



D. SHANTILAL JAIN & CO.
Chartered Accountants

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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 2024, 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
- 10) Birds Staff Welfare Committee

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.

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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, 2024, its excess of Income over Expenditure and receipts and payments account for the year ended on that date. During the year no depreciation on assets is provided for.

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 so far as it 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 2024 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: 24-09-2024

For D.Shantilal Jain & Co.,
Chartered Accountants



Partner

(CA.Vinay Kulkarni)

M.N.210497

Firm Reg.No.008134S

UDIN: 24210497BJZXVJ5990



BIJAPUR INTEGRATED RURAL DEVELOPMENT SOCIETY (BIRDS)

HUNGUND-587118

Consolidated Income and Expenditure Account

For the Period 1-Apr-2023 to 31-Mar-2024

Particulars	Amount	Amount	Particulars	Amount	Amount
Expenditure on main objectives		19,14,065	Receipts from main objectives		50,71,873
Salary to Teachers	4,24,552		Grants	30,22,868	
Learning Materials	8,750		Career Worldwide FCRA	20,49,005	
Training to Asha workers	5,000				
Training to Teachers	4,430				
Bee Keeping expenditure	17,656				
Exposure visit expenditure	43,359				
Training Expenditure	1,22,662				
FCRA Local - Activity cost	12,87,656				
Expenditure on incidental objectives		28,99,714	Receipts from incidental objectives		9,02,441
Advertisement Bill	11,930		Bank Interest	27,970	
Audit Fees	17,700		BGK Office Maintenance Grant	27,199	
Bank charges	201		Donation & Contribution	1,97,194	
Carers Day Programme	69,170		Rural Mart	18,750	
Carers Friends Fund Contribution	21,000		Stationary Over Head Cost Receivd-W	22,000	
Camp expenditure	67,931		Staff Contribution	500	
Car Insurance	13,214		Travel grant	5,590	
Car Service Exp	14,846		Un Spent Amount received Madivalesh	5,96,000	
Consultancy Fees	29,500		Others	7,238	
Electcity Bill	34,647				
Eritiga Car Rent	2,14,560		Grant Receivable		1,44,917
ESIC	2,001				
Honourarium for fellows	1,03,875				
Interest Paid	5,343				
IT Return, CSR Registartion Fees	5,900				
Miscellenous Expenses	72,306				
Meeting Expenses	23,223				
Office Rent	31,000				
Office Expenses	55,367				
Postage and Stationary Exp	99,829				
Printing and Stationery	82,337				
Programme Expenses	22,890				
Salary	16,01,747				
Society Renewal Fees	9,845				
Training expenditure	34,764				
Telephone Bill (BSNL)	34,578				
Travelling Expenses	2,20,010				
Excess of Income over expenditure		1,39,803			
Unspent Grant		11,65,649			
Total		61,19,231	Total		61,19,231

For and on behalf of Board of Trustees
Bijapur Integrated Rural Development Society Hungund-587118

As per our Audit report of even date
For D Shantilal Jain and Co.
Chartered Accountants

(Mahantesh Agasimundin) (Dr Mallanna Nagaral) (Dr D'S Hawaldar)
Secretary President Treasurer



Partner
(CA Vinay Kulkarni)

Date: 24.09.2024
Place: Hubli

M no.210497
Firm Reg no. 0081345
UDIN:24210497BJZXVJ5990

**BIJAPUR INTEGRATED RURAL DEVELOPMENT SOCIETY (BIRDS)
HUNGUND-587118
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31-03-2024**



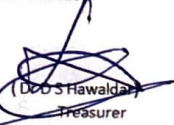
Receipts	TOTAL (Rs.)	Payments	TOTAL (Rs.)
Opening Balance		Loans (Liability)	
Bank Accounts	322966	Advance	110000
Loans (Liability)		Current Liabilities	
Advance -General		Bagalkot Office Rent Payable	2000
Advance -Inclusive Deaf Education		Duties & Taxes	6100
Dhwani Foundation	3,56,000	Salary Payable	841375
Current Liabilities		Car Rent Payable	70480
Duties & Taxes	600	Administrative Cost	77979
Salary payable	7324	Payable Training for Staff,MRW,Asha	4200
Travel Payable	345	Payable Printing&Statioanry	4250
Current Assets		Payable Sensitization Program for Peer	4000
Loans & Advances (Asset)	1590032	Training Payable	24560
Watershed(FD)Bylahongal	100000	Fixed Assets	
Direct Incomes		Camera Z30	62000
Grant Received	43,72,406	EI Materials	74500
Bank Interest	27963	HP Printer Smart Tank 580	16004
Contribution	60194	Computer Monitor	6509
Donation	137000	Current Assets	
Received from FCRA DELHI A/c	2049005	Eprocupment(PMKSY)	
Facilitation Charges-Rural Mart	6250	Loans & Advances (Asset)	2356974
Stationary Over Head Cost Receievd-WDDP Bailahongal	22000	Indirect Incomes	
Bee keeping bank received	150000	Repso	3
Others	7237	Indirect Expenses	
Indirect Expenses		Audit Fees	17700
Travelling Expenses	7734	Advertisement Bill	11930
Office Expenses	12500	BGK Ofc Rent	8000
Madivaleshwar Sangha	746000	Carers Day Programme	30000
Bank Charges	7	Carers Friends Fund Contribution	21000
Staff Contribution	500	Car Insurance	13214
		Car Service Exp	8000
		Consultancy Fees	29500
		DSC Renewal	2500
		Electricity Bill	34646
		E Procroment Fees	100
		ESIC	2001
		GST Consultation Fees	21240
		Honourarium to Yamanappa	3500
		Honourarium for Aari Teacher	33500
		Interest Paid	5343
		IT Return,CSR Registartion Fees	5900
		Miscellenous Expenses	6840
		Meeting Expenses	2798
		Niramaya Enrolment	350
		Office Expenses	29507
		Office Maintanance Charges	12570
		BGK Office Maintenance Expenses	14036
		Postage and Stationary Exp	59032
		Printing and Stationery	85143
		Programme Expenses	12890
		Society Renewal Fees	9845
		Services Charges	28000
		Stationery Allowances	6709
		Telephone Bill (BSNL)	34576
		Translation Fees (English)	3776
		Travelling Expenses	161131
		Salary	1150991
		Madivaleshwar Sangha	160404
		Children's Day Exp	5510
		Carers Meeting	3850
		Documentation & Admin Cost	858981
		Divisonal Physical Meeting	2250



	Exposure Visit Expenses	30000
	Dasara Camp Exp	4813
	Deaf Children's Summer Camp	30074
	Teaching Learning Materials	8750
	Shared Management Cost	9000
	Training Expenditure	16916
	Amount transferred to FCRA Local A/c	2049005
	Bank charges	195
	GST	6
	Closing Balance	
	Bank Accounts	1268107
	Cash in Hand	1000
TOTAL		9976063
	TOTAL	9976063

For and on behalf of Board of Trustees
 Bijapur Integrated Rural Development Society Hungund-587118

As per our Audit report of even date
 For D Shantilal Jain and Co.
 Chartered Accountants


 (Mahantesh Agasimundin) Secretary

 (Dr Mallanna Nagaral) President

 (D.D.S Hawaldar) Treasurer




 Partner
 (CA Vinay Kulkarni)
 M no.210497
 Firm Reg no. 0081345
 UDIN:24210497BJZXVJ5990

Date: 24.09.2024
 Place: Hubli

BIJAPUR INTEGRATED RURAL DEVELOPMENT SOCIETY (BIRDS)

HUNGUND-587118

Consolidated Balance sheet

as on 31-03-2024

Liabilities	Amount	Amount	Assets	Amount	Amount
Corpus Account		6,13,474	Fixed Assets		23,98,662
Unsecured Loans		3,45,000	Building	10,94,009	
Advance-	25,000		Computer	10,585	
Hand Loan-	3,20,000		Equipemnts	84,042	
Current Liabilities		23,24,189	Furniture & Fixtures	24,335	
Sundry Creditors	32,735		Vehicle	11,228	
Salary Payble	6,83,804		Books (PVOH-II)	546	
Bgk Ofc Rent Payable	1,000		Camera Z30	62,000	
Municiple Tax Payble	1,62,248		CC Camera& Biometric	57,460	
Eritiga Car Rent Payable	1,44,082		EI Materials	80,992	
Payable Mahantesh Agasimundin	3,285		HP Printer Smart Tank 580	16,004	
Others	100		Land	1,13,408	
Loans & Advances (Liability)	10,28,435		New Office Building Expenditure	8,43,753	
Professional tax payable	1,200		Sewing Machine	300	
GST Payable	1,50,120		Current Assets		37,97,543
TDS Payable	2,500		Deposits (Asset)	8,056	
Travel exp Payable	26,910		Cash in Hand	1,000	
Printing & stationer payable	25,970		Bank Accounts	12,68,107	
World Deaf day payable	23,600		CGST-TDS KRDCCL	33,511	
Telephone payable	7,200		SGST-TDS KRDCCL	33,512	
Teaching materials payable	20,000		Income Tax (Sankalapa)	31,200	
Staff capacity bilding payable	7,500		Income Tax (Sankalappa-I)	2,438	
Sanitization program payable	1,500		Income Tax (Trukers-TI)	6,799	
ESIC payable	2,000		Laptop	1,277	
Excess of Income Over Expenditure		7,76,795	TDS	3,10,391	
Opening	6,36,992		Solar Box	4,000	
Add: Current Surplus	1,39,803		Tablet for RSO	11,219	
Unspent Grant		24,24,055	Advance KRDCCL	200	
Opening	12,58,406		Loans & Advances	20,40,268	
Add: Unspent during the year	11,65,649		Tele Rehab Model	38,665	
			Duties & Taxes	6,900	
			Grant To be received		2,87,308
			Opening	1,42,391	
			Add: Receivable During the year	1,44,917	
Total		64,83,513	Total		64,83,513

For and on behalf of Board of Trustees

Bijapur Integrated Rural Development Society Hungund-587118

As per our Audit report of even date

For D Shantilal Jain and Co.

Chartered Accountants


(Mahantesh Agasimundin)
Secretary


(Dr Mallanna Nagara)
President


(D. S. Hawaldar)
Treasurer




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

Date: 24.09.2024

Place: Hubli

UDIN:24210497BJZXVJ5990

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

Significant Accounting Policies
F.Y-2023-2024

- 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.

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

Place: Hungund
Date: 24-09-2024




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