

# **KAMG & ASSOCIATES**

## **Chartered Accountants**

E-123, 3<sup>rd</sup> Floor,  
Mangolpuri Industrial Area, Phase-2  
Delhi- 110034, India  
Ph: +91 9643029548  
E-mail: brijk.pandit@kamg.in

### **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, 2025, the Income 5& 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, 2025, and of its deficit 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.



# KAMG & ASSOCIATES

## CHARTERED ACCOUNTANTS

### 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.



# **KAMG & ASSOCIATES**

## **CHARTERED ACCOUNTANTS**

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.

**For KAMG & ASSOCIATES**  
Chartered accountants  
Firm Registration No. 311027E

*Brij Kishor Pandit*

**(Brij Kishor Pandit)**

Partner

Membership No. 537368  
UDINI- 25537368BMLYRD9423

Place: New Delhi  
Date : 29.04.2025



**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, 2025**

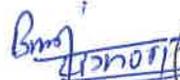
| As at 31.03.2024 (Rs.) | LIABILITIES   | SCH | As at 31.03.2025 (Rs.) | As at 31.03.2024 (Rs.) | ASSETS   | SCH | As at 31.03.2025 (Rs.) |
|------------------------|---|-----|------------------------|------------------------|--|-----|------------------------|
|                        | <b>UNRESTRICTED FUNDS</b>                                       |     |                        |                        | <b>NON-CURRENT ASSETS</b>                                      |     |                        |
| 701,300.00             | Corpus Fund   | A   | 701,300.00             |                        | Property, Plant and Equipment & Intangible Assets              | J   |                        |
| 49,223,827.47          | General Fund  | B   | 44,893,730.38          |                        | Property, Plant and Equipment                                  |     |                        |
|                        | <b>Designated Funds</b>   |     |                        | 37,201,229.21          | Organisational   |     | 36,684,910.46          |
| 5,891,479.41           | Endowment Fund  | C   | 5,878,792.41           | 5,542,803.95           | Project  |     | 4,421,405.33           |
| 1,795,483.00           | Emergency Relief Fund   | D   | 1,795,483.00           | 15,366.52              | <b>Intangible Assets</b>                                       |     |                        |
|                        | Staff Ex-Gratia Fund (Note No-B viii (c))                       | E   | 6,836,391.86           | 32,514.64              | Organisational   |     | 9,201.52               |
| 9,211,787.24           | Asset Replacement Fund  | F   | 12,161,831.24          |                        | Project  |     | 19,509.64              |
| 5,575,318.59           | Project Asset Fund  | G   | 4,440,914.97           |                        | <b>Long Term Investments</b>                                   |     |                        |
|                        |   |     |                        |                        | Investment with LIC -Staff exgratia Fund (Note No-B viii (c) ) |     | 6,836,391.86           |
|                        | <b>RESTRICTED FUNDS: (Projects / Programs)</b>                  | H   |                        |                        | <b>CURRENT ASSETS</b>  |     |                        |
| 16,666,111.60          | Awareness Camps / Seminars / Workshops / Meetings / Conferences |     | 13,695,371.88          | 4,797,704.03           | Short-term loans and advances                                  |     |                        |
|                        |   |     |                        |                        | Advances / Deposits  | K   | 3,087,313.25           |
| 16,899,715.61          | Rural Development   |     | 21,754,198.79          | 991,794.05             | Amounts Receivable   | L   | 404,081.90             |
| 14,166,625.60          | Relief / Rehabilitation for Victims of Natural Calamities       |     | 4,196,397.25           |                        | <b>Cash &amp; Bank Balances</b>                                |     |                        |
|                        | <b>CURRENT LIABILITIES</b>                                      | I   |                        |                        | With scheduled Banks   |     |                        |
| 987,858.01             | Other current liabilities                                       |     | 561,053.00             | 1,346,971.99           | - In Current Account   | M   | 452,053.21             |
|                        |   |     |                        | 8,282,424.14           | - In Savings Bank Account                                      |     | 14,868,713.91          |
|                        |   |     |                        | 62,908,698.00          | - Fixed Deposits   | N   | 50,131,883.70          |
| <b>121,119,506.53</b>  |   |     | <b>116,915,464.78</b>  | <b>121,119,506.53</b>  |  |     | <b>116,915,464.78</b>  |

Significant Accounting Policies and Notes to Accounts - Schedule 'O'  
Schedule A to O form an integral part of the Balance Sheet

In terms of our separate report of even date

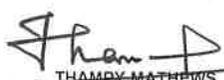
For **KAMG & ASSOCIATES**  
Chartered Accountants  
Firm Regn. No. 311027E

Place: New Delhi  
Date: 29 APR 2025

  
**BRIJ KISHOR PANDIT**  
PARTNER  
Memb. No. 537368



  
**Dr. SANJAY PATRA**  
CHAIRMAN  
EFICOR BOARD

  
**THAMPY MATHEWS**  
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, 2025**

| As at 31.03.2024<br>(Rs.) | Expenditure   | Amount<br>(Rs.) | As at 31.03.2025<br>(Rs.) | As at 31.03.2024<br>(Rs.) | Income  | Amount<br>(Rs.) | As at 31.03.2025<br>(Rs.) |
|---------------------------|---|-----------------|---------------------------|---------------------------|---|-----------------|---------------------------|
|                           | <b><u>Project / Programme Expenses</u></b>                                |                 |                           |                           | <b><u>Project Grants</u></b>  |                 |                           |
|                           | <b><u>Restricted Funds (Projects / Programs)</u></b>                      |                 |                           |                           | <b><u>Restricted Funds (Projects / Programs)</u></b>                      |                 |                           |
|                           | <b>Awareness Camps / Seminars /<br/>Workshops / Meetings / Conference</b> |                 |                           |                           | <b>Awareness Camps / Seminars /<br/>Workshops / Meetings / Conference</b> |                 |                           |
| 9,611,792.69              | - Peace Building  | 10,120,947.39   |                           | 10,423,564.01             | - Peace Building  | 10,392,903.00   |                           |
| 20,552,857.76             | - Capacity Building   | 24,796,878.09   |                           | 26,589,328.49             | - Capacity Building   | 21,686,624.00   |                           |
| 1,725,796.00              | - Resource Mobilisation   | 1,872,186.24    | 36,790,011.72             | 646,319.00                | - Resource Mobilisation   | 1,704,413.00    | 33,783,940.00             |
|                           | <b>Rural Development</b>  |                 |                           |                           | <b>Rural Development</b>  |                 |                           |
| 32,613,497.79             | - Food Security   | 44,241,181.81   |                           | 41,787,187.00             | - Food Security   | 45,108,358.00   |                           |
| 34,243,237.13             | - Public Health   | 45,864,630.36   |                           | 35,965,958.22             | - Public Health   | 49,537,744.00   |                           |
| 5,787,049.10              | - Urban Poverty   | 4,403,153.00    | 94,508,965.17             | 4,812,710.00              | - Urban Poverty   | 6,390,872.00    | 101,036,974.00            |
|                           | <b>Relief / Rehabilitation for<br/>victims of Natural Calamities</b>      |                 |                           |                           | <b>Relief / Rehabilitation for<br/>victims of Natural Calamities</b>      |                 |                           |
| 66,062,822.11             | - Humanitarian Response   | 58,407,325.52   |                           | 58,418,514.73             | - Humanitarian Response   | 49,306,958.28   |                           |
| 2,565,851.00              | - Anti Human Trafficking  | 1,737,603.80    | 60,144,929.32             | 3,807,937.00              | - Anti Human Trafficking  | 1,340,430.00    | 50,647,388.28             |
|                           | <b><u>Non Restricted Funds</u></b>  |                 |                           |                           | <b><u>Non Restricted Funds</u></b>  |                 |                           |
| 1,304,139.28              | - Project Administration  |                 | 7,236,461.03              | 1,478,798.99              | - Project Administration  |                 | 732,167.93                |
|                           | <b><u>Other Expenditure</u></b>   |                 |                           |                           | <b><u>Other Income:</u></b>   |                 |                           |
| 2,048,831.40              | Depreciation  | 3,219,148.52    |                           | 3,665,686.69              | Bank interest   | 4,667,870.50    |                           |
|                           | Less: Depreciation pertaining to project assets                           | 1,127,267.36    | 2,091,881.16              | 5,350.00                  | Interest from I.T Department  | 33,441.50       |                           |
|                           |   |                 |                           | 18,571.00                 | Misc. Income- scrap sale  | 109,566.45      |                           |
|                           |   |                 |                           | 313,591.00                | Sale of Project Assets  | 114,808.00      | 4,994,389.95              |
| 11,417,641.87             | Excess of Income over Expenditure c/d                                     |                 |                           |                           | Foreign Exchange Gain   | 68,703.50       |                           |
| <b>187,933,516.13</b>     |   |                 | <b>200,772,248.40</b>     | <b>187,933,516.13</b>     | Excess of expenditure over income c/d                                     |                 | 9,577,388.24              |
|                           |   |                 |                           |                           |   |                 | <b>200,772,248.40</b>     |
|                           | <b>Excess of expenditure over income b/d</b>                              |                 | <b>9,577,388.24</b>       |                           | <b>Excess of Income over Expenditure b/d</b>                              |                 | <b>-</b>                  |
|                           | <b><u>Surplus / Deficit appropriated to</u></b>                           |                 |                           | 11,417,641.87             |   |                 |                           |
|                           | <b>i) Restricted Funds</b>  |                 |                           |                           |   |                 |                           |
| 5,967,752.05              | - Awareness Camps / Seminars /<br>Workshops / Meetings / Conferences      | (2,777,239.72)  |                           |                           |   |                 |                           |
| 10,414,514.85             | - Rural Development   | 6,995,087.83    |                           |                           |   |                 |                           |
| (6,071,362.34)            | - Relief / Rehabilitation for<br>Victims of Natural Calamities            | (9,335,700.04)  | (5,117,851.93)            |                           |   |                 |                           |
| 1,106,737.31              | <b>ii) General Fund</b>   |                 | (4,459,536.31)            |                           |   |                 |                           |
| <b>11,417,641.87</b>      |   |                 | <b>-</b>                  | <b>11,417,641.87</b>      |   |                 | <b>-</b>                  |

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

In terms of our separate report of even date

**For KAMG & ASSOCIATES**  
Chartered Accountants  
Firm Regn. No. 311027E

*Brij Kishor Pandit*  
Brij Kishor Pandit

**BRIJ KISHOR PANDIT**  
**PARTNER**  
Memb. No. 537368



*Dr. Sanjay Patra*  
Dr. SANJAY PATRA

**Dr. SANJAY PATRA**  
**CHAIRMAN**  
**EFICOR BOARD**

*Thampy Mathews*  
THAMPY MATHEWS

**THAMPY MATHEWS**  
**TREASURER**  
**EFICOR BOARD**

*Mangalapudi Ramesh Babu*  
MANGALAPUDI RAMESH BABU

**MANGALAPUDI RAMESH BABU**  
**EXE. DIRECTOR / SECRETARY**  
**EFICOR BOARD**

Place: New Delhi

Date: 29 APR 2025

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

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD ENDED MARCH 31, 2025

| As at 31.03.2024 (Rs.) | RECEIPTS  | Amount (Rs.)  | As at 31.03.2025 (Rs.) | As at 31.03.2024 (Rs.) | PAYMENTS  | Amount (Rs.)   | As at 31.03.2025 (Rs.) |
|------------------------|---|---------------|------------------------|------------------------|---|----------------|------------------------|
|                        | <b>Opening Balance:</b>   |               |                        |                        | <b>Project / Programme Expenses</b>                                   |                |                        |
| 17,144,649.20          | Cash at Bank  | 9,629,396.13  |                        |                        | <b>Restricted Funds (Projects / Programs)</b>                         |                |                        |
| 48,579,571.40          | Fixed Deposits  | 62,908,698.00 | 72,538,094.13          |                        | <b>Awareness Camps / Seminars / Workshops / Meetings / Conference</b> |                |                        |
|                        | <b>Project Grants</b>   |               |                        | 9,611,792.69           | - Peace Building  | 10,120,947.39  |                        |
|                        | <b>Restricted Funds (Projects / Programs)</b>                         |               |                        | 20,552,857.76          | - Capacity Building   | 24,796,878.09  |                        |
|                        | <b>Awareness Camps / Seminars / Workshops / Meetings / Conference</b> |               |                        | 1,725,796.00           | - Resource Mobilisation   | 1,872,186.24   | 36,790,011.72          |
| 10,423,564.01          | - Peace Building  | 10,065,672.00 |                        | 32,613,497.79          | <b>Rural Development</b>  |                |                        |
| 26,589,328.49          | - Capacity Building   | 22,013,855.00 |                        | 34,243,237.13          | - Food Security   | 44,241,181.81  |                        |
| 646,319.00             | - Resource Mobilisation   | 1,704,413.00  | 33,783,940.00          | 5,787,049.10           | - Public Health   | 45,864,630.36  |                        |
|                        | <b>Rural Development</b>  |               |                        |                        | - Urban Poverty   | 4,403,153.00   | 94,508,965.17          |
| 41,787,187.00          | - Food Security   | 45,108,358.00 |                        |                        | <b>Relief / Rehabilitation for victims of Natural Clamities</b>       |                |                        |
| 35,965,958.22          | - Public Health   | 49,537,744.00 | 101,036,974.00         | 66,062,822.11          | - Humanitarian Response   | 58,407,325.52  |                        |
| 4,812,710.00           | - Urban Poverty   | 6,390,872.00  |                        | 2,565,851.00           | - Anti Human Trafficking  | 1,737,603.80   | 60,144,929.32          |
|                        | <b>Relief / Rehabilitation for victims of Natural Clamities</b>       |               |                        | 1,304,139.28           | <b>Non Restricted Funds</b>   |                |                        |
| 58,418,514.73          | - Humanitarian Response   | 49,306,958.28 |                        | 4,646,335.00           | - Project Administration  | 7,234,101.03   |                        |
| 3,807,937.00           | - Anti Human Trafficking  | 1,340,430.00  | 50,647,388.28          |                        | - Fixed Assets (Organisational)                                       | 2,015,588.00   | 9,249,689.03           |
|                        | <b>Non Restricted Funds</b>   |               |                        |                        | <b>Other Payments</b>   |                |                        |
| 2,590,879.26           | - Project Administration  |               | 1,457,916.93           |                        | Loans / Advances / Deposits / Receivables                             | (2,070,378.27) |                        |
|                        | <b>Other Receipts</b>   |               |                        | 3,038,777.01           | Endowment Fund  | 410,787.00     | (1,659,591.27)         |
|                        | <b>Restricted Funds (Projects / Programs)</b>                         |               |                        | 196,593.00             |   |                |                        |
| 1,022,289.69           | Bank Interest on Savings Accounts                                     |               | 857,752.00             |                        | <b>Closing Balance</b>  |                |                        |
|                        | <b>Non Restricted Funds</b>   |               |                        |                        | Cash at Bank  | 15,320,767.12  |                        |
| 2,020,365.02           | Interest on Investment (FD)   | 3,245,011.50  |                        | 9,629,396.13           | Fixed Deposits  | 50,131,883.70  | 65,452,650.82          |
| 623,031.98             | Interest on Savings Bank Accounts                                     | 565,107.00    |                        | 62,908,698.00          |   |                |                        |
| 18,571.00              | Misc. Income  | 109,566.45    |                        |                        |   |                |                        |
| 5,350.00               | Interest from I.T Department  | 33,441.50     |                        |                        |   |                |                        |
| 430,616.00             | Sale of Project Assets / Organisational Assets                        | 211,463.00    | 4,164,589.45           |                        |   |                |                        |
| <b>254,886,842.00</b>  |   |               | <b>264,486,654.79</b>  | <b>254,886,842.00</b>  |   |                | <b>264,486,654.79</b>  |

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

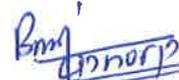
Schedule O forms an integral part of Receipt & Payment Account

In terms of our separate report of even date

For **KAMG & ASSOCIATES**  
Chartered Accountants  
Firm Regn. No. 311027E

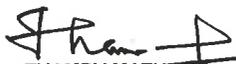
Place: New Delhi

Date: 29 APR 2025

  
**BRIJ KISHOR PANDIT**  
PARTNER  
Memb. No.537368



  
**Dr. SANJAY PATRA**  
CHAIRMAN  
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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 31.03.2025

| Schedule 'A'              |   |       |                           |
|---------------------------|---|-------|---------------------------|
| As on 31.03.2024<br>(Rs.) | <u>Corpus Fund</u>                                | (Rs.) | As at 31.03.2025<br>(Rs.) |
| 701,300.00                | <b>Opening Balance:</b>                           |       | 701,300.00                |
|                           | <b>Add:</b> Contribution Received during the year |       | -                         |
| <b>701,300.00</b>         | <b>Closing Balance</b>                            |       | <b>701,300.00</b>         |

| Schedule 'B'              |  |              |                           |
|---------------------------|--|--------------|---------------------------|
| As on 31.03.2024<br>(Rs.) | <u>General Fund:</u>                                     | (Rs.)        | As at 31.03.2025<br>(Rs.) |
| 48,305,313.77             | <b>Opening Balance:</b>                                  |              | 49,223,827.47             |
|                           | <b>Add:</b>  |              |                           |
| 1,106,737.31              | Amount transferred from I & E A/c.                       |              |                           |
| 2,018,806.39              | Amount transferred from Resitricted Fund                 | 18,588.96    |                           |
|                           | Amount transferred from Project Assets Fund              | 495,450.26   | 514,039.22                |
| <b>51,430,857.47</b>      | <b>Sub Total</b>   |              | <b>49,737,866.69</b>      |
|                           | <b>Less:</b>   |              |                           |
| 1,795,483.00              | Amount transferred to I & E A/c.                         | 4,459,536.31 |                           |
| 411,547.00                | Amount Transferred to Emergency Relief Fund              | -            | 4,844,136.31              |
| 2,207,030.00              | Amount transferred to Endowment Fund being bank interest | 384,600.00   | 4,844,136.31              |
| <b>49,223,827.47</b>      | <b>Closing Balance</b>                                   |              | <b>44,893,730.38</b>      |

| Schedule 'C'              |  |       |                           |
|---------------------------|--|-------|---------------------------|
| As on 31.03.2024<br>(Rs.) | <u>Endowment Fund:</u>                           | (Rs.) | As at 31.03.2025<br>(Rs.) |
|                           | <b>(a) Field Staff Endowment fund :</b>          |       |                           |
| 3,562,080.00              | Opening balance                                  |       | 3,623,737.00              |
| 258,250.00                | Add: Bank Interest transferred from General Fund |       | 224,910.00                |
| 196,593.00                | Less: Expenses incurred                          |       | 410,787.00                |
| <b>3,623,737.00</b>       | <b>Closing Balance (a)</b>                       |       | <b>3,437,860.00</b>       |
|                           | <b>(b) J.E.A Memorial Fund</b>                   |       |                           |
| 2,114,445.41              | Opening balance                                  |       | 2,267,742.41              |
| 153,297.00                | Add: Bank Interest transferred from General Fund |       | 159,690.00                |
|                           | Add: Contribution received during the year       |       | 13,500.00                 |
| <b>2,267,742.41</b>       | <b>Closing Balance (b)</b>                       |       | <b>2,440,932.41</b>       |
| <b>5,891,479.41</b>       | <b>Closing Balance (a) + (b)</b>                 |       | <b>5,878,792.41</b>       |

| Schedule 'D'              |                                      |       |                           |
|---------------------------|--------------------------------------|-------|---------------------------|
| As on 31.03.2024<br>(Rs.) | <u>Emergency Relief Fund</u>         | (Rs.) | As at 31.03.2025<br>(Rs.) |
| -                         | <b>Opening balance:</b>              |       | 1,795,483.00              |
|                           | <b>Add:</b>                          |       |                           |
| 1,795,483.00              | Amount Transferred from General Fund |       |                           |
| <b>1,795,483.00</b>       | <b>Sub Total</b>                     |       | <b>1,795,483.00</b>       |

| Schedule 'E'              |  |       |                           |
|---------------------------|--|-------|---------------------------|
| As on 31.03.2024<br>(Rs.) | <u>Staff Ex-Gratia Fund</u>                | (Rs.) | As at 31.03.2025<br>(Rs.) |
| -                         | <b>Opening balance:</b>                    |       |                           |
|                           | <b>Add:</b>                                |       |                           |
|                           | Brought during the year (Note No-viii (c)) |       | 6,836,391.86              |
| -                         | <b>Sub Total</b>                           |       | <b>6,836,391.86</b>       |



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**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 31.03.2025

| Schedule 'F'              |  |       |                           |
|---------------------------|--|-------|---------------------------|
| As on 31.03.2024<br>(Rs.) | <u>Asset Replacement Fund :</u>              | (Rs.) | As at 31.03.2025<br>(Rs.) |
| 6,255,537.24              | <b>Opening Balance:</b>                      |       | 9,211,787.24              |
| 2,956,250.00              | <b>Add:</b><br>Utility Charges of own Assets |       | 2,950,044.00              |
| <b>9,211,787.24</b>       | <b>Closing Balance</b>                       |       | <b>12,161,831.24</b>      |

| Schedule 'G'              |   |              |                           |
|---------------------------|---|--------------|---------------------------|
| As on 31.03.2024<br>(Rs.) | <u>Project Asset Fund</u>                               | (Rs.)        | As at 31.03.2025<br>(Rs.) |
| 6,170,044.64              | <b>Opening balance:</b>                                 |              | 5,575,318.59              |
| 1,078,788.00              | <b>Add:</b><br>Project Assets purchased during the year |              | 603,122.00                |
| 7,248,832.64              | Sub Total   |              | 6,178,440.59              |
| 313,591.00                | <b>Less:</b><br>Project Assets sold during the year     | 114,808.00   |                           |
| 1,359,923.05              | Depreciation on Project Assets                          | 1,127,267.36 |                           |
|                           | Transferred General Fund                                | 495,450.26   | 1,737,525.62              |
| <b>5,575,318.59</b>       | <b>Closing Balance</b>                                  |              | <b>4,440,914.97</b>       |

| Schedule 'I'              |                         |                           |  |
|---------------------------|-------------------------|---------------------------|--|
| Current Liabilities       |                         | Current Liabilities       |  |
| As on 31.03.2024<br>(Rs.) | <u>Amounts Payable:</u> | As at 31.03.2025<br>(Rs.) |  |
| 434,662.00                | Tax Deducted at Source  | 170,500.00                |  |
| 430,325.00                | Staff Benefit           | 383,927.00                |  |
| 122,871.01                | Payable Others          | 6,626.00                  |  |
| <b>987,858.01</b>         | <b>Total</b>            | <b>561,053.00</b>         |  |

| Schedule 'K'              |   |              |                           |
|---------------------------|---|--------------|---------------------------|
| As on 31.03.2024<br>(Rs.) | <u>Advances / Deposits:</u>               | (Rs.)        | As at 31.03.2025<br>(Rs.) |
| 2,379,074.03              | <b>(a) Advances:</b><br>Advance to Staff  | 1,650,338.31 |                           |
| 1,811,081.00              | Advance to Others                         | 824,925.94   | 2,475,264.25              |
| 128,000.00                | <b>(b) Deposits:</b><br>Security Deposits | 128,000.00   |                           |
| 91,550.00                 | General Deposits                          | 91,550.00    |                           |
| 375,000.00                | Rental Deposits                           | 379,500.00   |                           |
| 12,999.00                 | Telephone Deposits                        | 12,999.00    | 612,049.00                |
| <b>4,797,704.03</b>       | <b>Total</b>                              |              | <b>3,087,313.25</b>       |

| Schedule 'L'              |                           |                           |  |
|---------------------------|---------------------------|---------------------------|--|
| As on 31.03.2024<br>(Rs.) | <u>Amount Receivables</u> | As at 31.03.2025<br>(Rs.) |  |
| 620,198.50                | TDS Receivable            | 375,082.90                |  |
| 371,595.55                | Receivable - Others       | 28,999.00                 |  |
| <b>991,794.05</b>         | <b>Total</b>              | <b>404,081.90</b>         |  |



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**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 31.03.2025**

| Schedule 'M'                      |                                  |                         |                  |                           |
|-----------------------------------|----------------------------------|-------------------------|------------------|---------------------------|
| Cash & Bank Balances              |                                  |                         |                  |                           |
| As on 31.03.2024<br>(Rs.)         | Name of Bank                     | Place                   | Account No.      | As at 31.03.2025<br>(Rs.) |
| -                                 | Cash                             |                         |                  | -                         |
| <b>In Current Account (A)</b>     |                                  |                         |                  |                           |
| 1,052,417.89                      | State Bank of India              | Dist. Centre, Janakpuri | 32453171097      | 452,053.21                |
| 294,554.10                        | Indian Bank                      | Hari Nagar, New Delhi   | 6409585233       | -                         |
| <b>1,346,971.99</b>               | <b>Total Current Account (A)</b> |                         |                  | <b>452,053.21</b>         |
| <b>In Saving Bank account (B)</b> |                                  |                         |                  |                           |
| 1,562,803.19                      | Kotak Mahindra Bank              | Janakpuri, New Delhi    | 1211172388       | 1,319,413.19              |
| 70,864.55                         | Kotak Mahindra Bank - FCRA       | Janakpuri, New Delhi    | 6112899594       | -                         |
| 664,936.02                        | Punjab National Bank             | Pakur, Jharkhand        | 6120000100020017 | 565,829.62                |
| 59,452.16                         | State Bank of India FCRA         | Sansad Marg, N. Delhi   | 40033878514      | 259,093.18                |
|                                   | Standard Chartered Bank          | Sansad Marg, New Delhi  | 52510891183      | 7,195,257.25              |
| 200,188.50                        | State Bank of India              | Bengalur, Karnataka     | 64214225664      | 499,438.52                |
| 86,092.70                         | State Bank of India              | Pratapgarh, Rajasthan   | 37076646259      | -                         |
| 675,435.50                        | State Bank of India              | Bhadrachalam, A.P       | 42270626366      | -                         |
| 119,412.18                        | State Bank of India              | Barwani, M.P State      | '34994471341     | 198,508.34                |
| 163,283.00                        | ICICI Bank                       | Janakpuri, New Delhi-58 | 008701053526     | -                         |
| 176,825.28                        | ICICI Bank                       | Janakpuri, New Delhi-58 | 008701052546     | -                         |
| 204,311.44                        | ICICI Bank                       | Janakpuri, New Delhi-58 | 008701052676     | -                         |
| 234,735.00                        | ICICI Bank                       | Janakpuri, New Delhi-58 | 008701052949     | -                         |
| 40,792.68                         | ICICI Bank                       | Janakpuri, New Delhi-58 | 008701052655     | 370,406.28                |
| 7,364.00                          | ICICI Bank                       | Janakpuri, New Delhi-58 | 008701052487     | 6,358.00                  |
| 65,172.00                         | ICICI Bank                       | Janakpuri, New Delhi-58 | 008701052503     | 67,144.00                 |
| 653,181.83                        | ICICI Bank                       | Janakpuri, New Delhi-58 | 008701052711     | 932,388.56                |
| 1,812.00                          | ICICI Bank                       | Janakpuri, New Delhi-58 | 008701052558     | -                         |
| 287,010.58                        | ICICI Bank                       | Janakpuri, New Delhi-58 | 008701053247     | -                         |
| 68,608.14                         | ICICI Bank                       | Janakpuri, New Delhi-58 | 008701052550     | 40,117.14                 |
| 173,471.42                        | ICICI Bank                       | Janakpuri, New Delhi-58 | 008701052555     | 35,287.90                 |
| 6,557.68                          | ICICI Bank                       | Janakpuri, New Delhi-58 | '008701053038    | -                         |
| 364,639.80                        | ICICI Bank                       | Janakpuri, New Delhi-58 | 008701053055     | -                         |
| 99,122.56                         | ICICI Bank                       | Janakpuri, New Delhi-58 | 008701053309     | -                         |
| 226,880.68                        | ICICI Bank                       | Janakpuri, New Delhi-58 | 008701053324     | -                         |
| 93,521.52                         | ICICI Bank                       | Janakpuri, New Delhi-58 | 008701053102     | -                         |
| 456,743.78                        | State Bank of India (IC)         | Janakpuri, New Delhi-58 | 30647111974      | 763,769.03                |
| 287,900.60                        | State Bank of India              | Atmakur, A.P State      | 36878716440      | 110,895.86                |
| 1,214,698.43                      | ICICI Bank (IC))                 | Janakpuri, New Delhi-58 | 008701047243     | 434,711.3                 |
| 16,606.92                         | ESAF Bank                        | Mayur Vihar, New Delhi  | 50200005375470   | 2,070,095.75              |
| <b>8,282,424.14</b>               | <b>Total Cash at Banks (B)</b>   |                         |                  | <b>14,868,713.91</b>      |
| <b>9,629,396.13</b>               | <b>Total Cash at Banks (A+B)</b> |                         |                  | <b>15,320,767.12</b>      |



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**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 31.03.2025**

| Schedule 'N'              |  |                     |                  |                           |   |
|---------------------------|--|---------------------|------------------|---------------------------|---|
| FIXED DEPOSITS            |  |                     |                  |                           |   |
| As on 31.03.2024<br>(Rs.) | Name of the Bank   | Term Deposit Number | Date of Maturity | As at 31.03.2025<br>(Rs.) |   |
| 1,059,106.00              | DCB Bank, New Delhi  | 31125200019682      | 12.06.2025       | 1,113,055.00              |   |
| 5,291,294.00              | RBL Bank, Janakpuri, New Delhi -<br>58                       | 709018868182        | 03.06.2025       | 5,647,842.00              |   |
| 5,000,000.00              | YES Bank, 54-B, B1 Community<br>Centre, Janakpuri, New Delhi | 016538400000953     | 23.07.2025       | 5,374,646.50              |   |
| 5,000,000.00              |  | 016538400000963     | 23.07.2025       | 5,374,646.50              |   |
| 5,000,000.00              |  | 016538400000973     | 23.07.2025       | 5,374,646.50              |   |
| 5,000,000.00              |  | 016538400000983     | 23.07.2025       | 5,374,646.50              |   |
|                           |  | 016540400116475     | 20.02.2026       | 2,362,206.60              |   |
|                           |  | 016540400116485     | 20.02.2026       | 2,360,159.40              |   |
|                           |  | 016540400116508     | 21.02.2026       | 2,345,928.80              |   |
|                           |  | 016540400117211     | 11.03.2026       | 1,168,062.90              |   |
| 1,086,003.00              |  |                     | 016540400096870  | -                         | - |
| 1,080,776.40              |  |                     | 016540400097084  | -                         | - |
| 1,084,804.10              |  |                     | 016540400097094  | -                         | - |
| 1,084,804.10              |  |                     | 016540400097107  | -                         | - |
| 1,084,804.10              |  |                     | 016540400097117  | -                         | - |
| 1,084,804.10              |  |                     | 016540400097127  | -                         | - |
| 1,084,804.10              |  |                     | 016540400097137  | -                         | - |
| 1,084,804.10              |  |                     | 016540400097147  | -                         | - |
| 1,084,804.10              |  |                     | 016540400097157  | -                         | - |
| 1,084,804.10              |  |                     | 016540400097167  | -                         | - |
| 1,089,747.30              |  |                     | 016540400097200  | -                         | - |
| 1,089,727.10              |  |                     | 016540400097210  | -                         | - |
| 1,089,640.30              |  | 016540400097220     | -                | -                         |   |
| 1,089,640.30              |  | 016540400097230     | -                | -                         |   |
| 1,089,640.30              |  | 016540400097240     | -                | -                         |   |
| 1,096,023.10              |  | 016540400097250     | -                | -                         |   |
| 1,096,023.10              |  | 016540400097260     | -                | -                         |   |
| 1,097,803.50              |  | 016540400097270     | -                | -                         |   |
| 1,096,023.10              |  | 016540400097280     | -                | -                         |   |
| 1,094,245.40              |  | 016540400097290     | -                | -                         |   |
| 1,096,023.10              |  | 016540400097300     | -                | -                         |   |
| 1,084,956.20              |  | 016540400097925     | -                | -                         |   |
| 1,000,000.00              | ICICI BANK, Janakpuri, New Delhi -<br>110058                 | 008713094895        | 08-06-2025       | 1,121,520.00              |   |
| 1,065,369.00              | ESAF Bank, Mayur Vihar, New Delhi                            | 10230000793790      | 02-06-2025       | 116,111.00                |   |
| 1,065,369.00              |  | 10230000899001      | 02-06-2025       | 115,651.00                |   |
| 212,896.00                |  | 10230001575163      | 06-06-2025       | 1,149,081.00              |   |
| 532,019.00                |  | 10230001578048      | 04-06-2026       | 1,149,079.00              |   |
| 2,128,076.00              |  | 10230001619613      | 05-06-2026       | 229,625.00                |   |
| 4,256,150.00              |  | 10230001649835      | 05-06-2026       | 573,821.00                |   |
| 2,128,077.00              |  | 10230001649855      | 05-06-2026       | 2,295,289.00              |   |
| 108,033.00                |  | 10230001649875      | 03-12-2025       | 4,590,576.00              |   |
| 107,604.00                |  | 10230001649885      | 21-12-2025       | 2,295,290.00              |   |
| <b>62,908,698.00</b>      | <b>Grand Total</b>   |                     |                  | <b>50,131,883.70</b>      |   |



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**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 31.03.2025

Property, Plant and Equipment & Intangible Assets

Schedule 'J'

Property, Plant and Equipment

Organisational Assets :

| S.No. | ASSET                | W.D.V as at 01.04.2024 (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 31.03.2025 (Rs.) | Rate of Dep | Dep for the year (Rs.) | Loss/Gain on sale on Assets | W.D.V as at 31.03.2025 (Rs.) |
|-------|----------------------|------------------------------|--|--|--------------------------------|---------------------------------------|------------------------------|-------------|------------------------|-----------------------------|------------------------------|
| 1     | BUILDING             | 1,878,436.99                 | -  | -  | -                              | -                                     | 1,878,436.99                 | 10%         | 187,843.70             | -                           | 1,690,593.29                 |
| 2     | LAND - DELHI         | 26,627,200.00                | -  | -  | -                              | -                                     | 26,627,200.00                | 0%          | -                      | -                           | 26,627,200.00                |
| 3     | FURNITURE & FITTINGS | 1,584,352.64                 | -  | -  | -                              | -                                     | 1,584,352.64                 | 10%         | 158,435.27             | 153,077.85                  | 1,272,839.52                 |
| 4     | EQUIPMENT            | 938,322.10                   | 190,199.00                               | 21,000.00                                | 211,199.00                     | 21,645.00                             | 1,127,876.10                 | 15%         | 167,606.42             | 242,597.18                  | 717,672.50                   |
| 5     | COMPUTERS            | 1,152,924.93                 | 294,229.00                               | 610,160.00                               | 904,389.00                     | 31,500.00                             | 2,025,813.93                 | 40%         | 688,275.18             | (257,728.62)                | 1,595,267.37                 |
| 6     | VEHICLES             | 5,019,992.55                 | 860,516.00                               | 106,744.00                               | 967,260.00                     | 43,510.00                             | 5,943,742.55                 | 15%         | 883,555.59             | 278,849.18                  | 4,781,337.78                 |
|       | <b>TOTAL (a)</b>     | <b>37,201,229.21</b>         | <b>1,344,944.00</b>                      | <b>737,904.00</b>                        | <b>2,082,848.00</b>            | <b>96,655.00</b>                      | <b>39,187,422.21</b>         |             | <b>2,085,716.16</b>    | <b>416,795.59</b>           | <b>36,684,910.46</b>         |

Intangible Assets

| S.No. | ASSET                              | W.D.V as at 01.04.2024 (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 31.03.2025 (Rs.) | Rate of Dep | Dep for the year (Rs.) | Loss/Gain on sale on Assets | W.D.V as at 31.03.2025 (Rs.) |
|-------|------------------------------------|------------------------------|--|--|--------------------------------|---------------------------------------|------------------------------|-------------|------------------------|-----------------------------|------------------------------|
| 1     | Software                           | 15,366.52                    | -  | -  | -                              | -                                     | 15,366.52                    | 40%         | 6,165.00               | -                           | 9,201.52                     |
|       | <b>Total</b>                       | <b>15,366.52</b>             | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                       | <b>-</b>                              | <b>15,366.52</b>             | <b>0.40</b> | <b>6,165.00</b>        | <b>-</b>                    | <b>9,201.52</b>              |
|       | <b>Total-Organisational Assets</b> | <b>37,216,595.73</b>         | <b>1,344,944.00</b>                      | <b>737,904.00</b>                        | <b>2,082,848.00</b>            | <b>96,655.00</b>                      | <b>39,202,788.73</b>         |             | <b>2,091,881.16</b>    | <b>416,795.59</b>           | <b>36,694,111.98</b>         |

b. Project Assets :

| S.No. | ASSET                | W.D.V as at 01.04.2024 (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 31.03.2025 (Rs.) | Rate of Dep | Depreciation for the year (Rs.) |                   | W.D.V as at 31.03.2025 (Rs.) |
|-------|----------------------|------------------------------|--|--|--------------------------------|---------------------------------------|------------------------------|-------------|---------------------------------|-------------------|------------------------------|
| 1     | FURNITURE & FITTINGS | 835,477.44                   | 11,920.00                                | 86,344.00                                | 98,264.00                      | 29,678.00                             | 904,063.44                   | 10%         | 86,089.14                       | 182,823.09        | 635,151.21                   |
| 2     | EQUIPMENT            | 2,623,878.19                 | 183,240.00                               | 45,520.00                                | 228,760.00                     | 25,750.00                             | 2,826,888.19                 | 15%         | 420,619.22                      | 366,310.64        | 2,039,958.33                 |
| 3     | COMPUTERS            | 1,070,044.79                 | 60,598.00                                | -  | 60,598.00                      | 15,880.00                             | 1,114,762.79                 | 40%         | 445,905.97                      | (40,119.03)       | 708,975.85                   |
| 4     | VEHICLES             | 1,013,403.53                 | -  | 215,500.00                               | 215,500.00                     | 43,500.00                             | 1,185,403.53                 | 15%         | 161,648.03                      | (13,564.44)       | 1,037,319.94                 |
|       | <b>TOTAL (b)</b>     | <b>5,542,803.95</b>          | <b>255,758.00</b>                        | <b>347,364.00</b>                        | <b>603,122.00</b>              | <b>114,808.00</b>                     | <b>6,031,117.95</b>          | <b>-</b>    | <b>1,114,262.36</b>             | <b>495,450.26</b> | <b>4,421,405.33</b>          |

Intangible Assets

| S.No. | ASSET                       | W.D.V as at 01.04.2024 (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 31.03.2025 (Rs.) | Rate of Dep | Dep for the year (Rs.) | Loss/Gain on sale on Assets | W.D.V as at 31.03.2025 (Rs.) |
|-------|-----------------------------|------------------------------|--|--|--------------------------------|---------------------------------------|------------------------------|-------------|------------------------|-----------------------------|------------------------------|
| 1     | Software                    | 32,514.64                    | -  | -  | -                              | -                                     | 32,514.64                    | 40%         | 13,005.00              | -                           | 19,509.64                    |
|       | <b>Total</b>                | <b>32,514.64</b>             | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                       | <b>-</b>                              | <b>32,514.64</b>             |             | <b>13,005.00</b>       | <b>-</b>                    | <b>19,509.64</b>             |
|       | <b>Total Project Assets</b> | <b>5,575,318.59</b>          | <b>255,758.00</b>                        | <b>347,364.00</b>                        | <b>603,122.00</b>              | <b>114,808.00</b>                     | <b>6,063,632.59</b>          |             | <b>1,127,267.36</b>    | <b>495,450.26</b>           | <b>4,440,914.97</b>          |
|       | <b>Grand Total</b>          | <b>42,791,914.32</b>         | <b>1,600,702.00</b>                      | <b>1,085,268.00</b>                      | <b>2,685,970.00</b>            | <b>211,463.00</b>                     | <b>45,266,421.32</b>         |             | <b>3,219,148.52</b>    | <b>912,245.85</b>           | <b>41,135,026.95</b>         |



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**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, 2025

Schedule 'H'

Restricted Funds (Projects / Programs)

| PROGRAMMES   | OPENING<br>BALANCE AS ON<br>01.04.2024 | AMOUNT OF<br>INCOME/RECEIPTS<br>DURING THE YEAR | BANK<br>INTEREST<br>ALLOCATED | AMOUNT OF<br>EXPENDITURE/<br>PAYMENT DURING<br>THE YEAR | AMOUNT<br>TRANSFERRED TO<br>ASSET<br>REPLACEMENT<br>FUND | TRANSFERRED<br>FROM / TO<br>GENERAL FUND | OTHER<br>ADJUSTMENTS | CLOSING<br>BALANCE AS ON<br>31.03.2025 |
|--|--|---|-------------------------------|---|--|--|----------------------|--|
|  | (Rs.)                                  | (Rs.)   | (Rs.)                         | (Rs.)   | (Rs.)  | (Rs.)                                    |                      | (Rs.)                                  |
| Awareness Camps / Seminars<br>Workshops / Meetings / Conferences | 16,666,111.60                          | 33,783,940.00                                   | 228,832.00                    | 36,790,011.72   | (193,500.00)   | -  | -                    | 13,695,371.88                          |
| Rural Development  | 16,899,715.61                          | 101,036,974.00                                  | 467,079.00                    | 94,508,965.17   | (2,009,044.00)   | (131,560.65)                             | -                    | 21,754,198.79                          |
| Relief / Rehabilitation for Victims of<br>Natural Calamities     | 14,166,625.60                          | 50,647,388.28                                   | 161,841.00                    | 60,144,929.32   | (747,500.00)   | 112,971.69                               | -                    | 4,196,397.25                           |
| <b>Grand Total</b>   | <b>47,732,452.81</b>                   | <b>185,468,302.28</b>                           | <b>857,752.00</b>             | <b>191,443,906.21</b>                                   | <b>(2,950,044.00)</b>                                    | <b>(18,588.96)</b>                       | <b>-</b>             | <b>39,645,967.92</b>                   |
| <b>Previous Year Total</b>                                       | <b>42,478,680.64</b>                   | <b>182,451,518.45</b>                           | <b>1,022,289.69</b>           | <b>173,162,903.58</b>                                   | <b>(2,956,250.00)</b>                                    | <b>(2,018,806.39)</b>                    | <b>(82,076.00)</b>   | <b>47,732,452.81</b>                   |



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**THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF**  
**REGD OFFICE: 1305, BRIGADE TOWER, 135, BRIGADE ROAD, BANGALORE - 560 025**  
**Details of Restricted Funds as at March 31, 2025**

| FOREIGN CONTRIBUTION |   |                               |                              |                      |                   |                          |                      |                       |                                  |
|----------------------|---|-------------------------------|------------------------------|----------------------|-------------------|--------------------------|----------------------|-----------------------|----------------------------------|
| S.No.                | Projects / Programmes   | Name of Donor                 | Op. Balance As on 01.04.2024 | Projects Grants      | Bank Interest     | Received during the Year | Funds Utilised       | Adjustment / Transfer | Closing Balance As on 31.03.2025 |
| <b>A</b>             | <b>FOOD SECURITY &amp; LIVELIHOOD</b>                               |                               | -                            | -                    | -                 | -                        | -                    | -                     | -                                |
| 1                    | Chenchu Tribal Dev. Project   | Tearfund Australia            | (260,792.91)                 | 3,641,860.00         | 5,367.00          | 3,647,227.00             | 3,321,298.00         | -                     | 65,136.09                        |
| 2                    | Heart Tribal Development  | Tearfund Australia            | 93,007.70                    | 4,740,989.00         | 9,266.00          | 4,750,257.00             | 4,694,166.84         | -                     | 149,097.86                       |
| 3                    | Bellary Livelihood Project  | Tearfund Australia            | (114,181.25)                 | 2,715,863.00         | 5,950.00          | 2,721,813.00             | 2,605,715.52         | -                     | 1,916.23                         |
| 4                    | Amarapara Agri, Livelihood & Food Security Project                  | Canadian Foodgrains Bank      | 1,705,775.00                 | 8,478,106.00         | 76,273.00         | 8,554,379.00             | 8,346,589.55         | (224,164.00)          | 1,689,400.45                     |
| 5                    | Mawasi Tribal Integrated Development Project                        | Tearfund Australia            | 181,158.60                   | 4,046,627.00         | 14,509.00         | 4,061,136.00             | 4,124,275.40         | -                     | 118,019.20                       |
| 6                    | Comm. Based Watershed & Food Security Project                       | Tearfund U.K                  | 119,861.00                   | -                    | -                 | -                        | -                    | -                     | 119,861.00                       |
| 7                    | Musahar Sustainable Development Project                             | Tearfund Australia            | (52,429.78)                  | 3,970,815.00         | -                 | 3,970,815.00             | 4,085,930.50         | -                     | (167,545.28)                     |
| 8                    | Needs Assessment  | The SEED Group                | -                            | 156,693.00           | 368.00            | 157,061.00               | 72,383.00            | -                     | 84,678.00                        |
| 9                    | Godda Community Based Water & Food Security Project                 | RIST (The Huns Foundation)    | 6,723,178.00                 | 11,954,962.00        | 123,165.00        | 12,078,127.00            | 15,812,755.00        | -                     | 2,988,550.00                     |
| 10                   | Equipping Sustainable Livelihood Opportunities Project              | Tearfund U.K                  | -                            | 2,096,200.00         | 8,472.00          | 2,104,672.00             | 841,078.00           | -                     | 1,263,594.00                     |
| 11                   | Building Community Resilience Transforming Towards Renewable Energy | Change Alliance               | -                            | 3,306,243.00         | -                 | 3,306,243.00             | -                    | -                     | 3,306,243.00                     |
|                      | <b>Sub Total</b>  |                               | <b>8,395,576.36</b>          | <b>45,108,358.00</b> | <b>243,372.00</b> | <b>45,351,730.00</b>     | <b>43,904,191.81</b> | <b>(224,164.00)</b>   | <b>9,618,950.55</b>              |
| <b>B</b>             | <b>PUBLIC HEALTH</b>  |                               | -                            | -                    | -                 | -                        | -                    | -                     | -                                |
| 1                    | Suraksha Balvikas Project   | ERIKS                         | 2,736,938.38                 | 6,001,248.00         | 23,631.00         | 6,024,879.00             | 7,150,962.00         | -                     | 1,610,855.38                     |
| 2                    | Suposhan Child Nutrition Project                                    | Tearfund Australia            | (194,121.44)                 | 4,337,440.00         | 1,657.00          | 4,339,097.00             | 3,957,840.32         | -                     | 187,135.24                       |
| 3                    | Youth For Development   | Kerk in actie                 | 1,129,024.90                 | 2,890,388.00         | 20,061.00         | 2,910,449.00             | 2,688,971.00         | 80,870.00             | 1,431,372.90                     |
| 4                    | Samrudhi Awareness & Well Being Project                             | Tearfund Australia            | (205,917.86)                 | 9,245,882.00         | 17,261.00         | 9,263,143.00             | 9,031,879.30         | -                     | 25,345.84                        |
| 5                    | Unnati MCH PROJECT  | ACC International Relief Inc. | 611,581.55                   | 2,995,876.00         | 2,743.00          | 2,998,619.00             | 3,750,259.00         | -                     | (140,058.45)                     |
| 6                    | NAT & Musahar Child Development Proj                                | The SEEDS Group               | -                            | 14,868,375.00        | 31,892.00         | 14,900,267.00            | 13,230,816.00        | -                     | 1,669,451.00                     |
|                      | <b>Sub Total</b>  |                               | <b>4,077,505.53</b>          | <b>40,339,209.00</b> | <b>97,245.00</b>  | <b>40,436,454.00</b>     | <b>39,810,727.62</b> | <b>80,870.00</b>      | <b>4,784,101.91</b>              |
| <b>C</b>             | <b>Humanitarian Response &amp; Disaster Risk Management</b>         |                               | -                            | -                    | -                 | -                        | -                    | -                     | -                                |
| 1                    | Madhepur DRMR Project   | Tearfund Australia            | 180,927.12                   | 3,585,365.00         | 2,208.00          | 3,587,573.00             | 3,738,336.80         | -                     | 30,163.32                        |
| 2                    | Disaster Risk Management & Resilience Project, Katihar              | ERIKS                         | 642,460.95                   | 3,160,636.00         | 1,692.00          | 3,162,328.00             | 3,890,898.08         | -                     | (86,109.13)                      |
| 3                    | Hasanpur CCT ECO ENH & DCRP Project                                 | Tearfund U.K                  | 0.01                         | -                    | -                 | -                        | -                    | (0.01)                | -                                |
| 4                    | Jabera Integrated community Adaptation Project                      | RIST                          | 1,899,729.03                 | 3,938,138.00         | 18,399.00         | 3,956,537.00             | 6,043,463.68         | 187,197.65            | 0.00                             |
| 5                    | Athani Disaster Resilient Community Project                         | Kerk in actie                 | 5,660,263.44                 | 6,388,983.00         | 52,083.00         | 6,441,066.00             | 8,805,044.70         | -                     | 3,296,284.74                     |
| 6                    | Disaster Risk Management & Resilience Project, Samastipur           | CEDAR / Tearfund Australia    | 430,885.34                   | 3,984,157.00         | 34,183.00         | 4,018,340.00             | 4,285,976.64         | 0.01                  | 163,248.71                       |
| 7                    | GOSABA CR Project - CHHOTO  | Sign of Hope                  | 139,101.00                   | -                    | -                 | -                        | -                    | -                     | 139,101.00                       |
| 8                    | BHOI Community Resilience Project                                   | ERIKS                         | 68,922.96                    | -                    | -                 | -                        | 75,567.00            | 6,644.04              | -                                |
| 9                    | Climate Change Knowledge Exchange                                   | GNDR                          | 33,204.00                    | -                    | -                 | -                        | -                    | -                     | 33,204.00                        |
| 10                   | Heat Wave Relief - Phase II   | Kerk in actie /ERIKS          | 588,146.40                   | 2,299,245.00         | -                 | 2,299,245.00             | 1,914,861.00         | (972,530.40)          | -                                |
| 11                   | District Climate Resilience Plan (M.P)                              | ERIKS                         | 164,118.00                   | -                    | -                 | -                        | -                    | (164,118.00)          | -                                |
| 12                   | Covid Relief - Phase IV   | Himalayan Alliance            | 777,603.00                   | -                    | -                 | -                        | -                    | (777,603.00)          | -                                |
| 13                   | India Flood Relief  | Kerk in actie                 | 14,034.00                    | -                    | -                 | -                        | -                    | -                     | 14,034.00                        |
| 14                   | Manipur Riot Relief (Mizoram)                                       | Tear Fund Canada              | 64,960.00                    | -                    | -                 | -                        | 31,812.00            | -                     | 33,148.00                        |



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| S.No.    | Projects / Programmes                               | Name of Donor                        | Op. Balance As on 01.04.2024 | Projects Grants       | Bank Interest     | Received during the Year | Funds Utilised        | Adjustment / Transfer | Closing Balance As on 31.03.2025 |
|----------|---|--------------------------------------|------------------------------|-----------------------|-------------------|--------------------------|-----------------------|-----------------------|----------------------------------|
| 15       | Child Well Being Community Development Program      | Good Neighbors                       | 2,204,391.75                 | 6,447,943.00          | 38,853.00         | 6,486,796.00             | 8,425,379.62          | -                     | 265,808.13                       |
| 16       | TN Cyclone Flood Relief                             | CEDAR & Chinese Relief               | 130,765.00                   | -                     | -                 | -                        | -                     | (130,765.00)          | -                                |
| 17       | DRRM Project  | Tearfund U.K                         | 1,035,400.00                 | -                     | -                 | -                        | 1,035,400.00          | -                     | -                                |
| 18       | Disaster Preparedness for Community Leaders         | Tearfund U.K                         | 1,009,990.00                 | -                     | 14,423.00         | 14,423.00                | 713,818.00            | -                     | 310,595.00                       |
| 19       | BhadrachalamRelief / Andhra Flood 2024              | Kerk in actie                        | 80,870.00                    | -                     | -                 | -                        | -                     | (80,870.00)           | -                                |
| 20       | Assam Flood Relief                                  | Chinese Christian Relief Association | -                            | 213,608.00            | -                 | -                        | 213,608.00            | -                     | -                                |
| 21       | Assam Flood Relief                                  | World Renew                          | -                            | 1,234,527.00          | -                 | 1,234,527.00             | 1,231,587.00          | -                     | 2,940.00                         |
| 22       | Assam Flood Relief                                  | CEDAR Fund,                          | -                            | 1,374,486.00          | -                 | 1,374,486.00             | 1,494,636.00          | 130,765.00            | 10,615.00                        |
| 23       | Kerala Landslide Relief                             | Chines, CRA & PB                     | -                            | 8,806,799.00          | -                 | 8,806,799.00             | 8,536,994.00          | -                     | 269,805.00                       |
| 24       | Andra Pradesh Flood Response 2024                   | Multiple Donor                       | -                            | 1,600,553.00          | -                 | 1,600,553.00             | 3,401,565.00          | 1,914,251.40          | 113,239.40                       |
| 25       | Bihar Flood Relief                                  | Tearfund Australia                   | -                            | 1,145,154.00          | -                 | 1,145,154.00             | 1,145,154.00          | -                     | -                                |
| 26       | Fengal Cyclone Response 2024                        | Tearfund U.K                         | -                            | 2,129,400.00          | -                 | 2,129,400.00             | 2,096,953.00          | -                     | 32,447.00                        |
|          | <b>Sub Total</b>                                    |                                      | <b>15,125,772.00</b>         | <b>46,308,994.00</b>  | <b>161,841.00</b> | <b>46,257,227.00</b>     | <b>57,081,054.52</b>  | <b>112,971.69</b>     | <b>4,628,524.17</b>              |
| <b>D</b> | <b>Urban Poverty</b>                                |                                      |                              |                       |                   |                          |                       |                       |                                  |
| 1        | Seemapuri Urban Resilience Project                  | CEDAR Fund                           | 121,711.65                   | 2,417,208.00          | 22,683.00         | 2,439,891.00             | 2,573,336.00          | 11,733.35             | (0.00)                           |
| 2        | Asha West Delhi Urban Resilience Project            | PUI SHAN & JASON                     | 345,864.47                   | 1,290,300.00          | 1,201.00          | 1,291,501.00             | 1,596,799.00          | -                     | 40,566.47                        |
| 3        | Empowerment Through Education & Vocational Training | Good Neighbors                       | -                            | 2,533,964.00          | 1,794.00          | 2,535,758.00             | 119,600.00            | -                     | 2,416,158.00                     |
| 4        | Interception Project                                | Trust Bridge                         | 350,297.60                   | 1,340,430.00          | 802.00            | 1,341,232.00             | 1,737,603.80          | -                     | (46,074.20)                      |
|          | <b>Sub Total</b>                                    |                                      | <b>817,873.72</b>            | <b>7,581,902.00</b>   | <b>26,480.00</b>  | <b>7,608,382.00</b>      | <b>6,027,338.80</b>   | <b>11,733.35</b>      | <b>2,410,650.27</b>              |
| <b>E</b> | <b>Peace Building</b>                               |                                      |                              |                       |                   |                          |                       |                       |                                  |
| 1        | Punamirman Project - VH                             | World Renew (VH)                     | 1,402,337.21                 | 3,729,129.00          | 19,200.00         | 3,748,329.00             | 4,317,933.28          | -                     | 832,732.93                       |
| 2        | Punamirman - Baker                                  | World Renew (Baker)                  | 1,652,441.53                 | 2,977,629.00          | 35,437.00         | 3,013,066.00             | 2,236,109.00          | -                     | 2,429,398.53                     |
| 3        | Punamirman Project II (SAF)                         | World Renew                          | 2,549,358.50                 | -                     | 38,427.00         | 38,427.00                | 1,012,875.35          | -                     | 1,574,910.15                     |
| 4        | Punamirman Project II (FS&CD)                       | World Renew                          | -                            | 2,546,347.00          | 6,918.00          | 2,553,265.00             | 1,521,529.76          | -                     | 1,031,735.24                     |
| 5        | Punamirman Video Documentation                      | CEDAR Fund                           | 255,251.00                   | 812,567.00            | -                 | 812,567.00               | 1,032,500.00          | -                     | 35,318.00                        |
|          | <b>Sub Total</b>                                    |                                      | <b>5,859,388.24</b>          | <b>10,065,672.00</b>  | <b>99,982.00</b>  | <b>10,165,654.00</b>     | <b>10,120,947.39</b>  |                       | <b>5,904,094.85</b>              |
| <b>F</b> | <b>Capacity Building</b>                            |                                      |                              |                       |                   |                          |                       |                       |                                  |
| 1        | Capacity Building For Community Transformation      | Tearfund Australia / Tearfund U.K    | 2,832,910.58                 | 13,892,617.40         | 121,530.00        | 14,014,147.40            | 15,872,609.97         | 1,411,321.88          | 2,385,769.89                     |
| 2        | Sahbhagita Training                                 | Multiple Donor                       | 4,868,047.16                 | 1,325,726.60          | 25,494.00         | 1,351,220.60             | 3,839,940.36          | (1,411,321.88)        | 968,005.52                       |
| 3        | Trauma Healing                                      | World Renew                          | 324,457.96                   | 1,020,459.00          | 7,072.00          | 1,027,531.00             | 570,898.76            | -                     | 781,090.20                       |
| 4        | Leadership Development Project                      | Tearfund U.K                         | 1,245,016.00                 | -                     | -                 | -                        | 1,244,992.00          | -                     | 24.00                            |
| 5        | Community of Practice                               | Tearfund U.K                         | 28,314.00                    | -                     | -                 | -                        | -                     | -                     | 28,314.00                        |
| 6        | Capacity Building (ME & TM)                         | Tearfund U.K                         | 898,626.00                   | -                     | -                 | -                        | -                     | -                     | 898,626.00                       |
| 7        | Project Evaluation Tearfund U.K Projects            | Tearfund U.K                         | 119,869.00                   | -                     | -                 | -                        | -                     | -                     | 119,869.00                       |
| 8        | EFICOR staff Cap. Building                          | Tear Fund Australia                  | 383,355.00                   | -                     | -                 | -                        | 100,818.00            | -                     | 282,537.00                       |
| 9        | Justice Hub Project                                 | Trust Bridge                         | 605,210.00                   | 860,046.00            | 4,288.00          | 864,334.00               | 1,464,038.00          | -                     | 5,506.00                         |
| 10       | Trauma Healing Programme                            | Concern Relief & Development         | -                            | 870,425.00            | 8,735.00          | 879,160.00               | 879,160.00            | -                     | -                                |
| 11       | Leadership Development 24                           | Tearfund U.K                         | -                            | 1,587,150.00          | 12,899.00         | 1,600,049.00             | 419,518.00            | -                     | 1,180,531.00                     |
| 12       | Creation Care & Youth                               | Tearfund U.K                         | 1,770,295.00                 | -                     | 40,915.00         | 40,915.00                | 598,653.00            | -                     | 1,212,557.00                     |
| 13       | Gender Champion (Feb-25)                            | Tearfund U.K                         | -                            | 2,130,200.00          | -                 | 2,130,200.00             | -                     | -                     | 2,130,200.00                     |
|          | <b>Sub Total</b>                                    |                                      | <b>13,076,100.70</b>         | <b>21,686,624.00</b>  | <b>220,933.00</b> | <b>21,907,557.00</b>     | <b>24,990,628.09</b>  |                       | <b>9,993,029.61</b>              |
| <b>G</b> | <b>Resource Mobilisation</b>                        |                                      |                              |                       |                   |                          |                       |                       |                                  |
| 1        | Resource Mobilisation                               | Tearfund Australia                   | 367,906.80                   | 1,704,413.00          | 7,899.00          | 1,712,312.00             | 1,872,186.24          | -                     | 208,032.56                       |
|          | <b>Sub Total</b>                                    |                                      | <b>367,906.80</b>            | <b>1,704,413.00</b>   | <b>7,899.00</b>   | <b>1,712,312.00</b>      | <b>1,872,186.24</b>   |                       | <b>208,032.56</b>                |
|          | <b>Grand Total</b>                                  |                                      | <b>47,720,123.35</b>         | <b>172,795,172.00</b> | <b>857,752.00</b> | <b>173,439,316.00</b>    | <b>183,807,074.47</b> | <b>(18,588.96)</b>    | <b>37,547,383.92</b>             |



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| S.No.                     | Projects / Programmes                             | Name of Donor                | Op. Balance As on<br>01.04.2024 | Projects Grants       | Bank Interest       | Received during the<br>Year | Funds Utilised        | Adjustment /<br>Transfer | Closing Balance As<br>on 31.03.2025 |
|---------------------------|---|------------------------------|---------------------------------|-----------------------|---------------------|-----------------------------|-----------------------|--------------------------|-------------------------------------|
| <b>Local Contribution</b> |   |                              |                                 |                       |                     |                             |                       |                          |                                     |
| <b>A.</b>                 | <b>Awareness Camps / Seminars /<br/>Workshops</b> |                              | -                               | -                     | -                   | -                           | -                     | -                        | -                                   |
| 01.                       | Centre for Policy Studies & Advocacy              | Multiple                     | 108,900.00                      | -                     | -                   | -                           | -                     | (108,900.00)             | -                                   |
| 02.                       | Training to work with Poor                        | Multiple                     | 413,762.00                      | 327,231.00            | -                   | 327,231.00                  | -                     | 108,900.00               | 849,893.00                          |
|                           | <b>Sub Total</b>                                  |                              | <b>522,662.00</b>               | <b>327,231.00</b>     | <b>-</b>            | <b>327,231.00</b>           | <b>-</b>              | <b>-</b>                 | <b>849,893.00</b>                   |
| <b>B</b>                  | <b>Rural Development</b>                          |                              | -                               | -                     | -                   | -                           | -                     | -                        | -                                   |
| 01.                       | Sustainable Livelihood Project                    | Multiple                     | 1,200,943.00                    | -                     | -                   | -                           | -                     | (1,200,943.00)           | -                                   |
| 02.                       | Umang livelihood support PLHA                     | Charitable Aid<br>Foundation | -                               | -                     | -                   | -                           | 1,324,534.00          | 1,164,736.00             | (159,798.00)                        |
| 03.                       | Samrudhi Project                                  | Multiple                     | -                               | -                     | -                   | -                           | 20,008.00             | 36,207.00                | 16,199.00                           |
| 04.                       | Karuna MCH Project                                | Multiple                     | 33,600.00                       | -                     | -                   | -                           | -                     | (33,600.00)              | -                                   |
| 05.                       | Suraksha Balvikas Project                         |                              | -                               | 23,100.00             | -                   | 23,100.00                   | -                     | 33,600.00                | 56,700.00                           |
| 06.                       | Sanitation & Hygiene with Equity in Tribal Areas  | Multiple                     | (1,744,875.54)                  | 9,198,535.00          | -                   | 9,198,535.00                | 6,927,644.74          | -                        | 526,014.72                          |
| 07.                       | Seemapuri Urban Resilience                        | Multiple                     | -                               | 126,300.00            | -                   | 126,300.00                  | 240,918.00            | -                        | (114,618.00)                        |
|                           | <b>Sub Total</b>                                  |                              | <b>(510,332.54)</b>             | <b>9,347,935.00</b>   | <b>-</b>            | <b>9,347,935.00</b>         | <b>8,513,104.74</b>   | <b>-</b>                 | <b>324,497.72</b>                   |
| <b>C</b>                  | <b>Relief / Rehabilitation</b>                    |                              | -                               | -                     | -                   | -                           | -                     | -                        | -                                   |
| 01.                       | Wyanad Landslide Relief                           | Multiple                     | -                               | 905,800.28            | -                   | 905,800.28                  | 531,533.00            | -                        | 374,267.28                          |
| 02.                       | Emergency Kerala Flood 2024                       | Microsoft                    | -                               | 1,215,015.00          | -                   | 1,215,015.00                | 1,091,720.00          | -                        | 123,295.00                          |
| 03.                       | Wyanad Landslide Mitigation                       | WIPRO Care Trust             | -                               | 877,149.00            | -                   | 877,149.00                  | 430,837.00            | -                        | 446,312.00                          |
| 04.                       | Emergency Relief, Bihar                           |                              | -                               | -                     | -                   | -                           | 19,681.00             | -                        | (19,681.00)                         |
|                           |   |                              | -                               | 2,997,964.28          | -                   | 2,997,964.28                | 2,073,771.00          | -                        | 924,193.28                          |
|                           | <b>Total</b>                                      |                              | <b>12,329.46</b>                | <b>12,673,130.28</b>  | <b>-</b>            | <b>12,673,130.28</b>        | <b>10,586,875.74</b>  | <b>-</b>                 | <b>2,098,584.00</b>                 |
|                           | <b>Grand Total</b>                                |                              | <b>47,732,452.81</b>            | <b>185,468,302.28</b> | <b>857,752.00</b>   | <b>186,112,446.28</b>       | <b>194,393,950.21</b> | <b>(18,588.96)</b>       | <b>39,645,967.92</b>                |
|                           | <b>Previous Year Total</b>                        |                              | <b>42,478,680.64</b>            | <b>182,451,518.45</b> | <b>1,022,289.69</b> | <b>183,473,808.14</b>       | <b>176,201,229.58</b> | <b>(2,018,806.39)</b>    | <b>47,732,452.81</b>                |



**Schedule 'O' 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 organization 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 & Childcare 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 program 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.



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- 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 program/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 a 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) **Emergency Relief Fund:**

As per the decision of the Board, an Emergency Relief Fund has been created during the year to respond to emergency relief as and when required. Rs. 1,795,483 was transferred from General Fund to create the "Emergency Relief Fund".

vii) **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.

viii) **Employee Benefits:**

- a) **Provident Fund:** Provident Fund for employees is a defined contribution scheme where contribution is made to funds administered by Government Provident Fund Authority.
- b) **Payment of Gratuity Amounts to LIC Fund:** EFICOR has established a trust by the name of "The EFICOR Employees Group Gratuity Trust" (trust) with LIC of India to manage its gratuity obligations. In accordance with the trust agreement, EFICOR contributes an amount estimated by LIC to the trust, which is then utilized by the trust to make the necessary payments to the LIC fund. EFICOR ensures that all contributions to the trust and subsequent payments to the LIC fund are in line with its statutory obligations under the Payment of Gratuity Act, 1972. **Rs. 50,988.00** has been paid to the trust towards premium amount payable to LIC and has been debited under Salaries & Benefits. The Gratuity fund (net) with the LIC as on 31.03.2025 is **Rs. 3,10,27,234.41**.



*[Handwritten signature]*

- c) **Ex-Gratia:** As per EFICOR's policy, the retiring/ resigning employees are eligible for an ex-gratia payment calculated for each year's service completed with the organisation. For this purpose, EFICOR has taken "New Group Cash Accumulation Benefit Plan" with LIC of India (Policy No. 103005055) to which it contributes, based on its policy guidelines, on a monthly basis. In the event of retirement/ resignation/ death of an employee the amount due to the employee towards ex-gratia is given and an equivalent amount is recovered from LIC subsequently.

During the year, EFICOR paid an amount of **Rs. 3,70,839.00** by debiting "Salaries & Benefits" under Project Administration in the Income & Expenditure Account. The cumulative amount with LIC as on 31.03.2025 on this account, which hitherto was not being reflected in EFICOR's books, has been accounted and reflected in the books during the year. As such, the cumulative balance of ex-gratia fund with LIC and aggregating **Rs. 68,36,391.86** which is subject to confirmation as on 31.03.2025 has been brought into books of account by crediting "Staff Ex-Gratia Fund" and debiting "Investment with LIC – Ex-Gratia" in the Balance Sheet.

**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.
- c) As per computation of application of income towards charity in India in terms of the Income Tax Act, 1961, EFICOR applied **INR 20,11,74,002.24** during the previous year which works out to **105.22%** of total Income for the year. This is more than the required application of 85% under the Income Tax Act, 1961.

**x) 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 accounts 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 section 42 (Rule 9 & 17A) of the FCRA, 2010.



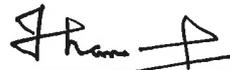
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**THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF**

- xi)** During the year, the Society has carried out a reconciliation of its fixed assets with the books/ Register and has passed the necessary adjustment entries in the books of account thereby reconciling all its fixed assets appearing in the books with those physically available with the Society. As a result of the reconciliation process, written down values of fixed assets aggregating to Rs. 9,12,245.85 (net) has been adjusted by debiting the Income & Expenditure account under the head "Project Administration".
- xii)** Previous year's figures have been regrouped/ rearranged, wherever necessary, to make them comparable to current year figures.

29 APR 2025  
Date:  
Place: New Delhi

  
DR. SANJAY PATRA  
CHAIRMAN  
EFICOR BOARD

  
THAMPY MATHEWS  
TREASURER  
EFICOR BOARD

  
MANGALAPUDI RAMESH BABU  
EXE. DIRECTOR / SECRETARY  
EFICOR BOARD

