



**PHILLIPOS & Co.**

**CHARTERED ACCOUNTANTS**

P. B. No. 534, No. 47, M-FLOOR  
WHEELER ROAD, COX TOWN  
BANGALORE - 560 005

BSNL : (080) 25467223, 25467224  
AIRTEL : (080) 41251474  
e-mail : phillipos18@gmail.com

**Independent Auditor's Report**

To  
The Members of  
**CHIKMAGALUR MULTIPURPOSE SOCIAL SERVICE SOCIETY**

**Opinion**

We have audited the accompanying financial statements of **CHIKMAGALUR MULTIPURPOSE SOCIAL SERVICE SOCIETY** which comprise the Balance Sheet as at March 31, 2019 the Income & Expenditure Account for the year then ended and a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give us a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of **CHIKMAGALUR MULTIPURPOSE SOCIAL SERVICE SOCIETY** as at March 31, 2019 and the *Excess of Income over Expenditure* for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Management is responsible for overseeing the entity's financial reporting process

## **Auditors Responsibilities for the Audit of Financial Statements**

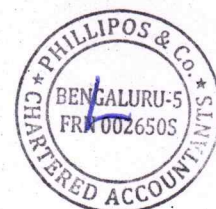
Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## **Report on Other Legal and Regulatory Requirements**

Further, based on our audit we report that:

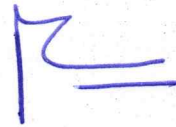
- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.





- b. In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- c. The Balance Sheet, the Income and Expenditure A/c dealt with by this Report are in agreement with the relevant books of account.

For Phillipos & Co  
Chartered Accountants  
FRN: 002650S



Baby Issac

Partner

Membership No: 027621

Place: Bengaluru

Date: 28<sup>th</sup> June 2019



**CHIKMAGALUR MULTIPURPOSE SOCIAL SERVICE SOCIETY - HASSAN  
BALANCE SHEET AS AT 31ST MARCH 2019**

LIABILITIES	SCHEDULE	AMOUNT(₹)
General Fund	I	2,45,97,138.56
Corpus Fund (Specified)	II	2,43,78,550.04
Corpus Fund General	III	36,01,756.00
Alwyn's Corpus Fund	IV	1,03,02,756.00
Golden Jubilee Education Fund	V	31,44,972.27
Emergency Fund	VI	2,99,241.00
Specified & Restricted Grants/Projects	VII	14,59,200.46
Other Current Liabilities	VIII	2,37,280.00
<b>GRAND TOTAL</b>		<b>6,80,20,894.33</b>

ASSETS	SCHEDULE	AMOUNT(₹)
Fixed Assets	IX	1,64,08,525.87
Investments	X	4,68,02,605.45
Advance & Deposits	XI	4,26,124.00
Cash and Cash Equivalents	XII	43,83,639.01
<b>GRAND TOTAL</b>		<b>6,80,20,894.33</b>

*[Handwritten Signature]*  
**Secretary/Treasurer**  
**SEVA SAMSTHE, CMSSS**  
**B.KATIHALLI**  
**HASSAN-573 201**

PLACE : BANGALORE  
DATE : 28th JUNE 2019

PER OUR REPORT OF EVEN DATE  
FOR PHILLIPOS & CO.,  
CHARTERED ACCOUNTANTS  
FIRM REG NO. 002650 S

*[Handwritten Signature]*

**B.ISSAC**  
**PARTNER**  
MEM NO. 027621





**CHIKMAGALUR MULTIPURPOSE SOCIAL SERVICE SOCIETY - HASSAN  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31st MARCH 2019**

INCOME	SCHEDULE	AMOUNT(₹)
Interest Income	XIII	30,16,894.45
Contributions	XIV	1,50,63,723.05
Other Incomes	XV	1,33,47,300.00
Transfer from Specified Grants	XVI	61,07,932.24
Transfer From Corpus Fund	XVII	2,36,515.59
<b>TOTAL INCOME</b>		<b>3,77,72,365.33</b>

EXPENDITURE	SCHEDULE	AMOUNT(₹)
Contribution/Charity and Social Welfare	XVIII	39,89,609.00
School Expenses		1,77,81,723.00
Project Expenses	XIX	56,69,335.00
Administrative Expenditure	XX	34,71,647.00
Maintenance Expenses	XXI	44,700.00
Depreciation		16,82,559.40
<b>TOTAL EXPENDITURE</b>		<b>3,26,39,573.40</b>
<b>EXCESS INCOME OVER EXPENDITURE</b>		<b>51,32,791.93</b>

*[Handwritten Signature]*  
Secretary/Treasurer  
SEVA SAMSTHE, CMSSS  
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**CHIKMAGALUR MULTIPURPOSE SOCIAL SERVICE SOCIETY - HASSAN**  
**DETAILED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING MARCH 31, 2019**

RECEIPTS	AMOUNT(₹)	AMOUNT(₹)	PAYMENTS	AMOUNT(₹)	AMOUNT(₹)
<b>Opening Balance :</b>					
Cash At Hand	1,20,499.00		<b>Revolving Fund</b>	9,38,589.00	
Cash At Bank	30,03,096.83		General Expenses	91,619.00	
Fixed Deposits	4,83,39,703.86	5,14,63,299.69	Administrative Expenses	4,66,243.00	14,96,451.00
			Maintenance Expenditure		
<b>Interest Income :</b>			<b>Local Projects</b>	1,44,090.00	
Interest On Savings Bank	45,000.82		Skill Training to Schl Dropouts (FVTRS)	60,500.00	
Interest On Fixed Deposit	5,10,335.22	5,55,336.04	DPPO	98,478.00	
Interest On Income Tax Refund			Mu - Tarikere Programme Cost	3,39,616.00	
<b>Ahryn's Corpus Fund</b>			Suraksha programme	42,392.00	
Interest On Savings Bank	2,050.00		Misserior : Programme cost	4,098.00	
Interest On Fixed Deposit	5,82,116.98	5,84,166.98	WEP	17,484.00	7,06,658.00
<b>Corpus Fund (Specified) :-</b>			Salaries of CMSSS Local Project		
Corpus -Interest On Fixed Deposit	18,61,311.43	18,61,311.43	<b>Other Contributions</b>	10,86,000.00	
<b>Corpus Fund :- General</b>			Contribution to Educational aid	1,33,000.00	
Corpus -Savings Bank Interest			Contribution to Housing aid	4,74,000.00	
<b>Donations &amp; Contributions</b>			Contribution to Medical aid	23,500.00	
Local Contribution	72,55,741.05	74,99,197.05	Contribution to Marriage aid	5,000.00	
Niranthara Programme - Dhvani	2,43,456.00		Contribution to Widow Assistance	15,000.00	17,36,500.00
Corpus Fund :- General	84,000.00	1,41,500.00	Contribution to dhawani		
Corpus -Contribution From Individual	57,500.00		<b>Contribution to Other Institution</b>	25,000.00	
Corpus Contribution From Mahasangha			To Carithas CBCI, Dehli	2,50,000.00	2,75,000.00
<b>Grant Receipts</b>			To Carithas India		
Grant Receipts (school)	56,07,930.00	56,07,930.00	<b>School Payments</b>		
<b>Contribution From Other Institution</b>			Revenue Expenditure	1,77,81,723.00	1,77,81,723.00
Jeevan Jyothi Federation	5,08,552.00		Capital Expenditure	51,86,664.00	51,86,664.00
Diocese of Chikmagalur	13,00,000.00	20,58,552.00	<b>Administrative Expenditure</b>		
St. Theresa's Convent	2,50,000.00		Bank Charges	3,612.00	
Provincial Treasure.Mercy Convent			Printing and Stationery	16,80,292.00	
Others			Medical Expenses of Old Priests	3,26,242.00	
<b>Other Incomes :</b>			Salaries	45,937.00	
Rental Income	12,000.00		Audit Fee	27,140.00	
Sale of Scrap Items	16,964.00	1,33,46,408.00	Building Tax	2,394.00	
Receipts From School	1,33,17,444.00		Professional Charges Paid	35,000.00	21,20,617.00
<b>FOREIGN CONTRIBUTION</b>			Societies Renewal Expenses		
DDPO REALIZATION OF RIGHTS OF PwDs			<b>Maintenance Expenses</b>		
Providing Leadership Qualities	3,39,120.00	3,42,904.00	Repairs of Old Preist House	44,700.00	44,700.00
Contributions received during the year	3,784.00		<b>Staff Benefits Expenses</b>		
Savings Bank Interest			ESI Employer Contribution S C	3,52,781.00	
<b>VOCATIONAL TRAINING</b>			Gratuity	39,458.00	
Contributions received during the year	6,69,000.00	6,72,373.00	PF Employer Contribution S C	13,96,891.00	
Savings Bank Interest	2,000.00		Professional Tax	14,200.00	
Fixed Deposit Interest	1,373.00		Salaries	12,47,572.00	31,14,902.00
<b>DJHS Marianagar, John MacGowan Canada</b>			Staff Welfare	64,000.00	
Contributions received during the year	1,05,119.31	1,05,119.31	Loans & Advances	1,42,842.00	1,42,842.00
<b>WELFARE / EMPOWERMENT OF WOMEN</b>			<b>GRAND EXPENSES</b>	2,54,249.00	2,54,249.00
Good Governance: Manos Unidas , Tarikere	10,920.79	10,920.79	Niranthara Programme - Dhvani		
Fixed Deposit Interest			<b>FOREIGN CONTRIBUTION</b>		
<b>WELFARE OF POOR CHILDREN</b>			DDPO Realization Of Rights Of PwDs	3,42,904.00	3,42,904.00
Empowering Adoloscet Girls (Eag ) 2018-19	1,61,066.00	1,61,066.00	Providing Leadership Qualities		
Contributions received during the year			<b>VOCATIONAL TRAINING</b>		
Integrated Child Development Programme	13,22,969.00	13,53,904.67	Entrepreneurial Life Skills	6,08,762.00	6,08,762.00
Contributions received during the year	26,935.67		<b>WELFARE / EMPOWERMENT OF WOMEN</b>		
Fixed Deposit Interest	4,000.00		Good Governance: Manos Unidas ,	10,67,558.00	10,67,558.00
Savings Bank Interest			<b>WELFARE OF POOR CHILDREN</b>		
<b>Misereor -KROSS</b>			Empowering Adoloscet Girls (Eag )	13,129.00	13,129.00
Savings Bank Interest	2,058.00	8,28,978.00	2018-19	17,49,658.00	17,49,658.00
Contributions received during the year	8,26,920.00		Integrated Child Development		
<b>CONSTRUCTION &amp; MAINTENANCE OF SCHOOL / COLLEGE</b>			<b>CONSTRUCTION &amp; MAINTENANCE OF SCHOOL / COLLEGE</b>		
Maintenance of NHS Boarding, Dasapura	4,58,013.00	4,66,074.50	Maintenance of NHS Boarding, Dasapura	4,72,524.00	5,72,524.00
Contributions received during the year			St. Mary's School ,Setthihalli	1,00,000.00	
Savings Bank Interest	5,000.00		<b>Misereor -KROSS</b>	8,35,551.00	8,35,551.00
Fixed Deposit Interest	3,061.50		<b>Current Asset</b>		
<b>Income Tax Refunded 17 - 18</b>			Salary Advance To Staff	3,16,308.00	3,16,308.00
	1,69,320.00	1,69,320.00	Tds Receivable		
<b>Current Liabilities</b>			<b>Closing Balance:</b>		
Provident Fund Payable	14,06,311.00	19,32,241.00	Cash at Hand	2,90,235.00	
Professional Tax Payable	14,400.00		Cash at Bank	40,93,404.01	5,11,86,244.46
ESI Payable	3,65,730.00		Fixed Deposit	4,68,02,605.45	
RF - Advance From Chikmagalur Office	20,000.00		<b>TOTAL RECEIPTS</b>		
Skill Net Project	1,25,800.00			8,95,52,944.46	
<b>Loans &amp; Advances</b>			<b>TOTAL PAYMENTS</b>		8,95,52,944.46
Loans & Advances	3,92,342.00	3,92,342.00			

**Secretary/Treasurer**  
**SEVA SAMSTHE CMSSS**  
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