



AUDITORS' REPORT

To,
The Members of
Bijapur Integrated Rural Development Society (BIRDS) (R)
Hungund

We have audited the attached consolidated and standalone Balance Sheets of the projects of the **"The Bijapur Integrated Rural Development Society (BIRDS) (R)"**, Hungund, a Society registered under the Karnataka Societies Registration Act, 1960 bearing Registration No **172-89/90** as at 31st March 2022, the Income and Expenditure account and the Receipts and Payments account for the year ended on that date annexed hereto. The consolidated financial statements are prepared by consolidating the following standalone projects financial statements.

- 1) General (Administrative) Activity
- 2) EI & EE Project
- 3) KRDCL Project
- 4) Project carried under FCRA
- 5) Nirantara Project
- 6) NABARD FPO
- 7) Inclusive Deaf Education
- 8) WDDP Afjalpur
- 9) WDDP Gudur

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the Societies Registration Act, 1960. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.



Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated as well as standalone financial statements give the information required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at March 31, 2022, its Income and Expenditure Account and receipts and payments account for the year ended on that date.

Report on Financial Statements:

- 1) We have obtained all the information and explanations which, to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) Proper books of accounts as required by law have been kept by the society as far as appears from our examination of such books.
- 3) The Balance sheet, the Income and Expenditure account, Project Account and Receipt and Payment Account referred to in this report are in agreement with the books of account.



In our opinion and to the best of our information and according to the explanations given to us the said balance sheet, Income and Expenditure account and Receipts and Payments account give a true and fair/correct view:

- a) In so far it relates to the Balance sheet, of the State of Affairs of the Society as at 31st March 2022 of Individual Projects & Consolidated one.
- b) In so far it relates to the Income and Expenditure account, of the Surplus (Consolidated) of the society for the year ending on that date.
- c) In so far as The Receipts and Payments Account all the receipts and Payments made during the year of Individual Projects & Consolidated one.

Place: Hungund
Date: 30-08-2022

**For D.Shantilal Jain & Co.,
Chartered Accountants**



Partner

(CA.Vinay Kulkarni)

M.N.210497

Firm Reg.No.008134S

UDIN: 22210497ASEULR9518



**BIJAPUR INTIGRATED RURAL DEVELOPEMENT SOCIETY (BIRDS)
HUNUGUND**

Significant Accounting Policies
F.Y-2021-2022

- 1) The accounts are prepared on historical cost concept and Individual project wise and Consolidated Statements are also prepared.

The Society carries out two types of Projects

- a) Projects where Grant is received in advance and expenditure on the project is incurred later on.
- b) Projects where expenditure is incurred first and subsequently grant is received.

- 3) Revenue Recognition:

- a) Whereas per the Memorandum of Understanding entered with the donors, unspent grant is to be returned to the donors, then the unspent grant is shown as liability. Here grant is accounted in the books as and when received.
- b) Where expenditure is incurred first and subsequently grant is received the grant is recognised in the books as and when the Grant is received.

- c) Donations received in kind are accounted at nominal value.

- d) In the year in which concerned project is completed, any surplus or deficit along with bank account is incorporated in General account.

- 4) Depreciation: Depreciation on fixed assets is provided by following written down value method. Depreciation on assets is provided at following rates:

SL NO.	Particulars	Rate Of Depreciation
1	Furniture & Fixtures	10%
2	Computer	40%
3	Building	10%
4	Equipment's	15%
5	Vehicle	15%
6	Building	10%

- 5) Figures are rounded off nearest to rupees and regrouped wherever necessary.

Place: Hungund
Date: 30-08-22

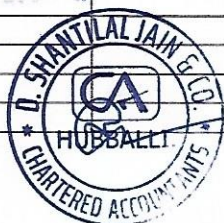


**For D.Shantilal Jain &Co.
Chartered Accountants**

Partner
(CA. Vinay Kulkarni)
M.N .210497
Firm Reg. No.008134S

BIJAPUR INTEGRATED RURAL DEVELOPMENT SOCIETY HUNGUND-587118
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31-03-2022

Receipts	Total	Payments	TOTAL (Rs.)
Opening Balance		Loans (Liability)	500000
Bank Accounts	599921		
		Current Liabilities	
Capital Account		Bagalkot Office Rent Payable	14500
Corpus Fund	7000	Car Rent Payable	70286
		Car Service Payable	10000
Loans (Liability)	369500	Duties & Taxes	8200
		Salary Payable	1665459
Current Liabilities		Documentation&Admin Cost Payble	18000
ESIC EE	4819	Payable Baseline Survy	13000
ESI ER	20856	Payable Training for Staff,MRW,Asha	1800
Duties & Taxes	5800	Payble Taluka Level Meeting	24000
Salary payable	90000	Salary Payable Co-Ordinator	90000
		Stationary&Communicatn Payable	5225
Current Assets		Travel Payable	95000
Loans & Advances (Asset)	2321495		
		Fixed Assets	
Fixed Assets		El Materials	8014
New Office Building Expenditure	9000	New Office Building Expenditure	452184
		Furniture & Fixtures	1696
Direct Incomes		Current Assets	
Grant For training	203405	Eprocupment(PMKSY)	125000
Grant A/c	3757680	Loans & Advances (Asset)	3654518
Grant (5thYear)	30000	TDS	118225
Grant (6th year)	10000		
Street Play Grant	90000		
		Indirect Expenses	
Indirect Incomes		Audit Fees	23565
Bank Interest	7417	Bank Charges	510
Baseline WDDP	51120	Bishvagouri Trust-MUG	14668
Contribution	8496	Cancellation Charges	403
Donation	188000	Consultancy Fees	354
Carers world Wide	250000	Donation Paid	1000
Spar solution India pvt ltd	100000	DSC Renewal	2500
Enable India Prize Amt	10000	Electcity Bill	24073
IT Refund	131080	Enable India Expenditure	9365
KHPT -PROJECT	34400	E Procroment Fees	5000
Saksharata Programme	5760	ESIC	46234
Timmapur Tailoring-Fees	7500	Farm Pond Expenses	40600
Training WDDP Recieved	270000	FCRA Renewal	5006
WDDP(G) Stationary	16500	GST	7223
WDDP Program Amount Received	90000	Honourarium to Yamanappa	3500
WDDP Stationary	64000	Net Distribution Service	5034
DPR & PMKSY	154105	Niramaya Enrolment	4250
		Niramaya Renewal	3950
Indirect Expenses		Office Expenses	51282
Enable India Expenditure	14000	Office Maintanance Charges	9189
GST	6557		
Programme Contribution	3000	Printing and Stationery	10750
Salary to Co-Ordinator Deepa H	9100	Professional Fees	17846
SPAR Solutions India Private Ltd	100000	Programme Expenses	6500
Training Expenses	117680	Rapairs Maintence Charges	5000
Travelling Expenses	3134	Renewals	49500
Printing and stationary	11000	Saksharata	3600
		Salary to Co-Ordinator Deepa H	130
		Salary to Timmapur Tailoring Teacher	5000
		Society Renewal Fees	5000
		SPAR Solutions India Private Ltd	100000
		Stationery Allowances	870
		TA Deepa H	1244
		Telephone Bill	4618




		Telephone Bill (BSNL)	13424
		Travel Expenditures	36936
		Travelling Expenses	8212
		Travel-Mahantesh A	8596
		Car Rent	24915
		Building Expenditure	285559
		Kit Distribution	87505
		Printing&Stationary	57317
		Over head	353
		FCRA LOCAL A/C	350000
		Teaching learning materials	11000
		Company Reg Fees	59902
		Computer Services	49000
		Street play Grant	90000
		Training Expenses	200000
		DPR Training & PMKSY	148945
		Baseline Survey Expenses	25560
		Closing Balance	
		Bank Accounts	372230
	9172325		9172325


As per our separate audit report of even date

Place: Hungund

Date:30-08-2022

UDIN: 2210497ASEULR9518


Mahantesh Agasimundin
Secretary
BIRDS Hungund-587118


Dr Mallanna Nagaral
President
BIRDS Hungund-587118


Sharanappagouda Amarannavar
Treasurer
BIRDS Hungund-587118

For D. SHANTILAL JAIN & CO.
CHARTERED ACCOUNTANTS


Partner
(CA Vinay Kulkarni)
M.No. 210497
Firm Reg. No. 008134S

BIJAPUR INTEGRATED RURAL DEVELOPMENT SOCIETY HUNGUND-587118 (EI & EE, Inclusive Deaf Education, Nabard FPO Formation, Nirantara programme,) Consolidated Project Account for the year ending 31.03.2022					
Expenditure		Rs	Income		Rs
Employee Benefits		7,15,557	Bank Interest		1,135
Overheads		353	Grant Received		13,75,458
Programme Expenses		21,290	Grant Q5		30,000
Bank Charges		358	Grant Q6		10,000
Travelling Expenses		38,358	other income		1,775
Telephone Bill		7,200			
Learning Materials		31,000			
Company Registration Fees		59,902			
FPO Registration		44,000			
other Expenses		45,163			
Printing & Transportation		30,000			
GST		61			
Training Expenses		40,000			
Unspent Grant		3,85,127			
TOTAL		14,18,368	TOTAL		14,18,368

As per our separate audit report of even date

Place : Hungund
Date : 30-08-2022
UDIN: 22210497ASEULR9518


Mahantesh Agasimundin
Secretary
BIRDS Hungund-587118


Dr Mallanna Nagal
President
BIRDS Hungund-587118


Sharanappagouda Anarannavar
Treasurer
BIRDS Hungund-587118

As per our separate audit report of even date


Place : Hungund
Date : 30-08-2022
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BIJAPUR INTEGRATED RURAL DEVELOPMENT SOCIETY HUNGUND-587118
(KRDCL,WDDP (Afjalpur) , WDDP(Gudar , Genral A/c))
Consolidated Income & Expenditure account for the period 1.4.2021 to 31.3.2022


Expenditure	Rs	Income	Rs
Employee Benefit	1,534,710	Baseline Service Grant	25,560
Audit Fees	23,565	Bank Interest	4,427
Bank Charges	153	Grant	1,213,100
Baseline Survey	25,560	Grant For Training	203,405
Computer Service	50,720	Grant (KSHIP)	761,244
Printing and Stationery	67,937	Baseline WDDP	25,560
Program Expenses	15,000	Contribution	8,496
Write off & other Expenses	74,006	Donation	188,000
Telephone Bill (BSNL)	100,361	Enable India Prize Amt	10,000
Training Expenses	152,000	IT Refund	131,080
Travelling Expenses	121,529	KHPT -PROJECT	34,400
Renewal and Registration	68,956	Other Reciept	34,284
Bagalkot Office Rent	19,500	Saksharata Programme	5,760
Depreciation	180,476	Timmapur Tailoring-Fees	7,500
Electricity Bill	24,073	Training WDDP Recieved	150,000
Office Expenses	56,305	WDDP(G) Stationary	16,500
Car Rent	93,660	WDDP Program Amount Received	90,000
Car Service	10,380	WDDP Stationary	64,000
Proffesion Fees	17,846	Enable India Expenditure	4,635
Repair and Maintence	5,000	Stationary Expenditure WDDP	49,000
Form pond Expenses	40,600	DPR & PMKSY	25,160
Donation Paid	1,000		
Other Expenses	30,124		
Net Distrubation Service	9,284		
Excess of income over expenditure	329,367		
Total	3,052,111	Total	3,052,111

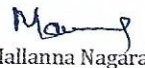
As per our separate audit report of even date

Place: Hungund

Date: 30-08-2022

UDIN:2210497ASEULR9518





Mahantesh Agasimundin
 Secretary
 BIRDS Hungund-587118


Dr Mallanna Nagaral
 President
 BIRDS Hungund-587118


Sharanappagouda Amarannavar
 Treasurer
 BIRDS Hungund-587118

For D. SHANTILAL JAIN & CO.
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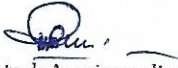


BIJAPUR INTEGRATED RURAL DEVELOPMENT SOCIETY HUNGUND-587118 (FCRA New Delhi, FCRA Local A/c) Consolidated Income & Expenditure account for the period 1.4.2021 to 31.3.2022			
Expenditure	Rs	Income	Rs
Employee Benfit	90,000	Grant Received from:	
Baseline Survey	13,000	Carrer World Wide	2,50,000
Document & Admin Cost	18,000	SPAR Soluations India (pvt) Ltd	1,00,000
Printing and Stationery	6,600	Bank Interest	1,829
Kit Distrubution	87,505		
Taluka Level Meeting Exp	24,000		
Training Expenses	6,000		
Travelling Expenses	30,000		
Unspent Grant	76,724		
Total	3,51,829	Total	3,51,829
Place: Hungund		As per our separate audit report of even date	
Date: 30-08-2022			
UDIN: 22210497ASEULR9518			
			
Mahantesh Agasimundin	Dr Mallanna Nagaral	Sharanappagouda Amarannavar	
Secretary	President	Treasurer	
BIRDS Hungund-587118	BIRDS Hungund-587118	BIRDS Hungund-587118	

For **D. SHANTILAL JAIN & CO.**
CHARTERED ACCOUNTANTS


 Partner
 (CA Vinay Kulkarni)
 M.No. 210497
 Firm Reg. No. 008134S

BIJAPUR INTEGRATED RURAL DEVELOPMENT SOCIETY HUNGUND-587118

CONSOLIDATED BALANCE SHEET AS ON 31-03-2022

Liabilities	Rs	Assets	Rs
Corpus and Reserves		Fixed Assets	
Corpus Fund	607,497	Building	715,566
Reserves & Surplus	1,479,561	Computer	6,627
		CC Camera & Biometric	67,601
Loans(Liability)		Equipments	98,872
Unsecured Loans	639,500	Furniture & Fixtures	27,039
		Vehicle	13,209
Current Liabilities & Provisions		Land	113,408
Advance Grant WDDP Gudar	150,000	Books (PVOH-II)	607
Salary & Other Payables	746,657	New Office Building	937,503
Loan Advances	64,847	Sewing Machine	300
Inter Project Advances	2,238,179	EL Material	7,213
Duties & Taxes	94,540	Laptop	100
Other Payable	93,938		
Travelling Expenses Payable	14,445		
Unspent Grant FCRA	76,724		
Unspent Grant Others	393,730	Current Assets	
		Deposits	8,056
		Loan & Advances (Including Inter project)	3,409,729
		Bank Accounts	372,229
		Income Tax & TDS	104,396
		Other Current Assets	243,651
		IT-TDS	140,958
		CGST-TDS	25,388
		SGST-TDS	25,389
		TDS Receivable	81,777
		WDDP FD(Afjalpur)	100,000
		WDDP FD(Gudur)	100,000
Total	6,599,619	Total	6,599,619
Place: Hungund Date: 30-08-2022 UDIN: 2210497ASEULR9518  Mahantesh Agasimundin Secretary BIRDS Hungund-587118	 Dr Mallanna Nagaral President BIRDS Hungund-587118	As per our separate audit report of even date  Sharanappagouda Amarannavar Treasurer BIRDS Hungund-587118	

For D. SHANTILAL JAIN & CO.
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