

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

As on 31.03.2022 (Rs.)	LIABILITIES	SCH	As on 31.03.2023 (Rs.)	As on 31.03.2022 (Rs.)	ASSETS	SCH	As on 31.03.2023 (Rs.)
2,75,45,630.21	General Fund	A	2,30,89,378.09		Fixed Assets		
40,16,579.24	Asset Replacement Fund	B	61,69,079.24	1,96,05,331.39	Organisational	J	2,05,73,064.68
34,80,091.00	Endowment Fund	C	35,62,080.00	60,35,565.98	Project	J	61,53,756.33
60,35,565.98	Project Asset Fund	D	61,53,756.33				
	Restricted Funds	K					
1,34,83,978.53	Awareness Camps / Seminars / Workshops / Meetings / Conference		1,01,92,752.55				
88,69,950.55	Rural Development		1,06,47,315.54		Current Assets & Loans & Advances		
1,31,84,240.20	Relief / Rehabilitation for Victims of Natural Calamities		2,12,18,938.65		Loans & Advances		
				10,29,607.28	Advances / Deposits	F	14,78,416.07
				1,78,963.00	Amounts Receivable	G	7,51,614.27
					Cash & Bank Balances		
					With Scheduled Banks		
	Current Liabilities	E		2,25,559.17	- In Current Account	H	6,46,832.35
3,62,098.00	Amounts Payable		4,84,873.00	3,33,71,703.89	- In Saving Bank Account	H	1,55,24,116.30
				1,65,31,403.00	- Fixed Deposits	I	3,63,90,373.40
7,69,78,133.71			8,15,18,173.40	7,69,78,133.71			8,15,18,173.40

Significant Accounting Policies and Notes to Accounts - Schedule 'L'
Schedule A to L 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


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
FOREIGN CONTRIBUTION 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 31.03.2023 (Rs.)
	Project / Programme Expenses				Project Grants		
	Restricted Funds				Restricted Funds		
1,91,33,711.29	Awareness Camps / Seminars / Workshops / Meetings / Conference	90,96,955.90			Awareness Camps / Seminars / Workshops / Meetings / Conference		
	- Peace Building	1,85,38,370.10		2,00,61,816.89	- Peace Building	1,02,67,681.00	
	- Capacity Building	6,22,939.20	2,82,58,265.20		- Capacity Building	2,18,52,321.00	
6,82,32,007.78	Rural Development				- Resource Mobilisation	18,22,092.00	3,39,42,094.00
	- Food Security	3,00,32,074.91		6,56,38,305.06	Rural Development		
	- Public Health	2,89,60,755.31			- Food Security	3,26,81,672.00	
	- Urban Poverty	41,27,495.28	6,31,20,325.50		- Public Health	2,60,73,610.00	
18,50,26,733.45	Relief / Rehabilitation for victims of Natural Calamities				- Urban Poverty	51,33,614.50	6,38,88,896.50
	- Humanitarian Response	5,97,14,279.16		19,75,75,035.42	Relief / Rehabilitation for victims of Natural Calamities		
	- Anti Human Trafficking	75,24,044.40	6,72,38,323.56		- Humanitarian Response	6,36,50,758.50	
32,01,429.13	Non Restricted Funds				- Anti Human Trafficking	60,43,350.00	6,96,94,108.50
	- Project Administration		63,97,459.38	17,93,098.94	Non Restricted Funds		
9,72,305.89	Other Expenditure				- Project Administration		2,52,321.00
	Depreciation	29,56,248.36			Other Income:		
	Less: Depreciation pertaining to Project Assets	16,21,160.65	13,35,087.71	27,42,446.55	Bank interest	29,48,488.69	
				14,429.36	Misc. Income	7,969.00	
				65,895.00	Sale of Project Assets	96,527.00	30,52,984.69
1,13,24,839.68	Excess of Income over Expenditure c/d		44,80,943.34				
28,78,91,027.22			17,08,30,404.69	28,78,91,027.22			17,08,30,404.69
	Surplus / Deficit appropriated to				Excess of Income over Expenditure b/d		44,80,943.34
	i) Restricted Funds			5,24,40,805.91			
(1,23,662.09)	- Awareness Camps / Seminars / Workshops / Meetings / Conference	62,38,757.80					
32,59,033.26	- Rural Development	11,53,916.49					
4,90,22,599.47	- Relief / Rehabilitation for Victims of Natural Calamities	27,37,424.94	1,01,30,099.23				
2,82,835.27	ii) General Fund		(56,49,155.89)				
5,24,40,805.91			44,80,943.34	5,24,40,805.91			44,80,943.34


Significant Accounting Policies and Notes to Accounts - Schedule 'L'
Schedule L 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
Mem. 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, BRIGADE ROAD, BENGALURU - 560 025

FOREIGN CONTRIBUTION RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

As on 31.03.2022 (Rs.)	RECEIPTS	Amount (Rs.)	As on 31.03.2023 (Rs.)	As on 31.03.2022 (Rs.)	PAYMENTS	Amount (Rs.)	As on 31.03.2023 (Rs.)
2,90,08,394.74	Opening Balance:				Project / Programme Expenses		
1,11,13,236.00	Cash at Bank	3,35,97,263.06	5,01,28,666.06		Restricted Funds		
	Fixed Deposits	1,65,31,403.00		1,91,33,711.29	Awareness Camps / Seminars / Workshops / Meetings / Conference		
	Project Grants				- Peace Building	90,96,955.90	
	Restricted Funds				- Capacity Building	1,85,38,370.10	
2,00,61,816.89	Awareness Camps / Seminars / Workshops / Meetings / Conference			6,82,32,007.78	- Resource Mobilisation	6,22,939.20	2,82,58,265.20
	- Peace Building	1,02,67,681.00			Rural Development		
	- Capacity Building	2,18,52,321.00			- Food Security	3,00,32,074.91	
	- Resource Mobilisation	18,22,092.00	3,39,42,094.00		- Public Health	2,89,60,755.31	
6,56,38,305.06	Rural Development				- Urban Poverty	41,27,495.28	6,31,20,325.50
	- Food Security	3,26,81,672.00			Relief / Rehabilitation for victims of Natural Calamities		
	- Public Health	2,60,73,610.00		18,50,26,733.45	- Humanitarian Response	5,97,14,279.16	
	- Urban Poverty	51,33,614.50	6,38,88,896.50		- Anti Human Trafficking	75,24,044.40	6,72,38,323.56
19,75,75,035.42	Relief / Rehabilitation for victims of Natural Calamities				Non Restricted Funds		
	- Humanitarian Response	6,36,50,758.50		32,01,429.13	- Project Administration	63,97,459.38	
	- Anti Human Trafficking	60,43,350.00	6,96,94,108.50	16,95,703.00	- Fixed Assets (Organisational)	23,88,071.00	87,85,530.38
15,98,385.94	Non Restricted Funds				Other Payments		
	- Project Administration		6,17,254.00		Loans / Advances / Deposits / Receivables	12,63,618.06	
	Other Receipts				Endowment Fund	1,81,869.00	14,45,487.06
7,77,377.36	Restricted Funds			8,43,346.25			
	Bank Interest on Savings Accounts		2,52,743.00	1,58,856.00	Closing Balance		
5,31,168.00	Non Restricted Funds				Cash at Bank	1,61,70,948.65	
14,33,901.19	Interest on Investment (FD)	18,88,663.60		3,35,97,263.06	Fixed Deposits	3,63,90,373.40	5,25,61,322.05
14,429.36	Interest on Savings Bank Accounts	8,07,082.09		1,65,31,403.00			
5,68,403.00	Misc. Income	7,969.00					
	Sale of Project Assets / Organisational Assets	1,81,777.00	28,85,491.69				
32,84,20,452.96			22,14,09,253.75	32,84,20,452.96			22,14,09,253.75

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

[Signature]

SAMIR MANOCHA
PARTNER
Memb. No. 91479



[Signature]

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MANGALAPUDI RAMESH BABU
EXE. DIRECTOR / SECRETARY
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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
FOREIGN CONTRIBUTION SCHEDULE TO THE BALANCE SHEET AS AT 31.03.2023

Fixed Assets

Schedule 'J'

a. Organisational Assets :										
#	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	14,22,535.35			-		14,22,535.35	10%	1,42,253.54	12,80,281.81
2	LAND - DELHI	1,38,20,000.00			-		1,38,20,000.00		-	1,38,20,000.00
3	FURNITURE & FITTINGS	11,62,940.77	10,192.00	15,576.0	25,768.000	8,500.00	11,80,208.77	10%	1,17,242.08	10,62,966.69
4	EQUIPMENT	7,18,991.35	1,52,130.00	44,586.00	1,96,716.000	27,100.00	8,88,607.35	15%	1,29,947.15	7,58,660.20
5	COMPUTERS	10,32,809.83	2,57,446.00	1,42,499.00	3,99,945.000	9,650.00	14,23,104.83	40%	5,40,742.13	8,82,362.70
6	VEHICLES	14,48,054.09	8,16,954.00	9,48,688.00	17,65,642.000	40,000.00	31,73,696.09	15%	4,04,902.81	27,68,793.28
	TOTAL (a)	1,96,05,331.39	12,36,722.00	11,51,349.00	23,88,071.000	85,250.00	2,19,08,152.39		13,35,087.71	2,05,73,064.68
b. Project Assets :										
#	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	10.00%	82,479.39	8,04,809.50
2	EQUIPMENT	24,43,136.93	2,99,154.00	2,66,290.00	5,65,444.00	36,762.00	29,71,818.93	15.00%	4,25,801.09	25,46,017.84
3	COMPUTERS	17,90,972.57	3,24,960.00	2,21,700.00	5,46,660.00	1,700.00	23,35,932.57	40.00%	8,90,033.03	14,45,899.54
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	15.00%	2,22,847.14	13,57,029.45
	TOTAL (b)	60,35,565.98	10,34,440.00	8,01,438.00	18,35,878.000	96,527.00	77,74,916.98		16,21,160.65	61,53,756.33
	GRAND TOTAL (a) + (b)	2,56,40,897.37	22,71,162.00	19,52,787.00	42,23,949.00	1,81,777.00	2,96,83,069.37		29,56,248.36	2,67,26,821.01



THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
 REGD OFFICE: 1305, BRIGADE TOWER, 135, BRIGADE ROAD, BENGALURU - 560 025
 FC - SCHEDULES TO BALANCE SHEET AS AT 31.03.2023

Schedule 'A'			
As at 31.03.2022 (Rs.)	General Fund:	(Rs.)	As at 31.03.2023 (Rs.)
2,54,22,742.90	Opening Balance:		2,75,45,630.21
	Add:		
28,27,988.84	Amount transferred from Asset Replacement Fund	14,56,761.77	
(3,35,242.53)	Amount transferred from Resitriced Funds	(56,49,155.89)	
	Transferred from I & E Account		(41,92,394.12)
2,79,15,489.21	Sub total		2,33,53,236.09
	Less:		
3,69,859.00	Amount Transferred to Endowment Fund being bank interest		2,63,858.00
	Sub total		2,63,858.00
2,75,45,630.21	Closing Balance		2,30,89,378.09

Schedule 'B'			
As at 31.03.2022 (Rs.)	Asset Replacement Fund :	(Rs.)	As at 31.03.2023 (Rs.)
21,42,412.24	Opening Balance:		40,16,579.24
18,74,167.00	Add: Utility Charges of own Assets		21,52,500.00
40,16,579.24	Sub Total		61,69,079.24
	Less: Amount transferred to General Fund		
40,16,579.24	Closing Balance		61,69,079.24

Schedule 'C'			
As at 31.03.2022 (Rs.)	Field Staff Endowment Fund	(Rs.)	As at 31.03.2023 (Rs.)
32,69,088.00	Opening balance		34,80,091.00
3,69,859.00	Add: Amount transferred from General Fund being bank interest		2,63,858.00
36,38,947.00	Sub Total		37,43,949.00
1,58,856.00	Less: Expenses incurred		1,81,869.00
34,80,091.00	Closing Balance		35,62,080.00

Schedule 'D'			
As at 31.03.2022 (Rs.)	Project Asset Fund	(Rs.)	As at 31.03.2023 (Rs.)
58,75,721.53	Opening balance:		60,35,565.98
20,72,183.00	Add: Project Assets purchased during the year		18,35,878.00
79,47,904.53	Sub total		78,71,443.98
65,895.00	Less : Project Assets sold during the year	96,527.00	
##### ###	Less : Depreciation on project assets	16,21,160.65	17,17,687.65
60,35,565.98	Closing Balance		61,53,756.33

Schedule 'E'			
Current Liabilities			
As at 31.03.2022 (Rs.)	Amounts Payable:		As at 31.03.2023 (Rs.)
2,31,398.00	TDS Deducted at Source		1,99,930.00
1,30,700.00	Staff Benefit		2,80,331.00
	Payable Others - Donors		4,612.00
3,62,098.00	Total		4,84,873.00



THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF

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

FC - SCHEDULES TO BALANCE SHEET AS AT 31.03.2023

Schedule 'F'			
As at 31.03.2022 (Rs.)	Advances / Deposits:	(Rs.)	As at 31.03.2023 (Rs.)
	(a) Advances:		
2,72,954.28	Advance to Staff	2,05,159.78	
4,17,654.00	Advance to Others	7,77,507.29	9,82,667.07
	(b) Deposits:		
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	4,95,749.00
10,29,607.28	Total		14,78,416.07

Schedule 'G'		
As at 31.03.2022 (Rs.)	Amount Receivable:	As at 31.03.2023 (Rs.)
1,71,271.00	TDS Receivable	2,09,906.00
7,692.00	Receivables - Others	5,41,708.27
1,78,963.00	Total	7,51,614.27



THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF

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

FC - SCHEDULES TO BALANCE SHEET AS AT 31.03.2023

Schedule 'H'				
Cash & Bank Balances				
As at 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 New Delhi	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	Sub Total (a)			6,46,832.35
	In Savings Bank Account (b)			
10,477.52	AXIS Motihari	Motihari, Bihar State	913010015096045	-
2,88,645.85	C.B.J, Bolangir	Balangir, Orissa	3675570120	3,37,914.55
51,589.19	Kotak Mahidra Bank	Janakpuri, New Delhi - 58	1211172388	5,25,445.19
1,15,91,209.22	Kotak Mahindra Bank - FCRA	Janakpuri, New Delhi - 58	6112899594	53,56,977.85
24,71,937.00	Kotak Mahidra Bank	Janakpuri, New Delhi - 58	6113812936	27,99,632.74
82,71,813.74	Kotak Mahidra Bank	Janakpuri, New Delhi - 58	6113812929	-
1,57,529.14	Punjab National Bank	Sahibganj, Jharkhand State	6120000100025492	-
78,371.45	Punjab National Bank	Pakur, Jharkhand State	6120000100020017	3,55,571.12
4,00,289.50	Punjab National Bank	Janakpuri, New Delhi - 58	1503000109097478	-
10,070.00	Punjab National Bank	Jhanjharpur, Bihar	2228000100729287	-
7,75,216.82	State Bank of India-FCRA	11, Sansad Marg, New Delhi - 110001	40033878514	6,86,046.06
2,27,232.25	State Bank of India	Anisabad, Patna, Bihar State	32485805074	-
5,34,966.50	State Bank of India	Bengaluru, Karnataka State	64214225664	5,16,455.50
45,102.00	State Bank of India	Bellary, Kamataka State	38970519203	-
4,54,177.51	State Bank of India	Atmakur, A.P State	62236796998	-
1,53,047.82	State Bank of India	Barwani, 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	Pralappargh, Rajasthan State	37076646259	3,04,247.30
7,97,743.58	State Bank of India	Rosera, Bihar State	33983069298	-
3,81,904.66	ICICI Bank	B-1, Community Centre, Janakpuri, ND-58	008701052546	2,73,051.84
60,975.92	ICICI Bank	B-1, Community Centre, Janakpuri, ND-58	008701052676	2,37,410.34
1,61,019.00	ICICI Bank	B-1, Community Centre, Janakpuri, ND-58	008701052949	56,462.00
12,74,787.42	ICICI Bank	B-1, Community Centre, Janakpuri, ND-58	008701052655	1,38,217.94
9,12,112.00	ICICI Bank	B-1, Community Centre, Janakpuri, ND-58	008701052487	2,30,511.00
8,24,231.00	ICICI Bank	B-1, Community Centre, Janakpuri, ND-58	008701052503	5,44,218.00
7,68,891.46	ICICI Bank	B-1, Community Centre, Janakpuri, ND-58	008701052711	6,52,180.49
10,89,981.12	ICICI Bank	B-1, Community Centre, Janakpuri, ND-58	008701052558	2,09,521.68
-	ICICI Bank	B-1, Community Centre, Janakpuri, ND-58	008701053102	-
-	ICICI Bank	B-1, Community Centre, Janakpuri, ND-58	008701053247	9,64,151.38
-	ICICI Bank	B-1, Community Centre, Janakpuri, ND-58	008701052550	3,24,273.02
-	ICICI Bank	B-1, Community Centre, Janakpuri, ND-58	008701052555	1,47,748.94
-	ICICI Bank	B-1, Community Centre, Janakpuri, ND-58	'008701053038	48,825.52
-	ICICI Bank	B-1, Community Centre, Janakpuri, ND-58	008701053055	2,47,480.40
-	ICICI Bank	B-1, Community Centre, Janakpuri, ND-58	008701053309	96,248.44
-	ICICI Bank	B-1, Community Centre, Janakpuri, ND-58	008701053102	3,46,101.64
-	RBL Bank	Janakpuri, New Delhi - 58	309016556027	-
3,33,71,703.89	Sub Total (b)			1,55,24,116.30
3,35,97,263.06	Grand Total (a+b)			1,61,70,948.65



THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF

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

FC - SCHEDULES TO BALANCE SHEET AS AT 31.03.2023

Schedule 'I'				
Fixed Deposit				
As at 31.03.2022 (Rs.)	Name of Bank	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	Closed	-
11,23,344.00	RBL BANK, District Centre, Janakpuri, New Delhi - 110058	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
11,26,559.00		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
11,26,561.00		709008745585	15.05.2023	12,04,542.00
15,62,561.00	ICICI Bank, 54-B, Mahatta Tower, B Block Community Centre, Janakpuri, New Delhi - 110058	008713068868	Closed	-
15,62,560.00		008713068870	Closed	-
15,62,561.00		008713068871	Closed	-
-	YES Bank, 54-B, b BLOCK, Community Centre, Janakpur, New Delhi - 110058	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
-	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	
1,65,31,403.00	Grand Total			3,63,90,373.40



THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
REGD OFFICE: 1305, BRIGADE TOWER, 135, BRIGADE ROAD, BANGALORE - 560 025
Foreign Contribution Schedule to the Balance Sheet as at March 31, 2023
Schedule 'K'

Restricted Funds

PROGRAMMES	OPENING BALANCE AS ON 01.04.2022	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.)	(Rs.)
Awareness Camps / Seminars / Workshops / Meetings / Conference	1,34,83,978.53	3,28,51,724.00	5,54,929.00	2,82,58,265.20	(2,15,000.00)	(15,816.32)	(82,08,797.46)	1,01,92,752.55
Rural Development	88,69,950.55	6,49,79,266.50	3,85,345.49	6,31,20,325.50	(15,32,500.00)	1,68,299.58	8,97,278.92	1,06,47,315.54
Relief / Rehabilitation for Victims of Natural Calamities	1,31,84,240.20	6,96,94,108.50	2,81,640.00	6,72,38,323.56	(4,05,000.00)	(16,09,245.03)	73,11,518.54	2,12,18,938.65
Grand Total	3,55,38,169.28	16,75,25,099.00	12,21,914.49	15,86,16,914.26	(21,52,500.00)	(14,56,761.77)	-	4,20,59,006.74
Previous Year Total	2,85,80,242.91	28,32,75,157.37	7,77,377.36	27,23,92,452.52	(18,74,167.00)	(28,27,988.84)		3,55,38,169.28



EFICOR (FOREIGN CONTRIBUTION)
1305, BRIGADE TOWER, 135 BRIGADE ROAD, BANGALORE - 25

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.	Chenchu Dev. Project	Tear Fund Australia							
02.	Heart Tribal Development	Tear Fund Australia	5,77,601.16	29,34,938.00	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	40,80,067.00	49,63,196.46		41,186.08
04.	BHIL Traibal Development Project	Tear Fund Australia	86,339.72	16,38,836.00	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	8,96,661.75	10,90,370.00		10,90,370.00	9,67,346.00		10,19,685.75
	Sub Total		94,027.40	3,37,72,042.00	1,57,821.49	3,39,29,863.49	3,08,02,074.91	9,80,882.50	94,027.40
B PUBLIC HEALTH									
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.	Unnati 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.	Suposhan 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 Bai 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						-
	Sub Total		(10,31,569.00)	10,31,569.00		10,31,569.00			1,57,506.80
C Humanitarian Response & Disaster Risk Management									
01.	Madhepur NDRR Project	Tear Fund Australia	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
02.	Katihar Disater Management Resilience	ERIKS	2,65,646.90	39,57,865.00	23,924.00	39,81,789.00	38,49,958.18		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	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		-
	Sub Total		48,389.00					(48,389.00)	



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
20.	Jabera Integrated community Adaptation Project	RIST							
21.	Athani 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			3,49,161.00	7,701.00	3,56,862.00			3,56,862.00
D	AntiHuman Trafficking		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	2,34,53,328.05
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.	Pariwartan 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							
02.	Punarnirman Project - II	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
03.	Peace Building Project - Manipur	CEDAR Fund		29,34,133.00		29,34,133.00	28,22,103.20	21,74,758.20	22,86,788.00
	Sub Total		3,69,987.00						2,39,987.00
G	Capacity Building		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
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							
03.	Sahbhagita Training for Commission India	Commission India	90,41,850.00		3,03,724.00	3,03,724.00	12,43,441.54	(81,02,132.46)	-
04.	Trauma Healing	World Renew	4,25,385.17			-	3,50,013.75		75,371.42
05.	Legadership Development Project	Tearfund U.K	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
06.	Make Me A Change Agent	World Renew	2,55,402.00	16,73,175.00	1,022.00	16,74,197.00	18,82,083.00		47,516.00
07.	Gender Training	World Renew					2,08,756.00	2,08,756.00	-
08.	Sahbhagita Training for LCI Networks	LCI (NIEA)		3,84,000.00		3,84,000.00	3,68,514.00		15,486.00
09.	HIV Project Evaluation	Tear Fund Australia	75,683.34	23,66,486.00	24,972.00	23,91,458.00	13,09,802.70		11,57,338.64
10.	Project Evaluation Tearfund U.K Projects	Tearfund U.K		6,27,595.00		6,27,595.00	5,20,930.00	(1,06,665.00)	-
11.	Community of Practice	Tearfund U.K	4,39,401.00		9,693.00	9,693.00			4,49,094.00
12.	Capacity Building (ME & TM)	Tearfund U.K		6,89,273.00		6,89,273.00			6,89,273.00
	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 Mobalisation								
01.	Resource Mobalisation / Development	Tear Fund Australia							
	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
	Grand Total		3,55,38,169.28	16,75,25,099.00	12,21,914.48	16,87,47,013.49	16,07,69,414.26	(14,56,761.77)	4,20,59,006.74



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

