.00	-	-	-	-		(1,40,741.00)
11.	Covid Relief	Tearfund U.K	50,14,043.66	-	49,287.00	49,287.00	44,79,744.48	(5,83,586.18)	-
12.	Heat Wave Relief 2022	CEDAR Fund / ERIKS	39,24,227.60	54,79,829.00	-	54,79,829.00	94,04,056.60		-
13.	Heat Wave Relief - Phase II	Kerk in actie	-	51,25,764.00	11,307.00	51,37,071.00	23,81,148.84		27,55,922.16
14.	Assam Flood relief 2022	ERIKS	-	40,89,341.00	3,977.00	40,93,318.00	21,80,779.80		19,12,538.20
15.	Bhadrachalam Relief 2022	Kerk in actie	-	1,00,31,537.00	3,577.00	1,00,35,114.00	98,15,836.64	13,64,807.18	15,84,084.54
16.	District Climate Resilience Plan (M.P)	ERIKS	-	17,00,914.00	-	17,00,914.00	16,20,044.00		80,870.00
17.	Covid Relief	Multiple Donor Donor	6,53,762.00	76,962.00	25,599.00	1,02,561.00	5,92,205.00		1,64,118.00
18.	Covid Relief - Phase IV	Himalayan Alliance	(29,80,884.97)	56,50,928.00	-	56,50,928.00	4,06,545.00	(22,63,498.03)	-
19.	Damoh Economic Recovery Project	Tearfund U.K	16,32,576.00	-	16,777.00	16,777.00	8,71,750.00		7,77,603.00
20.	Jabera Integrated community Adaptation Project	RIST	48,389.00	-	-	-	-	(48,389.00)	-
21.	Athari Disaster Resilient Community Project	Kerk in actie	-	28,91,794.00	8,441.00	29,00,235.00	30,68,417.63		(1,68,182.63)
22.	GOSABA CR Project - CHHOTO	Sign of Hope	-	43,69,750.00	76,738.00	44,46,488.00	8,89,800.00		35,56,688.00
23.	Climate Change Knowledge Exchange	GNDR	-	4,33,650.00	6,300.00	4,39,950.00	1,48,062.00		2,91,888.00
	Sub Total		1,39,37,935.20	6,36,50,758.50	2,81,640.00	6,39,32,398.50	6,01,19,279.16	57,02,273.51	2,34,53,428.05



S.No.	Projects / Programmes	Name of Donor	Op. Balance (As on 01.04.2022)	Projects Grants	Bank Interest	Received Durinthe Year	Funds Utilised	Adjustment / Transfer	Closing Balance As on 31.03.2023
D	AntiHuman Trafficking								
01.	NYAY Kendra Project	Justice Ventures International							
02.	Interception Project	Justice Ventures International	1,62,994.00	48,49,950.00	-	48,49,950.00	55,73,854.40	-	(5,60,910.40)
	Sub Total		4,25,912.00	11,93,400.00	-	11,93,400.00	19,50,190.00	-	(3,30,878.00)
E	Urban Poverty		5,88,906.00	60,43,350.00	-	60,43,350.00	75,24,044.40	-	(8,91,788.40)
01.	Seemapuri Urban Resilience Project	CEDAR Fund	-	-	-	-	-	-	-
02.	Parivartan Slum Development Project	Tearfund U.K	3,74,170.00	39,78,292.50	10,107.00	39,88,399.50	38,94,032.85	-	4,68,536.65
03.	Seemapuri Urban Res Project	Justice Ventures International	34,901.00	-	-	-	-	(34,901.00)	-
04.	Asha West Delhi Urban CR Project	PUI SHAN & JASON	-	-	-	-	53,974.00	-	(53,974.00)
	Sub Total		4,09,071.00	51,33,614.50	31,078.00	51,64,692.50	41,52,495.28	(34,901.00)	13,86,367.22
F	Peace Building								
01.	Punarnirman Project - I	World Renew	37,71,107.14	73,33,548.00	1,29,722.00	74,63,270.00	61,94,852.70	(23,27,054.52)	27,12,469.92
02.	Punarnirman Project - II	World Renew	-	29,34,133.00	-	29,34,133.00	28,22,103.20	21,74,758.20	22,86,786.00
03.	Peace Building Project - Manipur	CEDAR Fund	3,69,987.00	-	-	-	1,30,000.00	-	2,39,987.00
	Sub Total		41,41,094.14	1,02,67,681.00	1,29,722.00	1,03,97,403.00	91,46,955.90	(1,52,296.32)	52,39,244.92
G	Capacity Building								
01.	Capacity Building For Community Transformation	Tear Fund Australia / Tearfund U.K	14,01,220.42	1,24,44,867.00	41,140.00	1,24,86,007.00	1,19,80,639.01	-	19,06,588.41
02.	Sahbhagita Training	Multiple	90,41,850.00	-	3,03,724.00	3,03,724.00	12,43,441.54	(81,02,132.48)	-
03.	Sahbhagita Training for Commission India	Commission India	4,25,385.17	-	-	-	3,50,013.75	-	75,371.42
04.	Trauma Healing	World Renew	8,65,189.60	6,07,205.00	13,966.00	6,21,171.00	8,39,190.10	(72,276.00)	5,74,894.50
05.	Leadership Development Project	Tearfund U.K	2,55,402.00	16,73,175.00	1,022.00	16,74,197.00	18,82,083.00	-	47,516.00
06.	Make Me A Change Agent	World Renew	-	-	-	-	2,08,756.00	2,08,756.00	-
07.	Gender Training	World Renew	-	3,84,000.00	-	3,84,000.00	3,68,514.00	-	15,486.00
08.	Sahbhagita Training for LCI Networks	LCI (NIEA)	75,683.34	23,66,486.00	24,972.00	23,91,458.00	13,09,802.70	-	11,57,338.64
09.	HIV Project Evaluation	Tear Fund Australia	-	6,27,595.00	-	6,27,595.00	5,20,930.00	(1,06,665.00)	-
10.	Project Evaluation Tearfund U.K Projects	Tearfund U.K	4,39,401.00	-	9,693.00	9,693.00	-	-	4,49,094.00
11.	Community of Practice	Tearfund U.K	-	6,89,273.00	-	6,89,273.00	-	-	6,89,273.00
12.	Capacity Building (ME & TM)	Tearfund U.K	-	19,69,350.00	-	19,69,350.00	-	-	19,69,350.00
	Sub Total		1,25,04,131.53	2,07,61,951.00	3,94,517.00	2,11,56,468.00	1,87,03,370.10	(80,72,317.46)	68,84,911.97
G	Resource Mobilisation								
01.	Resource Mobilisation / Development	Tear Fund Australia	1,92,389.00	18,22,092.00	30,690.00	18,52,782.00	6,22,939.20	-	14,22,231.80
	Sub Total		1,92,389.00	18,22,092.00	30,690.00	18,52,782.00	6,22,939.20	-	14,22,231.80
	Total (FC)		3,55,38,169.28	16,75,25,099.00	12,21,914.49	16,87,47,013.49	16,07,69,414.26	(14,56,761.77)	4,20,59,006.74



S.No.	Projects / Programmes	Name of Donor	Op. Balance (As on 01.04.2022)	Projects Grants	Bank Interest	Received Durinthe Year	Funds Utilised	Adjustment / Transfer	Closing Balance As on 31.03.2023
LOCAL CONTRIBUTION									
S.No.	Projects /Programmes	Name of Donor	Op.Balance As on 01.04.2022	Projects Grants		Total Receipts	Funds Utilized	Adjustment / Transfer	Closing Balance As on 31.03.2023
A.	Awareness Camps / Seminars / Workshops								
01.	Centre for Policy Studies & Advocacy	Multiple	-	-		-	-	-	-
02.	Training to work with Poor	Multiple	1,08,900.00	-		-	-	-	-
	Sub Total		5,01,079.00	1,80,510.00		1,80,510.00	1,84,311.00	-	1,08,900.00
B	Rural Development		6,09,979.00	1,80,510.00		1,80,510.00	1,84,311.00	-	4,97,278.00
01.	Sustainable Livelihood Project	Multiple	-	-		-	-	-	-
02.	Karuna MCH Project	Multiple	41,776.00	39,500.00		39,500.00	35,000.00	-	-
03.	Bridge the Gap For Scholarship For Women	Multiple	11,550.00	11,550.00		11,550.00	-	-	46,276.00
04.	Sanitation & Hygiene with Equity in Tribal Areas	Multiple	37,560.00	(6,420.00)		(6,420.00)	34,140.00	-	23,100.00
05.	Chenchu Tribal Development Project	Multiple	(1,71,956.00)	59,53,657.00		59,53,657.00	63,48,709.10	-	(3,000.00)
	Sub Total		(81,070.00)	59,98,287.00		59,98,287.00	64,18,204.10	-	(355.00)
B	Relief / Rehabilitation								
01.	A.P Flood Relief	Multiple	-	-		-	-	-	(5,00,987.10)
02.	Covid - 19 Relief	Multiple	4,10,264.00	-		-	3,66,245.00	-	-
03.	Cold Wave Relief	Multiple	3,27,060.00	-		-	-	-	44,019.00
	Sub Total		-	20,700.00		20,700.00	77,296.00	-	3,27,060.00
	Total (LC)		7,37,324.00	20,700.00		20,700.00	4,43,541.00	-	3,14,483.00
	Grand Total (FC+LC)		12,66,233.00	61,99,497.00		61,99,497.00	70,46,056.10	-	4,19,673.90
			3,68,04,402.28	17,37,24,596.00		17,49,46,510.49	16,78,15,470.36	(14,56,761.77)	4,24,78,680.64



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, HIVAIDS, 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) Employee Benefits:

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

viii) 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.



ix) **Foreign Contribution (Regulation) Act (FCRA), 2010**


- a) EFICOR's license under Foreign Contribution (Regulation) Act, 2010 has been renewed vide letter dated 30.11.2022 received from The Ministry of Home Affairs, Foreigners Division (FCRA Wing), and is valid for a period of 5 years with effect from 01.04.2023.
- b) Foreign Exchange is converted at the rates applicable on the date of receipt / sale / surrender of the foreign exchange.
- c) Separate books of account are maintained for Foreign Contribution and Local Contribution.
- d) 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.
- e) All utility bank accounts opened by the Society for implementing projects across the country are intimated to the Ministry of Home Affairs (MHA) (FCRA Wing) within the stipulated time as required by provisions of the FCRA, 2010. Some of these bank accounts are yet to be approved by the relevant authority in the MHA. The Society is following up with the relevant department of MHA for this purpose.

- x) Previous year's figures have been regrouped/ rearranged, wherever necessary, to make them comparable to current year figures.

Date: 05.08.2023
Place: New Delhi


MATHEW SANTHOSH THOMAS
CHAIRMAN
EFICOR BOARD


HAZEL SIROMONI
TREASURER
EFICOR BOARD


MANGALAPUDI RAMESH BABU
EXE. DIRECTOR / SECRETARY
EFICOR BOARD

