

THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
REGD OFFICE: 1305, BRIGADE TOWER, 135, BRIGADE ROAD, BENGALURU - 560025
FOREIGN CONTRIBUTION BALANCE SHEET AS AT 31.03.2026

	Note No.	As at 31.03.2026	As at 31.03.2025
I. SOURCES OF FUNDS			
UNRESTRICTED FUNDS			
General Fund	01	18,282,645	18,056,059
Designated Funds			
Endowment Fund	02	3,409,156	3,437,860
Emergency Relief Fund	03	1,500,000	1,500,000
Staff Ex-Gratia Fund	04	8,466,087	6,836,392
Asset Replacement Fund	05	14,689,246	12,075,373
Project Asset Fund	06	4,306,407	4,331,596
RESTRICTED FUNDS			
Economic	07	15,084,583	19,316,628
Social		3,851,445	9,018,825
Education		14,561,264	9,211,931
CURRENT LIABILITIES	08		
Payables & Other Current Liabilities		962,672	561,053
Total		85,113,506	84,345,717
II. APPLICATION OF FUNDS			
NON-CURRENT ASSETS			
PROPERTY, PLANT & EQUIPMENT AND			
Property, Plant & Equipment - Org		21,647,213	22,734,019
Property, Plant & Equipment - Proj		4,299,902	4,312,086
Intangible assets - Org	09	3,037	9,202
Intangible assets - Proj		6,505	19,510
		25,956,657	27,074,816
NON-CURRENT ASSETS	10	3,776,372	-
CURRENT ASSETS			
Current Investments	10	22,976,174	36,495,841
Short Term Loans & Advances	11	1,640,557	1,697,852
Long Term Investment	12	8,466,087	6,836,392
Cash & Bank Balances	13	22,032,621	11,941,295
Amount Receivable	14	265,039	299,521
		59,156,849	57,270,900
Total		85,113,506	84,345,717

Significant Accounting Policies and Notes to Accounts Note No. 18

The accompanying notes referred to above form an integral part of these financial statements.

In terms of our report of even date

For KAMG & ASSOCIATES

Chartered Accountants

Firm's Registration: 311027E

Brij Kishor Pandit



Partner: BRIJ KISHOR PANDIT

M. No.: 537368

Place : NEW DELHI

Date : 7 AUG 2026

**For and on behalf of
Board Members of EFICOR**

Sanjay Patra
Sanjay Patra
Chairperson

Thamby Mathews
Thamby Mathews
Treasurer

Mangalapudi Ramesh Babu
Mangalapudi Ramesh Babu
Executive Director

THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF

REGD OFFICE: 1305, BRIGADE TOWER, 135, BRIGADE ROAD, BENGALURU - 560025

FOREIGN CONTRIBUTION INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2026

	Note No.	For Year Ended March 31, 2026	For Year Ended March 31, 2025
INCOME			
INCOME OUT OF RESTRICTED FUNDS			
Grants received for Projects	15	189,763,419	171,090,759
Grants received for Project Admin		4,120,231	1,704,413
Interest from Investment / Savings		524,251	857,752
INCOME OUT OF UNRESTRICTED FUNDS			
Interest-			
from Savings Account		447,797	427,763
from Investments		1,803,706	2,129,401
Interest from LIC		565,102	-
Other Income			
Misc. Income		12,515	5,719
Sales of Project Assets		29,050	114,808
Foreign Exchange Gain		-	68,704
Total		197,266,071	176,399,318
EXPENDITURE			
EXPENDITURE OUT OF RESTRICTED FUNDS			
Expenditure on Specific Projects	16	191,138,162	178,984,844
EXPENDITURE OUT OF UNRESTRICTED FUNDS			
Project Admin	17	5,097,369	7,544,123
Depreciation (Organisational Assets)	09	1,709,746	1,952,947
Total		197,945,276	188,481,914
Surplus / Deficit		(679,205)	(12,082,596)
Surplus / Deficit appropriated to			
i) Restricted Funds			
Economic		(2,742,360)	1,240,263
Social		(2,935,548)	(5,106,898.00)
Education		4,827,416	(3,551,080)
ii) Transferred to Ex-Gratia Fund		306,966	-
iii) General Fund		(135,679)	(4,664,881.99)
Total		(679,205)	(12,082,596)

Significant Accounting Policies and Notes to Accounts - Note No.18

The accompanying notes referred to above form an integral part of these financial statements.

In terms of our report of even date

For KAMG & ASSOCIATES

Chartered Accountants

Firm's Registration: 311927E

Brij Kishor Pandit



Partner: BRIJ KISHOR PANDIT

M. No.: 537368

Place : NEW DELHI
Date : 7 AUG 2026

For and on behalf of
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Executive Director

THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
REGD OFFICE: 1305, BRIGADE TOWER, 135, BRIGADE ROAD, BENGALURU - 560025
FOREIGN CONTRIBUTION RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED
MARCH 31, 2026

Receipts	Amount (Rs.)	For Year Ended March 31, 2026	For Year Ended March 31, 2025
Opening Balance			
Cash at Bank	11,941,295		7,653,446
Fixed,Deposits	36,495,841	48,437,136	50,305,105
Restricted Funds			
Grants Received for Projects		189,763,419	172,795,172
Receipts - Non Restricted			
Reimbursement of Expenses / Project Admin		4,734,416	725,749
Other Receipts			
Bank Iterest - Restricted		524,251	857,752
Interest on Investment (FD)	1,789,048		2,129,401
Interest on Savings Bank Accounts	462,455		427,763
Misc. Income	12,515		5,719
Interest from LIC	565,102		
Sale of Project Assets / Organisational Assets	96,951	2,926,071	211,463
Total		246,385,293	235,111,570
Payments	Amount (Rs.)	For Year Ended March 31, 2026	For Year Ended March 31, 2025
Restricted Funds			
Project Expenses Restricted		191,138,162	180,857,030
Non Restricted Funds			
Project Administration	5,097,369		5,671,937
Addition to Organisational Assets	684,676	5,782,045	2,015,588
Other Payments			
Loans / Adv / Deposits / Receivables	427,755		(2,280,908)
Endowment Fund	252,165	679,921	410,787
Closing Balance			
Cash at Bank	22,032,621		11,941,295
Fixed Deposits	26,752,546	48,785,166	36,495,841
Total		246,385,293	235,111,570

Significant Accounting Policies and Notes to Accounts - Note No. 18

The accompanying notes referred to above form an integral part of these financial statements.

In terms of our report of even date
For KAMG & ASSOCIATES

Chartered Accountants

Firm's Registration: **311027E**

Brij Kishor Pandit
Chartered Accountant



Partner: BRIJ KISHOR PANDIT

M. No.: 537368

Place : NEW DELHI

Date : **7 AUG 2026**

For and on behalf of
Board Members of EFICOR

Sanjay Patra
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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 31.03.2026

Property, Plant and Equipment & Intangible Assets
Property, Plant and Equipment

Note No. 09

a. Organisational Assets :											
S.No.	ASSET	W.D.V as at 01.04.2025 (Rs.)	Additions During the year Ist Half (Rs.)	Additions During the year 2nd Half (Rs.)	Total Addition during the year	Transfer / Sale during the year (Rs.)	Total as at 31.03.2026 (Rs.)	Rate of Dep	Depreciation for the year (Rs.)	Loss/Gain on sale on Assets	W.D.V as at 31.03.2026 (Rs.)
1	BUILDING	1,037,028			-		1,037,028	10%	103,703		933,325
2	LAND - DELHI	13,820,000			-		13,820,000				13,820,000
3	FURNITURE & FITTINGS	895,647	8,100	-	8,100	4,640	899,107	10%	89,911		809,197
4	EQUIPMENT	676,073	110,257	10,000	120,257	38,600	757,730	15%	112,910		644,821
5	COMPUTERS	1,540,400	391,850	55,000	446,850	24,661	1,962,589	40%	674,117		1,288,472
6	VEHICLES	4,764,870		109,469	109,469		4,874,339	15%	722,941		4,151,399
	TOTAL (a)	22,734,019	510,207	174,469	684,676	67,901	23,350,794		1,703,581	-	21,647,213
Intangible Assets:											
S.No.	ASSET	W.D.V as at 01.04.2025 (Rs.)	Additions During the year Ist Half (Rs.)	Additions During the year 2nd Half (Rs.)	Total Addition during the year	Transfer / Sale during the year (Rs.)	Total as at 31.03.2026 (Rs.)	Rate of Dep	Depreciation for the year (Rs.)	Loss/Gain on sale on Assets	W.D.V as at 31.03.2026 (Rs.)
1	Software	9,202					9,202	40%	6,165		3,037
	Total	9,202	-	-	-	-	9,202		6,165	-	3,037
	Total Organisation Assets	22,743,220	510,207	174,469	684,676	67,901	23,359,995		1,709,746	-	21,650,250
b. Project Assets :											
#	ASSET	W.D.V as at 01.04.2025 (Rs.)	Additions During the year Ist Half (Rs.)	Additions During the year 2nd Half (Rs.)	Total Addition during the year	Transfer / Sale during the year (Rs.)	Total as at 31.03.2026 (Rs.)	Rate of Depreciation	Depreciation for the year (Rs.)	Loss/Gain on sale on Assets	W.D.V as at 31.03.2026 (Rs.)
1	FURNITURE & FITTINGS	635,151	89,214		89,214	6,100	718,265	10%	71,827		646,439
2	EQUIPMENT	2,032,872	213,313	176,300	389,613	22,050	2,400,435	15%	346,843		2,053,592
3	COMPUTERS	706,643	141,000	118,500	259,500	900	965,243	40%	362,398		602,845
4	VEHICLES	937,420	235,552		235,552		1,172,972	15%	175,946		997,026
	TOTAL (b)	4,312,086	679,079	294,800	973,879	29,050	5,256,915		957,013	-	4,299,902
Intangible Assets:											
#	ASSET	W.D.V as at 01.04.2025 (Rs.)	Additions During the year Ist Half (Rs.)	Additions During the year 2nd Half (Rs.)	Total Addition during the year	Transfer / Sale during the year (Rs.)	Total as at 31.03.2026 (Rs.)	Rate of Depreciation	Depreciation for the year (Rs.)	Loss/Gain on sale on Assets	W.D.V as at 31.03.2026 (Rs.)
1	SOFTWARE	19,510					19,510	40%	13,005		6,505
	TOTAL (b)	19,510	-	-	-	-	19,510		13,005	-	6,505
	Total Project Assets	4,331,596	679,079	294,800	973,879	29,050	5,276,425		970,018	-	4,306,407
	Grand Total	27,074,816	1,189,286	469,269	1,658,555	96,951	28,636,420		2,679,764	-	25,956,657
	PREVIOUS TOTAL	28,757,124	1,600,702	910,008	2,510,710	211,463	31,056,371		3,069,309	912,246	27,074,816



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, 2026

Note No. 7 - Restricted Funds: (Projects / Programs)

PROGRAMMES	OPENING BALANCE AS ON 01.04.2025	AMOUNT OF INCOME / RECEIPTS DURING THE YEAR	BANK INTEREST ALLOCATED	AMOUNT OF EXPENDITURE / PAYMENT DURING THE YEAR	AMOUNT TRANSFERRED TO ASSET REPLACEMENT FUND	TRANSFERRED FROM / TO GENERAL FUND	CLOSING BALANCE AS AT 31.03.2026
	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Economic	19,316,628	51,858,309	243,624	54,844,293	1,327,206	(162,478)	15,084,583
Social	8,810,792	104,764,842	149,770	107,850,160	1,286,667	(737,132)	3,851,445
Education	9,211,931	33,140,268	130,857	28,443,709	-	521,917	14,561,264
Resource Mobilization	208,033	-	-	-	-	(208,033)	-
Grand Total	37,547,384	189,763,419	524,251	191,138,162	2,613,873	(585,726)	33,497,293
Previous Year Total	47,720,123	172,795,172	857,752	180,857,030	(2,950,044)	(18,589)	37,547,384



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THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
FC - SCHEDULES TO BALANCE SHEET AS AT 31st March, 2026

Note No. 01 General Fund	As at 31/03/2026	As at 31/03/2025
Opening Balance	18,056,059	22,645,420
Add: Amount transferred from Restricted Funds	585,726	18,589
Add: Amount transferred from Proj Assets Fund	-	495,450
Sub Total	18,641,785	23,159,459
Transferred from I & E Account	135,679	4,878,490
Less: Amount Transferred to Endowment Fund being bank interest	223,461	224,910
Sub Total	359,139	5,103,400
Closing Balance	18,282,645	18,056,059

Note No. 02 Endowment Fund	As at 31/03/2026	As at 31/03/2025
Opening Balance	3,437,860	3,623,737
Add: Amount transferred from General Fund being bank interest	223,461	224,910
Sub Total	3,661,321	3,848,647
Less: Expenses Incurred	252,165	410,787.00
Closing Balance	3,409,156	3,437,860

Note No. 03 - Emergency Relief Fund Endowment Fund	As at 31/03/2026	As at 31/03/2025
Opening Balance	1,500,000	1,500,000
Closing Balance	1,500,000	1,500,000

Note No. 04 Staff Ex-gratia Fund	As at 31/03/2026	As at 31/03/2025
Opening Balance	6,836,392	6,836,392
Add: Previous Years adjustment	467,897	-
Add: Net of Fund Movement during the year	854,832	-
Add: transfereed from I & E Account	306,966	-
Closing Balance	8,466,087	6,836,392

Note No. 05 - Asset Replacement Fund	As at 31/03/2026	As at 31/03/2025
Opening Balance	12,075,373	9,125,329
Add: Utility Charges of own Assets	2,613,873	2,950,044
Sub Total	14,689,246	12,075,373

Note No. 06 - Project Asset Fund	As at 31/03/2026	As at 31/03/2025
Opening Balance	4,331,596	5,563,094
Add: Project Assets purchased during the year	973,879	495,122
Sub Total	5,305,475	6,058,216
Less : Project Assets sold during the year	29,050	114,808
Less : Depreciation on project assets	970,018	1,116,362
Less : Transferred to General Fund	-	495,450
Sub Total	999,068	1,726,620
Closing Balance	4,306,407	4,331,596

Note No. 08 - Payable & Other Current Liabilities	As at 31/03/2026	As at 31/03/2025
TDS Deducted at Source	109,328	170,500
Staff Benefit	605,424	383,927
Payable Others - Donors	247,920	6,626
Closing Balance	962,672	561,053



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THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
FC - SCHEDULES TO BALANCE SHEET AS AT 31st March, 2026

Note No. 10 - Non Current Investment				
Name of Bank	Term Deposit Number	Date of Maturity	As at 31/03/2026	As at 31/03/2025
YES Bank, Janakpuri, New Delhi	016538400116508	21.08.2027	2,519,452	2,345,929
	016538400117211	11.09.2027	1,256,920	1,168,063
Total			3,776,372	3,513,992
Note No. 10 - Current Investment				
DCB, New Delhi	31125200019682	12.06.2025		1,113,055
RBL Bank, Janakpuri, ND - 58	709018868182	03.06.2025		5,647,842
YES Bank, Janakpuri, New Delhi	016538400000953	23.07.2025	-	5,374,647
	016538400000963	23.07.2025	-	5,374,647
	016538400000973	23.07.2025	-	5,374,647
	016538400000983	23.07.2025	-	5,374,647
	016538400116475	20.02.2026	-	2,362,207
	016538400116485	20.02.2026	-	2,360,159
	016538400001536	24.01.2027	5,746,024	-
	016538400001546	24.01.2027	5,745,082	-
	016538400001556	24.01.2027	5,742,534	-
	016538400001566	24.01.2027	5,742,534	-
			22,976,174	32,981,849
Total Non & Current Investment			26,752,546	36,495,841

Note No. 11 Short Term Loans & Advances	As at 31/03/2026	As at 31/03/2025
(a) Advances:		
Advance to Staff	275,273	571,258
Advance to Others	965,435	642,545
(b) Deposits:		
General Deposits	78,850	91,550
Rental Deposits	310,000	379,500
Telephone Deposits	10,999	12,999
Total	1,640,557	1,697,852

Note No. 12 Long Term Investment (LIC)	As at 31/03/2026	As at 31/03/2025
Opening Balance	6,836,392	6,836,392
Further Investment with LIC (net)	1,629,695	-
Total	8,466,087	6,836,392

Note No. 13 Cash & Bank Balances	As at 31/03/2026	As at 31/03/2025
Name of Bank	Place	Account No.
Cash		
In Current Account (a)		
State Bank of India	Dist. Centre, Janakpuri ND-58	32453171097
		964,035
		452,053



THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
FC - SCHEDULES TO BALANCE SHEET AS AT 31st March, 2026

	Sub Total (a)		964,035	452,053
In Savings Bank Account (b)				
Kotak Mahidra Bank	Janakpuri, New Delhi - 58	1211172388	327,953	1,319,413
Punjab National Bank	Pakur, Jharkhand State	6120000100020017	478,659	565,830
State Bank of India-FCRA	11, Sansad Marg, New Delhi - 1	40033878514	8,184,107	259,093
Standard Chartered Bank	Sansad Marg, New Delhi - 1	52510891183	10,532,881	7,195,257
State Bank of India	Bengaluru, Karnataka State	64214225664	216,619	499,439
State Bank of India	Barwani, M.P State	'34994471341	247,291	198,508
ICICI Bank	Janakpuri, ND-58	008701052655	294,924	370,406
ICICI Bank	Janakpuri, ND-58	008701052487	6,524	6,358
ICICI Bank	Janakpuri, ND-58	008701052503	68,893	67,144
ICICI Bank	Janakpuri, ND-58	008701052711	93,710	932,389
ICICI Bank	Janakpuri, ND-58	008701052550	159,526	40,117
ICICI Bank	Janakpuri, ND-58	008701052555	457,498	35,288
	Sub Total (b)		21,068,586	11,489,242
	Grand Total (a+b)		22,032,621	11,941,295

Note No. 14 - Amount Receivables	As at 31/03/2026	As at 31/03/2025
TDS Receivables	212,787	270,522
Receivables - Others	52,252	28,999
Total	265,039	299,521



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**THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
FC - SCHEDULES TO INCOME & EXPENDITURE STATEMENT FOR THE
YEAR ENDED t 31st MARCH, 2026**

Note No. 15 - Grants Received for Projects	For Year Ended March 31, 2026	For Year Ended March 31, 2025
ECONOMIC	51,858,309	73,551,772
E-01 Agriculture development programmes	32,398,164	45,644,079
E-03 'Formation and strengthening of farmer producer org.	4,182,237	6,223,708
E-05 'Vocational Training & short term skill Programme	11,966,970	15,487,354
E-19 'Community renewal energy	-	3,306,243
E-15 'Job Placement for trained youth	3,310,938	2,890,388
SOCIAL	104,764,842	77,743,247
S-11 'Mental Health Counselling	-	1,890,884
S-03 'Maternal and child health care	11,973,943	13,334,564
S-04 'Nutrition food Security programmes	32,810,478	21,316,318
S-09 'Disability Care & Provision of Assistive Devices	1,863,508	-
S-16 'Disaster Relief, Emergency Response	32,212,724	20,144,202
S-30 'Pre-disaster risk reduction, mitigation	25,904,189	21,057,279
EDUCATION	33,140,268	19,795,740
ED-19 'Awareness Programmes	33,140,268	19,795,740
Total	189,763,419	171,090,759

Note No. 16 - Project Expenditure	For Year Ended March 31, 2026	For Year Ended March 31, 2025
ECONOMIC	73,415,230	67,650,969
E-01 Agriculture development programmes	32,232,468	48,110,703
E-03 'Formation and strengthening of farmer producer org.	5,259,167	3,885,931
E-05 'Vocational Training & short term skill Programme	29,916,516	13,056,614
E-15 'Job Placement for trained youth	2,875,400	2,597,721
E-19 'Community renewal energy	3,131,679	-
SOCIAL	107,850,160	87,987,056
S-03 'Maternal and child health care	13,660,508	14,321,561
S-04 'Nutrition food Security programmes	36,801,905	21,506,196
S-09 'Disability Care & Provision of Assistive Devices	1,959,061	-
S-11 'Mental Health Counselling	572,775	1,450,059
S-16 'Disaster Relief, Emergency Response	32,075,446	21,804,774
S-30 'Pre-disaster risk reduction, mitigation	22,780,466	28,904,466
EDUCATION	9,872,772	23,346,819
ED-19 'Awareness Programmes	9,872,772	23,346,819
Total	191,138,162	178,984,844



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**THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
FC - SCHEDULES TO INCOME & EXPENDITURE STATEMENT FOR THE**

Note No. 17 - Project Admin Expenditure	For Year Ended March 31, 2026	For Year Ended March 31, 2025
AGM / Board Expenses	45,699	321,699
Consultancy Fee	107,571	1,101,663
General Office Expenses	10,049	17,791
Insurance	3,367	102,924
Project Expenses	92,080	-
Rent	134,301	78,221
Staff Welfare	25,036	533,913
Telephone / Mobile / Internet	36,389	33,917
Travel Expenses	287,557	177,545
Accommodation Food	115,726	20,265
ADVT / Photo / Publicity	95,409	-
Bank Charges	100,940	121,767
Electricity / Water	36,439	114,223
Freight / Transportation	15,500	23,092
General Repairs Maintenance	24,001	10,843
Hospitality / Honorarium	-	31,810
Postage / Courier	1,892	15,721
Printing / Stationery	162,021	143,553
Property Maintenance / Tax	109,381	1,600
Registration Fee / Subscription / Membership Fee	315,823	255,680
Salaries & Benefits	3,355,075	3,521,137
Vehicle Repairs / Maintenance	23,112	916,760
Total	5,097,369	7,544,123



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