



## PHILLIPOS & Co.

## CHARTERED ACCOUNTANTS

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

BSNL : (080) 25467223, 25467224  
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### Independent Auditor's Report

To  
The Governing Body Members,  
**FRANCISCAN SISTERS OF MARY - HOSADURGA**

#### **Opinion**

We have audited the accompanying financial statements of **FRANCISCAN SISTERS OF MARY – HOSADURGA** which comprise the Balance Sheet as at March 31, 2021 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 **FRANCISCAN SISTERS OF MARY – HOSADURGA** as at March 31, 2021 and the *Excess of Expenditure Over Income* 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.



Place: Bengaluru  
Date: 18/08/2021

For Phillipos & Co  
Chartered Accountants  
FRN: 002650S

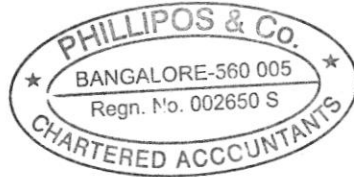
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B. ISSAC  
Partner  
Membership No: 27621  
UDIN: 21027621AAAID9167

**FRANCISCAN SISTERS OF MARY, HOSADURGA  
BALANCE SHEET AS AT MARCH 31, 2021**

PARTICULARS	SCHEDULE	AMOUNT (₹)
<b>I. LIABILITIES</b>		
Capital Fund	I	3,69,81,319
Building Fund	II	17,04,580
Specified Grants	III	2,05,976
<b>TOTAL LIABILITIES</b>		<b>3,88,91,876</b>
<b>II. ASSETS</b>		
Fixed Assets	IV	2,43,48,602
Investments	V	81,86,494
Other Current Assets	VI	1,78,441
Cash and Cash Equivalents	VII	61,78,339
<b>TOTAL ASSETS</b>		<b>3,88,91,876</b>

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



**B. ISSAC  
PARTNER**

**MEMBERSHIP No. 027621  
UDIN:21027621AAAAID9167**

**PLACE: BANGALORE  
Date:18-08-2021**

**FRANCISCAN SISTERS OF MARY, HOSADURGA**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021**

PARTICULARS	SCHEDULE	AMOUNT (₹)
<b>I. INCOME</b>		
Donations, Contributions & Grants	IX	71,13,983.00
Collections from Students		4,33,400.00
Interest Income		9,61,617.16
Transfer from Specified Grants	X	37,05,905.70
Other Income	XI	4,86,452.00
<b>TOTAL INCOME - (A)</b>		<b>1,27,01,357.86</b>
<b>II. EXPENDITURE</b>		
Repairs & Maintenance		4,30,907.00
Compensation to Employees		23,91,090.00
Projects Grant Expense	XII	37,26,900.70
<b>Other Expenses (Specify nature &amp; amount)</b>		
Administrative Expenses	XIII A	8,39,362.06
Contributions & Social Welfare Activities	XIII B	85,59,911.51
Farm Expenses		25,537.00
Depreciation		26,32,745.10
<b>TOTAL EXPENDITURE - (B)</b>		<b>1,86,06,453.37</b>
<b>Excess of Expenditure Over Income [(A)-(B)]</b>		<b>59,05,095.51</b>

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



**B. ISSAC**  
**PARTNER**  
MEMBERSHIP No. 027621  
UDIN:21027621AAAAID9167

PLACE: BANGALORE  
Date:18-08-2021

**FRANCISCAN SISTERS OF MARY, HOSADURGA**  
**SCHEDULES FORMING PART OF THE BALANCE SHEET AT MARCH 31, 2021**

Particulars	Amount (₹)	
<b>Schedule I: Capital Fund</b>		
As per Last Balance Sheet	4,17,51,616.50	
Add: Transfer from Climate Change Proofing	10,67,125.50	
Add: Transfer from Amala's Kutukba Abhivrudhi yojane	67,672.93	
Less: Excess of Expenditure over Income	59,05,095.51	
<b>Total</b>		<b>3,69,81,319.42</b>
<b>Schedule II: Building Fund</b>		
As per last Balance Sheet		17,04,580.23
<b>Total</b>		<b>17,04,580.23</b>
<b>Schedule III: Specified Grant</b>		
<b>Climate Change Proofing</b>		
As per last balance sheet	17,69,764.00	
Add: Received during the year	2,13,000.00	
Less: Transfer to Income & Expenditure to the extent utilised	7,93,890.80	
Less: Transfer to Capital Fund	10,67,125.50	1,21,747.70
<b>TISMO Project</b>		
As per last balance sheet	44,142.57	
Grant received	3,97,048.00	
Less: Transfer to Income & Expenditure	3,77,535.13	63,655.44
<b>Amala's Kutukba Abhivrudhi yojane</b>		
As per last balance sheet	1,24,009.61	
Grant received	24,98,715.90	
Less: Transfer to Income & Expenditure to the extent utilised	25,34,479.77	
Less: Transfer to Capital Fund	67,672.93	20,572.81
<b>Total</b>		<b>2,05,975.95</b>
<b>Schedule VI : Other Current Assets</b>		
<b>Sub Schedule VI A : Other Deposits</b>		
Security Deposit(As per last year Balance Sheet)	50,000.00	50,000.00
<b>Sub Schedule VI B : Income Tax Refund Receivable</b>		
Income Tax Refund Receivable		
Assessment Year 2019-20	77,489.17	
Less: Received during the year	(77,489.17)	
Assessment Year 2020-21	81,560.00	
Assessment Year 2021-22	46,881.00	1,28,441.00
<b>Total</b>		<b>1,78,441.00</b>
<b>Schedule VII : Cash and Cash Equivalents</b>		
Cash Balance	5,391.00	
Bank Balance	61,72,948.41	61,78,339.41
<b>Total</b>		<b>61,78,339.41</b>



**FRANCISCAN SISTERS OF MARY - HOSADURGA**  
**SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2021**  
**SCHEDULE IV : FIXED ASSETS**

Particulars	Balance As on 01.04.2020	Additions		Total	DEPRECIATION RATE	Depreciation	WDV as on 31.03.2021
		Upto 30.09.2020	After 30.09.2020				
Land	20,50,000			20,50,000		-	20,50,000
Building	2,01,77,489			2,01,77,489	0.10	20,17,749	1,81,59,740
School Building	10,50,076			10,50,076	0.10	1,05,008	9,45,068
Pump Set	716			716	0.15	107	608
Furniture & Fixtures	5,93,015			5,93,015	0.10	59,302	5,33,714
Equipments	2,70,878			2,70,878	0.15	40,632	2,30,246
Vehicles	9,54,270			9,54,270	0.15	1,43,140	8,11,129
Electrical Equipments	3,08,372	1,00,382	81,000	4,89,754	0.15	67,388	4,22,366
Computer & Accessories	86,977		6,300	93,277	0.40	36,051	57,226
Library	4,910			4,910	0.40	1,964	2,946
Household Articles	1,03,890			1,03,890	0.15	15,584	88,307
Borewell	6,25,476			6,25,476	0.15	93,821	5,31,655
Plant & Machinery	15,616			15,616	0.15	2,342	13,273
Livestock	66,300			66,300		-	66,300
Compound Wall	1,07,079			1,07,079	0.10	10,708	96,371
Mobile Phones		21,790		21,790	0.15	3,269	18,522
Building Amalalaya	3,56,811			3,56,811	0.10	35,681	3,21,130
<b>TOTAL</b>	<b>2,67,71,875</b>	<b>1,22,172</b>	<b>87,300</b>	<b>2,69,81,347</b>		<b>26,32,745</b>	<b>2,43,48,602</b>



**FRANCISCAN SISTERS OF MARY, HOSADURGA**  
**SCHEDULE V: FIXED DEPOSITS FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2021**

Sl. No.	Name of the Bank	Fixed Deposit Account Number	Date of Deposit	Date of Maturity	Amount of Investment	Closing Balance as on 31st March 2021 As per Confirmation	Accrued Interest
1	Karnataka Gramin Bank	10655201900403	09-12-2020	09-12-2021	8,51,119.00	8,64,540.00	13,421.00
2	Karnataka Gramin Bank	10655201900404	09-12-2020	09-12-2021	15,95,850.00	16,21,015.00	25,165.00
3	Karnataka Gramin Bank	10655202000269	23-12-2020	23-12-2021	1,00,000.00	1,01,383.00	1,383.00
4	Karnataka Gramin Bank	10655201900401	07-12-2020	07-12-2021	2,65,972.00	2,70,240.00	4,268.00
5	Karnataka Gramin Bank	10655202000219	23-10-2020	23-10-2021	8,40,000.00	8,59,180.00	19,180.00
6	Karnataka Gramin Bank	10655201900402	09-12-2020	09-12-2021	7,44,729.00	7,56,473.00	11,744.00
7	Karnataka Gramin Bank	10655202000273	24-12-2020	24-12-2021	9,50,000.00	9,63,005.00	13,005.00
8	Karnataka Gramin Bank	10655202000272	24-12-2020	24-12-2021	6,00,000.00	6,08,214.00	8,214.00
9	Syndicate Bank	01454050048085/42	30-06-2020	30-06-2021	2,00,000.00	2,00,000.00	-
10	Syndicate Bank	01454050048085/39	21-03-2020	21-03-2022	2,00,000.00	2,00,000.00	-
11	Syndicate Bank	01454050048085/44	30-12-2020	30-12-2022	3,00,000.00	3,00,000.00	-
12	Syndicate Bank	140006727925/2	30-03-2021	30-03-2023	1,00,000.00	1,00,000.00	-
13	Karnataka Gramin Bank	11059201600047	30-03-2016	30-03-2021	6,19,845.00	7,07,504.00	87,659.00
14	State Bank of India	64147755573	18-02-2021	18-02-2024	3,00,000.00	3,72,404.12	72,404.12
15	State Bank of India	62483990186	27-09-2019	27-09-2022	2,43,058.00	2,62,535.42	19,477.42
<b>TOTAL</b>					<b>79,10,573.00</b>	<b>81,86,493.54</b>	<b>2,75,920.54</b>





FRANCISCAN SISTERS OF MARY, HOSAPURGA  
 SCHEDULE VII : SCHEDULE FOR CASH AND BANK FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2021

Sl. No	Name of the Unit	Complete Account Number	Type of Account - Savings Bank Account / Current Account / Cash Credit Account	AMOUNT(₹)	
				Cash Balance as on 31st March 2021	Bank Balance as on 31st March 2021
1	NISARGA HOUSE			35.00	-
2	NISARGA TRUST	10655100006773	Savings		1,34,700.35
3	NABTNS	10655100044164	Savings		4,47,982.95
	Cash			10.00	1,54,171.00
	Bank	State Bank of India	Savings	64076995751	12,121.50
	Bank	State Bank of India	Savings	34607393874	15,057.00
4	RDF	0454201000955	Current		
5	AMALA ALAYA	10655101023947	Savings	906.00	8,80,966.13
	Cash			558.00	
	Bank	Canara Bank	Savings	4461101004208	55,638.00
	Bank	Canara Bank	Savings	12142100001997	4,410.92
6	SHIRVA	01452200018346	Savings	670.00	15,44,056.71
7	DON BOSCO PLAY SCHOOL	81800100000588	Savings	499.00	37,561.40
8	PRATHVASHA	11139238505	Savings	415.00	1,35,167.77
9	PRATHVASHA KINDERGARDEN	110591000007685	Savings	537.00	1,04,263.10
10	PRATHVASHA HELENS PU COLLEGE & HIGH SCHOOL	62441977493	Savings		3,36,768.71
11	MANAGEMENT ACCOUNT				
	Cash			280.00	1,39,069.49
	Bank	Karnataka Gramin Bank	Savings	10655101057139	
12	HIRGAN	64029007882	Savings	512.00	6,15,872.33
13	TISMIO	10655100041947	Savings		63,655.44
14	CLIMATE CHANGE PROOFING	10655101027837	Savings	46.00	1,21,701.70
	Cash			96.00	
	Bank	Canara Bank	Savings	0454101017219	12,81,793.40
16	FC PRATHVASHA	53291155519	Savings	9.00	68,235.70
	Cash			818.00	
	Bank	State Bank of India	Savings	32391155519	
17	FC AMALA ALAYA	4461101004378	Savings		19,754.81
	Cash				
	Bank	Canara Bank	Savings	4461101004378	
Total				3,391.00	61,72,948.41



**FRANCISCAN SISTERS OF MARY - HOSADURGA**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT**

Page 01

<b>Schedule IX: Donations</b>	<b>AMOUNT (₹)</b>	<b>AMOUNT (₹)</b>
Local Contribution	12,43,741.00	
Foreign Contribution	45,00,471.00	
Contribution from Sisters	30,80,342.00	
Less : Community Maintenance	17,10,571.00	
<b>Total</b>		<b>71,13,983.00</b>
<b>Schedule X: Transfer from Specified Grant</b>		
TISMO	3,77,535.13	
Amala's Kutukba Abhivrudhi yojane	25,34,479.77	
Climate Change Proofing	7,93,890.80	
<b>Total</b>		<b>37,05,905.70</b>
<b>Schedule XI: Other Incomes</b>		
Miscellaneous Income	29,570.00	
BC Commission	4,30,283.00	
Self Help Group Incentive	26,599.00	
<b>Total</b>		<b>4,86,452.00</b>



**FRANCISCAN SISTERS OF MARY - HOSADURGA**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT**

Page 02

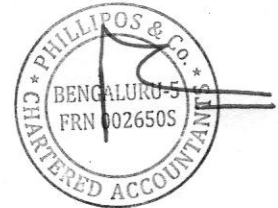
<b>Schedule XII: Project Grant Expense</b>	<b>AMOUNT (₹)</b>	<b>AMOUNT (₹)</b>
TISMO	3,98,530.13	
Amala's Kutukba Abhivrudhi yojane	25,34,479.77	
Climate Change Proofing	7,93,890.80	
<b>Total</b>		<b>37,26,900.70</b>
<b>Schedule XIII A: Administration Expense</b>		
Office Maintenance	9,550.00	
Advertisement Expenses	8,780.00	
Professional Charges	43,060.00	
Printing and Stationery	39,600.00	
Postage and Telephone Charges	39,978.00	
Newspaper & Periodicals	39,348.36	
Gas, Water & Electricity Expenses	1,67,471.23	
Rates and Taxes	57,785.00	
Audit Fees	94,554.72	
Bank Charges	18,019.75	
Professional Tax Renewal	12,500.00	
Travel and Conveyance	3,03,815.00	
Web Site Registration & Updation	4,900.00	
<b>Total</b>		<b>8,39,362.06</b>
<b>Schedule XIII B: Contributions &amp; Social Welfare Activities</b>		
Empowerment of Women and Children	18,58,494.00	
MZF Programme	3,15,623.50	
MZF HSD Project	1,38,243.00	
CBR Expenses	5,72,724.00	
EDOMI	45,12,270.60	
SHG Programme Expenses	3,79,774.00	
Farmers Programme	33,780.00	
School Expenses	4,19,284.41	
Social welfare	3,29,718.00	
<b>Total</b>		<b>85,59,911.51</b>



**FRANCISCAN SISTERS OF MARY, HOSADURGA**  
**DETAILED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING MARCH 31, 2021**

Page 01

RECEIPTS	Amount (₹)	Amount (₹)
<b>Opening Balance</b>		
Cash on Hand	6,122.00	
Cash at Bank	85,90,937.90	
Fixed Deposit	98,38,222.09	1,84,35,281.99
<b>Donations, Contributions &amp; Grants</b>		
Non Corpus Donation		
i.) Local Donation	11,08,815.00	
ii) NABARD Grant		
a) Watershed	2,11,426.00	
b) FPO	1,36,500.00	
iii) TISMO	3,97,048.00	
iv) Contribution from Sisters	30,80,342.00	
v) Foreign Donation	69,99,186.90	1,19,33,317.90
<b>Collections from Students</b>	4,33,400.00	4,33,400.00
<b>Interest Income</b>		
Savings Bank Interest	2,54,708.85	
Fixed Deposit Interest	7,03,737.48	
Interest on Income Tax Refund	3,170.83	9,61,617.16
<b>Farm Income</b>	72,581.00	72,581.00
<b>Other Income</b>		
Sale of Scrap	29,570.00	
BC Commission	4,30,283.00	
Self Help Group Incentive	26,599.00	4,86,452.00
Income Tax Refund	77,489.17	77,489.17
<b>TOTAL RECEIPTS</b>		<b>3,24,00,139.22</b>



**FRANCISCAN SISTERS OF MARY, HOSADURGA**  
**DETAILED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING MARCH 31, 2021**

Page 02

PAYMENTS	Amount (₹)	Amount (₹)
<b>Administrative Expenses</b>		
Office Maintenance	9,550.00	
Advertisement Expenses	8,780.00	
Professional Charges	43,060.00	
Printing and Stationery	39,600.00	
Postage and Telephone Charges	39,978.00	
Newspaper & Periodicals	39,348.36	
Gas, Water & Electricity Expenses	1,67,471.23	
Rent, Rates, Taxes and Insurance	57,785.00	
Audit Fees	94,554.72	
Bank Charges	18,019.75	
Professional Tax Renewal	12,500.00	
Travel and Conveyance	3,03,815.00	
Web Site Registration & Updation	4,900.00	8,39,362.06
<b>SHG Programmes of trust</b>		
Programme Expenses	3,79,774.00	3,79,774.00
<b>FC Projects</b>		
Amala's Kutukba Abhivrudhi yojane	25,34,479.77	
Empowerment of women and Children	18,58,494.00	
MZF Programme	3,15,623.50	
MZF HSD Project	1,38,243.00	
EDOMI	45,12,270.60	
Farmers Programme	33,780.00	
CBR Expenses	5,72,724.00	99,65,614.87
<b>TISMO</b>		
Bank Charges	157.00	
Audit Fees	2,227.00	
Office Maintainance	353.13	
Educational Assistance	3,95,793.00	3,98,530.13
Balance C/f	1,15,83,281.06	1,15,83,281.06



**FRANCISCAN SISTERS OF MARY, HOSADURGA**  
**DETAILED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING MARCH 31, 2021**

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Balance b/f	1,15,83,281.06	1,15,83,281.06
<b>Climate Change Proofing</b>		
Office Maintenance	7,654.00	
Audit Fee	6,700.00	
Bank Charges	247.80	
Travel&Conveyance	32,290.00	
FPO Expenses	1,19,719.00	
Community Organisation	16,000.00	
Salary&Wages	6,11,280.00	7,93,890.80
<b>Compensation to Employees</b>		
Salaries and Wages	23,15,482.00	
Gratuity Expenses	75,608.00	23,91,090.00
<b>School / Hostel Expenses</b>		
School Maintenance	44,939.00	
Medicine Expenses	250.00	
Food	2,34,425.00	
Examination Expenses	962.36	
School Uniforms & Books	1,38,708.05	4,19,284.41
<b>Community Maintenance</b>		
Education Expenses	2,01,575.00	
House Maintenance	3,31,551.00	
Central Pool Fund	9,000.00	
Personal Allowances	1,81,500.00	
Retreat, Seminar and Courses	10,370.00	
Medical Expenses	3,34,626.00	
Food Expenses	6,08,692.00	
Clothing and Footwear	33,257.00	17,10,571.00
<b>Farm Expenses</b>	98,118.00	98,118.00
<b>Donations, Charity and Social Welfare</b>		
Social Welfare	3,29,718.00	3,29,718.00
<b>Repairs &amp; Maintenance</b>		
General Repairs and Maintenance	3,76,687.00	
Vehicle Maintenance	48,625.00	
Computer Maintenance	5,595.00	4,30,907.00
<b>Current Assets</b>		
T.D.S Receivable	46,881.00	46,881.00
<b>Current Liabilities</b>		
PF Paid	22,093.00	22,093.00
<b>Capital Expenditure</b>		
Electrical Equipment	41,382.00	
Computer&Accessories	6,300.00	
UPS Battery	1,40,000.00	
Mobile Phones	21,790.00	2,09,472.00
<b>Closing Balances</b>		
Cash on Hand	5,391.00	
Cash at Bank	61,72,948.41	
Fixed Deposit	81,86,493.54	1,43,64,832.95
<b>TOTAL PAYMENTS</b>		<b>3,24,00,139.22</b>

PER OUR REPORT OF EVEN DATE  
FOR PHILLIPOS & Co.  
**CHARTERED ACCOUNTANTS**  
FIRM REG NO: 002650 S



B.ISSAC  
PARTNER  
MEMBERSHIP No. 027621  
UDIN:21027621AAAAID9167

PLACE: BANGALORE  
Date:18-08-2021

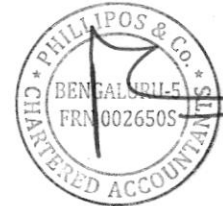
RECEIPTS	Local	FC	Total
<b>Opening Balance</b>			
Cash on Hand	4,615.00	1,507.00	6,122.00
Cash at Bank	50,47,535.02	35,43,402.88	85,90,937.90
Fixed Deposit	90,38,222.09	8,00,000.00	98,38,222.09
<b>Donation, Contributions &amp; Grants</b>			
<b>Non Corpus Donation</b>			
i.) Local Donation	8,62,565.00		8,62,565.00
ii) NABARD Grant			
a) Watershed	2,11,426.00		2,11,426.00
b) FPO	1,36,500.00		1,36,500.00
iii) TISMO	3,97,048.00		3,97,048.00
iv) Contribution from Sisters	30,80,342.00		30,80,342.00
v) Foreign Donation		69,99,186.90	69,99,186.90
vi) Dhvani Foundation	2,01,000.00		2,01,000.00
<b>Collections from Students</b>	4,33,400.00		4,33,400.00
<b>Interest Income</b>			
<b>Savings Bank Interest</b>			
TISMO	4,425.00	81,120.00	81,120.00
Climate Change Proofing	18,093.00		18,093.00
Amala Alaya		5,072.00	5,072.00
Others	1,45,998.85		1,45,998.85
<b>Fixed Deposit Interest</b>	6,54,948.48	48,789.00	7,03,737.48
<b>Income Tax Refund</b>	3,170.83		3,170.83
<b>Farm Income</b>	72,581.00		72,581.00
<b>Other Income</b>			
Sale of Scrap	29,570.00		29,570.00
Establishment Fee	44,750.00		44,750.00
Nudge Commission	500.00		500.00
BC Commission	4,30,283.00		4,30,283.00
Self Help Group Incentive	26,599.00		26,599.00
Income Tax Refund	77,489.17		77,489.17
<b>TOTAL RECEIPTS</b>	<b>2,09,21,061.44</b>	<b>1,14,79,077.78</b>	<b>3,24,00,139.22</b>





PAYMENTS	Local	FC	Total
Climate Change Profiling	7,654.00		7,654.00
Office Maintenance	6,700.00		6,700.00
Audit Fee	247.80		247.80
Bank Charges	32,290.00		32,290.00
Travel&Conveyance	1,19,719.00		1,19,719.00
FPO Expenses	16,000.00		16,000.00
Community Organisation	6,11,280.00		6,11,280.00
TISMO	157.00		157.00
Bank Charges	2,227.00		2,227.00
Audit Fees	353.13		353.13
Office Maintenance	3,95,793.00		3,95,793.00
Educational Assistance	9,550.00		9,550.00
Administrative Expenses	8,780.00		8,780.00
Office Maintenance	43,060.00		43,060.00
Printing and Stationery	39,600.00		39,600.00
Professional Charges	39,978.00		39,978.00
Newspaper & Periodicals	1,67,471.23		1,67,471.23
Gas, Water & Electricity Expenses	57,785.00		57,785.00
Rates and Taxes	94,554.72		94,554.72
Audit Fees	18,019.75		18,019.75
Bank Charges	12,500.00		12,500.00
Professional Tax Renewal	4,609.00		4,609.00
Travel and Conveyance	4,260.00		4,260.00
Web Site Registration & Updation	2,99,555.00		2,99,555.00
Salaries and Wages	23,15,482.00		23,15,482.00
Gratuity	75,608.00		75,608.00
SHG Programmes of trust	600.00		600.00
Farmers Programme	83,920.00		83,920.00
CBP Expenses	50,010.00		50,010.00
FPO Expenses	2,14,000.00		2,14,000.00
Dhwan- FRM&CFM	6,571.00		6,571.00
Womens Programme	24,673.00		24,673.00
SHG Incentive	20,043.50		20,043.50
Administration Expenses	1,580.00		1,580.00
MZF Club Meeting	2,93,500.00		2,93,500.00
MZF Training	500.00		500.00
MZF HSD Project	1,38,243.00		1,38,243.00
EDOMI	35,000.00		35,000.00
EDOMI Community Organizer	12,35,700.00		12,35,700.00
Edomi Crop Diversification	20,000.00		20,000.00
Edomi Display	70,000.00		70,000.00
Edomi Exposure	1,03,610.00		1,03,610.00
Edomi HORTICULTURE	6,35,500.00		6,35,500.00
Edomi IGA	1,21,049.60		1,21,049.60
Edomi Micro Nutrient	3,78,000.00		3,78,000.00
Edomi Organic Manure	3,31,900.00		3,31,900.00
EDOMI Salary	7,16,400.00		7,16,400.00
Edomi Silt Application	5,04,599.00		5,04,599.00
Edomi Solar	2,26,800.00		2,26,800.00
Edomi Summer Ploughing	1,13,712.00		1,13,712.00
Edomi Training	40,200.00		40,200.00
Childrens Programme	3,37,620.00		3,37,620.00
Womens Programme	10,965.00		10,965.00
Womens Day Celebration	56,800.00		56,800.00
Awariness and Training	11,03,395.00		11,03,395.00
Salary and Wages	92,288.00		92,288.00
Group Gratuity Policy	1,85,000.00		1,85,000.00
Revolving Fund	32,226.00		32,226.00
Administration Expenses	1,16,27,278.09		1,16,27,278.09
Balance C/F	47,54,833.99	68,72,444.10	1,16,27,278.09

Balance b/f	47,54,833.99	68,72,444.10	1,16,27,278.09
<b>Amala's Kutukba Abhivrudhi yojane</b>			
CCP1 - SR&ME		5,99,994.00	5,99,994.00
Education		7,08,902.00	7,08,902.00
Health		4,63,590.00	4,63,590.00
Child Protection		14,995.00	14,995.00
Program Support		2,34,679.00	2,34,679.00
Designated Fund Expenses		1,80,111.77	1,80,111.77
Administration Expenses		3,32,208.00	3,32,208.00
<b>Farmers Programme</b>		33,780.00	33,780.00
<b>CBR Expenses</b>			
Salary & Wages		3,54,300.00	3,54,300.00
Covid Food Kit		1,90,800.00	1,90,800.00
Program Cost		27,624.00	27,624.00
<b>School / Hostel Expenses</b>			
School Maintenance	44,939.00		44,939.00
Medicine Expenses	250.00		250.00
Food	2,34,425.00		2,34,425.00
Examination Expenses	962.36		962.36
School Uniforms & Books	1,38,708.05		1,38,708.05
<b>Community Maintenance</b>			
Education Expenses	2,01,575.00		2,01,575.00
House Maintenance	3,31,551.00		3,31,551.00
Central Pool Fund	9,000.00		9,000.00
Personal Allowances	1,81,500.00		1,81,500.00
Retreat, Seminar and Courses	10,370.00		10,370.00
Medical Expenses	3,34,626.00		3,34,626.00
Food Expenses	6,08,692.00		6,08,692.00
Clothing and Footwear	33,257.00		33,257.00
<b>Farm expenses</b>	98,118.00		98,118.00
<b>Donations, Charity and Social Welfare</b>			
Social Welfare	3,29,718.00		3,29,718.00
Balance C/f	73,12,525.40	1,00,13,427.87	1,73,25,953.27





Balance b/f	73,12,525.40	1,00,13,427.87	1,73,25,953.27
<b>Repairs &amp; Maintenance</b>			
General Repairs and Maintenance	3,71,837.00	4,850.00	3,76,687.00
Vehicle Maintenance	48,625.00		48,625.00
Computer Maintenance	5,595.00		5,595.00
<b>Current Assets</b>			
T.D.S Receivable	46,881.00		46,881.00
<b>Current Liabilities</b>			
PF Paid		22,093.00	22,093.00
<b>Capital Expenditure</b>			
Electrical Equipment	41,382.00		41,382.00
Computer & Accessories	6,300.00		6,300.00
UPS Battery	72,000.00	68,000.00	1,40,000.00
Mobile Phones	21,790.00		21,790.00
<b>Closing Balances</b>			
Cash on Hand	4,468.00	923.00	5,391.00
Cash at Bank	48,03,164.50	13,69,783.91	61,72,948.41
Fixed Deposit	81,86,493.54		81,86,493.54
<b>TOTAL PAYMENTS</b>	<b>2,09,21,061.44</b>	<b>1,14,79,077.78</b>	<b>3,24,00,139.22</b>

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



B. ISSAC  
PARTNER  
MEMBERSHIP No. 027621  
UDIN:21027621AAAAID9167



PLACE: BANGALORE  
Date: 18-08-2021

**FRANCISCAN SISTERS OF MARY - HOSADURGA**

**SIGNIFICANT ACCOUNTING POLICIES**

1. The accounts have been drawn up on cash basis by which revenues and costs are recognised as money is received or paid
2. Fixed assets are stated at depreciated value.
3. Depreciation has been provided on written down value method and at the rates prescribed by Income tax Rules.
4. Investments are stated at Cost



<b>ASSESSEE :</b> FRANCISCAN SISTERS OF MARY, HOSADURGA	<b>STATUS:</b> TRUST (AOP)
<b>ADDRESS :</b> CONVENT O.L OF PROVIDENCE DHAMARAM COLLEGE P.O, HOSUR ROAD BANGALORE - 560 029	<b>ASST YEAR:</b> 2021-22 <b>PAN:</b> AAATF0864F <b>DDIT (EXEMP)</b> <b>WARD I</b>

**STATEMENT OF TOTAL INCOME**

<b>1</b>	<b>Total Income as per Income &amp; Expenditure Account</b>		
A	Interest Income	9,61,617.16	
B	Voluntry Contribution U/s 12 Non Corpus Donation		
	i.) Local Donation	26,13,512.00	
	ii.) Foreign Donation	45,00,471.00	
C	Collections from Students	4,33,400.00	
D	Other Income	4,86,452.00	<b>89,95,452</b>
<b>2</b>	<b>Items directly taken to Balance Sheet</b>		
	i.) Local Donation		
	Climate Change Proofing	2,13,000.00	
	TISMO Project	3,97,048.00	
	ii.) Foreign Donation		
	Amala's Kutuba Abhivrudhi yojane (FC)	24,98,715.90	<b>31,08,764</b>
	<b>TOTAL INCOME</b>		<b>1,21,04,216</b>
<b>3</b>	<b>Less : Statutory Deduction U/S 11(1)</b> 15% of Total Income		<b>18,15,632</b>
<b>4</b>	<b>APPLICATION REQUIRED FOR THE PURPOSE</b> <b>OF EXEMPTION U/S 11(1)</b>		<b>1,02,88,584</b>
<b>5</b>	<b>Total Expenditure side of Income &amp; Expenditure Account</b> Less: Depreciation <b>Total Revenue Expenditure</b>	1,86,06,453 26,32,745	<b>1,59,73,708</b>
<b>6</b>	<b>Capital Expenditure as per Fixed Assets Schedule</b>		<b>2,09,472</b>
<b>7</b>	<b>RECKONABLE ACTUAL APPLICATION</b>		<b>1,61,83,180</b>
<b>8</b>	<b>SHORT FALL TO BE CARRIED OVER U/S 11(2)</b>		<b>NIL</b>
<b>9</b>	<b>REFUND DUE</b>		<b>46,881</b>

Section 12A Regn. No. DIT(E)12A/VOL I/F103/2001-02

**BANGALORE**  
**18-08-2021**

