

THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
REGD OFFICE: 1305, BRIGADE TOWER, 135, BRIGADE ROAD, BENGALURU - 560 025
FOREIGN CONTRIBUTION BALANCE SHEET AS AT MARCH 31, 2025

As on 31.03.2024 (Rs.)	LIABILITIES	SCH	As on 31.03.2025 (Rs.)	As on 31.03.2024 (Rs.)	ASSETS	SCH	As on 31.03.2025 (Rs.)
	UNRESTRICTED FUNDS				NON CURRENT ASSETS		
22,645,419.54	General Fund	A	18,056,058.77		Property, Plant and Equipment & Intangible Assets	F	
	Designated Funds			23,178,663.50	Property, Plant and Equipment		
9,125,329.24	Asset Replacement Fund	B	12,075,373.24	5,530,579.04	Organisational		22,734,018.85
3,623,737.00	Endowment Fund	C	3,437,860.00		Project		4,312,086.24
5,563,093.68	Project Asset Fund	D	4,331,595.88	15,366.52	Intangible Assets		
1,500,000.00	Emergency Relief Fund	E	1,500,000.00	32,514.64	Organisational		9,201.52
					Project		19,509.64
	RESTRICTED FUNDS: (Projects / Programs)	G			Current Assets & Loans & Advances		
16,143,449.60	Awareness Camps / Seminars / Workshops / Meetings / Conference		12,845,478.88		Short-term loans and advances		
17,410,048.15	Rural Development		21,429,701.07	3,535,997.03	Advances / Deposits	I	1,697,851.77
14,166,625.60	Relief / Rehabilitation for Victims of Natural Calamities		3,272,203.97	802,833.68	Amounts Receivable	J	299,520.90
	Current Liabilities	H			Cash & Bank Balances		
876,803.00	Amounts Payable		561,053.00		With Scheduled Banks		
				1,346,971.99	- In Current Account	K	452,053.21
				6,306,474.41	- In Saving Bank Account	K	11,489,241.98
				50,305,105.00	- Fixed Deposits	L	36,495,840.70
91,054,505.81			77,509,324.81	91,054,505.81			77,509,324.81

Significant Accounting Policies and Notes to Accounts - Schedule 'M'
Schedule A to M 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 PANDI
PARTNER
Memb. No. 537368



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
FOREIGN CONTRIBUTION INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED MARCH 31, 2025

As on 31.03.2024 (Rs.)	Expenditure	Amount (Rs.)	As on 31.03.2025 (Rs.)	As on 31.03.2024 (Rs.)	Income	Amount (Rs.)	As on 31.03.2025 (Rs.)
	Project / Programme Expenses				Project Grants		
	Restricted Funds (Projects / Programs)				Restricted Funds (Projects / Programs)		
	Awareness Camps / Seminars / Workshops / Meetings / Conference				Awareness Camps / Seminars / Workshops / Meetings / Conference		
9,611,792.69	- Peace Building	10,120,947.39		10,423,564.01	- Peace Building	10,065,672.00	
20,186,857.76	- Capacity Building	24,796,878.09		26,306,844.49	- 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	33,456,709.00
	Rural Development				Rural Development		
32,153,305.79	- Food Security	42,789,147.81		40,162,259.00	- Food Security	45,108,358.00	
27,846,138.47	- Public Health	38,916,977.62		30,746,296.00	- Public Health	40,339,209.00	
5,787,049.10	- Urban Poverty	4,289,735.00	85,995,860.43	4,812,710.00	- Urban Poverty	6,241,472.00	91,689,039.00
	Relief / Rehabilitation for victims of Natural Calamities				Relief / Rehabilitation for victims of Natural Calamities		
65,938,822.11	- Humanitarian Response	56,333,554.52		58,313,514.73	- Humanitarian Response	46,308,994.00	
2,565,851.00	- Anti Human Trafficking	1,737,603.80	58,071,158.32	3,807,937.00	- Anti Human Trafficking	1,340,430.00	47,649,424.00
	Non Restricted Funds				Non Restricted Funds		
1,012,955.91	- Project Administration		5,671,936.93	485,635.00	- Project Administration		
	Other Expenditure				Other Income:		
	Depreciation	3,069,308.60			Bank interest	3,414,915.50	
1,908,344.66	Less: Depreciation pertaining to Project Assets	1,116,361.54	1,952,947.06	2,731,086.32	Misc. Income-Scrap sale	5,719.00	
				891.00	Sale of Project Assets	114,808.00	
				313,591.00	Foreign Exchange Gain	68,703.50	3,604,146.00
10,013,734.06	Excess of Income over Expenditure c/d				Excess of Expenditure over income c/d		12,082,596.46
178,750,647.55			188,481,914.46	178,750,647.55			188,481,914.46
	Excess of expenditure over income b/d		12,082,596.46		Excess of Income over Expenditure b/d		
	Surplus / Deficit appropriated to						
	i) Restricted Funds						
6,051,268.05	- Awareness Camps / Seminars / Workshops / Meetings / Conference	(3,104,470.72)		10,013,734.06			
10,427,215.29	- Rural Development	6,160,257.57					
(6,052,362.34)	- Relief / Rehabilitation for Victims of Natural Calamities	(10,259,893.32)	(7,204,106.47)				
(412,386.94)	ii) General Fund		(4,878,489.99)				
10,013,734.06			-	10,013,734.06			

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

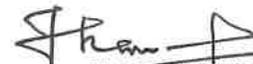
In terms of our separate report of even date
 For KAMG & ASSOCIATES
 Chartered Accountants
 FIRM Regn. No. 311027E

Place: New Delhi
 Date: 29 APR 2025


BRIJI KISHOR PANDIT
 PARTNER
 Memb. No. 537368




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, BRIGADE ROAD, BENGALURU - 560 025

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

As on 31.03.2024 (Rs.)	RECEIPTS	Amount (Rs.)	As on 31.03.2025 (Rs.)	As on 31.03.2024 (Rs.)	PAYMENTS	Amount (Rs.)	As on 31.03.2025 (Rs.)
	Opening Balance:						
16,170,948.65	Cash at Bank	7,653,446.40			Project / Programme Expenses		
36,390,373.40	Fixed Deposits	50,305,105.00	57,958,551.40		Restricted Funds (Projects / Programs)		
	Project Grants				Awareness Camps / Seminars / Workshops / Meetings / Conference		
	Restricted Funds (Projects / Programs)				- Peace Building	10,120,947.39	
	Awareness Camps / Seminars / Workshops / Meetings / Conference				- Capacity Building	24,796,878.09	
10,423,564.01	- Peace Building	10,065,672.00		9,611,792.69	- Resource Mobilisation	1,872,186.24	36,790,011.72
26,306,844.49	- Capacity Building	21,686,624.00		20,186,857.76	Rural Development		
646,319.00	- Resource Mobilisation	1,704,413.00	33,456,709.00	1,725,796.00	- Food Security	42,789,147.81	
	Rural Development				- Public Health	38,916,977.62	
40,162,259.00	- Food Security	45,108,358.00		32,153,305.79	- Urban Poverty	4,289,735.00	85,995,860.43
30,746,296.00	- Public Health	40,339,209.00		27,846,138.47	Relief / Rehabilitation for victims of Natural Clamities		
4,812,710.00	- Urban Poverty	6,241,472.00	91,689,039.00	5787049.1	- Humanitarian Response	56,333,554.52	
	Relief / Rehabilitation for victims of Natural Clamities				- Anti Human Trafficking	1,737,603.80	58,071,158.32
58,313,514.73	- Humanitarian Response	46,308,994.00		65,938,822.11	Non Restricted Funds		
3,807,937.00	- Anti Human Trafficking	1,340,430.00	47,649,424.00	2,565,851.00	- Project Administration	5,671,936.93	
	Non Restricted Funds				- Fixed Assets (Organisational)	2,015,588.00	7,687,524.93
1,597,715.27	- Project Administration		725,749.00	1,012,955.91	Other Payments		
	Other Receipts			4,646,335.00	Loans / Advances / Deposits / Receivables	(2,280,908.39)	
	Restricted Funds (Projects / Programs)				Endowment Fund	410,787.00	(1,870,121.39)
1,022,289.69	Bank Interest on Savings Accounts		857,752.00	2,911,026.64			
	Non Restricted Funds			196,593.00			
1,156,424.65	Interest on Investment (FD)	2,129,400.50			Closing Balance		
552,371.98	Interest on Savings Bank Accounts	427,763.00			Cash at Bank	11,941,295.19	
891.00	Misc. Income	5,719.00		7,653,446.40	Fixed Deposits	36,495,840.70	48,437,135.89
430,616.00	Sale of Project Assets / Organisational Assets	211,463.00	2,774,345.50	50,305,105.00			
232,541,074.87			235,111,569.90	232,541,074.87			235,111,569.90

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

In terms of our separate report of even date
For **KAMG & ASSOCIATES**
Chartered Accountants
Firm Regn. No. 311027E

Place: New Delhi
Date: 29 APR 2025

BRIJ KISHOR PANDIT
PARTNER
Memb. No. 537368



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

FC - SCHEDULES TO BALANCE SHEET AS AT 31.03.2025

Schedule 'A'			
As on 31.03.2024 (Rs.)	General Fund:	(Rs.)	As on 31.03.2025 (Rs.)
23,089,378.09	Opening Balance:		22,645,419.54
1,726,678.39	Add: Amount transferred from Restricted Funds		18,588.96
	Add: Amount transferred from Projes Assets Fund		495,450.26
24,816,056.48	Sub total		23,159,458.76
	Less:		
412,386.94	Transferred from I & E Account	4,878,489.99	
1,500,000.00	Amount Transferred to Emergency Relief Fund		
258,250.00	Amount Transferred to Endowment Fund being bank interest	224,910.00	5,103,399.99
2,170,636.94	Sub total		5,103,399.99
22,645,419.54	Closing Balance		18,056,058.77

Schedule 'B'			
As on 31.03.2024 (Rs.)	Asset Replacement Fund :	(Rs.)	As on 31.03.2025 (Rs.)
6,169,079.24	Opening Balance:		9,125,329.24
2,956,250.00	Add: Utility Charges of own Assets		2,950,044.00
9,125,329.24	Sub Total		12,075,373.24
-	Less: Amount transferred to General Fund		-
9,125,329.24	Closing Balance		12,075,373.24

Schedule 'C'			
As on 31.03.2024 (Rs.)	Field Staff Endowment Fund	(Rs.)	As on 31.03.2025 (Rs.)
3,562,080.00	Opening balance		3,623,737.00
258,250.00	Add: Amount transferred from General Fund being bank interest		224,910.00
3,820,330.00	Sub Total		3,848,647.00
196,593.00	Less: Expenses incurred		410,787.00
3,623,737.00	Closing Balance		3,437,860.00

Schedule 'D'			
As on 31.03.2024 (Rs.)	Project Asset Fund	(Rs.)	As on 31.03.2025 (Rs.)
6,153,756.33	Opening balance:		5,563,093.68
1,078,788.00	Add: Project Assets purchased during the year		495,122.00
7,232,544.33	Sub total		6,058,215.68
313,591.00	Less : Project Assets sold during the year	114,808.00	
1,355,859.65	Less : Depreciation on project assets	1,116,361.54	
	Less : Transferred to General Fund	495,450.26	1,726,619.80
5,563,093.68	Closing Balance		4,331,595.88

Schedule 'E'			
As on 31.03.2024 (Rs.)	Emergency Relief Fund	(Rs.)	As on 31.03.2025 (Rs.)
1,500,000.00	Opening balance:		1,500,000.00
1,500,000.00	Closing Balance		1,500,000.00



[Handwritten signature]

THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF

FC - SCHEDULES TO BALANCE SHEET AS AT 31.03.2025

Schedule 'H'		
As on 31.03.2024 (Rs.)	Amounts Payable:	As on 31.03.2025 (Rs.)
434,662.00	TDS Deducted at Source	170,500.00
430,325.00	Staff Benefit	383,927.00
11,816.00	Payable Others - Donors	6,626.00
876,803.00	Total	561,053.00

Schedule 'I'			
As on 31.03.2024 (Rs.)	Advances / Deposits:	(Rs.)	As on 31.03.2025 (Rs.)
	(a) Advances:		
1,309,362.03	Advance to Staff	571,257.83	
1,747,086.00	Advance to Others	642,544.94	1,213,802.77
	(b) Deposits:		
91,550.00	General Deposits	91,550.00	
375,000.00	Rental Deposits	379,500.00	
12,999.00	Telephone Deposits	12,999.00	484,049.00
	(c) Investments (others)		
	Investment with LIC		6,836,391.86
3,535,997.03	Total		8,534,243.63

Schedule 'J'		
As on 31.03.2024 (Rs.)	Amount Receivable:	As on 31.03.2025 (Rs.)
431,238.13	TDS Receivable	270,521.90
371,595.55	Receivables - Others	28,999.00
802,833.68	Total	299,520.90



[Handwritten signature]

THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF

FC - SCHEDULES TO BALANCE SHEET AS AT 31.03.2025

Schedule 'K'				
Cash & Bank Balances				
As on 31.03.2024 (Rs.)	Name of Bank	Place	Account No.	As on 31.03.2025 (Rs.)
-	Cash			-
	In Current Account (a)			
1,052,417.89	State Bank of India	Dist. Centre, Janakpuri New Delhi	32453171097	452,053.21
294,554.10	Indian Bank	Hari Nagar, New Delhi	6409585233	
1,346,971.99	Sub Total (a)			452,053.21
	In Savings Bank Account (b)			
1,562,803.19	Kotak Mahindra Bank	Janakpuri, New Delhi - 58	1211172388	1,319,413.19
70,864.55	Kotak Mahindra Bank - FC	Janakpuri, New Delhi - 58	6112899594	
664,936.02	Punjab National Bank	Pakur, Jharkhand State	6120000100020017	565,829.62
59,452.16	State Bank of India-FCRA	11, Sansad Marg, New Delhi - 1	40033878514	259,093.18
	Standard Chartered Bank	Sansad Marg, New Delhi - 1	52510891183	7,195,257.25
200,188.50	State Bank of India	Bengaluru, Karnataka State	64214225664	499,438.52
119,412.18	State Bank of India	Barwani, M.P State	'34994471341	198,508.34
675,435.50	State Bank of India	Samrudhi, Bhadrachalam	42270626365	
86,092.70	ICICI Bank	Janakpuri, ND-58	008701053579	
163,283.00	ICICI Bank	Janakpuri, ND-58	008701053526	
176,825.28	ICICI Bank	Janakpuri, ND-58	008701052546	
204,311.44	ICICI Bank	Janakpuri, ND-58	008701052676	
234,735.00	ICICI Bank	Janakpuri, ND-58	008701052949	
40,792.68	ICICI Bank	Janakpuri, ND-58	008701052655	370,406.28
7,364.00	ICICI Bank	Janakpuri, ND-58	008701052487	6,358.00
65,172.00	ICICI Bank	Janakpuri, ND-58	008701052503	67,144.00
653,181.83	ICICI Bank	Janakpuri, ND-58	008701052711	932,388.56
1,812.00	ICICI Bank	Janakpuri, ND-58	008701052558	
93,521.52	ICICI Bank	Janakpuri, ND-58	008701053102	
287,010.58	ICICI Bank	Janakpuri, ND-58	008701053247	
68,608.14	ICICI Bank	Janakpuri, ND-58	008701052550	40,117.14
173,471.42	ICICI Bank	Janakpuri, ND-58	008701052555	35,287.90
6,557.68	ICICI Bank	Janakpuri, ND-58	'008701053038	
364,639.80	ICICI Bank	Janakpuri, ND-58	008701053055	
99,122.56	ICICI Bank	Janakpuri, ND-58	008701053309	
226,880.68	ICICI Bank	Janakpuri, ND-58	008701053324	
6,306,474.41	Sub Total (b)			11,489,241.98
7,653,446.40	Grand Total (a+b)			11,941,295.19



[Handwritten signature]

THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF

FC - SCHEDULES TO BALANCE SHEET AS AT 31.03.2025

Schedule L'				
Fixed Deposit				
As on 31.03.2024 (Rs.)	Name of Bank	Term Deposit Number	Date of Maturity	As on 31.03.2025 (Rs.)
1,059,106.00	DCB	31125200019682	12.06.2025	1,113,055.00
5,291,294.00	RBL Bank, Janakpuri, New Delhi - 58	709018868182	03.06.2025	5,647,842.00
5,000,000.00	YES Bank, 54-B, B1 BLOCK, Community Centre, Janakpur, New Delhi - 110058	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
-		016538400116475	20.02.2026	2,362,206.60
-		016538400116485	20.02.2026	2,360,159.40
-		016538400116508	21.02.2026	2,345,928.80
-		016538400117211	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			
50,305,105.00	Grand Total			36,495,840.70



[Handwritten signature]

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

FOREIGN CONTRIBUTION SCHEDULE TO THE BALANCE SHEET AS AT 31.03.2025

Property, Plant and Equipment & Intangible Assets

Schedule 'F'

Property, Plant and Equipment

a. Organisational Assets :											
S.No.	A S S E T	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.)	Loss/Gain on sale on Assets	W.D.V as at 31.03.2025 (Rs.)
1	BUILDING	1,152,253.63			-		1,152,253.63	10%	115,225.36		1,037,028.27
2	LAND - DELHI	13,820,000.00			-		13,820,000.00				13,820,000.00
3	FURNITURE & FITTINGS	1,165,250.27	-	-	-		1,165,250.27	10%	116,525.03	153,077.85	895,647.39
4	EQUIPMENT	889,381.64	190,199.00	21,000.00	211,199.00	21,645.00	1,078,935.64	15%	160,265.35	242,597.18	676,073.11
5	COMPUTERS	1,151,158.85	294,229.00	542,900.00	837,129.00	31,500.00	1,956,787.85	40%	674,116.75	(257,728.62)	1,540,399.72
6	VEHICLES	5,000,619.11	860,516.00	106,744.00	967,260.00	43,510.00	5,924,369.11	15%	880,649.57	278,849.18	4,764,870.36
	TOTAL (a)	23,178,663.50	1,344,944.00	670,644.00	2,015,588.00	96,655.00	25,097,596.50		1,946,782.06	416,795.59	22,734,018.85
Intangible Assets:											
S.No.	A S S E T	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.)	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
	Total	15,366.52	-	-	-	-	15,366.52		6,165.00	-	9,201.52
	Total Organisation Assets	23,194,030.02	1,344,944.00	670,644.00	2,015,588.00	96,655.00	25,112,963.02		1,952,947.06	416,795.59	22,743,220.37
b. Project Assets :											
#	A S S E T	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 Depre ciation	Depreciation for the year (Rs.)	Loss/Gain on sale on Assets	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	2,615,541.63	183,240.00	45,520.00	228,760.00	25,750.00	2,818,551.63	15%	419,368.74	366,310.64	2,032,872.25
3	COMPUTERS	1,066,156.44	60,598.00		60,598.00	15,880.00	1,110,874.44	40%	444,350.63	(40,119.03)	706,642.84
4	VEHICLES	1,013,403.53		107,500.00	107,500.00	43,500.00	1,077,403.53	15%	153,548.03	(13,564.44)	937,419.94
	TOTAL (b)	5,530,579.04	255,758.00	239,364.00	495,122.00	114,808.00	5,910,893.04		1,103,356.54	495,450.26	4,312,086.24
Intangible Assets:											
#	A S S E T	W.D.V as at 01.04.2024 (Rs.)	Additions During the	Additions During the year	Total Addition during the year	Transfer / Sale during the year	Total as at 31.03.2025 (Rs.)	Rate of	Depreciation for the year	Loss/Gain on sale on	W.D.V as at 31.03.2025 (Rs.)
1	Software	32,514.64					32,514.64	40%	13,005.00		19,509.64
	TOTAL (b)	32,514.64	-	-	-	-	32,514.64		13,005.00	-	19,509.64
	Total ProjectAssets	5,563,093.68	255,758.00	239,364.00	495,122.00	114,808.00	5,943,407.68		1,116,361.54	495,450.26	4,331,595.88
	Grand Total	28,757,123.70	1,600,702.00	910,008.00	2,510,710.00	211,463.00	31,056,370.70		3,069,308.60	912,245.85	27,074,816.25
	PREVIOUS TOTAL	26,726,821.01	3,654,467.00	2,070,656.00	5,725,123.00	430,616.00	30,021,328.01		3,264,204.31		28,757,123.70



Bmsj

v.

THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF

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

Foreign Contribution Schedule to the Balance Sheet as at March 31, 2025

Schedule 'G'

Restricted Funds: (Projects / Programs)

PROGRAMMES	OPENING BALANCE AS ON 01.04.2024	AMOUNT OF INCOME / RECEIPTS DURING THE YEAR	BANK INTEREST ALLOCATED	AMOUNT OF EXPENDITURE / PAYMENT DURING THE YEAR	AMOUNT TRANSFERRED TO ASSET REPLACEMNT FUND	TRANSFERRED FROM / TO GENERAL FUND	OTHER ADJUSTMENTS	CLOSING BALANCE AS ON 31.03.2025
	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Awareness Camps / Seminars / Workshops / Meetings / Conference	16,143,449.60	33,456,709.00	228,832.00	36,790,011.72	(193,500.00)			12,845,478.88
Rural Development	17,410,048.15	91,689,039.00	467,079.00	85,995,860.43	(2,009,044.00)	(131,560.65)		21,429,701.07
Relief / Rehabilitation for Victims of Natural Calamities	14,166,625.60	47,649,424.00	161,841.00	58,071,158.32	(747,500.00)	112,971.69		3,272,203.97
Grand Total	47,720,123.35	172,795,172.00	857,752.00	180,857,030.47	(2,950,044.00)	(18,588.96)	-	37,547,383.92
Previous Year Total	42,059,006.74	175,219,444.23	1,022,289.69	165,815,612.92	(2,956,250.00)	(1,726,678.39)	(82,076.00)	47,720,123.35



(Handwritten mark)

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

A. Background:

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

EFICOR is a national relief and development 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 an 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 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.



[Handwritten signature]

- 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. 1,500,000.00** 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**.



.

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 18,89,52,342.40** during the previous year which works out to **107.12%** 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.

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

