



D. SHANTILAL JAIN & CO.

Chartered Accountants

☎ : 0836-2376395

☎ : 9738227113, 9738228166

9886073052

✉ : sdjainoffice@gmail.com

No. 107 & 108, 1st Floor, Centre Point Building, Opp. Old Sanjevani Office, Near Bhaghatsingh Circle, New Cotton Market, Hubballi - 580029.

AUDITOR'S 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 2023, 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) Bee Keeping
- 4) Project carried under FCRA
- 5) PMKSY Bailhongal
- 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, 2023, 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 2023 of Individual Projects & Consolidated one.
- b) In so far it relates to the Income and Expenditure account, of the Deficit (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: 28-08-2023



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

Partner

(CA.Vinay Kulkarni)

M.N.210497

Firm Reg.No.008134S

UDIN: 23210497BGWGIL8356

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

**Significant Accounting Policies
F.Y-2022-2023**

- 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) Where as 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: 28-08-23



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



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

BUJAPUR INTEGRATED RURAL DEVELOPMENT SOCIETY HUNGUND-587118
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31-03-2023

| Receipts | Total | Payments | TOTAL (Rs.) |
|--|----------------|--------------------------------------|----------------|
| Opening Balance | | Loans (Liability) | 427000 |
| Bank Accounts | 372699 | | |
| Capital Account | | Current Liabilities | |
| Corpus Fund | 4500 | Bagalkot Office Rent Payable | 69925 |
| | | Duties & Taxes | 7400 |
| | | Salary Payable | 984611 |
| Loans (Liability) | | Meeting Expenses | 16825 |
| Advance -General | 130000 | Stationary&Communicatn Payable | 11004 |
| Advance Bee Keeping | 20000 | Travel Payable | 222555 |
| | | | |
| Current Liabilities | | Current Assets | |
| ESIC EE | 390 | Eprocupment(PMKSY) | |
| ESI ER | 1040 | Loans & Advances (Asset) | 3186748 |
| Duties & Taxes | 5000 | Solar Box | 4000 |
| Salary payable | 5000 | Eprocupment(PMKSY) | 125000 |
| TDS Payable | 2500 | Computer Allowances | 3300 |
| Travel Payable Co-Ordinator | 1108 | | |
| Current Assets | | Indirect Expenses | |
| Loans & Advances (Asset) | 2834217 | Audit Fees | 48200 |
| Eprocupment(PMKSY) | 250000 | Bank Charges | 61 |
| | | Bike Services | 2170 |
| Direct Incomes | | DNA Renewal | 1500 |
| 1 NGO Prize Amount | 10000 | Electricity Bill | 24513 |
| Bank Interest | 26189 | E Procurement Fees | 5000 |
| Contribution | | ESIC | 2841 |
| Donation | 170001 | GST | 22298 |
| Interest on IT Refund | 12011 | Honourarium Paid | 10000 |
| PMKSY Overhead Cost | 9000 | Interest Paid | 32553 |
| Saksharata Programme | 80020 | Income tax Return Filing Fees | 23600 |
| Selco Solar Comp | 14316 | Meeting Expenses | 2075 |
| Stationary Over Head Cost Receievd-WDDP Bailah | 21500 | Office Maintainance | 184820 |
| WDDP(Gudur) Training Expnses Received | 172000 | Printing and Stationery | 139245 |
| Grant | 1838562 | Programme Expenses | 5950 |
| Received from FCRA DELHI A/c | 550000 | Registration Sangamaas International | 45000 |
| Extra Project Grant | 442836 | Society Renewal Fees | 7350 |
| Other Income | 650 | Telephone Expenses | 30764 |
| | | Training Expenses | 80441 |
| Indirect Incomes | | Translation Fees (English) | 5819 |
| Grant | 1113636 | Travel Expenditures | 209383 |
| Bank Interest | 279 | Videography | 3000 |
| | | Capacity Building of Stakeholders | 9165 |
| Indirect Expenses | | Salary Paid | 1260050 |
| Electcity Bill | 1893 | Sensitization Program | 13921 |
| FPO Kalburgi Expose Exp | 23120 | Carers Day | 36050 |
| Programme Contribution | 8000 | Exposure Expenditure | 14840 |
| Stationery Allowances | 3500 | Programme Expenses | 14275 |
| Travel Expenditures | 20206 | Bee keeping Expenditure | 13500 |
| Capacity Building of Stakeholders | 2380 | Technology Enablement | 719 |
| | | Direct Expenses | |
| | | Bank Charges | 166 |
| | | Amount transferred to FCRA Local A/c | 550000 |
| | | Indirect Incomes | |
| | | Contribution | 6925 |
| | | Closing Balance | |
| | | Bank Accounts | 322963 |
| | 8187523 | | 8187523 |

Place: Hungund

Date:28-08-2023

UDIN: 23210497BGWGL8356

Mahantesh Agasimundin
Secretary
BIRDS Hungund-587118

Dr Mallanna Nagaral
President
BIRDS Hungund-587118

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 | | | |
|---|----------------|------------------------------------|----------------|
| Consolidated Project Account for the year ending 31.03.2023 | | | |
| Expenditure | Rs | Income | Rs |
| Indirect Expense | | Indirect Incomes | |
| Audit Fees | 47200 | Bank Interest | 6467 |
| Bank Charges | 2577.2 | Bee Keeping Grant Received | 20000 |
| Bagalkot Office Rent | 37500 | 1 NGO Prize Amount | 10000 |
| Bike Services | 4300 | Contribution | 42045 |
| Car Rent | 127674 | Donation | 170001 |
| Consultancy Fees | 4300 | Grant | 3185138 |
| Depreciation | 198396 | Interest | 35242 |
| DNA Renewal | 1500 | Other Income | 2460 |
| Electricity Bill | 22620 | PMKSY Overhead Cost | 9000 |
| E Procurement Fees | 14320 | Saksharata Programme | 80020 |
| ESIC | 5612 | Selco Solar Company | 14316 |
| GST Consultation Fees | 62716 | Stationary Over Head Cost Received | 21500 |
| Honourarium Paid | 2038 | WDDP(Gudur) Training Exp Rs/d | 172000 |
| Interest Paid | 40553 | FPO Kalburgi Expose Exp | 23120 |
| IT Return,CSR Registration Fees | 23600 | Received from FCRA Delhi A/c | 550000 |
| Municipal Tax | 73158 | Extra Project Grant | 885422 |
| Office Expenses | 298272 | | |
| Postage and Stationary Expenses | 587389 | | |
| Programme Expenses | 45247 | | |
| Registration Sangamaas Intern | 45000 | Excess of Expenditure over Income | 838883 |
| Renewals | 100 | | |
| Salary | 2475140 | | |
| Society Renewal Fees | 3140 | | |
| Travelling Allowance | 296623.5 | | |
| Other Expenditure | 825 | | |
| Telephone Bill | 27624 | | |
| Translation Fees (English) | 5819 | | |
| Videography | 3000 | | |
| Training Expenses | 31441 | | |
| Videography | 3000 | | |
| Amount transferred to FCRA local A/c | 550000 | | |
| Unspent Grant | 1024929 | | |
| | | | |
| | 6065614 | | 6065614 |

As per our separate audit report of even date

Place : Hungund

Date : 28-08-2023

UDIN: 23210497BGWGIL8356


Mahantesh Agasimundin
Secretary
BIRDS Hungund-587118





Dr Mallanna Nagaral
President
BIRDS Hungund-


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 | | | |
|---|------------------|---|------------------|
| CONSOLIDATED BALANCE SHEET AS ON 31-03-2023 | | | |
| Liabilities | Rs | Assets | Rs |
| Corpus and Reserves | | Fixed Assets | |
| Corpus Fund | 611,897 | Building | 644,009 |
| Reserve & Surplus | 1,677 | Computer | 3,976 |
| | | Equipemnts | 84,042 |
| Current Liabilities & Provisions | | Furniture & Fixtures | 24,335 |
| Duties & Taxes | (800) | Vehicle | 11,228 |
| Sundry Creditors | 27,458 | Books (PVOH-II) | 546 |
| Salary & Other Payable | 1,097,058 | CC Camera& Biometric | 57,460 |
| Loans & Advances (Asset) | 167,733 | El Materials | 6,492 |
| TDS Payable | 2,500 | Land | 113,408 |
| Traveling Payable | 25,601 | New Office Building Expenditure | 843,753 |
| | | Sewing Machine | 300 |
| | | Deposits (Asset) | 8,056 |
| | | Laptop | 1377 |
| Loans (Liability) | | | 0 |
| Advance | 25,000 | Current Assets | |
| Hand Loan | 420,000 | Advance General | 195454 |
| | | Bank Accounts | 322963 |
| | | TDS | 176357 |
| | | CGST -TDS | 17640 |
| | | Loans & Advances (Asset) | 1315978 |
| | | Salary Receivable | 114900 |
| | | SGST-TDS | 33512 |
| | | Solar Box | 4000 |
| | | Tablet for RSO | 11219 |
| | | TDS on Good Charges | 10245 |
| | | Tds Rent | 43234 |
| | | TDS Staff | 10480 |
| Profit and loss A/c | 636,992 | Tele Rehab Model | 38665 |
| | | Other Advance | 37500 |
| | | Grant to be received | 142,391 |
| | | | |
| | | | |
| Unspent Grant | 1,258,406 | | |
| | | | |
| Total | 4,273,519 | Total | 4,273,519 |
| Place: Hungund Date: 28-08-2023 UDIN: | | As per our separate audit report of even date | |
|  Mahantesh Agasimundin Secretary BIRDS Hungund-587118 | |  Dr Mallanna Nagaral President BIRDS Hungund-587118 | |
| | |  Treasurer BIRDS Hungund-587118 | |



For D. SHANTILAL JAIN & CO.
CHARTERED ACCOUNTANTS


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