

KARUNA MISSION SOCIAL SOLIDARITY

INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD FROM 1 JANUARY 2017 TO 31 DECEMBER 2017

**WIN THIN & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS**

KARUNA MISSION SOCIAL SOLIDARITY

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Karuna Mission Social Solidarity

KMSS

ကရိဇ္ဇာလုမ္မစည်းလုံးညီညွတ်ရေးအသင်း(စမ်းချောင်းမြို့နယ်)
မှတ်ပုံအမှတ်-(၁/ပြည်တွင်း/၀၀၄၇)

Catholic Bishops' Conference of Myanmar (C.B.C.M)
292 A, Pyay Road, Sanchaung P.O. 11111, Yangon, Myanmar
Tel: (95) 01- 705839, 01- 539277, Email: kmss@kmss-caritasmyanmar.org

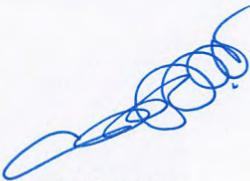
STATEMENT OF MANAGEMENT'S RESPONSIBILITY FOR KARUNA MISSION SOCIAL SOLIDARITY

It is the responsibility of the management to prepare the financial statements which give a true and fair view of the financial position of Karuna Mission Social Solidarity (the Organization) as of 31 December 2017, and the Statement of Income and Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory notes. In preparing these financial statements, the management is required to:

- Select suitable accounting policies and then apply them consistently; and
- Make judgments and estimates that are reasonable and prudent.

The management is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Organization. We have general responsibility for taking such steps as are reasonably open to us to safeguard the assets of the Organization and to prevent and detect fraud and other irregularities.

On behalf of Management



Dr. Win Tun Kyi
National Director
Karuna Mission Social Solidarity

Date: 14 August 2018



ဝင်းသင်နင့်အဖွဲ့၊ စာရင်းစစ်များ

WIN THIN & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

HEAD OFFICE: Room (2B/2C) 1st Floor, Rose Condominium, No.182/194, Botahtaung Pagoda Road, Pazundaung Township, Yangon Region, Myanmar. Tel : 95-1-201798, 296164, Fax: 95-1-245671 Email : winthin9@myanmar.com.mm

MANDALAY BRANCH OFFICE: Room (9/10), East Wing of Bahtoo Stadium, 70th Street (Between 29th & 30th Street), Mandalay Region , Myanmar. Tel : 95-2-34451, Fax: 95-2-34498

Ref: 985/K-57/December 2017

INDEPENDENT AUDITOR'S REPORT

To the Management of Karuna Mission Social Solidarity ("KMSS").

We have audited the accompanying financial statements of KMSS for the year 2017 which comprise the statement of financial position as at 31 December 2017, the statement of income and expenditure for the year then ended and a summary of significant accounting policies and other explanatory notes. The financial statements have been prepared by the management of the KMSS using the basis of accounting and the accounting policies described in Note 2 to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the basis of accounting policies described in Note 2 to the financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International 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 statements.

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

Opinion

In our opinion, the financial statements of the KMSS have been prepared, in all material respects, in accordance with the basis of accounting and the accounting policies as described in Note 2 to the financial statements.

Other Matter

The financial statements of KMSS for the year ended 31 December 2016 were audited by another auditor who expressed an unqualified opinion on those statements on 20 September 2017.

Basis of Accounting and Restriction on Distribution and Use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describe the basis of accounting. The financial statements have been prepared to assist the KMSS to report to its management. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for information and use by the organization and should not be distributed to or used by parties other than its management and its donors.



Soe Soe Htay (PA - 600)
Engagement Partner
WIN THIN & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

Place: Yangon

Date: 14 August 2018

KARUNA MISSION SOCIAL SOLIDARITY
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2017
 Currency – United States dollar (USD)

	Note	2017	2016
ASSETS			
Non-Current Assets			
Fixed Asset (Property and Equipment)	6	125,661.38	62,194.12
		125,661.38	62,194.12
Current Assets			
Checking and Saving (Cash and cash equivalents)	7	1,087,322.86	1,673,376.87
Accounts Receivable	8	245,399.89	308,351.06
Other Current Assets	9	10,415.72	2,149.02
		1,343,138.47	1,983,876.95
		1,468,799.85	2,046,071.07
LIABILITIES & EQUITY:			
CURRENT LIABILITIES			
Account Payable	10	137,550.38	304,934.11
		137,550.38	304,934.11
LONG TERM LIABILITIES			
Long Term Liabilities	11	109,013.05	94,733.05
		109,013.05	94,733.05
FUND BALANCE			
Fund Balance		1,646,403.91	2,140,199.00
Net Income/(Expenses)		(424,167.49)	(493,795.09)
		1,222,236.42	1,646,403.91
		1,468,799.85	2,046,071.07

See Accompanying Notes to the Financial Statements.

Authenticated by:

Dr. Win Tun Kyi
National Director

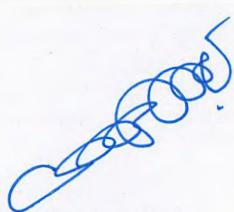
Daw Tin Moe Aye
Finance Director

KARUNA MISSION SOCIAL SOLIDARITY
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2017
Currency – United States dollar (USD)

		Note	2017			2016
			Restricted (USD)	Unrestricted (USD)	Total (USD)	Total (USD)
	INCOME					
1	4000 · Restricted Income from Donors	12	5,314,022.36	–	5,314,022.36	6,135,848.17
2	4110 · Bank Interest		–	41,091.59	41,091.59	40,630.38
3	4120 · Donations & fundraising		18,488.03	38,134.01	56,622.04	32,182.54
4	4130 · Sales of Obsolete Items		–	226.76	226.76	3,000.84
5	4140 · Miscellaneous Income		247.77	3,576.99	3,824.76	801.87
6	4150 · Exchange Gain/(Loss)		(75,514.84)	205.17	(75,309.67)	(44,127.35)
7	4160 · Management fees (%)		–	50,304.44	50,304.44	43,793.00
	Total Income		5,257,243.32	133,538.96	5,390,782.28	6,212,129.45
	EXPENDITURE (Running Expense)					
1	6100 · Personnel Cost		1,438,841.24	53,300.84	1,492,142.08	1,384,654.15
2	6200 · Programme Administration		317,697.28	38,751.44	356,448.72	392,066.28
3	6300 · Travel Costs		324,546.95	3,484.89	328,031.84	175,765.10
4	6400 · Advocacy & Capacity Building		744,933.33	20,745.05	765,678.38	941,717.36
5	6500 · Community Supplies		2,730,268.02	8,961.09	2,739,229.11	3,619,045.31
6	6600 · Survey & Evaluation		6,718.92	–	6,718.92	59,093.61
7	6700 · Project Support		56,043.81	–	56,043.81	71,676.07
	Total Running Expenses		5,619,049.55	125,243.31	5,744,292.86	6,644,017.88
	6800 · Capital Equipment		70,596.07	60.84	70,656.91	61,906.66
	Total Expenditure		5,689,645.62	125,304.15	5,814,949.77	6,705,924.54
	Surplus/(Deficit) of income over expenditure		(432,402.3)	8,234.81	(424,167.49)	(493,795.09)

See Accompanying Notes to the Financial Statements.

Authenticated by:



Dr. Win Tun Kyi
National Director



Daw Tin Moe Aye
Finance Director

KARUNA MISSION SOCIAL SOLIDARITY - NATIONAL OFFICE

REPORTING PERIOD : JANUARY TO DECEMBER'2017

INCME & EXPENSE STATEMENT - PROJECT WISE (USD)

I. PROGRAMME COST

Sr. No	Proj. Code	Project Name	Funding Source	Opening Balance (USD)	Receipt- USD	Expense- USD	Balance- USD	Utilization %
I		HEALTH						
1	HE1	KMSS Health Program through Capacity Building, Coordination, Networking and Advocacy(324-900-1104)	Misereor	(5,378.98)	11,519.52	6,140.54	0.00	100%
2	HE2	Enabling Approach to Comprehensive HIV/AIDS Program - BUR 142, MYA 173, MYA 197	CAFOD	(14,184.30)	12,652.66	(1,531.65)	0.01	100%
3	HES	Strengthening Community Based Skills Birth Attendant Mechanism for safe mother and safe delivery (324-900-1138ZG)	CRS, Misereor & KZE	-	60,542.23	45,802.16	14,740.07	76%
4	HE6	Strengthening the Catholic Church coordination and support in the health sector in Myanmar - MYA202.	CAFOD	-	39,023.40	10,726.78	28,296.62	27%
				(19,563.28)	123,737.81	61,137.83	43,036.70	59%
II		EDUCATION						
1	ED1	Early childhood Care & Development Programme (324-900-1080) & (324-900-1125ZG)	Misereor, KZE Kindermannswerk	8,481.04	32,576.52	50,578.05	(9,520.49)	123%
2	ED2	Strengthening Capacity of KMSS network in holistic development through the solidarity project and Networking of Community Development Alumni (324-900-1090) & (324-900-1126ZG)	Misereor & KZE	1,269.45	38,516.64	30,219.62	9,566.47	76%
3	ED4	Scholarship Program for Community Development workers in Myanmar-2 (324-900-1093)	Misereor	5,517.58	193.62	5,711.21	(0.01)	100%
4	ED6	Scholarship Program for Community Development workers in Myanmar-(2015-2017) (324-900-1094)	Misereor	(239.03)	33,636.08	31,356.93	2,040.12	94%
5	ED7	Non formal primary Education and Literacy and Life skills life-long education (NFPE/LLE) for out of school children	UNICEF	7,211.61	11,543.78	18,755.38	0.01	100%
6	ED8	Extended and Continuous Education and Learning for out of school children (10-17 years +) (EXCEL)	SCIAF	31,685.65	-	18,683.04	13,002.61	59%
				53,926.29	116,466.64	155,304.23	15,088.70	91%
III		LIVELIHOOD						
1	LH1	Civil Society & Pro-poor Market	Caritas Denmark	35,775.02	448,315.36	470,068.02	14,022.36	97%
2	LH1	Danish Broadcasting Corporation (DBC) Programme	Caritas Denmark	4,197.20	59,031.01	62,701.74	526.47	99%
3	LH2	DREAM (Development and Rehabilitation of the Economy of the Poor Thru Alternative Means) Project	Stromme Foundation	21,659.26	113,175.00	129,060.98	5,773.28	96%
4	LH3	Border Region Programme	Caritas Denmark	5,950.03	53,408.89	58,577.82	781.10	99%
5	LH4	Myanmar School Support Programme	Caritas Denmark	-	49,920.00	32,023.03	17,896.97	64%
				67,581.51	723,850.26	752,431.59	39,000.18	95%
IV		DRR/EMERGENCY						
1	DR1	Community Based Disaster Risk Reduction - II	CAFOD, Caritas Swiss	(13,945.08)	29,410.00	7,237.22	8,227.70	47%
2	DR16	Promoting Durable Peace and Development Project in Kachin	EU/Oxfam	151,817.43	267,506.41	328,418.49	90,905.35	78%
3	DR17	Humanitarian support to identified need in continuation Conflict in Kachin and Northern Shan State	Secours Catholique	15,388.76	(15,388.76)	-	0.00	0%
4	DR18	Education in emergency (EIE) support for IDP Children in NGCA area	UNICEF	(0.00)	159,178.62	168,117.23	(8,938.61)	106%
5	DR24	Consortium Humanitarian Response Programme (CHARP) BMA 1701-02Y1	Trocaire/HARP	656,532.82	1,739,062.11	2,390,774.13	4,820.80	100%
6	DR24	Consortium Humanitarian Response Programme (CHARP) BMA 1701-02Y1 (Trocaire Emergency 10% Fund)	Trocaire	13,048.50	16,732.88	26,110.18	3,671.20	88%
7	DR25	Emergency Protocol (EA29)	Caritas Australia	(1,645.90)	-	(1,645.90)	(0.00)	100%
8	DR26	Progressing Extractives Industry Reform in Myanmar	Spectrum/Cordaid	11,160.06	6,580.00	17,740.06	(0.00)	100%
9	DR27	Climate Resilient Agriculture - MF III	DFID/CAFOD	(30,968.06)	290,319.03	252,163.84	7,187.13	97%
10	DR28	Early Recovery for flood affected villages in Tharbaung Tsp	Stromme Foundation	28.24	-	-	28.24	0%
11	DR29	Humanitarian Aid to IDPs in Kachin & Northern Shan State (EA 10/2016)	CIMOs	(2,453.15)	1,280.60	(1,172.54)	(0.01)	100%
12	DR30	WASH & Shelter Response, Kachin State, Myanmar	Irish Aid/Trocaire	116,756.78	(1,690.58)	115,066.22	(0.02)	100%
13	DR31 &32	Relief & Rehabilitation on current flood 2016	Stromme Foundation	5,025.34	-	-	5,025.34	0%

14	DR33	Emergency Food Ration Provision and Response to the urgent needs of the IDPs in Kachin and Shan States(MHF)	UNOCHA/MHF		304,788.85	204,145.51	100,643.34	67%
15	DR34	Shelter Replacement and Repair in Selected IDP Camps of Kachin and Northern Shan states(MHF)	UNOCHA/MHF		140,844.25	115,699.47	25,144.78	82%
16	DR35	Emergency WASH for Kachin IDP - Myitkyina	UNICEF	33,581.73	65,070.90	98,675.44	(22.81)	100%
17	DR36	MHF SHELTER - WAJEMAW	UNOCHA/MHF		149,373.90	127,441.99	21,931.91	85%
18	DR37	Shelter Reconstruction and Repair in selected IDP Camps of Kachin and Shan States	UNOCHA/MHF		280,454.09	12,696.61	267,757.48	5%
				954,327.47	3,433,522.30	3,861,467.95	526,381.82	83%
V		SOCIAL PROTECTION						
1	SP4	Strengthening of KMSS CP System and Child Protection Policy in KMSS Net work	CAFOD, Australia & Trocaire	630.65			630.65	0%
2	SP5	Humanitarian and Empowerment Development Program for People Living in with Disability in Southern Shan State, Myanmar (Taunggyi)	Caritas Korea	(184.31)	60,000.00	47,002.74	12,812.95	79%
3	SP7	Combating Anti human trafficking & Migration in Myanmar	Caritas Japan, Caritas Spain, CHAIRS, CAFOD & Porticus Asia	73,554.15	148,039.38	179,461.17	42,132.36	81%
4	SP8	Strengthening Community Based Child Protection System in Southern Shan State (Loikaw)	Caritas Korea	5,455.79	(\$,455.79)		0.00	0%
5	SP13	Protecting of Children in Conflicts and against violation	Kindermannswerk	5,047.73		181.03	4,866.70	4%
6	SP14	Protecting of Children in Emergency and against violation	Kindermannswerk	10,726.44			10,726.44	0%
7	SP15	Prevention of Grave Violations against children and immediate care of child survivors including children formerly associated with armed groups (CAAC)	UNICEF	3,198.93	95,930.96	97,459.70	1,670.19	98%
8	SP16	Promoting transitional food security for 15 Vulnerable villages in west Pekhon Diocese	Caritas Korea		90,000.00	73,524.27	16,475.73	82%
9	SP17	Reducing of Human trafficking Program in Myanmar	USAID		27,440.64	33,738.88	(6,298.24)	123%
10	SP18	Provision of Direct Assistance & Reintegration Assistance for victims of trafficking & vulnerable migrants in Myanmar	IOM		6,190.48		6,190.48	0%
		TOTAL		98,429.38	422,145.67	431,367.79	89,207.26	83%
				1,154,701.37	4,819,722.68	5,261,709.39	712,714.66	88%

II. PROGRAM MANAGEMENT COST

Sr.No	Pri Code	Project Name	Funding Source	Opening Balance (USD)	Receipt-USD	Expense-USD	Balance-USD	Utilization %
1	PM2	Office Core Cost	All Projects & Others	34,140.37	78,125.84	(43,985.47)	22%	
2	PM3	KMSS Institutional Capacity Development: The financial Management Policy and Human Resource Management Policy Making and Implementation	CRS, Misereor, Cafod, Secours Catholique and Cairtas Austria	32,059.43		32,059.42	0.01	100%
3	PM4	Leadership and management support for strengthening financial system in KMSS network	Caritas Japan	7,370.77	20,000.00	16,860.76	10,510.01	62%
4	PM5	Support to the Strategic Planning Process of KMSS (2016-2018) No. PI 160 032	Secours Catholique	11,539.72		6,695.25	4,844.47	58%
5	PM6	European-Asian Partnership for Building Capacities in Humanitarian Action (PEACH).	Caritas Austria	47,345.96		58,084.80	(10,738.84)	123%
6	PM7	COBOD support Project	Trocaire Mgt Fees	25,243.80		7,093.17	18,160.63	28%
7	PM8	HCD Grant Project (Ref # MYA 179)	CAFOD	37,132.21	(19,070.04)	5,207.02	12,855.15	29%
8	PM9	Strategic Partnership for Civil Society Empowerment (SPaCE)	UNOPS/LIFT		263,836.00	157,630.14	106,205.86	60%
9	PM10	KMSS General Assembly in Loikaw	C.Australia, SC, Misereor, C.Japan, KMSS Contribution		31,885.00	31,885.00	-	100%
10	PM11	Finance Accompanier Programme	CAFOD,C.Swiss, C.Australia, CRS		69,474.19	63,382.32	6,091.87	91%
11	PM12	Interreligious Peace Conference in Yangon, Myanmar (324-900-1149)	Misereor, Oxfam, Metta		15,248.17	15,248.17	-	100%
12	PM13	Capacity Strengthening to support country strategic plan of KMSS	Caritas Australia		14,805.00	3,637.86	11,167.14	25%
13	PM14	Capacity Strengthening for exchange visit to Sri Lanka	Caritas Australia		11,180.00		11,180.00	0%
14	PM15	Blue Heart Campaign	Caritas Asia, Caritas Thailand, CHARIS, KMSS		13,334.85	13,334.85	-	100%
15	PM16	Pope Visit to Myanmar	CRS, Caritas Australia		16,827.47	16,827.47	-	100%
		TOTAL		160,691.90	471,661.01	506,062.07	126,290.84	80%

III. OTHER COST

Sr.No	Prj Code	Project Name	Funding Source	Opening Balance (USD)	Receipt-USD	Expense-USD	Balance-USD	Utilization %
1	OT1	Lenten Fund	KMSS-NO, Dioceses and Other Individual	52,704.35	32,541.08	3,477.90	81,767.53	4%
2	OT2	Reserved Fund (included Fixed Assets)	KMSS-NO	278,306.29	66,857.51	43,700.41	301,463.39	13%
		TOTAL		331,010.64	99,398.59	47,178.31	383,230.92	11%
		GRAND TOTAL		1,646,403.90	5,390,782.28	5,814,949.77	1,222,236.41	83%

KARUNA MISSION SOCIAL SOLIDARITY - NATIONAL OFFICE
REPORTING PERIOD : JANUARY 2017 TO DECEMBER'2017
INCOME & EXPENSE STATEMENT - USD

I.PROGRAMME COST

Sr.	Sector	Funding Source	Opening balance	Receipt-USD	Expense-USD	Balance-USD	Utilization %
1	Health	Misereor, KZE, CAFOD, CRS	(19,563)	123,738	61,138	43,037	59%
2	Education	Misereor, KZE, Unicef, Kindermannschaft & SCIAF	53,926	116,467	155,304	15,089	91%
3	Livelihood	Caritas Denmark, Stromme foundation	67,582	723,850	752,432	39,000	95%
4	Disaster Risk Reduction/ Emergency Assistance	Caritas Swiss, EU/ Oxfam, Secours Catholique, UNICEF, Trocaire, CAFOD, Irish Aid/Trocaire, HARP/ Trocaire, CIMOs, Spectrum/Cordaid, Stromme Foundation, UNOCHA/MHF	954,327	3,433,522	3,861,468	526,382	88%
5	Social Protection	CAFOD, Australia & Trocaire, Caritas Korea, Caritas Japan, CHARIS, Kindermannschaft, Caritas Spain, Porticus Asia, UNICEF, USAID & IOM	98,429	422,146	431,368	89,207	83%
	TOTAL		1,154,701	4,819,723	5,261,709	712,715	88%

III.OTHER COST

Sr.	Sector	Funding Source	Opening balance	Receipt-USD	Expense-USD	Balance-USD	Utilization %
1	Program Management	CAFOD, Caritas Japan, UNOPS/LIFT, Secours Catholique, Misereor, Caritas Austria, Caritas Australia, CRS, Caritas Swiss, Caritas Asia, Caritas Thailand, CHARIS, Misereor, Oxfam, Metta, Diocesan Offices, All Projects & Others	160,692	471,661	506,062	126,291	80%
2	Reserved Fund	KMSS-NO	278,306	66,858	43,700	301,463	13%
3	Lenten Fund	KMSS-NO, Dioceses and Other Individual	52,704	32,541	3,478	81,768	4%
	TOTAL		491,703	571,060	553,240	509,522	52%
	GRAND TOTAL		1,646,404	5,390,782	5,814,950	1,222,236	83%

KARUNA MISSION SOCIAL SOLIDARITY
NOTES TO THE FINANCIAL STATEMENTS
Currency –United States dollar (USD)

1. General

Background

Catholic Bishops' Conference Myanmar (CBCM) was formed by the Vatican and received government registration on 2nd May 1964. Karuna Myanmar Social Services (KMSS) is a faith-based social organization established and mandated by the Catholic Bishops' Conference Myanmar (CBCM) to serve the poor and the needy as its official social action arm specifically in the areas of the church's mission with regards to holistic development, environmental protection, welfare and emergency relief services. It is accountable to CBCM for the Mission in accordance with the statutes of KMSS prescribed by CBCM. Later, as the new name of "Karuna Mission Social Solidarity (KMSS)" has received registration certificate from Ministry of Home Affair on 8 April 2016.

KMSS is at the service of the Church in Myanmar, sharing its mission and vision, through the promotion of total human development, the realization of justice and peace, and the provision of welfare and relief services to the poor and needy. KMSS works in five key areas: education, health, livelihoods, social protection, disaster risk reduction and emergency response.

KMSS is a network of 16 Diocesan Offices (Dos) and a Yangon-based National Office (NO). The DOs play the key role in implementing multi-sectorial programming, while the NO provides a technical support and coordination role. All over Myanmar, KMSS has been strengthening its capacity to deliver timely, relevant and cost effective humanitarian aid with highest levels of inclusiveness of the communities from various religious and ethnic groups. Relying on their experienced staff, their dedicated volunteer networks and their leaders' good relations with the local authorities, KMSS has been able to respond to the most challenging humanitarian crises. KMSS has a solid experience in child protection. They demonstrated their ability to repaid development after natural disasters (ie. the recent relief to Cyclone Nargis and Giri and earthquake in Shan State in 2010). Besides, they also play pivotal role in very difficult humanitarian access situation. In the Kachin IDPs crisis, KMSS appears as the most relevant partner, not only involved since the first day in day relief activities implementer but also as a central actor in negotiations for humanitarian access for OCHA and NGOs and longer-term peace process.

Vision

Our people empowered, transformed and integrally developed.

Mission

To serve our people, especially the poor, needy and marginalized by empowering them towards integral human development guided by the Gospel values and the social teachings of the Church

2. Summary of Significant Accounting Policies

2.1 Basis of Accounting

The financial statements of the organization have been prepared in accordance with generally accepted accounting principles (Accrual basis of Accountings).

2.2 Fiscal year

The organization's fiscal year starts on 1 January and ends on 31 December.

2.3 Foreign Currency Translation

(1) Functional and presentation currency

Items included in the financial statements of the Organization are measured using the currency of primary economic environment in which the entities operates (the "functional currency"). The financial statements are presented in United States dollar (USD), which is the presentation currency of the Organization.

(2) Transactions and balances

Fund remitted by donors (Euro, USD and MMK) are received and directly deposited into the respective bank accounts.

In order to meet the expenses in local currency Kyat, grant received from donors in USD and Euro are converted into Kyat at the prevailing market rates of conversion.

For the purpose of presenting the Project Financial Report to respective Donor, transactions in Kyats are translated into USD and Euro by applying the average exchange rates of actual conversion for each project period.

For the purpose of presenting the Organization's Financial Report in USD (for the whole organization), all transaction in Kyats are translated into USD by applying the yearly average exchange rate (Kyats 1,323 per USD) calculated based on the actual conversion of fund received for the whole organization. Opening balances of cash on hand in foreign currencies (Euro and THB) are translated into presentation currency (USD) by applying at the year-end exchange rate as per the currency website "<https://www.oanda.com>".

Exchange rate differential (gains/losses) arising from the translation are recognized in the statement of Income and expenditure.

2.4 Recognition of revenue

The organization classifies its income into two categories restricted and unrestricted and is recognized when cash is actually received.

(1) Restricted Funds

Where grants are received for use in an identified project or activity, such funds are held in a restricted fund account and transferred to the Statement of Comprehensive Income to match with expenses incurred in respect of that identified project.

(2) Unrestricted Funds

Unrestricted funds are those that are available for use by the KMSS for general objectives and which are not designated for any specific purpose. The activities for which these funds may be used are identified in the financial statements and used carefully in an effective way in the best interests of the organization.

2.5 Fixed Asset (Property and equipment)

Land and vehicles purchased by KMSS-National Office are recognized as Property and equipment (Fixed Asset) and stated at historical cost, no depreciation has been provided on such assets.

Other assets (such as vehicle, computers, printers, camera, other equipment etc.) purchased from the respective projects fund are reported as project expenditures and recognized in the statement of income and expenditure. For the purpose of internal control, register for those assets incurred from the projects' expenditure were maintained by the organization (including respective diocesan office allocated by the project).

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.

Registration of Local Associations Number of KMSS is 1/Local/0047 (dated 8 April 2016) and valid up to 31 December 2020.

4. Policies and Procedures

KMSS has prescribed and applied the following policies and procedures for the purposes of internal control.

1. Administrative Policy and Procedure (December 2015)
2. Human Resources Policy (January 2016)
3. Assets Management Policy (January 2017)
4. Financial Policy and Procedure (January 2016)

5. Books of Account

KMSS maintains computerized accounting records by using “Quick Book Accounting Software” and has produced project-wise general ledger, trial balance, income and expenses accounts and consolidated income and expenses account and balance sheet.

6. Property and equipment

The above consist of Land, Building and Vehicles purchased by KMSS National Office and the details are shown in the table below:

	Kyats	2017	2016
		Equivalent USD	USD
1 Land and Building:-			
Hmaw Bi Plot	27,200,000.00	20,559.34	22,185.97
North Dagon Plot	90,000,000.00	68,027.21	-
Sub Total	117,200,000.00	88,586.55	22,185.97
2 Motor Vehicle:-			
Toyota- Granvia 4E/9386	20,500,000.00	15,495.09	16,721.04
Mitsubishi 9F/5726	20,500,000.00	15,495.09	16,721.04
Honda- Cargo 9J/4340	8,050,000.00	6,084.66	6,566.07
Sub Total		37,074.83	40,008.15
Total		125,661.38	62,194.12

7. Checking and Savings (Cash and Cash Equivalents)

Cash and cash equivalents consist of:

Particular	2017		2016	
	Original Currency	Amount	Equivalent US\$	US\$
Checking				
Cash at CBCM	MMK	16,609,394.00	12,554.34	40,435.07
Cash at KMSS-National	MMK	5,525,242.00	4,176.30	11,938.08
Cash at Hong Kong (USD)	USD	96,536.86	96,536.86	20,154.13
Cash at KMSS-(USD)	USD	5139.04	5139.04	1,552.40
Cash at KMSS-(EURO)	EURO	4,125.97	4,942.33	645.19
Cash at KMSS-(THB)	THB	43,682	1,337.54	51.76
Sub Total			124,686.41	74,776.63
Savings				
First Private Bank-201022 S 1535	MMK	438,215.93	331.23	329.41
Myanmar Economic Bank (SR 002329)	MMK	15,317,133.46	11,577.58	38,318.59
Myanmar Economic Bank (SK-176731)	MMK	8,299,159.01	6,272.98	126,351.25

YOMA Bank-Saving-000944160000947	MMK	55,008,089.80	41,578.30	40,679.48
KBZ Bank-Saving - 02930206003689002	MMK	54,651,347.10	41,308.65	173,476.28
KBZ Bank-Saving - 02930299919892301	MMK	85,957,678.40	64,971.79	44,772.12
KBZ Bank-Current - 02910302902554601	MMK	120,072,810.58	90,757.98	807,669.30
CB Bank -Current- 0010100500017566	MMK	58,548,107.53	44,254.05	72,240.90
CB Bank -Current- 0010100500015587	MMK	33,656,697.83	25,439.68	55,403.55
CB Bank -Current- 0086100500001667	MMK	5,015.60	3.79	1.12
CB Bank -Current (EURO)- 0010101200465984	EURO	145.18	173.91	158.36
KBZ Bank-Current (USD) - 06010906003689401	USD	258,301.76	258,301.76	75,180.38
Myanma Foreign Trade Bank (USD) - 1 DA0300011	USD	887.36	887.36	887.36
KBZ (USAID) - 23910323900279701	MMK	3,305,415.00	2,498.42	—
CB (KZE) - 0096100500000485	MMK	5,171,075.00	3908.6	—
KBZ (Fixed) - 02940206003689001	MMK	200,000,000.00	151,171.58	163,132.14
KBZ (Fixed)- 02940106003689005-7	MMK	150,000,000.00	113,378.68	—
KBZ (Fixed) - Medical & Social	MMK	40,000,000.00	30,234.32	—
KBZ (Fixed) - Reserve fund	MMK	100,000,000.00	75,585.79	—
Sub Total			962,636.45	1,598,600.24
Total			1,087,322.86	1,673,376.87

8. Accounts Receivable

Account Receivable consists of:

	2017	2016
Account Receivable - Diocese	126.80	—
Account Receivable - Staff	242,537.33	293,106.55
Account Receivable – Others	2,735.76	15,244.51
	245,399.89	308,351.06

9. Other Current Asset

Other Current Asset consists of:

	2017	2016
Staff Advance	7,366.59	2,149.02
Prepaid Expenses	25.70	—
Loan to staff	3,023.43	—
	10,415.72	2,149.02

10. Account Payable

Account Payable consists of:

	2017	2016
Bonus	—	61.75
Project	117,457.25	188,129.83
Diocese	15,642.82	107,466.98
Australia Account	960.1	6,698.54
Withholding Tax	3,490.21	2,577.01
	137,550.38	304,934.11

11. Long Term Liabilities

Long Term Liabilities consists of:

	2017	2016
Staff Social Fund	24,932.80	26,938.72
Medical Fund	16,748.51	15,011.04
Gratuity	67,331.74	52,783.29
	109,013.05	94,733.05

12. Restricted Income from Donors

Restricted Income from Donors consists of:

Donor Name	2017	2016
KMSS National Office	5,313.00	—
Caritas Internationalis	1,280.6	2,387.54
Caritas Denmark	627,107.55	555,953.42
Caritas France (Secours Catholique)	(8,985.35)	37,695.13
Caritas Spain/ Espanola	82,789.13	51,586.15
Caritas Korea	148,512.46	200,000.00
Caritas Australia	51,954.62	57,775.00
Caritas Switzerland	8,192.46	5,435.36
Caritas Japan	52,253.41	60,000.00
Misereor	14,8308.1	157,624.79
CAFOD	95,003.89	161,624.29
CRS	73,840.16	207,567.19
CORDAID	6,749.10	45,000.00
EU/ Oxfam	276,322.85	202,540.22
Stromme Foundation	115,860.73	107,000.00
UNICEF	331,724.26	140,033.26
DFID/Trocaire	(9,322.35)	2,751,900.98
Irish Aid/ Trocaire	(1,690.58)	117,314.85
UNOCHA- MHF	900,957.79	—
METTA	3,779.29	—
UNOPS/LIFT	271,848.84	—
HARP/Trocaire	1,766,165.53	646,241.35
Porticus Asia	33,097.64	31,426.00
Caritas Thailand	1,029.48	—
Caritas Singapore - CHARIS	6,167.80	—
Caritas Asia	3,083.90	—
USAID	27,440.64	—
IOM	6,190.48	—
Caritas Austria	—	56,062.18
Caritas Italiana	—	21,606.87
3MDG/Burnet Institute	—	40,678.87
Kindermissionswerk	—	78,651.56
UNICEF/Save The Children	—	16,648.62
Caritas Finland	—	2,376.46
Scottish Catholic Int' Aid Fund - SCIAF	—	4,6319.4
Caritas Germany	—	109,533.98
DFID/ CAFOD	289,046.92	22,4864.7
	5,314,022.36	6,135,848.17

1. Approval of Financial Statements

The financial statements of the Organization for the year ended 31 December 2017 were approved by the Organization's Board of Directors and authorized

Annex-1 List of Fixed Asset (Property and equipment)

Sr.	Description	Purchased Date	Kyats	Equivalent USD
1	Land and Building:-			
	Hmaw Bi Plot	1 st July 2011	27,200,000.00	20,559.34
	North Dagon Plot	30 th Oct 2017	90,000,000.00	68,027.21
2	Motor Vehicle:-			
	Toyota- Granvia 4E/9386	27 th Nov 2012	20,500,000.00	15,495.09
	Mitsubishi 9F/5726	20 th Dec 2013	20,500,000.00	15,495.09
	Honda- Cargo 9J/4340	20 th Aug 2015	8,050,000.00	6,084.66
	Total		166,250,000.00	125,661.38

Annex-2 ED4-324-900-1093-Scholorship

KARUNA MISSION SOCIAL SOLIDARITY -NATIONAL OFFICE

Project name : Scholarship Program for Community Development workers in Myanmar-2

Donor :Misercor (324-900-1093)

Report Period :January'2017 to December'2017

Jan - Dec 17

Ordinary Income/Expense

Income

4000 · INCOME ; DONOR

4020 · Misercor	193.62
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4060 · OPENING BALANCE	<u>5,517.58</u>
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Total 4000 · INCOME ; DONOR	<u>5,711.20</u>
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Total Income	<u>5,711.20</u>
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Gross Profit	<u>5,711.20</u>
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Expense

6000 · EXPENDITURE

6100 · PERSONNEL COST

6110 · Salaries	1,463.58
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6120 · Staff Benefits	318.62
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6150 · Daily Subsistence Allowance	144.63
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6160 · Volunteers Expenses	<u>872.84</u>
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Total 6100 · PERSONNEL COST	<u>2,799.67</u>
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6200 · PROGRAMME ADMINISTRATION

6210 · Bank charges	13.49
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6220 · Postage & Stationery	13.80
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6240 · Communication	410.78
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6255 · Exchange Loss	0.00
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6265 · Others	<u>60.14</u>
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Total 6200 · PROGRAMME ADMINISTRATION	<u>498.21</u>
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6300 · TRAVEL COSTS

6310 · Fuel	65.73
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6340 · Other Travel Costs	<u>444.23</u>
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Total 6300 · TRAVEL COSTS	<u>509.96</u>
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6400 · ADVOCACY & CAPACITY BUILDING

6410 · Fees & honoraria	271.12
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6420 · Food & accommodation	697.18
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6430 · Local Travel & Transportation	<u>483.20</u>
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Total 6400 · ADVOCACY & CAPACITY BUILDING	<u>1,451.49</u>
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6500 · COMMUNITY SUPPLIES

6560 · Publicity	451.86
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Total 6500 · COMMUNITY SUPPLIES	<u>451.86</u>
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Total 6000 · EXPENDITURE

Total Expense	<u>5,711.20</u>
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Net Ordinary Income	<u>0.00</u>
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Net Income	<u>0.00</u>
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KARUNA MISSION SOCIAL SOLIDARITY -NATIONAL OFFICE

Project name : Scholarship Program for Community Development workers in Myanmar.

Donor : Misereor (324-900-1094)

Report Period :January'2017 to December'2017

	<u>Jan - Dec 17</u>
Ordinary Income/Expense	
Income	
4020 · Misereor	32,409.80
4060 · OPENING BALANCE	<u>-239.03</u>
	<u>32,170.77</u>
4120 · Donations & fundraising	<u>1,226.28</u>
	<u>1,226.28</u>
Total Income	<u>33,397.05</u>
Gross Profit	<u>33,397.05</u>
Expense	
6100 · PERSONNEL COST	
6110 · Salaries	6,464.03
6120 · Staff Benefits	1,411.21
6150 · Daily Subsistence Allowance	3,655.77
6160 · Volunteers Expenses	<u>33.71</u>
Total 6100 · PERSONNEL COST	<u>11,564.73</u>
6200 · PROGRAMME ADMINISTRATION	
6210 · Bank charges	33.53
6220 · Postage & Stationery	421.54
6230 · Utilities	32.16
6235 · Repairs & renewals	549.28
6240 · Communication	3.66
6245 · Professional & Registration	4,569.43
6255 · Exchange Loss	-0.00
6265 · Others	<u>690.22</u>
Total 6200 · PROGRAMME ADMINISTRATION	<u>6,299.81</u>
6300 · TRAVEL COSTS	
6310 · Fuel	77.84
6320 · Vehicle insurance/tax	5.64
6330 · Vehicle maintenance	3.30
6340 · Other Travel Costs	<u>1,877.05</u>
Total 6300 · TRAVEL COSTS	<u>1,963.83</u>
6400 · ADVOCACY & CAPACITY BUILDING	
6410 · Fees & honoraria	6,353.19
6420 · Food & accommodation	4,520.57
6450 · Training materials	<u>201.95</u>
Total 6400 · ADVOCACY & CAPACITY BUILDING	<u>11,075.70</u>
6500 · COMMUNITY SUPPLIES	
6560 · Publicity	<u>395.77</u>
Total 6500 · COMMUNITY SUPPLIES	<u>395.77</u>
6800 · CAPITAL EQUIPMENT	
6850 · Office Supply & Accessories	<u>57.09</u>
Total 6800 · CAPITAL EQUIPMENT	<u>57.09</u>
Total Expense	<u>31,356.94</u>
Net Ordinary Income	<u>31,356.94</u>
Net Income	<u>2,040.11</u>
	<u>2,040.11</u>

KARUNA MISSION SOCIAL SOLIDARITY -NATIONAL OFFICE

Project name : Non formal primary Education and Literacy and Life skills life-long education (NFPE/L)

Donor : UNICEF (MCO-PRC/2015/010/1656/KMSS/BEGE/001)

Report Period :January'2017 to December'2017

Jan - Dec 17

Ordinary Income/Expense	
Income	
4000 · INCOME ; DONOR	
4027 · UNICEF	11,543.78
4060 · OPENING BALANCE	7,211.61
Total 4000 · INCOME ; DONOR	<u>18,755.39</u>
Total Income	<u>18,755.39</u>
Gross Profit	<u>18,755.39</u>
Expense	
6000 · EXPENDITURE	
6100 · PERSONNEL COST	
6110 · Salaries	5,551.03
6120 · Staff Benefits	637.47
6150 · Daily Subsistence Allowance	435.01
Total 6100 · PERSONNEL COST	<u>6,623.51</u>
6200 · PROGRAMME ADMINISTRATION	
6210 · Bank charges	69.83
6220 · Postage & Stationery	77.09
6225 · Rent	164.60
6230 · Utilities	58.15
6235 · Repairs & renewals	23.51
6240 · Communication	276.47
6245 · Professional & Registration	235.14
Total 6200 · PROGRAMME ADMINISTRATI	<u>904.79</u>
6300 · TRAVEL COSTS	
6340 · Other Travel Costs	<u>2,450.87</u>
Total 6300 · TRAVEL COSTS	<u>2,450.87</u>
6400 · ADVOCACY & CAPACITY BUILDING	
6410 · Fees & honoraria	7,375.58
6420 · Food & accommodation	585.50
6450 · Training materials	730.47
Total 6400 · ADVOCACY & CAPACITY BUIL	<u>8,691.56</u>
6500 · COMMUNITY SUPPLIES	
6520 · Non Food Items (NFI)	<u>84.65</u>
Total 6500 · COMMUNITY SUPPLIES	<u>84.65</u>
Total 6000 · EXPENDITURE	<u>18,755.39</u>
Total Expense	<u>18,755.39</u>
Net Ordinary Income	<u>0.00</u>
Net Income	<u>0.00</u>

KARUNA MISSION SOCIAL SOLIDARITY -NATIONAL OFFICE

Project name : Extended and Continuous Education and Learning for out of school children (10-17 years +) (EXCEL)

Donor : SCIAF (BMA-029)

Report Period :January'2017 to December'2017

	<u>Jan - Dec 17</u>
Ordinary Income/Expense	
Income	
4000 · INCOME ; DONOR	
4060 · OPENING BALANCE	31,685.65
Total 4000 · INCOME ; DONOR	<u>31,685.65</u>
Total Income	<u>31,685.65</u>
Gross Profit	<u>31,685.65</u>
Expense	
6000 · EXPENDITURE	
6100 · PERSONNEL COST	
6110 · Salaries	5,089.83
6120 · Staff Benefits	163.43
6150 · Daily Subsistence Allowance	<u>1,277.40</u>
Total 6100 · PERSONNEL COST	<u>6,530.66</u>
6200 · PROGRAMME ADMINISTRATION	
6210 · Bank charges	3.22
6220 · Postage & Stationery	386.55
6225 · Rent	453.51
6230 · Utilities	181.41
6240 · Communication	408.16
6245 · Professional & Registration	<u>188.96</u>
Total 6200 · PROGRAMME ADMINISTRATION	<u>1,621.81</u>
6300 · TRAVEL COSTS	
6310 · Fuel	11.34
6340 · Other Travel Costs	<u>3,270.98</u>
Total 6300 · TRAVEL COSTS	<u>3,282.31</u>
6400 · ADVOCACY & CAPACITY BUILDING	
6410 · Fees & honoraria	4,353.74
6420 · Food & accommodation	371.13
6450 · Training materials	113.38
6460 · Advocacy	<u>422.37</u>
Total 6400 · ADVOCACY & CAPACITY BUILDIN	<u>5,260.62</u>
6700 · PROJECT SUPPORT COSTS/INDIRECT	
6710 · Programme Administration	<u>1,987.64</u>
Total 6700 · PROJECT SUPPORT COSTS/INDIRE	<u>1,987.64</u>
Total 6000 · EXPENDITURE	<u>18,683.04</u>
Total Expense	<u>18,683.04</u>
Net Ordinary Income	<u>13,002.61</u>
Net Income	<u>13,002.61</u>

Annex-6 LH2-Stromme Foundation funded DREAM Project

KARUNA MISSION SOCIAL SOLIDARITY -NATIONAL OFFICE

Project name : Development and Rehabilitation of the Economy of the Poor Thru Alternative Means(DREAM)

Donor : Stromme Foundation

Report Period :January'2017 to December'2017

Jan - Dec 17

Ordinary Income/Expense

Income

4000 · INCOME ; DONOR	
4026 · Stromme Foundation	113,175.00
4060 · OPENING BALANCE	21,659.26
Total 4000 · INCOME ; DONOR	<u>134,834.26</u>
Total Income	<u>134,834.26</u>

Gross Profit

Expense

6000 · EXPENDITURE

6100 · PERSONNEL COST

6110 · Salaries	38,592.26
6120 · Staff Benefits	8,964.06
6150 · Daily Subsistence Allowance	5,628.56
6160 · Volunteers Expenses	<u>3,668.18</u>
Total 6100 · PERSONNEL COST	<u>56,853.07</u>

6200 · PROGRAMME ADMINISTRATION

6210 · Bank charges	62.52
6220 · Postage & Stationery	247.27
6225 · Rent	1,542.13
6230 · Utilities	652.56
6235 · Repairs & renewals	208.23
6240 · Communication	1,087.65
6245 · Professional & Registration	1,871.52
6265 · Others	<u>14.97</u>
Total 6200 · PROGRAMME ADMINISTRATIO!	<u>5,686.85</u>

6300 · TRAVEL COSTS

6310 · Fuel	756.24
6330 · Vehicle maintenance	460.99
6340 · Other Travel Costs	<u>393.54</u>
Total 6300 · TRAVEL COSTS	<u>1,610.78</u>

6400 · ADVOCACY & CAPACITY BUILDING

6410 · Fees & honoraria	1,107.04
6420 · Food & accommodation	18,945.71
6430 · Local Travel & Transportation	6,934.65
6440 · International Travel	51.09
6450 · Training materials	<u>2,089.33</u>
Total 6400 · ADVOCACY & CAPACITY BUILD	<u>29,127.82</u>

6500 · COMMUNITY SUPPLIES

6510 · Food Items	1,122.91
6540 · Livelihood Support	13,083.43
6550 · Infrastructure	7,829.92
6560 · Publicity	<u>4,104.66</u>
Total 6500 · COMMUNITY SUPPLIES	<u>26,140.93</u>

6700 · PROJECT SUPPORT COSTS/INDIRECT

6710 · Programme Administration	8,443.24
Total 6700 · PROJECT SUPPORT COSTS/INDI	<u>8,443.24</u>

	<u>Jan - Dec 17</u>
6800 · CAPITAL EQUIPMENT	
6810 · Computer Equipment	761.11
6820 · Office Equipment	437.19
Total 6800 · CAPITAL EQUIPMENT	<u>1,198.30</u>
Total 6000 · EXPENDITURE	<u>129,060.99</u>
Total Expense	<u>129,060.99</u>
Net Ordinary Income	<u>5,773.27</u>
Net Income	<u>5,773.27</u>

KARUNA MISSION SOCIAL SOLIDARITY -NATIONAL OFFICE

Project name : Community Based Disaster Risk Reduction programme

Donor : CAFOD (BUR133-2-4)

Report Period :January'2017 to December'2017

	<u>Jan - Dec 17</u>
Ordinary Income/Expense	
Income	
4000 · INCOME ; DONOR	
4021 · CAFOD	29,410.00
4060 · OPENING BALANCE	-13,945.08
Total 4000 · INCOME ; DONOR	<u>15,464.92</u>
Total Income	<u>15,464.92</u>
Gross Profit	<u>15,464.92</u>
Expense	
6000 · EXPENDITURE	
6100 · PERSONNEL COST	
6150 · Daily Subsistence Allowance	174.64
Total 6100 · PERSONNEL COST	<u>174.64</u>
6200 · PROGRAMME ADMINISTRATION	
6210 · Bank charges	10.82
6240 · Communication	3.28
6245 · Professional & Registration	3,840.75
Total 6200 · PROGRAMME ADMINISTRATION	<u>3,854.85</u>
6300 · TRAVEL COSTS	
6340 · Other Travel Costs	1,046.00
Total 6300 · TRAVEL COSTS	<u>1,046.00</u>
6400 · ADVOCACY & CAPACITY BUILDING	
6420 · Food & accommodation	2,150.97
6450 · Training materials	10.77
Total 6400 · ADVOCACY & CAPACITY BUILDING	<u>2,161.73</u>
Total 6000 · EXPENDITURE	<u>7,237.22</u>
Total Expense	<u>7,237.22</u>
Net Ordinary Income	<u>8,227.70</u>
Net Income	<u>8,227.70</u>

KARUNA MISSION SOCIAL SOLIDARITY -NATIONAL OFFICE

Project name : Humanitarian and Empowerment Development Program for People Living in with Disability
in Southern Shan State, Myanmar (Taunggyi)

Donor : Caritas Korea

Report Period : January'2017 to December'2017

	<u>Jan - Dec 17</u>
Ordinary Income/Expense	
Income	
4000 · INCOME ; DONOR	
4015 · Caritas Korea	60,000.00
4060 · OPENING BALANCE	-184.31
Total 4000 · INCOME ; DONOR	<u>59,815.69</u>
Total Income	<u>59,815.69</u>
Gross Profit	<u>59,815.69</u>
Expense	
6000 · EXPENDITURE	
6100 · PERSONNEL COST	
6110 · Salaries	12,675.96
6120 · Staff Benefits	320.56
6150 · Daily Subsistence Allowance	362.12
Total 6100 · PERSONNEL COST	<u>13,358.64</u>
6200 · PROGRAMME ADMINISTRATION	
6210 · Bank charges	24.01
6220 · Postage & Stationery	81.96
6225 · Rent	176.65
6230 · Utilities	173.48
6235 · Repairs & renewals	69.41
6240 · Communication	264.97
Total 6200 · PROGRAMME ADMINISTRATION	<u>790.47</u>
6300 · TRAVEL COSTS	
6340 · Other Travel Costs	<u>878.07</u>
Total 6300 · TRAVEL COSTS	<u>878.07</u>
6400 · ADVOCACY & CAPACITY BUILDING	
6410 · Fees & honoraria	36.80
6420 · Food & accommodation	1,096.97
6430 · Local Travel & Transportation	53.73
6450 · Training materials	13.91
Total 6400 · ADVOCACY & CAPACITY BUILDING	<u>1,201.41</u>
6500 · COMMUNITY SUPPLIES	
6510 · Food Items	14,627.82
6520 · Non Food Items (NFI)	6,316.24
6540 · Livelihood Support	7,740.00
Total 6500 · COMMUNITY SUPPLIES	<u>28,684.05</u>
6700 · PROJECT SUPPORT COSTS/INDIRECT	
6710 · Programme Administration	<u>2,090.10</u>
Total 6700 · PROJECT SUPPORT COSTS/INDIRECT	<u>2,090.10</u>
Total 6000 · EXPENDITURE	<u>47,002.73</u>
Total Expense	<u>47,002.73</u>
Net Ordinary Income	<u>12,812.95</u>
Net Income	<u>12,812.95</u>

Annex-9 SP16-Caritas Korea funded Food Security Project in Pekhon Diocese

KARUNA MISSION SOCIAL SOLIDARITY -NATIONAL OFFICE

Project name : Promoting transitional food security for 15 Vulnerable villa

Donor : Caritas Korea

Report Period :January'2017 to December'2017

Jan - Dec 17

Ordinary Income/Expense

Income

4000 · INCOME ; DONOR	
4015 · Caritas Korea	90,000.00
Total 4000 · INCOME ; DONOR	<u>90,000.00</u>
Total Income	<u>90,000.00</u>
Gross Profit	90,000.00

Expense

6000 · EXPENDITURE

6100 · PERSONNEL COST

6110 · Salaries	10,854.20
6150 · Daily Subsistence Allowance	1,167.16
Total 6100 · PERSONNEL COST	<u>12,021.35</u>

6200 · PROGRAMME ADMINISTRATION

6210 · Bank charges	42.55
6220 · Postage & Stationery	163.99
6225 · Rent	353.46
6230 · Utilities	47.79
6240 · Communication	235.64
6245 · Professional & Registration	<u>2,209.13</u>
Total 6200 · PROGRAMME ADMINISTRATI	<u>3,052.56</u>

6300 · TRAVEL COSTS

6310 · Fuel	259.90
6330 · Vehicle maintenance	177.10
6340 · Other Travel Costs	<u>3,007.73</u>
Total 6300 · TRAVEL COSTS	<u>3,444.73</u>

6400 · ADVOCACY & CAPACITY BUILDING

6420 · Food & accommodation	3,673.78
6430 · Local Travel & Transportation	710.60
6450 · Training materials	<u>618.73</u>
Total 6400 · ADVOCACY & CAPACITY BUIL	<u>5,003.11</u>

6500 · COMMUNITY SUPPLIES

6530 · Cash grant	4,579.23
6540 · Livelihood Support	<u>43,870.10</u>
Total 6500 · COMMUNITY SUPPLIES	<u>48,449.34</u>

6600 · SURVEY & EVALUATION

6630 · Project Evaluation	283.80
Total 6600 · SURVEY & EVALUATION	<u>283.80</u>

6800 · CAPITAL EQUIPMENT

6810 · Computer Equipment	537.41
6830 · Vehicle	699.56
6840 · Project Equipment	3.68
6850 · Office Supply & Accessories	<u>28.72</u>
Total 6800 · CAPITAL EQUIPMENT	<u>1,269.37</u>

	<u>Jan - Dec 17</u>
Total 6000 · EXPENDITURE	73,524.27
Total Expense	73,524.27
Net Ordinary Income	16,475.73
Net Income	<u>16,475.73</u>

Annex-10 PM3-FM Policy & HR Management Policy Making & Implementation

KARUNA MISSION SOCIAL SOLIDARITY -NATIONAL OFFICE

Project name : KMSS Institutional Capacity Development: The financial Management Policy and Human Resource

Management Policy Making and Implementation

Donor : CRS, Misereor, Cafod, Secours Catholique and Cairtas Austria

Report Period : January'2017 to December'2017

Jan - Dec 17

Ordinary Income/Expense

4000 · INCOME ; DONOR	
4060 · OPENING BALANCE	32,059.43
Total 4000 · INCOME ; DONOR	<u>32,059.43</u>
	<u>32,059.43</u>
Gross Profit	32,059.43
 6000 · EXPENDITURE	
6100 · PERSONNEL COST	
6110 · Salaries	3,452.90
6120 · Staff Benefits	742.97
6150 · Daily Subsistence Allowance	<u>1,754.60</u>
Total 6100 · PERSONNEL COST	<u>5,950.47</u>
6200 · PROGRAMME ADMINISTRATION	
6210 · Bank charges	0.00
6215 · In-house meetings	268.83
6225 · Rent	358.44
6230 · Utilities	6.81
6240 · Communication	17.92
6245 · Professional & Registration	2,563.18
6265 · Others	<u>549.03</u>
Total 6200 · PROGRAMME ADMINISTRATION	<u>3,764.20</u>
6300 · TRAVEL COSTS	
6310 · Fuel	133.52
6340 · Other Travel Costs	<u>784.37</u>
Total 6300 · TRAVEL COSTS	<u>917.89</u>
6400 · ADVOCACY & CAPACITY BUILDING	
6420 · Food & accommodation	6,659.07
6430 · Local Travel & Transportation	7,689.35
6440 · International Travel	55.89
6450 · Training materials	<u>188.50</u>
Total 6400 · ADVOCACY & CAPACITY BUILDING	<u>14,592.81</u>
6600 · SURVEY & EVALUATION	
6630 · Project Evaluation	<u>6,834.05</u>
Total 6600 · SURVEY & EVALUATION	<u>6,834.05</u>
Total 6000 · EXPENDITURE	<u>32,059.44</u>
	<u>32,059.44</u>
Net Ordinary Income	-0.00
Net Income	<u>-0.00</u>

Annex-11 PM4-Caritas Japan funded Leadership & Management Support

KARUNA MISSION SOCIAL SOLIDARITY -NATIONAL OFFICE

Project name : Leadership and management support for strengthening financial system in KMSS network

Donor : Caritas Japan

Report Period :January'2017 to December'2017

		<u>Jan - Dec 17</u>
Ordinary Income/Expense		
Income		
4000 · INCOME ; DONOR		
4019 · Caritas Japan	20,000.00	
4060 · OPENING BALANCE	7,370.77	
Total 4000 · INCOME ; DONOR	27,370.77	
Total Income	27,370.77	
Gross Profit	27,370.77	
Expense		
6000 · EXPENDITURE		
6100 · PERSONNEL COST		
6110 · Salaries	3,526.06	
6120 · Staff Benefits	760.72	
6140 · Staff Training	789.15	
6150 · Daily Subsistence Allowance	1,191.06	
Total 6100 · PERSONNEL COST	6,266.99	
6200 · PROGRAMME ADMINISTRATION		
6210 · Bank charges	15.25	
6215 · In-house meetings	47.94	
6220 · Postage & Stationery	-40.79	
6225 · Rent	1,001.34	
6240 · Communication	84.26	
6245 · Professional & Registration	2,287.56	
6265 · Others	84.75	
Total 6200 · PROGRAMME ADMINISTRATIO	3,480.31	
6300 · TRAVEL COSTS		
6310 · Fuel	101.11	
6320 · Vehicle insurance/tax	27.94	
6340 · Other Travel Costs	1,456.11	
Total 6300 · TRAVEL COSTS	1,585.17	
6400 · ADVOCACY & CAPACITY BUILDING		
6410 · Fees & honoraria	152.50	
6420 · Food & accommodation	5,369.36	
6430 · Local Travel & Transportation	-209.69	
6440 · International Travel	305.09	
6450 · Training materials	116.31	
Total 6400 · ADVOCACY & CAPACITY BUIL	5,734.18	
6500 · COMMUNITY SUPPLIES		
6520 · Non Food Items (NFI)	-205.88	
Total 6500 · COMMUNITY SUPPLIES	-205.88	
Total 6000 · EXPENDITURE	16,860.76	
Total Expense	16,860.76	
Net Ordinary Income	10,510.01	
Net Income	10,510.01	