



M/s TAGS & ASSOCIATES

CHARTERED ACCOUNTANTS

CA. Vikas B. Tipashetti
Partner
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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 2025, 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 consolidated 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
- 11) MDM Egg Program
- 12) Early Intervention (APF)

Management's Responsibility for the Financial Statement

Management is responsible for the preparation of these financial statement 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



1st Floor, #128/2, Plot No.5/1, 17th Cross, Vidyagiri, BAGALKOT - 587 102
HO : Hubballi Branches : Bagalkot, Basavan Bagewadi, Harugeri

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 financials 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 test basis, evidence supporting the Amounts and disclosures in the financial statement. 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 financials statement 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, 2025 , its excess of expenditure over Income and Receipts and Payments Account for the year ended on that date. During the year no depreciation on asset 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 are 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 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 2025 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 Receipt and Payments made during the year of Individual Projects & Consolidated one.

For T A G S & ASSOCIATES
Chartered Accountants

V. Tipashetti
CA Vikas Tipashetti
Partner

M.No: 259546 FRN:018911S
UDIN : 25259546BMNYGE4594



Date : 27.09.2025

Place : Bagalkot

BIJAPUR INTEGRATED RURAL DEVELOPMENT SOCIETY (BIRDS)
HUNGUND-587118
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31-03-2025

Receipts	TOTAL (Rs.)	Payments	TOTAL (Rs.)
Opening Balance		Current Liabilities	
Bank Accounts	1268107	Deepak Cycle Stores	39350
Cash in Hand	1000	Salary Payable Community Teacher	289163
		Salary Payable to Co-Ordinator	67500
Current Assets		Loan Repayment	22835
Loans & Advances (Asset)	3406471		
		Fixed Assets	
Direct Incomes		CC Camera	20000
Grant Received	62,29,398	Computer & Printer, CPU	37600
Bank Interest	19598	Borewell Material	18000
Contribution	199940	Equipments	22080
Donation	25000	Laptop	77000
Received from FCRA DELHI A/c	250000	Therapy Equipments	102690
Ishanya India Foundation	35833		
Muthoot Finance Ltd	56425	Current Assets	
Award Money	100000	Loans & Advances (Asset)	2231785
Niramaya Card Fees	10000	UPS Battery	37300
Selco Solar Comp	9682		
		Indirect Expenses	
Indirect Incomes		Audit Fees	17700
IT Refund	120870	BGK Office Maintenance	82764
Interest on IT Refund	12080	Rent & Maintanance of sub center	90080
		Carers Day Programme	69250
Corpus Funds		Career forum meeting	61280
Membership Fees	2500	Aids and Appliances	267353
		AGBM Meeting Expenses	6500
		Consultancy Fees	29000
		DSC Renewal	3000
		Bank charges	794
		Electricity Bill	36854
		ESIC	26767
		Agriculture Bee keeping 50 farm women	400000
		Volunteer Honourarium	26750
		Honourarium for Fellows	70250
		VRW Training	20444



	Children screening camp expenses	1580
	GST Consultation Fees	21240
	EPF	332263
	Professional Tax	14000
	Office Expenses	151795
	Office Rent	36000
	Office Maintenance Expenses	12664
	Monthly Meeting Expenses	5750
	Printing and Stationery	47202
	Food Hampers (Groceries) For Womens	237000
	Deaf Children's Summer Camp	68099
	Services Charges	30053
	Teaching Learning Materials	242594
	Telephone Bill (BSNL)	33762
	World Deaf Day	3450
	Travelling Expenses	648019
	Salary	2871165
	Medical Intervention support	2162
	VRW, URW, & MRW Orientation	3636
	Anganawadi Teachers Training	28640
	ANM Training Expenses	1750
	Asha Workers Training	14210
	Monthly Meeting Expenses	2739
	Parents Training	51087
	RBSK and PHC Doctors Orientation	2208
	Closing Balance	
	Bank Accounts	2708747
	Cash in Hand	1000
TOTAL	11746904	11746904

For and on behalf of Board of Trustees

Bijapur Integrated Rural Development Society Hungund-587118

As per our Audit report of even date


Secretary


President


Treasurer



**For TAGS & ASSOCIATES
CHARTERED ACCOUNTANTS**


CA. VIKAS TIPASHETTI
PARTNER

M. No. 259547 FRN:0189115

Date: 27.09.2025

Place: Bagalkot

UDIN : 25259546BMNYGE4594

BIJAPUR INTEGRATED RURAL DEVELOPMENT SOCIETY (BIRDS)

HUNGUND-587118

Consolidated Income and Expenditure Account

For the Period 1-Apr-2024 to 31-Mar-2025

Particulars	Amount	Amount	Particulars	Amount	Amount
Expenditure on main objectives		25,14,765	Receipts from main objectives		72,26,617
Salary to Teachers & Supervisors	20,78,498		Grants	69,76,617	
Learning Materials, Aids & Appliances	4,22,057		Career Worldwide FCRA	2,50,000	
Training to Asha workers	14,210				
Expenditure on incidental objectives		31,34,311	Receipts from incidental objectives		4,53,340
Audit Fees	32,200		Bank Interest	19,648	
Bank charges	1,652		Donation & Contribution	17,780	
Carers Annual Day Programme	7,000		Selco Solar	9,682	
Careers day	62,250		Ishanya India Foundation	14	
Career forum meeting	61,280		Niramaya Card Fees	10,000	
AGBM Meeting Exp	6,500		Travel grant	9,500	
Consultancy Fees	30,240		Award Money	1,00,000	
Electcity Bill	36,854		Agriculture Bee keeping 50 farm women	64,160	
DSC Renewal	3,000		Labour Charges	8,000	
Honourarium for fellows	70,250		Interest on IT Refund	12,080	
Office Maintenance Charges	1,29,083		Food Hampers & Groceries	5,600	
IT Return & Professional Fees	20,000		VRW Training	26,006	
Volunteer Honourarium	26,750		Transportation	50,000	
Meeting Expenses	8,489		Income Tax Refund	1,20,870	
Office Rent	36,000				
Office Expenses	1,53,955		Excess of Expenditure over income		6,64,596
Service Charges	30,053				
Printing and Stationery	47,832				
Salary	14,80,618				
Training expenditure	30,390				
Telephone Bill (BSNL)	33,762				
Travelling Expenses	6,76,472				
Staff Welfare	77,804				
World deaf day program	11,250				
Parents Training	51,087				
Medical intervention	2,162				
Children screening exp	1,580				
Doctor Orientation	5,798				
Unspent Grant		26,95,477			
Total		83,44,553	Total		83,44,553

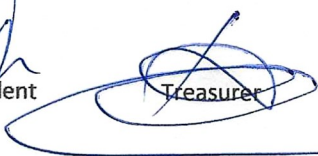
For and on behalf of Board of Trustees

As per our Audit report of even date

Bijapur Integrated Rural Development Society Hungund-587118


Secretary


President


Treasurer



**For T A G S & ASSOCIATES
CHARTERED ACCOUNTANTS**


CA. VIKAS TIPASHETTI

PARTNER

M.No. 259546 FRN:0189115

Date: 27.09.2025

Place: Bagalkot

UDIN : 25259546BMNYGE4594

BIJAPUR INTEGRATED RURAL DEVELOPMENT SOCIETY (BIRDS)

HUNGUND-587118

Consolidated Balance sheet

as on 31-03-2025

Liabilities	Amount	Amount	Assets	Amount	Amount
Corpus Account		6,15,974	Fixed Assets		27,24,582
Unsecured Loans		3,40,000	Building	10,94,009	
Advance-	25,000		Computer	1,25,085	
Hand Loan-	3,15,000		Equipemnts	2,57,462	
Current Liabilities		27,59,753	Furniture & Fixtures	24,335	
Sundry Creditors	31,499		Vehicle	11,228	
Salary Payable	6,25,060		Books (PVOH-II)	546	
Bgk Ofc Rent Payable	1,000		Camera Z30	62,000	
Municiple Tax Payble	1,62,248		CC Camera& Biometric	77,460	
Eritiga Car Rent Payable	1,44,082		EI Materials	80,992	
Payable Mahantesh Agasimundin	3,285		HP Printer Smart Tank 580	16,004	
Others	132		Land	1,13,408	
Loans & Advances (Liability)	14,85,814		New Office Building Expenditure	8,43,753	
Professional tax payable	2,200		Sewing Machine	300	
Audit Fee Payable	20,000		Borewell Material	18,000	
Staff welfare payable	7,200		Current Assets		55,98,150
Travel exp Payable	39,343		Deposits (Asset)	8,056	
Printing & stationer payable	25,970		Cash in Hand	1,000	
World Deaf day payable	23,600		Bank Accounts	27,08,747	
Telephone payable	7,200		CGST-TDS KRDCCL	17,640	
Teaching materials payable	20,000		Income Tax (Sankalapa)	2,438	
Staff capacity bilding payable	7,500		Income Tax (Trukers-TI)	6,799	
Sanitization program payable	1,500		EPF	1,57,379	
ESIC payable	2,000		ESIC	25,234	
GST Payable	1,50,120		Laptop	1,277	
Excess of Income Over Expenditure		1,12,199	TDS	58,832	
Opening	7,76,795		Solar Box	4,000	
Less: Current Deficit	6,64,596		Tablet for RSO	11,219	
Unspent Grant		44,94,806	Loan repayment to staff welfare	8,001	
Opening	24,24,055		TDS on Good Charges	10,245	
Add: Unspent during the year	26,95,477		TDS Rent (ASHA Trg)	43,234	
Less: Utilised during the year	6,24,726		TDS Receivable	4,39,164	
			TDS -Staff College of India	10,480	
			Tele Rehab Model	38,665	
			Duties & Taxes	2,750	
			Income Tax (Sankalapa)	31,200	
			Advance KRDCCL	200	
			Loans & Advances	20,11,590	
Total		83,22,732	Total		83,22,732

For and on behalf of Board of Trustees

Bijapur Integrated Rural Development Society Hungund-587118

As per our Audit report of even date


Secretary


President


Treasurer



**For T A G S & ASSOCIATES
CHARTERED ACCOUNTANTS**


**CA. VIKAS TIPASHETTI
PARTNER
M.No. 259546 FRN:0189115**

Date: 27.09.2025

Place: Bagalkot

UDIN : 25259546BMNYGE4594

BIJAPUR INTEGRATED RURAL DEVELOPMENT SOCIETY (BIRDS)

HUNGUND

Significant Accounting Policies

F.Y 2024-25

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.

2) 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 recognized 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.

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

Place : Bagalkot

Date : 27.09.2025

