

PRIVATE & CONFIDENTIAL

KARUNA MYANMAR SOCIAL SERVICES (“KMSS”)

CONSOLIDATED FINANCIAL STATEMENTS

REPORT OF THE INDEPENDENT AUDITORS

FOR THE PERIOD FROM 01 JANUARY 2013 TO 31 DECEMBER 2013

CONTACT ADDRESS:

C1/005, Ground Floor, Hninnsi Street, Yuzana Highway Complex, Kamayut Township, Yangon, Myanmar.
Tel: (095-01) 701225, 700659. Fax: (095-01) 524828. Email: thantint@myanmar.com.mm; uhl@myanmar.com.mm.

KARUNA MYANMAR SOCIAL SERVICES (“KMSS”)
Consolidated Financial Statements

FOR THE PERIOD FROM 01 JANUARY 2013 TO 31 DECEMBER 2013

Contents

	Page
Responsibility Statement for KMSS	1
Auditor Report	2-3
Balance Sheet	4
Income and Expense Account	5-7
Notes to the Financial Statements	8-11

ANNEX (1) Assets Listing

ANNEX (2) Income & Expenses of Caritas Denmark's Funded Projects

ANNEX (3) Income & Expenses of Misereor Funded Projects

ANNEX (4) Income & Expenses of Sector /Activities Wise

ANNEX (5) Income & Expenses of Project Wise

KARUNA MYANMAR SOCIAL SERVICES (“KMSS”)

RESPONSIBILITY STATEMENT FOR KMSS

FOR THE PERIOD FROM 01 JANUARY 2013 TO 31 DECEMBER 2013

We do hereby state that, in our opinion:-

The consolidated financial statements set out on pages 4 to 11 presents fairly, in all material aspects, the balance sheet of the KMSS and the results for the period from 01 January 2013 to 31 December 2013.

The above financial statements were in accordance with the accounting policies set out in the Notes to the financial statements.

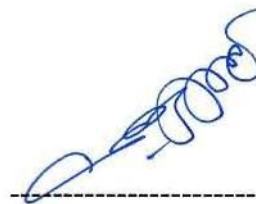


Ms. Tin Moe Aye

Finance Director

KMSS National Office

Date: 4th FEB 2015



Dr. Win Tun Kyi

National Director

KMSS National Office

Date: 4th FEB 2015

KARUNA MYANMAR SOCIAL SERVICES (“KMSS”)

REPORT OF THE INDEPENDENT AUDITORS

FOR THE PERIOD FROM 01 JANUARY 2013 TO 31 DECEMBER 2013

—We have audited the accompanying Consolidated Financial Statements (“the Financial Statement”) of Karuna Myanmar Social Services (“KMSS”) which comprise the balance sheet of KMSS as at 31 December 2013, the income and expenditure accounts for the period and summary of significant accounting policies and other explanatory notes for the period 31 December 2013 as set out on pages 4 to 11.

The Financial Statements have been prepared by, and are sole responsibility of the management of Karuna Myanmar Social Services (“KMSS”). Our responsibility is to express an opinion on the financial statements based on our audit.

This report is intended solely for the information and use of Karuna Myanmar Social Services (“KMSS”).

Management’s responsibility

Management is responsible for the preparation and fair presentation of the Financial Statements in accordance with accrual basis of accounting.

Management has acknowledged that its responsibility includes:

- (a) devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition; and transactions are properly authorized and that they are recorded as necessary to permit the preparation of the Financial Statements that is free from material misstatement, whether due to fraud or error; and
- (b) selecting and applying appropriate accounting policies;

Auditors’ responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Myanmar Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the Financial Statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the Financial Statements, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Based on our audit, we report as follows:-

- (1) We do not give an opinion on opening Balance Sheet items as at 01 January 2013.
- (2) Subject to the notes to financial statements number 13, Other Observations.

Opinion

In our opinion, except for the effects of adjustments if any, arising from the matter in the preceding paragraph, the Financial Statements are prepared in accordance with the accounting policies set out in the Notes to the Financial Statements to present fairly, in all material respects, so as to give a true and fair view of the state of affairs of KMSS as at 31 December 2013 and the results for the period ended on that date.



Than Tint
CPA (PA-103)
KHIN SU HTAY & ASSOCIATES
Certified Public Accountants

Yangon

Date: 04 FEB 2015

KARUNA MYANMAR SOCIAL SERVICES ("KMSS")
BALANCE SHEET AS AT 31 DECEMBER 2013

	Notes	US\$
ASSETS:		
FIXED ASSETS		
Land, Building and Vehicle (Annex-1)		75,192.93
CURRENT ASSETS		
Checking and Saving (Cash and Cash Equivalents)	6	811,878.15
Other Accounts Receivable	7	78,181.13
Other Current Assets	8	1,189,386.94
Total Current Assets		2,079,446.22
TOTAL ASSETS		2,154,639.15
LIABILITIES & FUND BALANCE:		
CURRENT LIABILITIES		
Account Payable	9	44,392.58
Other Accounts Payable	10	29,274.14
Accrued	11	60,970.23
Total Current Liabilities		134,636.95
LONG TERM LIABILITIES		
Long Term Liabilities	12	21,198.81
FUND BALANCE		
Fund Balance (Opening Balance as at 1 January 2013)		144,962.47
Net Income		1,853,840.92
Total Fund Balance		1,998,803.39
TOTAL LIABILITIES & FUND BALANCE		2,154,639.15



Ms. Tin Moe Aye
Finance Director
KMSS National Office



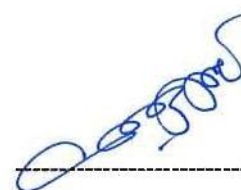
Dr. Win Tun Kyi
National Director
KMSS National Office

KARUNA MYANMAR SOCIAL SERVICES ("KMSS")
INCOME AND EXPENSE ACCOUNT
FOR THE PERIOD FROM 01 JANUARY 2013 TO 31 DECEMBER 2013

	Schedule	US\$
INCOME		
Donor/Program Income	Sch-1	9,519,085.20
Other Income	Sch-2	<u>56,719.62</u>
TOTAL INCOME		9,575,804.82
EXPENSES		
Expenses	Sch-3	7,646,442.50
Other Expenses/Core Cost	Sch-4	28,351.25
Exchange (Gain)/Loss		<u>47,170.15</u>
TOTAL EXPENSES		7,721,963.90
NET INCOME FOR THE PERIOD		<u>1,853,840.92</u>



Ms. Tin Moe Aye
Finance Director
KMSS National Office



Dr. Win Tun Kyi
National Director
KMSS National Office

KARUNA MYANMAR SOCIAL SERVICES ("KMSS")
SCHEDULES ANNEXED TO THE FORMING PART OF THE
INCOME AND EXPENSES ACCOUNT
FOR THE PERIOD FROM 01 JANUARY 2013 TO 31 DECEMBER 2013
SCHEDULE (1) PROGRAM INCOME

	US\$
400010 · HIV/Health Misereor	33,352.00
400020 · Scholarship Misereor - 1073	26,783.77
400030 · ECCD Misereor - 1044	29,906.45
400040 · Solidarity Misereor - 1037	18,146.02
400050 · Market Chain Caritas Denmark	184,446.34
400060 · Thai Burma Border - CD	204,901.15
400070 · Core Cost Cafod	23,850.00
400080 · CDDRRI - Cafod & Swiss	64,867.00
400110 · Diocesan Lenten Fund	37,283.57
400120 · EA/30 Emergency	9,667.39
400130 · EA/10 Emergency	1,194,434.58
400140 · Dfid Trocaire	5,270,234.34
400150 · Education Emergency CRS	57,300.62
400160 · KMSS Registration	6,223.20
400170 · HIV/AIDS CAFOD	30,398.00
400180 · Child Protection UNICEF	224,817.39
400190 · ECCD UNICEF	78,197.95
400200 · EXCEL UNICEF	119,177.02
400210 · Peter Zaw Mai-CRS	6,960.36
400230 · CRS-Capacity Building/Coordinat	1,994.74
400240 · Improved Livelihoods - CD	296,646.09
400250 · Reserved Fund	290,692.34
400260 · KMSS Support to Children- CD	14,696.58
400270 · Unicef WASH Emergency	139,905.69
400280 · Scholarship II - Misereor 1093	26,009.10
400290 · Caritas Austria - Emergency	46,223.81
400300 · ECCD - Miseroer & Kindermission	65,195.82
400310 · PIN Emergency	91,367.07
400330 · EA-07 Emergency	386,910.38
400340 · UNOCHA Emergency	234,648.62
400350 · Finance Director - Caritas Japan	26,123.00
400360 · CDDRRII - Cafod, Swiss, Austria	106,160.23
400370 · Mercy Corps	36,041.90
400380 · Solidarity - Misereor (1090)	41,500.33
400390 · MRE - CRS	21,313.08
400400 · Child Protection Policy	13,801.98
400420 · Emergency PM Salary	27,273.10
400430 · U Nyi Nyi Soe - CAFOD	1,670.00
400440 · U Augustine - Misereor	6,494.19
400450 · Mr.Mark - Caritas Austria	23,470.00
Total	<u>9,519,085.20</u>

SCHEDULE (2) OTHER INCOME

	US\$
410100 · Bank Interest	6,347.04
400300 · Management Cost/Other Income	5.22
410400 · KMSS Core Cost/Corporate	50,367.36
Total	<u>56,719.62</u>

KARUNA MYANMAR SOCIAL SERVICES ("KMSS")
SCHEDULES ANNEXED TO THE FORMING PART OF THE
INCOME AND EXPENSES ACCOUNT
FOR THE PERIOD FROM 01 JANUARY 2013 TO 31 DECEMBER 2013

SCHEDULE (3) EXPENSES

	US\$
600010 · HIV/Health Misereor	24,610.29
600020 · Scholarship Misereor - 1073	21,760.72
600030 · ECCD Misereor - 1044	29,906.45
600040 · Solidarity Misereor - 1037	18,146.02
600050 · Market Chain Caritas Denmark	184,446.34
600060 · Thai Burma Border - CD	188,137.31
600070 · Core Cost Cafod	23,861.63
600080 · CBDRII - Cafod & Swiss	64,867.00
600110 · Diocesan Lenten Expenses	12,130.37
600120 · EA/30 Emergency	7,336.59
600130 · EA/10 Emergency	246,656.29
600140 · Dfid Trocaire	4,858,914.06
600150 · Education Emergency CRS	57,299.45
600160 · KMSS Registration CRS	5,403.33
600170 · HIV/AIDS CAFOD	24,842.00
600180 · Child Protection UNICEF	262,142.43
600190 · ECCD UNICEF	77,079.36
600200 · EXCEL UNICEF	119,906.17
600210 · Peter Zaw Mai - CRS	6,960.35
600240 · Improved Livelihoods - CD	296,428.65
600250 · Reserved Fund	24,483.55
600260 · KMSS Support to Children - CD	15,660.44
600270 · Unicef WASH emergency	139,905.68
600280 · Scholarship II - Misereor 1093	21,089.92
600290 · Caritas Austria - Emergency	2,875.93
600300 · ECCD - Miseroer & Kindermission	21,020.78
600310 · PIN - Emergency	91,367.07
600330 · EA-07 Emergency	386,910.38
600340 · UNOCHA Emergency	234,648.62
600350 · Finance Director - Caritas Japan	1,804.80
600360 · CBDRII - Cafod, Swiss, Austria	45,735.30
600370 · Mercy Corps	36,265.10
600380 · Solidarity - Misereor (1090)	21,468.90
600390 · MRE - CRS	10,745.01
600400 · Child Protection Policy	1,214.11
600410 · Publishing KMSS Annual Report	1,504.81
600420 · Emergency PM Salary	27,273.10
600430 · U Nyi Nyi Soe - Cafod	1,670.00
600440 · U Augustine - Miseresor	6,494.19
600450 · Mr.Mark - Caritas Austria	23,470.00
Total	<u><u>7,646,442.50</u></u>

SCHEDULE (4) OTHER EXPENSES

	US\$
610400 · KMSS Core Cost	28,351.25
Total	<u><u>28,351.25</u></u>

KARUNA MYANMAR SOCIAL SERVICES ("KMSS")

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD FROM 01 JANUARY 2013 TO 31 DECEMBER 2013

These notes form an integral part of the accompanying financial statements.

1. Background and Principal Activities

KMSS was set up in January 2002 under the umbrella of Catholic Bishops' Conference of Myanmar (CBCM). There are 16 diocesan offices and one National Office. These offices are providing the social services across the country regardless of faith, race and class. In 2007, KMSS became the Caritas Internationalis Member Organization. There are about 500 staff both permanent and volunteers giving services in the 17 offices.

KMSS's main activities are humanitarian assistance; Health, Education, Disaster Risk Reduction (DRR/Emergency assistance), Social Protection and Livelihood sectors.

2. Significant Accounting Policies

2.1 Basis of Accounting

KMSS maintains an **accrual basis** of accounting.

2.2 Currency Translation

The reporting currency is US\$ and functional currencies are Kyats and US\$. Transactions in Kyats were converted into US\$ at the weighted average rate for the period, i.e. Kyats 907 per US \$1.

Exchange rate differential (gains/losses) arising from translations are directly charged to Income & Expenses Account as Exchange Gains/ Losses.

2.3 Fixed Assets

Draft written Capitalization Policy is in process and not approved yet.

2.4 Procurement

KMSS had procurement procedure. KMSS carried out the procurement by enquiring prices and selection and authorisation was done by National Director/Director based on the value/cost of each procurement.

3. Legal Status

KMSS is a social arm of the Catholic Bishops Conference of Myanmar ("CBCM") which was registered on 2nd May 1964. With the Government's control changing situation, CBCM has commissioned KMSS to explore the possibility of having additional social registration under appropriate mechanism.

4. Books of Account

KMSS maintains computerized accounting records in US\$ using "Quick Book Accounting Software" and has produced project-wise general ledger, trial balance, income and expenses accounts and balance sheet. However, for consolidation accounts, Expenses Ledgers are maintained under Project Name wise only not under expenditure heading and chart of account for the whole KMSS Organization.

6. Checking and Savings (Cash and Cash Equivalents)

Details are shown as below:-

	Kyats	Equivalent US\$	US\$	Total US\$
<u>Checking</u>				
Cash at CBCM	419,538,984.00	462,556.76		462,556.76
Petty Cash	34,308,186.48	37,826.00		37,826.00
Cash at Hong Kong			67,914.91	67,914.91
Cash at KMSS			1,530.00	1,530.00
Sub Total				569,827.67
<u>Savings</u>				
First Private Bank	155,362.22	171.29		171.29
Myanmar Economic Bank (A/C No. SR 002392)	8,193,975.00	9,034.15		9,034.15
Myanmar Economic Bank (A/C No. SK 176731)	125,980,000.00	138897.46		138897.46
YOMA Bank Limited	38,290,119.98	42,216.23		42,216.23
KBZ Bank Limited	41,331,027.16	45,568.94		45,568.94
Myanma Foreign Trade Bank			6162.41	6162.41
Sub Total				242,050.48
Total				811,878.15

7. Other Accounts Receivable

Details are shown as below:-

	US\$
Peter Zaw Mai-CRS	3,914.31
Improved Livelihood – CD	16,559.54
Thai Burma Border – CD	51.50
KMSS Support to Children – CD	10.80
EA0 07 - KMSS Mandalay	8,487.08
DFID - Management Cost (MKN,BNM,LSH,NO)	49,157.90
Total	78,181.13

8. Other Current Assets-Advances

Details are shown as below:-

	US\$
Advance Dioceses	23,689.21
KMSS Staff working Advance	9,815.74
Advance of Emergency Projects	1,155,881.99
Total	1,189,386.94

9. Accounts Payable

Details are shown as below:-

	US\$
Karuna Myintkyina (DFID IV-Mgt fees)	8,550.31
Karuna Banmaw (DFID IV-Mgt fees)	5,448.07
Karuna Lashio (DFID-Mgt fees)	9,254.50
Karuna Lashio (WFP)	21,139.70
Total	44,392.58

10. Other Accounts Payable

Details are shown as below:-

	US\$
Caritas -Mr. Mark (I)	9,323.56
Caritas -Mr.Mark (II)	10,425.56
Thai Burma Border - Audit Fees	2,425.58
EA 07 - Audit Fees	5,374.86
Consolidate Audit fees 2013	1,724.58
Total	29,274.14

11. Accured

	US\$
Accrued for Improve Livelihood	60,970.23
Total	60,970.23

12. Long Term Liabilities

Details are shown as below:-

	US\$
Gratuity	12,353.31
Health/Medical Fund	3,577.57
Staff Social Fund	5,267.93
Total	21,198.81

13. Other Observations

(a) For the consolidated account purpose Expenses Ledgers are maintained under Project/Programme Name wise only (not under expenditure heading wise).

(b) Fixed Assets Capitalization Policy is under process.

Assets Listing was shown in **Annex - 1**.

KARUNA MYANMAR SOCIAL SERVICES ("KMSS")
SCHEDULES ANNEXED TO THE FORMING PART OF THE BALANCE SHEET
AS AT 31 DECEMBER 2013

ANNEX (1) ASSETS LISTING

Sr. Description	US\$
1. Hmaw Bi Land & Building	29,216.97
2. Line Phone in Hmaw Bi	772.00
3. Motor Vehicle (4E - 9386)	22,601.98
4. Motor Vehicle (9F - 5726)	22,601.98
Total	75,192.93

ANNEX 2(A)

Karuna Myanmar Social Services- National

Title: Supporting Civil Society and Pro-poor markets in Myanmar (Improved Livelihood)

Period: April to December 2013

Currency : USD

	Kalay	Mandalay	Myitkyina	National	Yangon	Total
Income						
40000 · Income						
40001 · Income From Caritas Danmark	36,910.01	38,268.53	28,863.41	142,127.35	39,313.54	285,482.84
Opening Balance from 2013				11,163.25		11,163.25
Total 40000 · Income	36,910.01	38,268.53	28,863.41	153,290.60	39,313.54	296,646.09
Total Income	36,910.01	38,268.53	28,863.41	153,290.60	39,313.54	296,646.09
Expense						
A · Project Orientation Mt'g at NO	0.00	0.00	0.00	9,554.87	0.00	9,554.87
D · Monitoring frame work & tools	0.00	0.00	0.00	2,579.01	0.00	2,579.01
E1.1.1a · One Consultation meeting						
1.1a · Stationery,snack,transport	447.89	16.62	0.00	0.00	1,297.17	1,761.68
1.1b · Staff TA & DSA	250.80	98.23	0.00	0.00	0.00	349.03
Total E1.1.1a · One Consultation meeting	698.70	114.85	0.00	0.00	1,297.17	2,110.72
E1.1.2b · Training to interested villager						
1.2a · Snack,stationery	483.11	785.06	393.92	0.00	3,578.15	5,240.23
1.2b · Staff/CBT/LRT(TA,DSA)	449.88	262.93	207.96	0.00	1,167.49	2,088.25
Total E1.1.2b · Training to interested villager	932.99	1,047.98	601.88	0.00	4,745.64	7,328.48
E1.1.3c · Training to SGs on basic book						
1.3a · Microfinance Industry Law	1,029.89	572.28	820.97	0.00	0.00	2,423.13
1.3b · Staff TA & DSA	507.88	87.78	321.24	0.00	0.00	916.89
Total E1.1.3c · Training to SGs on basic book	1,537.76	660.06	1,142.21	0.00	0.00	3,340.03
E1.2.1a · Improved agriculture technique						
2.1a · Training material,stationery	0.00	302.06	157.64	0.00	0.00	459.70
2.1b · Trainers (Fees/TA/DSA)	0.00	0.00	0.00	0.00	0.00	131.67
Total E1.2.1a · Improved agriculture technique	0.00	433.73	157.64	0.00	0.00	591.37
E1.2.2b · Improved livestock raising						
2.2a · Stationary/documentation	0.00	0.00	543.15	0.00	0.00	543.15
Total E1.2.2b · Improved livestock raising	0.00	0.00	543.15	0.00	0.00	543.15
E1.3.4d · Technical support to VCG member						
3.4a · Existing value chain	175.56	50.16	0.00	47,166.88	1,080.30	48,472.91
3.4b · Trainers Fees/TA/DSA	155.18	0.00	0.00	0.00	361.31	516.50
Total E1.3.4d · Technical support to VCG member	330.75	50.16	0.00	47,166.88	1,441.62	48,989.40
E1.3.5e · Ensure links between VDCs						
3.5a · Existing Value Chain	0.00	0.00	31.35	0.00	0.00	31.35
3.5b · Staff TA & DSA	0.00	0.00	15.68	0.00	0.00	15.68
Total E1.3.5e · Ensure links between VDCs	0.00	0.00	47.03	0.00	0.00	47.03
E1.4.2b · Provide training, cross visits						
4.2a · Travel/Acco/stationery	0.00	144.73	0.00	0.00	1,382.60	1,527.34
Total E1.4.2b · Provide training, cross visits	0.00	144.73	0.00	0.00	1,382.60	1,527.34
E1.4.4d · Provide awareness raising / tra						
4.4a · Snack,venue hall rental	0.00	80.87	0.00	0.00	0.00	80.87
4.4b · Staff/Trainer (TA,DSA)	0.00	13.59	0.00	0.00	0.00	13.59
Total E1.4.4d · Provide awareness raising / tra	0.00	94.46	0.00	0.00	0.00	94.46

ANNEX 2(A)

E2.2.1a · Provide for small irrigation	8,360.10	10,466.85	2,123.47	22,627.63	5,077.40	48,655.45
E2.3.2b · Cluster of VCGs	0.00	0.00	578.65	0.00	0.00	578.65
E4a · General staff monitoring	1,222.14	157.27	711.55	4,963.62	367.32	7,421.91
E4b · Staff reviews & plannings	0.00	245.58	0.00	8,538.26	0.00	8,783.84
E6a · Monitoring & Reviews with Stake	0.00	0.00	0.00	5,892.32	0.00	5,892.32
E8 · External Financial Audit	0.00	0.00	0.00	3,239.54	0.00	3,239.54
E9 · Travel to local	0.00	0.00	0.00	10,365.59	0.00	10,365.59
F · Investments						
F.1 · Motorcycle/Vehicle	3,851.92	4,567.12	2,863.34	21,422.76	2,147.61	34,852.75
F.2 · Computer / Laptop / Acce	1,745.69	1,872.14	1,927.00	2,022.10	3,569.24	11,136.18
F.3 · Cameras and accessories	137.94	308.28	133.76	156.75	700.16	1,436.89
F.4 · LCD Projector	418.01	511.53	433.68	485.93	725.13	2,574.28
F.5 · Printer & Accessories	198.55	156.75	181.83	58.52	1,434.28	2,029.94
F.6 · Handset and line	1,153.69	613.95	0.00	2,245.73	1,259.24	5,272.61
F.7 · Mobile Phone Costs	339.63	20.90	1,378.89	381.12	365.75	2,486.29
F.8 · Equipment/ maintenance	680.62	182.77	99.17	196.98	205.24	1,364.79
Total F · Investments	8,526.05	8,233.45	7,017.68	26,969.90	10,406.66	61,206.77
G · Personnel						
G.1 · DO Program Coordinator (20%)	940.51	940.51	940.51	0.00	940.51	3,762.05
G.10 · NO Savings / Microfinance	0.00	0.00	0.00	2,966.35	0.00	2,966.35
G.11 · NO Accountant / Value Chain	0.00	0.00	0.00	1,203.89	0.00	1,203.89
G.12 · NO Specialist on Marketing	0.00	0.00	0.00	2,771.24	0.00	2,771.24
G.13 · NO Specialist on Land Laws	0.00	0.00	0.00	56.43	0.00	56.43
G.2 · DO Project Coordinator (100%)	3,762.05	3,762.05	3,762.05	0.00	3,135.04	14,421.18
G.4 · DO Field staff (SHG) (100%)	2,508.03	2,821.53	2,508.03	0.00	2,037.78	9,875.37
G.5 · DO Field staff (VC) (100%)-1 px	1,097.26	1,410.77	1,410.77	0.00	1,410.77	5,329.57
G.6 · DO Accountant / Value Chain	1,828.77	3,291.79	3,291.79	0.00	2,811.08	11,223.44
G.7 · NO Program Coordinator (20%)	0.00	0.00	0.00	1,500.39	0.00	1,500.39
G.8 · NO Project Coordinator (100%)	0.00	0.00	0.00	4,219.20	0.00	4,219.20
G.9 · NO Markets Specialist (100%)	0.00	0.00	0.00	2,763.67	0.00	2,763.67
Total G · Personnel	10,136.62	12,226.65	11,913.15	15,481.18	10,335.18	60,092.78
H · Local Administration						
H.1 · Communication (email, postage)	282.61	533.58	403.30	455.33	93.89	1,768.72
H.2 · Transportation (fuel, taxi,etc)	268.67	249.24	36.78	266.48	252.16	1,073.33
H.3 · Office supplies and utilities	1,550.41	29.36	1,117.16	720.75	320.82	3,738.50
H.4 · Field office rental	470.26	940.51	0.00	0.00	822.95	2,233.72
H.5 · Office Security	440.16	940.51	0.00	0.00	0.00	1,380.67
H.6 · Organizational Audit	0.00	0.00	0.00	3,344.04	0.00	3,347.54
Total H · Local Administration	0.00	2,693.20	1,557.24	4,786.59	1,489.82	13,538.97
Total Expense	34,757.23	36,568.97	26,393.63	162,165.40	36,543.42	296,428.65
Net Income	2,152.78	1,699.56	2,469.78	(8,874.80)	2,770.12	217.44

Karuna Myanmar Social Services- National Office

Project Title: Promotion of Market Approaches for Upper Myanmar

Period : From January to December 2013

Currency : USD

	Jan - Dec 13
Income	
50000 Income From Donor	
50001 Income From CD	77,980.56
Opening Balance	117,517.17
Closing Balance move to Improved Livelihood	(11,051.39)
Total 50000 Income From Donor	184,446.34
Total Income	184,446.34
Expense	
Direct Support to Community	
A Meetings with Target Group	
(b) Meals, Snacks(Rep)	170.34
(c) Stationary, etc	40.08
(d) Transportation Support	102.20
(e) TA and DSA for Staff	100.32
Total A Meetings with Target Group	412.94
B Meetings with Market Actors	
(a) Hall Rental	15.68
Total B Meetings with Market Actors	15.68
C Supporting Community Market A	
Investing to Support Community	81,280.13
Total C Supporting Community Market A	81,280.13
D Capacity Building (for NO & D	
1 Trainer Costs (Fees, DSA, TS	9,257.98
2 Exposure Visit	259.37
5 Networking & Advocacy	-
(a)Working Grp / Network IEC	156.75
(b)Travel to Local Meetings	19.86
Total 5 Networking & Advocacy	176.61
Total D Capacity Building (for NO & D	9,693.96
E Transportation (includes DSA	
1 To meetings with target group	
(a)DSA	538.18
(e)Vehicle Maintenance	268.67
Total 1 To meetings with target group	806.85
2 Staff training Sessions	
(a)DSA	2,306.45
(b) Transportation (Bus/car)	4,405.93
(c)Accommodation	1,934.84
(d)Documentation	79.78
(e)DSA/TA/Accommodation	376.20
Total 2 Staff training Sessions	9,103.20
3 Learned egde consultant fee	12,114.24
4 Partner Meeting	3,363.79

5 External Evaluation Consultan	-
5.1 External Evaluation(TA/DSA)	8,883.30
5 External Evaluation Consultan - Other	6,789.45
Total 5 External Evaluation Consultan	15,672.75
Total E Transportation (includes DSA)	41,060.84
F Monitoring & Evalutation	
Administration	
(a)Stationary, etc	457.32
(b)Communication (Mail, Phone,	632.03
(c)Transportation (Fuel)	284.87
(d)Bank Charges	115.90
Total Administration	1,490.13
Corporate Costs	2,191.46
Mid-term review & Evaluation	
(a)Hall Rental	15.68
(b)Meal,Snack,etc,..	410.69
(i) External Audit Fees	2,519.42
Total Mid-term review & Evaluation	2,945.79
Project Operational Costs	
(a)Camera & Accessory	9.67
(b)Laptop/printer/LCD	2,188.88
(e)Equipment Maintainance	3,053.32
(f) Asset(Vehicle.Safe,Copier)	31,747.49
Total Project Operational Costs	36,999.36
Staffing	
(a)Prog-Coordinator (40%)	1,878.45
(b)Proj-Coordinator (100%)	3,653.83
(c)Proje-Coordinator Asst-value	629.26
(e)Field Officer (100%)	2,194.53
Total Staffing	8,356.07
Total F Monitoring & Evalutation	51,982.81
Total Direct Support to Community	184,446.34
Total Expense	184,446.34
Net Income	0.00

Karuna Myanmar Social Services - National

Title : Support to Children from Conflict-affected communities in boarding houses in SE Myanmar

Period : From January to December 2013

Currency: US\$

	Jan-Dec 2013
Income	
40000 · Income	
40001 · From Caritas Denmark	14,685.78
40002 · Interest Income Mawlamyine	10.80
Total 40000 · Income	14,696.58
Total Income	14,696.58
Expense	
1 · Food Support	-
1.1 · Rice	8,900.99
1.2 · Transport Cost	-
1.2.1 · Laiktho(Tgu)	30.87
1.2.2 · Kamamaung(Hpa-an)	38.59
1.2.3 · Hpapun(Hpa-an)	84.90
1.2 · Transport Cost - Other	317.42
Total 1.2 · Transport Cost	471.78
Total 1 · Food Support	9,372.77
2 · Health & Hygiene Support	
2.1 · Medicine/cal Supplie-Mawlamyine	154.36
2.3 · Mosquito Nets(Tgu)	63.95
2.4 · Hygiene/cleaning material	1,085.47
2.5 · Blankets	1,475.63
2.6 · Transport cost of blankets	70.01
Total 2 · Health & Hygiene Support	2,849.42
3 · Education Support	-
3.3 · Solar Panels(Install & Assess)	2,641.79
3.4 · Extra-curricular supplies	444.10
Total 3 · Education Support	3,085.89
4 · Admin and Report Cost	-
4.1 · Contribution to Adm/Reporting	330.65
4.2 · Bank Charges NO to Dos	21.72
Total 4 · Admin and Report Cost	352.37
Total Expense	15,660.44
Net Income	-963.86

Annex-2(D)

Karuna Myanmar Social Services- National Office

Title: KMSS's Thai-Burma Border Programme 2013

Period: From January to December 2013

Currency: USD

	Karuna Hpaan	Karuna Mawlamyine	Karuna Taungngu	National	TOTAL
Income					
20000 · Income					
20001 · Income From Denmark	54,435.13	25,174.82	89,681.68	35,558.02	204,849.65
20002 · Interest Income From Mawlamyine	-	51.50	-	-	51.50
Total 20000 · Income	54,435.13	25,226.32	89,681.68	35,558.02	204,901.15
Total Income	54,435.13	25,226.32	89,681.68	35,558.02	204,901.15
Expense					
2 · EDUCATION					
2.1 · School Supplies	-	-	-	-	-
2.1.1 · Std Set 1 - New Primary Student	3,988.53	246.35	10,830.42	-	15,065.30
2.1.10 · Library for boarding house	-	220.51	-	-	220.51
2.1.2 · Std Set 2 - New Middle student	857.66	11.73	-	-	869.39
2.1.3 · Std Set 3 - New High School	-	8.39	-	-	8.39
2.1.4 · Std Set 4 -Exist Primary Studen	598.41	822.16	3,911.51	-	5,332.08
2.1.5 · Std Set 5 -Exist Middle student	1,174.99	74.20	-	-	1,249.20
2.1.6 · Std Set 6 - Exisit High School	511.29	591.58	-	-	1,102.87
2.1.7 · Transport of school supplies	-	-	-	-	-
2.1.7.1 · Tgu to Minelum	-	-	110.25	-	110.25
2.1.7.2 · Tgu to ThandGyi, Thaukyaykhat	-	-	74.42	-	74.42
2.1.7.3 · transpotation to Kamarmaung	344.85	-	-	-	344.85
2.1.7.4 · transpotation to Pa-pun	235.94	-	-	-	235.94
2.1.7 · Transport of school supplies - Other	-	44.10	-	-	44.10
Total 2.1.7 · Transport of school supplies	7,711.69	2,019.02	14,926.60	-	24,657.31
2.1.8 · Replacement of school benches	-	-	1,102.54	-	1,102.54
2.1.9 · Supports equipments for village	-	-	882.03	-	882.03
Total 2.1 · School Supplies	7,711.69	2,019.02	16,911.17	-	26,641.87
2.2 · Commtu Edu/ Learning Promotor					
2.2.1 · Training of Comity Edu/Learning	840.13	422.71	996.95	-	2,259.79
2.2.2 · Village educational/learning	3,436.99	441.01	3,528.11	-	7,406.12
2.2.3 · Jackets for village edu/learn	-	-	-	348.40	348.40
Total 2.2 · Commtu Edu/ Learning Promotor	4,277.12	863.73	4,525.06	348.40	10,014.31
Total 2 · EDUCATION	11,988.81	2,882.75	21,436.23	348.40	36,656.19
3 · HEALTH & WATER/SANITATION					
3.1 · Health	-	-	-	-	-
3.1.1 · Traing of new villge health	454.36	-	543.80	-	998.15
3.1.2 · Refresher training all village	805.69	316.98	320.58	-	1,443.25
3.1.3 · Jackets for new village health	-	-	-	204.41	204.41
3.1.4 · Materials /posters for village	-	44.10	242.56	-	286.66

Annex-2(D)					
3.1.5 · Family size bed-nets	992.28	413.45	2,030.87	-	3,436.60
3.1.6 · Single size bed-nets	587.10	412.35	1,329.66	-	2,329.11
3.1.7 · Transportation of bed-nets	-	-	-	-	-
3.1.7.2 · transpotation to Pa-pun	164.28	-	-	-	164.28
3.1.7 · Transportation of bed-nets - Other	-	49.07	132.30	-	151.38
Total 3.1.7 · Transportation of bed-nets	3,003.70	1,205.95	4,599.77	204.41	9,013.84
3.1.8 · Basic over-the-counter medicine	365.22	165.38	441.01	-	971.61
Total 3.1 · Health	3,368.92	1,371.33	5,040.78	204.41	9,985.45
3.2 · Water & Sanitation					
3.2.1 · Water Supply Repairs / Improve	1,301.53	496.14	3,018.03	-	4,815.70
3.2.2 · No-Fly Latrines	802.09	152.70	1,065.44	-	2,020.23
3.2.3 · Transportation of supplies	110.25	27.56	165.38	-	303.20
3.2.4 · Technical Expert/Consultant	-	-	-	661.52	661.52
3.2.6 · Construction of latrines	-	2,866.59	-	-	2,866.59
Total 3.2 · Water & Sanitation	2,213.88	3,543.00	4,248.84	661.52	10,667.24
Total 3 · HEALTH & WATER/SANITATION	5,582.80	4,914.33	9,289.63	865.93	20,652.69
4 · FOOD, AGRICULTURE & LIVELIHOODS	-	-	-	-	-
4.1 · Food Support	-	-	-	-	-
4.1.1 · Family Rice Distributions - lea	12,674.75	-	28,493.94	-	41,168.69
4.1.2 · Transportation of Rice	-	-	-	-	-
4.1.2.1 · Kamamaung	289.97	-	-	-	289.97
4.1.2.2 · Hpa-pun	1,316.98	-	-	-	1,316.98
4.1.2.3 · Thaukyaykhat	-	-	611.91	-	611.91
4.1.2.4 · Minelun	-	-	1,673.65	-	1,673.65
4.1.2.5 · Thandaunggyi	-	-	843.44	-	843.44
Total 4.1.2 · Transportation of Rice	1,606.95	-	3,129.00	-	4,735.94
Total 4.1 · Food Support	14,281.70	-	31,622.93	-	45,904.63
4.2 · Rice Banks	-	-	-	-	-
4.2.2 · Exposure visits	110.25	101.43	110.25	-	321.94
Total 4.2 · Rice Banks	110.25	101.43	110.25	-	321.94
4.3 · Organic Vegetable Gardening	-	-	-	-	-
4.3.1 · Training of village agricultura	366.04	367.31	551.82	-	1,285.17
4.3.2 · Jackets for new village agri	-	-	-	295.26	295.26
4.3.3 · Demonstration plot/garden	244.76	331.48	493.94	-	1,070.18
4.3.4 · Seeds & Tools for demonstration	-	-	165.99	-	165.99
4.3.5 · Exposure visit to Thailand	-	-	-	1,755.23	1,755.23
4.3.6 · Seeds & Tools for agritural	-	-	936.60	-	936.60
Total 4.3 · Organic Vegetable Gardening	610.80	698.79	2,148.35	2,050.49	5,508.43
4.4 · Bee-Keeping					
4.4.1 · Training of bee-keeping househo	407.94	-	-	-	407.94
4.4.2 · Materials for construction	1,571.11	-	-	-	1,571.11
4.4.3 · Technical Support	286.66	-	-	-	286.66
Total 4.4 · Bee-Keeping	2,265.71	-	-	-	2,265.71
Total 4 · FOOD, AGRICULTURE & LIVELIHOODS	17,268.47	800.22	33,881.53	2,050.49	54,000.71

Annex-2(D)

5. · CAPACITY-BUILDING, PROGRAMME

5.1 · Programme Staff	-	-	-	-	-
5.1.1 · staff from 3 Dio	-	-	-	2,560.13	2,560.13
Total 5.1 · Programme Staff	-	-	-	2,560.13	2,560.13
5.2 · Village Promoters					
5.2.1 · Capacity building Agri+ Health	661.52	609.70	807.55	-	2,078.78
Total 5.2 · Village Promoters	661.52	609.70	807.55	-	2,078.78
5.3 · Village Committees	-	-	-	-	-
5.3.1 · Village Orientation Meetings	646.09	100.77	661.52	-	1,408.38
5.3.2 · Capacity build(CRC/CP, DRR,NVC)	771.78	628.72	308.71	-	1,709.21
Total 5.3 · Village Committees	1,417.86	729.49	970.23	-	3,117.59
5.4 · Programme Planning, Monitoring					
5.4.1 · Diocesan Monitoring Cost	406.84	622.71	330.76	-	1,360.31
5.4.2 · National Office Monitoring cost	-	-	-	1,118.45	1,118.45
5.4.3 · Jiont Planing and Review Meetin	-	-	-	3,423.61	3,423.61
5.4.4 · Authority Coordination/Network	-	-	-	1,324.55	1,324.55
Total 5.4 · Programme Planning, Monitoring	406.84	622.71	330.76	5,866.60	7,226.91
Total 5. · CAPACITY-BUILDING, PROGRAMME	2,486.22	1,961.91	2,108.54	8,426.74	14,983.41

6. · IN-COUNTRY OPERATIONAL COSTS

6.1 · Programme Staff					
6.1.1 · Programme Coordinator (NO)	-	-	-	5,750.25	5,750.25
6.1.10 · Diocesan Project Agri Officer	661.52	1,984.56	1,984.56	-	4,630.65
6.1.11 · Diocesan Project Health Officer	992.28	992.28	744.21	-	2,728.78
6.1.12 · Diocesan Field officers	3,969.13	1,984.56	7,938.26	-	13,891.95
6.1.2 · Programme Accountant (NO)	-	-	-	794.65	794.65
6.1.3 · Programme Logistics Officer NO	-	-	-	800.33	800.33
6.1.4 · Programme M & E Officer (NO)	-	-	-	397.06	397.06
6.1.5 · Diocesan Director (1 per Dioces	1,984.56	1,389.20	1,984.56	-	5,358.32
6.1.6 · Diocesan Project Manager	3,307.61	1,984.56	3,307.61	-	8,599.78
6.1.7 · Diocesan Project Accountant	992.28	992.28	992.28	-	2,976.85
6.1.8 · Diocesan Project Cashier	-	793.83	793.83	-	1,587.65
6.1.9 · Diocesan Project Logistcian	793.83	793.83	727.67	-	2,315.33
Total 6.1 · Programme Staff	12,701.21	10,915.10	18,472.99	7,742.28	49,831.59
Total 6. · IN-COUNTRY OPERATIONAL COSTS	12,701.21	10,915.10	18,472.99	7,742.28	49,831.59

7 · IN-COUNTRY ADMINISTRATION AND

7.1 · Administration Costs					
7.1.1 · Office Rent	661.52	661.52	330.76	233.74	1,887.54
7.1.2 · Office Utilities (Elect,Water)	289.61	661.52	264.61	22.05	1,237.79
7.1.3 · Office Communication (Email,Ph)	192.94	324.48	264.61	41.93	823.96
7.1.4 · Office Transport fuel,Veh main	159.32	408.27	396.69	197.91	1,162.18
7.1.5 · Bank Charges	64.41	54.31	98.18	289.74	506.65
7.1.6 · Office Stationary	-	267.37	-	49.06	316.43
Total 7.1 · Administration Costs	1,367.81	2,377.47	1,354.85	834.43	5,934.55

Annex-2(D)

7.2 · Audit Costs	-	-	-	-	-
7.2.1 · External Audit	-	-	-	2,425.58	2,425.58
Total 7.2 · Audit Costs	-	-	-	2,425.58	2,425.58
Total 7 · IN-COUNTRY ADMINISTRATION AND	1,367.81	2,377.47	1,354.85	3,260.01	8,360.14
8 · INVESTMENTS	-	-	-	-	-
8.1 · Laptop and accessories	-	-	460.75	540.24	1,000.99
8.2 · Motorbike	1,328.56	1,323.04	-	-	2,651.60
Total 8 · INVESTMENTS	1,328.56	1,323.04	460.75	540.24	3,652.59
Total Expense	52,723.88	25,174.82	87,004.52	23,234.10	188,137.31
Net Income	1,711.26	51.50	2,677.15	12,323.92	16,763.84

KARUNA MYANMAR SOCIAL SERVICES ("KMSS")

FINANCIAL STATEMENTS

FOR THE PERIOD FROM 01 JANUARY 2013 TO 31 DECEMBER 2013

ANNEX (3) INCOME & EXPENSES OF MISEROR FUNDED PROJECTS

Sr.	Project	Annex
1	HIV/Health Misereor	3(A)
2	Scholarship Misereor - 1073	3(B)
3	ECCD Misereor - 1044	3(C)
4	Solidarity Misereor - 1037	3(D)
5	Scholarship II - Misereor 1093	3(E)
6	ECCD - Miseroer & Kindermission 1080	3(F)
7	Solidarity - Misereor (1090)	3(G)

KARUNA MYANMAR SOCIAL SERVICES ("KMSS")

FINANCIAL STATEMENTS

FOR THE PERIOD FROM 01 JANUARY 2013 TO 31 DECEMBER 2013

ANNEX (2) INCOME & EXPENSES OF CARITAS DENMARK'S FUNDED PROJECTS

Sr.	Project	Annex
1	Improve Livelihood	2(A)
2	Market Chain/ Market Approaches for Upper Myanmar	2(B)
3	Support to Children	2(C)
4	Thai Burma Border	2(D)

Karuna Myanmar Social Services- National Office

Project Title: KMSS-Health Program through Capacity Building, Coordination, Networking and Advocacy

Project No : 324-900-1085

Period : From January to December 2013

Currency : USD

	Jan to Dec 13
Income	
40000 · Income	
40001 · Opening Balance From Jun 2013	19,907.00
40005 · From Misereor 324-900-1085	13,445.00
Total 40000 · Income	33,352.00
Total Income	
Expense	
40000 · Project Expenses	
2.01 · Program Coordinator (10%)	1,245.99
2.02 · Project Manager (50%)	3,000.04
2.03 · Project Officer(2) pers (50%)	3,608.48
Total 2 · Staff Salary and Fringes	7,854.51
3.1 · TOT on Health technical and PCM	
3.1.01 · Food for Participants	350.00
3.1.02 · TA and DSA for the Participants	979.88
3.1.03 · Hall rental	95.24
3.1.04 · Lodging	333.33
3.1.06 · Stationery	19.23
3.1.07 · Background Caption	11.90
Total 3.1 · TOT on Health technical and PCM	1,789.58
3.2 · Small Seed Grant for Practical	3,646.94
3.2.01 · Small Seed Grant for Practical	4,795.69
Total 3.2 · Small Seed Grant for Practical	8,442.63
3.3 · Mentoring and Coaching	
3.3.01 · Mentoring and Coaching of Natio	745.54
Total 3.3 · Mentoring and Coaching	745.54
3.4 · Networking strengthening Activi	
3.4.01 · Networking and Coordination wit	133.33
Total 3.4 · Networking strengthening Activi	133.33
3.5 · Celebration of World Renowned P	
3.5.02 · World Health Day	357.14
Total 3.5 · Celebration of World Renowned P	357.14
3.7 · National Health Program Review	
3.7.1 · Food for participants	205.39
3.7.2 · TA and DSA for the Participant	558.17
3.7.3 · Hall rental	64.68
3.7.4 · Lodging	419.96
3.7.5 · Documentation	1.96
3.7.6 · Stationery	26.24
3.7.8 · Meeting Materials	7.42
Total 3.7 · National Health Program Review	1,283.81
3.8 · Monitoring and Evaluation	
3.8.01 · Monitoring visit to Dioceses	1,032.96
Total 3.8 · Monitoring and Evaluation	1,032.96
4 · Project Administration Cost	
4.02 · Audit fees	357.14
4.03 · Bank Charges	15.59
4.4 · Communication Charge	55.85
4.5 · Local Travel	49.53
Total 4 · Project Administration Cost	478.11
5 · Management Cost (7%)	2,492.67
	2,492.67
Total Expenses	24,610.29
BALANCE	8,741.71

Karuna Myanmar Social Services- National Office

Project Title : Scholarship Program for Local University studies

Project No : 324-900-1073

Period: From January to December 2013

Currency: USD

	TOTAL(USD)
Income	
50000 · Income From Doonor	
50001 · Opening balance from 2012	164.97
50002 · From Misereor	26,618.80
Total 50000 · Income From Doonor	26,783.77
Total Income	26,783.77
Expense	0.00
II · Staff Cost	0.00
2.1 · Project staff	5,320.06
Total II · Staff Cost	5,320.06
III · Recurrent program expenditure	0.00
3.1 · Scholarship	13,756.29
3.2 · Follow up/Monitoring/evaluat	953.47
Total III · Recurrent program expenditure	14,709.76
IV · Other recurrent expenditure	0.00
4.1 · Office, Administration, Stationery	1,016.61
Total IV · Other recurrent expenditure	1,016.61
V.Reserve (Audit fees)	714.29
Total Expense	21,760.72
Net Income	5,023.05

Annex - 3(C)

Karuna Myanmar Social Services- National Office
 Project Title : KMSS-ECCD National Program
 Project No : 324-900-1044
 Period: From January to December 2013
 Currency: USD

	TOTAL(USD)
Income	
40000 · Income	
Exchange Gain/Loss	(11.00)
40001 · From Misereor	15,585.60
40002 · From Kindermissionswerk	-
40003 · Opening balance From June 2013/2012	20,380.90
Closing Balance move to ECCD 1080	(6,049.05)
Total 40000 · Income	29,906.45
Total Income	29,906.45
Expense	
II · Staff costs	-
III.1 · Staff Salaries	-
1(a) · Project Manager(Jul-Dec 13)	2,429
1(e) · Dio Field Supervisor(Jul-Dec13)	5,257
I.3 · Staff development	292
Total III.1 · Staff Salaries	7,978
Total II · Staff costs	7,978
III.1 · Project Activities	-
II · Recurrent Programme Expenditure	-
II.1 · Training Program Cost	-
III.1 · Toy Making W/S at Myitkyina	-
III.1.1 · Lodging for Part/Trainer	210
III.1.2 · TA for Participants	972
III.1.3 · TA for local trainers	23
III.1.4 · DSA for participants	1,570
III.1.5 · DSA for Trainer	105
III.1.6 · Training material/stationery	1,679
III.1.7 · Documentation, Photos	18
III.1.8 · Hall Rental	117
Total III.1 · Toy Making W/S at Myitkyina	4,694
III.2 · Toy Making W/S at Loikaw	-
III.2.1 · Lodging for Part/Trainers	175
III.2.2 · TA for participants	232
III.2.3 · TA fo local trainer	23
III.2.4 · DSA for participants	1,051
III.2.5 · DSA for trainers	105
III.2.6 · Training material/Stationery	1,728
III.2.7 · Documentation, Photos	18
III.2.8 · Hall Rental	117
Total III.2 · Toy Making W/S at Loikaw	3,450
III.3 · Toy Making W/S at TaungNgu	-
III.3.1 · Lodging for Part/Trainers	175
III.3.2 · TA for participants	991
III.3.3 · TA for trainers	158
III.3.4 · DSA for participants	1,157
III.3.5 · DSA for trainers	84
III.3.6 · Training materials/ stationary	1,471
III.3.7 · Documentation, Photos	31
III.3.8 · Hall Rental	117
Total III.3 · Toy Making W/S at TaungNgu	4,184
III.4 · Toy Making W/S at Mandalay	-
III.4.1 · Lodging for Part/ Trainers	140
III.4.2 · TA for participants	649
III.4.3 · TA for trainers	114
III.4.4 · DSA for Participants	841
III.4.5 · DSA for Trainers	84
III.4.6 · Training materials/ stationary	938
III.4.8 · Hall Rental	93
Total III.4 · Toy Making W/S at Mandalay	2,860
Total II.1 · Training Program Cost	15,188

III.2 · Training Programme Costs	-
II.2 · MONITORING AND EVALUTAIION COST	-
II2.1 · Field M&E/data gathering	-
II2.1.1 · Lodging for NO staff	207
II2.1.2 · TA for NO staff	1,159
II2.1.3 · DSA for National Staff	223
II2.1.4 · Documentations, & Photo develop	0
II2.1.5 · TA for Dio Staff	1,198
II2.1.6 · DSA for Monitoring staff	640
II2.1.7 · Documentations/ Photo develop	33
Total II2.1 · Field M&E/data gathering	3,460
II2.2 · Evaluation mt'g with NO/Dio	-
II2.2.1 · Lodging for Meeting Staffs	257
II2.2.2 · TA for meeting staff	709
II2.2.3 · DSA for meeting staff	232
II2.2.4 · Meeting Materials	69
II2.2.6 · Meeting Room Rental	88
Total II2.2 · Evaluation mt'g with NO/Dio	1,354
IV · Project administration	-
IV.1.1 · Auditing	350.45
III.4 · Office Room Rent (NO)	1,051.44
III.1 · Eletricity and Water	122
IV.1.2 · Telephone, Mail and Postage	106
IV.1.5 · Office supplies	295.30
Total IV · Project administration	1,926
V · Core Cost (Management Costs)	-
Total Expense	29,906.45
Net Income	0.00

Karuna Myanmar Social Services- National Office

Project Title : Transformation of Rural Communities through Solidarity Projects

Project No : 324-900-1037

Period: From January to December 2013

Currency: USD

	TOTAL(USD)
Income	
20000 · Income From Donor	
Exchange Gain/loss	(8.63)
20001 · From Misereor	14,957.07
20002 · Opening Balance From 2012.	6,740.31
Closing Balance move to Solidarity 1090	(3,542.73)
Total 20000 · Income From Donor	18,146.02
Total Income	18,146.02
Expense	
I · Project Preparation	
1(a) · Visit to Myitkyina, Kt'g, Kalay	41.07
1(c) · Accommodation	10.86
1(d) · Daily Allowance	32.59
1(e) · Communication costs	54.31
Total I · Project Preparation	138.83
2 · Screening Solidarity Projects	
2.3 · M& E of project continue 2012	
2.3a · TA 4 diocese KTG/Mkyn	578.61
2.3b · 12 Diocese	578.61
2.3c · Accommodation	199.62
2.3d · Daily Allowance	201.94
2.3e · Refreshment Stakeholders Mt'g	179.89
2.3g · Communication costs	86.32
Total 2.3 · M& E of project continue 2012	1,825.00
2.4 · Proj Mgn't Skills train'g	
2.4a · Food for part's/fac/RP	1,504.57
2.4b · TA for participants by flight	919.54
2.4c · TA for participant by bus	3,741.87
2.4d · Accommodation for participants	529.23
2.4f · TA for Ygn RP and Facilitator	191.73
2.4k · Honorarium for R.P	302.07
2.4m · Stationery and hand-outs	253.98
2.4n · Training Venue rental	609.31
2.4r · Transport/Logistic costs	174.71
2.4t · External evaluation after 2Yr.	1,182.95
2.4u · Communication	52.98
Total 2.4 · Proj Mgn't Skills train'g	9,462.95
2.5 · Preparation for CD Course	
2.5(a) · Visit to dioses	266.11
2.5(b) · Accommodation	41.27
2.5(c) · Daily Allowance	26.06
2.5(d) · CD course preparation meeting	68.43
Total 2.5 · Preparation for CD Course	401.88
3 · Office Adm Cost	
4/3.1 · Salaries	
4(a) · Program coordinator (10%)	257.49
4b/3.1a · Project Manager 100%	4,441.63
Total 4/3.1 · Salaries	4,699.12
5 · Project Administration	
5(a) · Audit for 2013	325.24
5(b) · Communication (Photo,Internet)	4.41
5(c) · Consumable for NO admin,Log	32.59
Total 5 · Project Administration	362.24
IV · 10% Management Cost	1,023.88
V · Audit Fees For 2013	232.12
Total Expense	18,146.02
Net Income	0.00

Annex - 3(E)

Karuna Myanmar Social Services- National Office

Project Title : Scholarship Program for Community Development Workers in Myanmar-2

Project No : 324-900-1093

Period: From January to December 2013

Currency: USD

	TOTAL(USD)
Income	
40000 · Income From MISEREOR	26,009.10
Total Income	26,009.10
Expense	
I · Non-recurrent expenditure	
I.2 · CDMA hand phone	480.39
Total I · Non-recurrent expenditure	480.39
III · Recurrent program expenditure	
III.1 · Scholarship	15,131.37
III.2 · Follow up/Monitoring/evaluation	2,711.07
Total III · Recurrent program expenditure	17,842.44
IV · Other recurrent expenditure	0.00
IV.1 · Admin costs in Diocesan office	2.16
IV.2 · Travel of personnel	37.48
IV.3 · Communication	583.50
IV.5 · Core cost contribution for NO	2,143.94
Total IV · Other recurrent expenditure	2,767.08
Total Expense	21,089.92
Net Income	4,919.18

Karuna Myanmar Social Services- National Office

Project Title : KMSS-ECCD National Program

Project No : 324-900-1080

Period: From January to December 2013

Currency: USD

	<u>TOTAL(USD)</u>
Income	
40000 · Income	
Exchange Gain/Loss	-
40001 · From Misereor	17,504.40
40002 · From Kindermissionswerk	41,642.37
40003 · Opening balance From June 2013	6,049.05
Total 40000 · Income	<u>65,195.82</u>
Total Income	65,195.82
Expense	
I · Non-recurrent expenditure	
I(a) · Laptop	2,863.47
I(b) · Camera	801.86
I(c) · Printer	524.86
I(d) · Office supplies (Furniture)	366.57
Total I · Non-recurrent expenditure	<u>4,556.76</u>
II · Staff costs	-
II.1.1 · Staff Salaries	-
1(a) · Project Manager(Jul-Dec 13)	1,110.62
1(b) · Project Specialist(Jul-Dec 13)	502.81
1(c) · Project officer(Jul-Dec 13)	776.56
1(d) · Project officers(Jul-Dec 13)	858.01
1(e) · Dio Field Supervisor(Jul-Dec13)	3,748.98
I.3 · Staff development	-
Total II.1.1 · Staff Salaries	<u>6,996.97</u>
Total II · Staff costs	6,996.97
III.1 · Project Activities	-
III.1.1 · Project Oreintation Mawlamyine	-
1.1(a) · TA for NO staff	39.57
1.1(b) · DSA for NO staff	8.85
Total III.1.1 · Project Oreintation Mawlamyine	<u>48.42</u>
III.1.2 · Project Oreintation to Hakha	-
1.2(a) · TA for NO staff	348.34
1.2(b) · DSA for NO staff	62.48
1.2(c) · Lodging for NO staff	46.86
Total III.1.2 · Project Oreintation to Hakha	<u>457.69</u>
III.1.3 · Project Oreintation Mdy,Tgy,Tgu	-
1.3(a) · TA for NO staff	198.07
1.3(b) · DSA for NO staff	66.13
1.3(c) · Lodging for NO staff	31.24
Total III.1.3 · Project Oreintation Mdy,Tgy,Tgu	<u>295.44</u>
III.1.4 · Selecting Pilot Area	-
1.4(a) · TA for DO staff	741.98
1.4(b) · Daily Allowance	441.55
1.4(c) · Meetings Expenses	267.48
Total III.1.4 · Selecting Pilot Area	<u>1,451.01</u>
Total III.1 · Project Activities	13,806.29

II · Recurrent Programme Expenditure	-
III.2 · Training Programme Costs	-
III.2.1 · PLA Training for NO and DO Staf	-
2.1(a) · TA for Trainer	18.74
2.1(b) · DSA for Trainers	18.74
2.1(c) · TA for participants	492.37
2.1(d) · DSA for participants	585.26
2.1(e) · Lodging for Participants	400.93
2.1(f) · Local Travel	17.70
2.1(g) · Training Materials	116.84
2.1(h) · Documentation, Photos	7.06
2.1(i) · Hall Rental	156.21
2.1(j) · Honorarium for Trainers	312.41
Total III.2.1 · PLA Training for NO and DO Staf	2,126.27
Total III.2 · Training Programme Costs	2,126.27
II.2 · MONITORING AND EVALUTAION COST	-
III.3 · Outcome and impact assessment	-
III.3.2 · Monitoring Visit of DO Staff	-
3.2(a) · Travelling Allowance	688.35
3.2(b) · Daily Allowance	232.23
3.2(c) · Documentation, Photos	10.62
Total III.3.2 · Monitoring Visit of DO Staff	931.20
Total III.3 · Outcome and impact assessment	931.20
IV · Project administration	-
IV.1.1 · Auditing	364.48
III.4 · Office Room Rent (NO)	-
III.1 · Eletricity and Water	-
IV.1.2 · Telephone, Mail and Postage	152.92
IV.1.3 · Local Travel	22.91
IV.1.4 · Repair and Mantainance	131.73
IV.1.5 · Office supplies	334.02
Total IV · Project administration	1,006.08
V · Core Cost (Management Costs)	3,150.94
Total Expense	21,020.78
Net Income	44,175.04

Annex - 3(G)

Karuna Myanmar Social Services- National Office

Project Title : Capacity building of KMSS through Community Development courses and solidarity projects

Project No : 324-900-1090

Period: From January to December 2013

Currency: USD

	TOTAL(USD)
Income	
40000 · Income A/C	
40001 · From Misereor	37,957.60
40002 · Opening balance From Sept 2013	3,542.73
Total 40000 · Income A/C	41,500.33
Total Income	41,500.33
Expense	
1 · Recurrent Program Expenditure	
1.2 · Community Development Course	
1.2.2 · Openning & closing Ceremony	
1.2.2b · Travel cost	13.13
1.2.2c · Daily allowance	12.31
Total 1.2.2 · Openning & closing Ceremony	25.44
1.2.3 · Trainers	0.00
1.2.3a · Accommodation	895.43
1.2.3b · Travel cost	1,576.22
1.2.3c · Daily Allowance	221.55
1.2.3d · Honorarium External RP	2,153.95
Total 1.2.3 · Trainers	4,847.14
1.2.4 · Trainees	0.00
1.2.4a · Accommodation	2,653.97
1.2.4b · Food for Trainees	6,771.60
Total 1.2.4 · Trainees	9,425.57
1.2.5 · Volunteer allowance	328.22
1.2.6 · Emergency provision	88.82
1.2.7 · Non-personnel cost	0.00
1.2.7a · Training Venue rent	615.41
1.2.7b · Stationery/hand-outs	328.32
1.2.7c · Documentation	22.57
1.2.7d · Training Materials	456.94
1.2.7e · Kitchen utilities rent	410.28
1.2.7f · Sound system and projector rent	41.03
1.2.7g · Mineral water,light, generator	675.93
1.2.7h · Incentive/ Uniforms	369.25
1.2.7i · Exposure	196.93
1.2.7j · Transport/Logistic costs	519.00
1.2.7k · Communication	222.37
Total 1.2.7 · Non-personnel cost	3,858.02
Total 1.2 · Community Development Course	18,573.21
Total 1 · Recurrent Program Expenditure	18,573.21
3 · Indirect Cost	0.00
3.1 · Salaries	0.00
3.1.1 · Program coordinator (10%)	233.62
3.1.2 · Project Manager (100%)	1,379.21
Total 3.1 · Salaries	1,612.84
3.2 · Non Recurrent Expenditure	0.00
3.2.1 · Video Camera & accessories	358.99
3.2.2 · CDMA Hand Phone	204.11
Total 3.2 · Non Recurrent Expenditure	563.10
Total 3 · Indirect Cost	2,175.94
4 · Project Administration	0.00
4.2 · Communication (Internet/Fax)	120.68
Total 4 · Project Administration	120.68
6 · 6% Core cost contribution	599.45
Total Expense	21,468.90
Net Income	20,031.43

KARUNA MYANMAR SOCIAL SERVICES - NATIONAL OFFICE

REPORTING PERIOD : JANUARY 2013 TO DECEMBER 2013

INCOME AND EXPENSE STATEMENT (SECTOR/ACTIVITIES WISE)

I.PROGRAMME COST

Sr.	Sector	Funding Source	Y.T.D Income-USD	Y.T.D Expense-USD	Balance USD	Unspent Balance %
1	Health	Misereor & Cafod	63,750	49,452	14,298	22%
2	Education	Misereor, Kindermissionswerk & Caritas Japan	404,916	330,378	74,538	18%
3	Livelihood	Caritas Denmark	481,092	480,875	217	0%
4	Disaster Risk Reduction/ Emergency Assistance	Unicef, Trocaire, Austria, Australia, Swiss & Caritas Internationalis, Cafod	7,510,353	6,045,149	1,465,203	20%
5	Social Protection	Unicef, USAID, CRS, Cafod, Australia, Trocarie, Korea & Denmark	515,572	514,164	1,408	0%
TOTAL			8,975,684	7,420,019	1,555,664	17%

II.OTHER COST

Sr.	Sector	Funding Source	Y.T.D Receipt-USD	Y.T.D Expense-USD	Balance USD	Unspent Balance %
1	Office Core Cost	Cafod, All Projects & Others	74,217	52,213	22,004	30%
2	Reserved Fund	KMSS-NO	297,045	24,484	272,561	92%
3	Lenten Fund	KMSS-NO	37,284	12,130	25,153	67%
4	KMSS Registration	Caritas Italiana	6,223	5,403	820	13%
5	KMSS Finance Director	Caritas Japan	26,123	1,805	24,318	93%
6	Other Activities	Multi	159,229	158,740	490	0%
TOTAL			600,121	254,774	345,347	58%

GRAND TOTAL - USD	9,575,805	7,674,794	1,901,011	20%
-------------------	-----------	-----------	-----------	-----

KARUNA MYANMAR SOCIAL SERVICES - NATIONAL OFFICE
 REPORTING PERIOD : JANUARY 2013 TO DECEMBER 2013
 INCOME AND EXPENSE STATEMENT (PROJECT WISE)

I. PROGRAMME COST

Sr.No	Project Name	Funding Source	Y.T.D Income-USD	Y.T.D Expense-USD	Balance USD	Unspent Balance %
I	HEALTH					
1	Health 324-900-1085	Misereor	33,352.00	24,610.29	8,741.71	26%
2	KMSS's HIV/AIDS Programme	Cafod	30,398.00	24,842.00	5,556.00	18%
			63,750.00	49,452.29	14,297.71	22%
II	EDUCATION					
1	ECCD 324-900-1044	Misereor	29,906.45	29,906.45	-	0%
2	ECCD 324-900-1080	Misereor & Kindermission	65,195.82	21,020.78	44,175.04	68%
3	Solidarity 324-900-1037	Misereor	18,146.02	18,146.02	-	0%
4	Solidarity 324-900-1090	Misereor	41,500.33	21,468.90	20,031.43	48%
5	Scholarship I (324-900-1073)	Misereor	26,783.77	21,760.72	5,023.05	19%
6	Scholarship II (324-900-1093)	Misereor	26,009.10	21,089.92	4,919.18	19%
7	Early Child Care Development(ECCD)	UNICEF	78,197.95	77,079.36	1,118.59	1%
8	EXCEL	UNICEF	119,177.02	119,906.17	(729.15)	-1%
			404,916.46	330,378.32	74,538.14	18%
III	LIVELIHOOD					
1	Market Chain	Caritas Denmark	184,446.34	184,446.34	-	0%
2	Improved Livelihoods	Caritas Denmark	296,646.09	296,428.65	217.44	0%
			481,092.43	480,874.99	217.44	0%
IV	DRR/EMERGENCY					
1	CBDRR - I	Cafod, Austria & Switzerland	64,867.00	64,867.00	-	0%
2	CBDRR - II	Cafod, Austria & Switzerland	106,160.23	45,735.30	60,424.93	57%
3	EA 30/ 2012	Caritas Internationalis	9,667.39	7,336.59	2,330.80	24%
4	EA 10/ 2013	Caritas Internationalis	1,194,434.58	246,656.29	947,778.29	79%
5	EA 07/ 2012	Caritas Internationalis	386,910.38	386,910.38	-	0%
6	DFID -Phase III & IV	Trocaire/ DFID	5,270,234.34	4,858,914.06	411,320.28	8%
7	Education - Myitkyina	CRS	57,300.62	57,299.45	1.17	0%
8	WASH - Myitkyina, Lashio	UNICEF	139,905.69	139,905.68	0.01	0%
9	Emergency	Caritas Austria	46,223.81	2,875.93	43,347.88	94%
10	Emergency	UNOCHA	234,648.62	234,648.62	-	0%
			7,510,352.66	6,045,149.30	1,465,203.36	20%
V	SOCIAL PROTECTION					
1	Child Protection - CBCP	UNICEF	224,817.39	262,142.43	(37,325.04)	-17%
2	Peace thru NRM CMM-BURMA	USAID/MERCY CORPS	36,041.90	36,265.10	(223.20)	-1%
3	Mine Risk Education	CRS	21,313.08	10,745.01	10,568.07	50%
4	Child Protection Policy	CAFOD, Australia & Trocaire	13,801.98	1,214.11	12,587.87	91%
5	Thai-Burma Border Programme	Caritas Denmark	204,901.15	188,137.31	16,763.84	8%
6	Support to children	Caritas Denmark	14,696.58	15,660.44	(963.86)	-7%
			515,572.08	514,164.40	1,407.68	0%
	TOTAL		8,975,683.63	7,420,019.30	1,555,664.33	17%

II. OTHER COST

Sr.No	Project Name	Funding Source	Y.T.D Income-USD	Y.T.D Expense-USD	Balance USD	Utilization %
1	Office Core Cost	Cafod, All Projects & Others	74,217.36	52,212.88	22,004.48	30%
2	Lenten Fund	KMSS-NO	37,283.57	12,130.37	25,153.20	67%
3	Reserved Fund	KMSS-NO	297,044.60	24,483.55	272,561.05	92%
4	KMSS Registration	Caritas Italiana	6,223.20	5,403.33	819.87	13%
5	KMSS Finance Director	Caritas Japan	26,123.00	1,804.80	24,318.20	93%
6	Other Activities	Multi	159,229.46	158,739.52	489.94	0%
	TOTAL		600,121.19	254,774.45	345,346.74	58%