



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 2021, 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) KRDC Project
- 4) Project carried under FCRA
- 5) Nirantara Project
- 6) WDDP Afjalpur
- 7) 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, 2021, 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:

- In so far it relates to the Balance sheet, of the State of Affairs of the Society as at 31st March 2021 of Individual Projects & Consolidated one.
- 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.
- 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: 25-08-2021

For D.Shantilal Jain & Co.,
Chartered Accountants

Partner

(CA.Vinay Kulkarni)

M.N.210497

Firm Reg.No.008134S

UDIN:21210497AAAABU4782



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

**Significant Accounting Policies
F.Y-2020-2021**

- 1) The accounts are prepared on historical cost concept and Individual project wise. Consolidated Statements are also prepared.
- 2) 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 expenditure on the project is incurred.
- 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%

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

**Place: Hungund
Date: 25-08-2021**



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

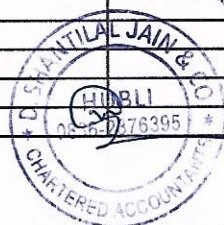
Partner

(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 31-03-2021

Receipts	Total	Payments	TOTAL (Rs.)
Opening Balance	-		
Bank Accounts	673,792		
	-		
Capital Account	-		
Corpus Fund	5,003		-
	-		-
	-		-
Loans (Liability)	-	Loans (Liability)	-
		Advance-Praveen	1,000
Advance	820,000		
Hand Loan	100,000	Direct Expenses	
	-		
Current Liabilities	-	Employee Benefits	524,014
		Overhead	91,788
Salary Payable	198	Programma Expenses	74,779
Sundry Creditors	22,272		-
			-
Professional Tax	12,400	Current Liabilities	-
Current Assets	-	Mahantesh A	-
Loans & Advances (Asset)	1,251,224	Car Rent Payble	39,025
		Praveen Agasimundin	-
Deposit	26,000	Payable Account	-
EMD(Watershed Bangalore)	100,000	Salary Payble to Accountant	6,152
	-	Salary Payble to Manager	62,000
	-	Salary Payble BCO Gangamma	-
	-	Sundry Creditors	1,076,116
Direct Incomes	-	Salary Payble	266,722
		Travel Payble	21,128
Grant (5thYear)	1,167,177		
Bank Interest	6,997		
	-	Professional Tax	11,000
Indirect Incomes	-		
Appliance Contribution	7,133		
Contribution	157,639		
District Adult Education BGK	3,056	Duties & Taxes	2,000
NABARD Contribution	4,530	Audit Fees Payable	17,700
Bank Interest	2,597	Payable Salary to CFM	110,000
Others	1	Payable Salary to FRM	86,726
		Payable Travel-FRM	656
Donation	148,000	Fixed Assets	-
		Furniture & Fixtures	2,849
		CC Camera& Biometric	85,978
National Trust	6,200	Tele Rehab Model	41,800
PRT Contribution	36,712		-
Grant A/c	1,004,118		-
Indirect Expenses	-	Current Assets	
	-	Loans & Advances (Asset)	1,903,240
	-	IT TDS	59,236
Technology Enablement	2,695	CGST-TDS	5,502
	-	SGST-TDS	5,502
Programme Expenses	15,013	Direct Incomes	-
Bank Charges	1,512	District Adult Education BGK	-
	-	Indirect Incomes	-
	-	NABARD Contribution	2,870
ESIC EE	4,345	PRT Contribution	8,000
ESI ER	5,094		-



New Bgk Ofc Maintainance	1,500		-
Niramaya Renewal	3,400		-
Direct Expenses	-	Indirect Expenses	-
Bank Charges	378	Aids & Appliance	1,273
	-	Bank Charges	5,073
	-	Bike Services	3,116
	-	Contribution Dhvani	80,000
	-	Digital Signature	1,500
	-	DNA Reneawal	3,000
	-	Electcity Bill	18,465
	-	E Procmont Fees	700
	-	ESIC	20,033
	-	ESI Consultancy Fees	3,500
	-	Farm Pond Expenses	50,000
	-	IT Return(2020-21)	11,800
	-	Kit Distribution	2,200
	-	New Bgk Ofc Maintainance	16,582
	-	New BGK Ofc Opening Function	5,940
	-	Niramaya Enrolment	1,000
	-	Niramaya Renewal	4,000
	-	Office Maintanance Charges	88,500
	-	Paper Bill	5,020
	-	Printing and Stationery	10,370
	-	Professional Fees	42,620
	-	Professional TAX Arrears	8,000
	-	Programm Expenses	1,630
	-	Salary to the Accountant	1,538
	-	Telephone Bill	3,555
	-	Telephone Bill (BSNL)	3,536
	-	Training Expenses	1,294
	-	Travelling Expenses	3,159
	-	Travel-Mahantesh A	1,315
	-	Web Site Renewal	4,012
	-	FD Charges	2,656
	-	Sathi Salary	119,300
	-	GST	320
	-	Audit Cost	3,000
	-	Harshita Aalur Project	787
	-	Printer Transportation	2,000
	-	Printer Transportation Cost	8,000
	-	Saathi Training & Review Cost	37,500
	-	Expenses	20,000
	-	Translation Charges	1,780
	-	Technology Enablement	8,557
	-	Commercial Tax Dept	2,000
	-	Travel -FRM	648
	-	Round off	3
	-	Closing Balance	-
	-	Bank Accounts	599,921
	5,714,986		5,714,986

As per our separate audit report of even date

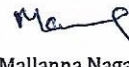
Place: Hungund

Date:25-08-2021

UDIN: 21210497AAAABU4782

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


Mahantesh Agasimundin
Secretary
BIRDS Hungund-587118


Dr Mallanna Nagaral
President
BIRDS Hungund-587118


Sharanappagouda Amarannavar
Treasurer
BIRDS Hungund-587118


Partner
(CA Vinay Kulkarni)
Firm No. 210497

Firm Reg. No. 008134S



BIJAPUR INTEGRATED RURAL DEVELOPMENT SOCIETY HUNGUND-587118

(General,KRDCL,KVGB Watershed,VF Koppal,VF Bagalkot)

Consolidated Income & Expenditure account for the period 1.4.2020 to 31.3.2021


Expenditure	Rs	Income	Rs
Aids & Appliance	1,273	Advances Written Back	140,947
Bank Charges	5,719	Bank Interest	1,297
Bike Services	3,116	Donation	148,000
Car Rent	93,660	Appliance Contribution	7,133
Contribution Dhvani	80,000	Contribution	157,639
Digital Signature	1,500	NABARD Contribution	1,660
DNA Renewal	3,000	National Trust	6,200
Electcity Bill	18,465	PRT Contribution	28,712
E Procurement Fees	700	District Adult Education	27,332
ESI Consultancy Fees	3,500		-
Expenditure of Car	90	Grant (KSHIP)	649,198
Farm Pond Expenses	50,000	Interest on IT Refund	4,636
IT Return(2020-21)	11,800	Other Income	1,080
Medical Expenditure	600		
Meeting Expenses	2,090		
National Insurance for Car	11,355		
New Bgk Ofc Maintanance	35,362		
New BGK Ofc Opening Function	5,940		
Niramaya Enrolment	1,000		
Niramaya Renewal	600		
Office Expenses	6,092		
Office Maintanance Charges	88,500		
Paper Bill	5,020		
Postage	37		
Printing and Stationery	30,330		
Professional Fees	42,620		
Professional TAX Arrears	8,000		
Program Expenses	6,310		
Salary to the Accountant	19,994		
Salary to the CEO	174,000		
Salary to the Manager	118,000		
Salary to the Office Assistant	72,000		
Society Renewal Fees	5,700		
Tally Software Service	4,248		
Telephone Bill	3,555		
Telephone Bill (BSNL)	3,536		
Training Expenses	8,358		
Travelling Expenses	5,957		
Travel-Mahantesh A	13,348		
Translation Charges	1,780		
Vehicle Service	150		
Web Site Renewal	4,012		
Depreciation	128,413		
GST	320		
Excess of income over expenditure	93,784		
Total	1,173,834	Total	1,173,834

As per our separate audit report of even date

Place: Hungund

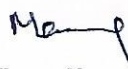
Date:25-08-2021

UDIN: 21210497AAAAABU4782


Mahantesh Agasimundin

Secretary

BIRDS Hungund-587118


Dr Mallanna Nagaraj

President

BIRDS Hungund-587118

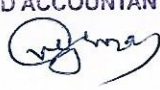

Sharanappagouda Amarannavar

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, Nirantara, FCRA, WDDP Afjalpur and Gudur)****Consolidated Project Account for the year ending 31.03.2021**

Expenditure		Rs	Income		Rs
Employee Benefits		1,221,693	Bank Interest		8,297
Overheads		139,953	Grant Received (Opng Bal)		513,144
Programme Expenses		240,122	Grant Received		1,522,097
Depreciation		11,465			-
Audit Fee		3,000			-
Bank Charges		120			-
		-	Others		1
Travelling Expenses		20,458			-
		-	Grant Q1		36,000
Expenses		20,000	Grant Q2		30,000
Harshita Aalur Project		787	Grant Q3		30,000
Printer Transportation		2,000	Grant Q4		30,000
Printer Transportation (Cost)		8,000			-
Saati Training & Review Cost		37,500			-
Technology Enablement		5,862			-
Commercial Tax Dept		2,000			-
		-			-
Salary		432,666			-
		-			-
		-			-
Unspent Grant		23,914			-
TOTAL		2,169,539	TOTAL		2,169,539

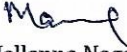
As per our separate audit report of even date


Place : Hungund

Date 25-08-2021

UDIN: 21210497AAAABU4782


Mahantesh Agasimundin
 Secretary
 BIRDS Hungund-587118


Dr Mallanna Nagaral
 President
 BIRDS Hungund-587118


Sharanappa Guda 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

CONSOLIDATED BALANCE SHEET AS ON 31-03-2021

Liabilities	Rs	Assets	Rs
Corpus and Reserves		Fixed Assets	
Corpus Fund	602,074	Building	795,073
Reserves & Surplus	1,125,993	Computer	11,045
		CC Camera & Biometric	79,530
		Equipments	116,319
		Furniture & Fixtures	28,346
Unsecured Loans	974,800	Vehicle	15,540
		Land	113,408
Current Liabilities & Provisions		Books (PVOH-II)	607
Hand Loan	101,000	Sewing Machine	300
Salary & Other Payables	311,593	Laptop	1,277
Sundry Creditors	388	Tablets for RSO Staff	11,219
Duties & Taxes	400	Tele Rehab Model	38,665
ESI Payable	5,038	Laptop	100
Travelling Expenses Payable	4,695	Current Assets	
		Deposits	8,056
		Loan & Advances (Asset)	841,199
Unspent Grant	85,999	Bank Accounts	599,921
		Income Tax & TDS	104,396
EI&EE	4,720	Other Current Assets	1,149
		Professional Tax	800
		Sundry Debtors	72,958
		IT-TDS	79,552
		CGST-TDS	17,640
		SGST-TDS	17,640
		Grant Receivable APD	61,958
		WDDP FD(Afalpur)	100,000
		WDDP FD(Gudur)	100,000
		Round off Difference	4
Total	3,216,700	Total	3,216,700
Place: Hungund Date:25-8-2021 UDIN: 21210497AAAABU4782  Mahantesh Agasimundin Secretary BIRDS Hungund-587118	  Dr Mallanna Nagara President BIRDS Hungund-587118	As per our separate audit report of even date  Sharanappagouda Amarannavar Treasurer BIRDS Hungund-587118	

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




 Partner
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