

## ಕರ್ನಾಟಕ ಸರ್ಕಾರ

ಬಯಲುಸೀಮೆ ಪ್ರದೇಶಾಭಿವೃದ್ಧಿ ಮಂಡಳಿ,  
ಚಿತ್ರದುರ್ಗ

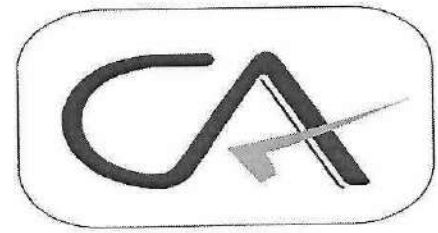
2017-18 ನೇ ಸಾಲಿನ

ಆಂತರಿಕ ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ವರದಿ  
ಕಾರ್ಯದರ್ಶಿಗಳವರ ಕಾರ್ಯಾಲಯ

ದೂರವಾಣಿ: 08194-231584/85/86

e-mail:bsdbsecretary@gmail.com

ಚಿತ್ರದುರ್ಗ-577 502



## **Audit Report**

We have audited the attached Balance Sheet of **SCP (Special Component Plan) Scheme** Implemented by **Bayaluseema Development Board, Chitradurga** as on 31-03-2018 and the annexed income and expenditure account and Receipts payments accounts for the year ended on that.

These Financial Statements are responsibility of the organization. Our responsibility is to express an opinion on these Financial Statements based on our Audit.

The Audit report is revised considering compliances submitted by the board after our submission and Fixed Asset Values are as furnished.

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 of Material misstatement.

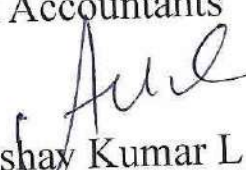
In our opinion and to the best of our knowledge and according to the explanations given to us and subject to our observations as detailed below we report that :-

1. We have obtained all the information and explanations, which to the best of my knowledge and belief necessary for the purpose of audit.
2. Bank reconciliation is not being done.
3. GST, TDS, Royalty, CBF & WWF compliances & deductions not done for the scheme and hence we were unable to verify the same.
4. Opening Balances are taken from Unaudited Balance sheet as provided by the Board

5. There were inter fund transfers between the schemes and we don't vouch for their Set off/Repayments.

- A) In so far as it relates to the Balance sheet of the state of affairs of the SCP scheme of Bayaluseema Development Bord as at 31.3.2018
- B) In so far as it relates to the Income and Expenditure account for the period ended on that date .
- C) In so far as it relates to the Receipts and Payments account of the for the period ended on that date.

For AKSHAY KUMAR & CO.,  
Chartered Accountants

  
CA. Akshay Kumar L  
(Chartered Accountant)

MRN – 238667

FRN – 016451S

UDIN - 22238667ACBGYI8577



PLACE: DAVANGERE

DATE: 14-02-2022



BAYALUSEEME DEVELOPMENT BOARD  
S C P Scheme  
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2018

Receipts	Sch. Ref.	Amount
<b>Opening Balance</b>		
<b>S C P</b>		
Cash On Hand		-
At Banks		
In Treseury Office Accounts		6,35,15,511
		-
Grant Received From Govt		
		8,58,00,000
<b>Other Receipts</b>		
(List out receipts under heads like EMD, Security Deposits, Advances etc., which are refundable)		
		-
<b>Recovery &amp; Remittances</b>		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		
<b>Bank Interest -</b>		
Other Department -		8,86,772
<b>Miscellaneous Receipts</b>		
(List out all major items individually & small amounts may be clubbed under Others)		
		-
Fund returned through NEFT parking		-
<b>Total</b>		<b>15,02,02,283</b>

Payments	Sch. Ref.	Amount
<b>Scheme Expenditure</b>		
Refund of Scheme Advance to State Fund		8,00,53,225
Refund of Other Scheme Advance/Grant to the Sanctioning Authority		
Telephone Charges		
Salaries		
Bank Charges		3,028
<b>Miscellaneous Payments</b>		
(List out all major items individually & small amounts may be clubbed under Others)		
(List out all major items individually & small amounts may be clubbed under Others)		
<b>Closing Balance</b>		
<b>S C P</b>		
Cash On Hand		
At Banks		
In Treseury Office Accounts		7,01,46,030
<b>Total</b>		<b>15,02,02,283</b>

FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

CA. Akshay Kumar L  
(Proprietor)  
M No 238667  
FRN -016451S



BALUSEEME DEVELOPMENT BOARD  
S C P Scheme  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018

INCOME	Sch. Ref.	Amount
Bank Interest		8,86,772
Fund transferred		-
Miscellaneous Receipts		-
<b>Total</b>		<b>8,86,772</b>
<b>Expenditure</b>		
<b>Scheme Expenses</b>		
Bank Charges		-
<b>Fund Transfers To:</b>		<b>3,028</b>
Fund returned to State		-
<b>Income Over Expenditure</b>		<b>8,83,744</b>
<b>Total</b>		<b>8,86,772</b>

FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

CA. Akshay Kumar L  
(Proprietor)  
M No 238667  
FRN -016451S



**BAYALUSEEMA DEVELOPMENT BOARD**

**S C P Scheme**

**Balance Sheet as at 31st March 2018**

As at 31.3.2017 (Previous Year)	Liabilities	As at 31.3.2018	As at 31.3.2017 (Previous Year)	Assets	As at 31.3.2018
	<b>Scheme Corpus</b>			<b>Current Assets, Loans &amp; Advances</b>	
30,94,963.00	Current year Income	8,83,744.00	6,35,15,511.00	Cash & Bank Balances	7,01,46,030
	<b>Liabilities &amp; Grants</b>			<b>Fixed Assets</b>	
6,04,20,548	Scheme Grants from Governments	6,92,62,286	-	Funds in Transit	-
	Add: Surplus for the current year	-	-	GRANT IN AID Scheme Advances	-
	Other Scheme Advances	-	-	Other Scheme Advances	-
	Other Liabilities	-	-	Deposits	-
		-	-	Other Receivables	-
6,35,15,511	<b>Total</b>	7,01,46,030	6,35,15,511	<b>Total</b>	7,01,46,030

FOR AKSHAY KUMAR & CO.,

Chartered Accountants



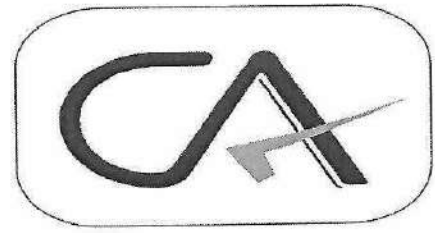
CA. Akshay Kumar L

(Proprietor)

M No 238667

FRN -016451S





## **Audit Report**

We have audited the attached Balance Sheet of **TSP (Tribal Sub-Plan) Scheme** Implemented by **Bayaluseema Development Board, Chitradurga** as on 31-03-2018 and the annexed income and expenditure account and Receipts payments accounts for the year ended on that.

These Financial Statements are responsibility of the organization. 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 of Material misstatement.

The Audit report is revised considering compliances submitted by the board after our submission and Fixed Asset Values are as furnished.

In our opinion and to the best of our knowledge and according to the explanations given to us and subject to our observations as detailed below we report that :-

1. We have obtained all the information and explanations, which to the best of my knowledge and belief necessary for the purpose of audit.
2. Bank reconciliation is not being done.
3. GST, TDS, Royalty, CBF & WWF compliances & deductions not done for the scheme and hence we were unable to verify the same.

4. Opening Balances are taken from Unaudited Balance sheet as provided by the Board



5. There were inter fund transfers between the schemes and we don't vouch for their Set off/Repayments.

- A) In so far as it relates to the Balance sheet of the state of affairs of the TSP scheme of Bayaluseema Development Bord as at 31.3.2018
- B) In so far as it relates to the Income and Expenditure account for the period ended on that date.
- C) In so far as it relates to the Receipts and Payments account of the for the period ended on that date.

For AKSHAY KUMAR & CO.,  
Chartered Accountants



CA. Akshay Kumar L  
(Chartered Accountant)

MRN - 238667

FRN - 016451S

UDIN - 22238667ACBGYI8577

PLACE: DAVANGERE

DATE: 14-02-2022



**BAYALUSEEMA DEVELOPMENT BOARD**  
TSP SCHEME  
RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2018

Receipts	Sch. Ref.	Amount
<b>Opening Balance</b>		
<b>S C P</b>		
Cash On Hand		-
At Banks		2,44,82,072
In Treseury Office Accounts		-
Grant Received From Govt		3,48,00,000
<b>Other Receipts</b> (List out receipts under heads like EMD, Security Deposits, Advances etc., which are refundable)		-
<b>Recovery &amp; Remittances</b> (List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		-
<b>Bank Interest -</b>		16,359
<b>Other Department -</b>		
<b>Interest from Implementing Officer</b> (List out all major items individually & small amounts may be clubbed under Others)		3,70,606
Fund returned through NEFT parking		-
<b>Total</b>		<b>5,96,69,037</b>

Payments	Sch. Ref.	Amount
<b>Schene Expenditure</b>		3,39,44,000
Refund of Scheme Advance to State Fund		-
Refund of Other Scheme Advance/Grant to the Sanctioning Authority		-
Telephone Charges		-
Salaries		-
Bank Charges		1,925
<b>Miscellaneous Payments</b> (List out all major items individually & small amounts may be clubbed under Others)		-
<b>Payments against Outstanding Liabilities as at 31.3.2016</b> (List out all major items individually & small amounts may be clubbed under Others)		-
<b>Closing Balance</b>		
<b>S C P</b>		
Cash On Hand		-
At Banks		2,57,23,112
In Treseury Office Accounts		-
<b>Total</b>		<b>5,96,69,037</b>

FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

CA. Akshay Kumar L  
(Proprietor)  
M No 238667  
FBN 0154510



## BALUSEEMA DEVELOPMENT BOARD

## T S P Scheme

## INCOME &amp; EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018

INCOME	Sch. Ref.	Amount
Bank Interest		16,359
Fund transferred		-
Interest from Implementing Officers		3,70,606
D/o		-
<b>Total</b>		<b>3,86,965</b>
<b>Expenditure</b>		
<b>Scheme Expenses</b>		
Bank Charges		1,925
<b>Fund Transfers To:</b>		-
Fund returned to State		-
<b>Income Over Expenditure</b>		<b>3,85,040.00</b>
<b>Total</b>		<b>3,86,965.00</b>

FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

*Akshay*  
CA. Akshay Kumar L  
(Proprietor)  
M No 238667  
FRN -016451S



**BAYALUSEEMA DEVELOPMENT BOARD**  
**TSP Scheme**

Balance Sheet as at 31st March 2018

As at 31.3.2017 (Previous Year)	Liabilities	As at 31.3.2018	As at 31.3.2017 (Previous Year)	Assets	As at 31.3.2018
	<b>Scheme Corpus</b>			<b>Current Assets, Loans &amp; Advances</b>	
11,56,103.00	Current Year Income	3,85,040.00	2,44,82,072.00	Cash & Bank Balances	2,57,23,112.00
				<b>Fixed Assets</b>	
	<b>Current Liabilities &amp; Provisions</b>			Funds in Transit	-
2,33,25,969.00	Scheme Grants from Governments	2,53,38,072.00	-	GRANT IN AID Scheme Advances	-
	Other Scheme Advances	-	-	Other Scheme Advances	-
	Other Liabilities	-	-	Deposits	-
			-	Other Receivables	-
2,44,82,072.00	<b>Total</b>	2,57,23,112.00	2,44,82,072.00	<b>Total</b>	2,57,23,112.00

FOR AKSHAY KUMAR & CO.,

Chartered Accountants

*A.K.*

CA. Akshay Kumar L

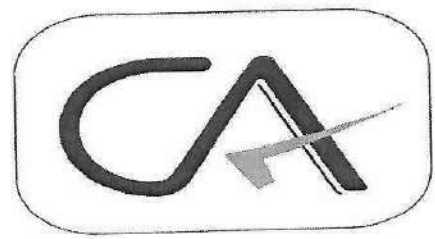
(Proprietor)

M No 238667

FRN -016451S







## **Audit Report**

We have audited the attached Balance Sheet of **Grant In Aid Scheme** Implemented by **Bayaluseema Development Board, Chitradurga** as on 31-03-2018 and the annexed income and expenditure account and Receipts payments accounts for the year ended on that.

These Financial Statements are responsibility of the organization. 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 of Material misstatement.

The Audit report is revised considering compliances submitted by the board after our submission and Fixed Asset Values are as furnished.

In our opinion and to the best of our knowledge and according to the explanations given to us and subject to our observations as detailed below we report that :-

1. We have obtained all the information and explanations, which to the best of my knowledge and belief necessary for the purpose of audit.
2. Bank reconciliation is not being done & Interest certificates not provided.
3. GST, TDS, Royalty, CBF & WWF compliances & deductions not done for the scheme and hence we were unable to verify the same.

4. Opening Balances are taken from Unaudited Balance sheet as provided by the



5. There were inter fund transfers between the schemes and we don't vouch for their Set off/Repayments.

- A) In so far as it relates to the Balance sheet of the state of affairs of the GIA scheme of Bayaluseema Development Bord as at 31.3.2018
- B) In so far as it relates to the Income and Expenditure account for the period ended on that date .
- C) In so far as it relates to the Receipts and Payments account of the for the period ended on that date.

For AKSHAY KUMAR & CO.,  
Chartered Accountants

CA. Akshay Kumar L  
(Chartered Accountant)

MRN - 238667

FRN - 016451S

UDIN - 22238667ACBGYI8577



PLACE: DAVANGERE

DATE: 14-02-2022

BSSDB GIA  
MaidanMahal  
Tamatkal Road  
Chitradurga

Receipts and Payments

1-Apr-2017 to 31-Mar-2018

BSSDB GIA 1-Apr-2017 to 31-Mar-2018			BSSDB GIA 1-Apr-2017 to 31-Mar-2018	
Receipts			Payments	
Opening Balance	9998042.00	9998042.00	Fixed Assets	304783.00
Bank Accounts			Movable Assets	304783.00
Loans (Liability)			Indirect Expenses	
Grant Recieved (Main)	10300000.00	10300000.00	Advertisement	9960.00
Indirect Incomes			Bank Charges	2704.00
Bank Interest	5970.00		Board Members Refreshment Charges	42304.00
Other Receipts	296707.00	302677.00	DA	24181.00
			Electricity Charges	288543.00
			Fuel Charges	713426.00
			GIS	8760.00
			GPF	420000.00
			Hanarorium to President	1745734.00
			HRA Allowences	122165.00
			KGID	142900.00
			LIC	115434.00
			Medical Expenses	36487.00
			Meeting Expenses	104320.00
			Misc Exp	20231.00
			Mobile & Internet Charges	69371.00
			Newa Papers & Journals	4941.00
			Office Expenses	353357.00
			Other Payments	3738495.00
			Outsource Salary	1841120.00
			Postal Charges	10000.00
			Printing & Stationry	223409.00
			P T	105380.00
			Repairs & Maintenance	27667.00
			Staff Leave Encashment	203200.00
			Staff Salary	2610738.00
			Statutory Deductions	752248.00
			TDS	971579.00
			Telephone Charges	16612.00
			Travelling Expenses	216894.00
			Vehicale Repairs & Maintenance	289070.00
			Vehicle Insurance	58637.00
			Closing Balance	
			Bank Accounts	5006069.00
				5006069.00
Total	20600719.00		Total	20600719.00

FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

CA. Akshay Kumar L.  
(Proprietor)  
M. No. -238667  
FRN -0164515





**BALUSEEMA DEVELOPMENT BOARD**

Grant in AID

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018**

<b>INCOME</b>	<b>Sch. Ref.</b>	<b>Amount</b>
Bank Interest		5,970
Fund transferred		-
Interest from Implementing Officers		2,96,707
		-
<b>Total</b>		<b>3,02,677</b>
<b>Expenditure</b>		
<b>C.E. Scheme Expenses</b>		
Bank Charges		2,704
<b>Fund Transfers To:</b>		
Fund returned to State		-
<b>Income Over Expenditure</b>		<b>2,99,973</b>
<b>Total</b>		<b>3,02,677</b>

FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

*Aul*  
C A Akshay Kumar L  
(Proprietor)  
M No 238667  
FRN -016451S



# BAYALUSEEMA DEVELOPMENT BOARD

## Grant In AID

Balance Sheet as at 31st March 2018

As at 31.3.2017 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2018	As at 31.3.2017 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2018
	Scheme Corpus				Fixed Assets		
2,81,41,506	Scheme Fund	-	2,30,54,641	48,42,334	Movable Assets	-	4747441.51
				1,33,01,130	Immovable Assets	-	1,33,01,130
						-	
						-	
					Current Assets, Loans & Advances		
				99,98,042	Cash & Bank Balances	-	50,06,069
					Deposits	-	
					Other Receivables	-	
						-	
2,81,41,506	Total		2,30,54,641	2,81,41,506	Total		2,30,54,641

FOR AKSHAY KUMAR & CO.,

Chartered Accountants

*[Signature]*

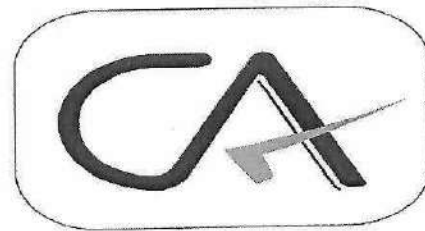
C A Akshay Kumar L

(Proprietor)

M No 238667

FRN -016451S





## **Audit Report**

We have audited the attached Balance Sheet of **Capital Expenditure Scheme** Implemented by **Bayaluseema Development Board, Chitradurga** as on 31-03-2018 and the annexed income and expenditure account and Receipts payments accounts for the year ended on that.

These Financial Statements are responsibility of the organization. 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 of Material misstatement.

The Audit report is revised considering compliances submitted by the board after our submission and Fixed Asset Values are as furnished.

In our opinion and to the best of our knowledge and according to the explanations given to us and subject to our observations as detailed below we report that :-

1. We have obtained all the information and explanations, which to the best of my knowledge and belief necessary for the purpose of audit.
2. Bank reconciliation is not being done.
3. GST, TDS, Royalty, CBF & WWF compliances & deductions not done for the scheme and hence we were unable to verify the same.

4. Opening Balances are taken from Unaudited Balance sheet as provided by the

Board





5. There were inter fund transfers between the schemes and we don't vouch for their Set off/Repayments.

- A) In so far as it relates to the Balance sheet of the state of affairs of the Capital Expenditure scheme of Bayaluseema Development Bord as at 31.3.2018
- B) In so far as it relates to the Income and Expenditure account for the period ended on that date.
- C) In so far as it relates to the Receipts and Payments account of the for the period ended on that date.

For AKSHAY KUMAR & CO.,  
Chartered Accountants

CA. Akshay Kumar L  
(Chartered Accountant)

MRN – 238667

FRN – 016451S

UDIN - 22238667ACBGYI8577



PLACE: DAVANGERE

DATE: 14-02-2022

**BAYALUSEEMA DEVELOPMENT BOARD**  
Capital Expenditure Scheme  
RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2018

Receipts	Sch. Ref.	Amount
<b>Opening Balance</b>		
<b>C.E</b>		
Cash On Hand		
At Banks		25,54,05,544
In Treseury Office Accounts		
Grant Received From Govt		27,05,70,230
<b>Other Receipts</b>		
Savings		10,50,000
<b>Recovery &amp; Remittances</b>		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		
<b>Bank Interest -</b>		64,09,067
Other Department -		
<b>Miscellaneous Receipts</b>		-
Interest from Implementing Officers		25,94,242
Fund returned through NEFT parking		
<b>Total</b>		<b>53,60,29,083</b>

Payments	Sch. Ref.	Amount
<b>Schene Expenditure</b>		48,88,15,473
Refund of Scheme Advance to State Fund		
Bank Charges		19,986
<b>Miscellaneous Payments</b>		
(List out all major items individually & small amounts may be clubbed under Others)		-
<b>Payments against Outstanding Liabilities as at 31.3.2016</b>		
(List out all major items individually & small amounts may be clubbed under Others)		-
<b>Closing Balance</b>		
<b>Capital Expenditure</b>		
Cash On Hand		-
At Banks		4,71,93,624
In Treseury Office Accounts		-
<b>Total</b>		<b>53,60,29,083</b>

For AKSHAY KUMAR & CO.,  
Chartered Accountants



Akshay Kumar. L.  
Proprietor.  
M No. 229687

BALUSEEMA DEVELOPMENT BOARD  
Capital Expenditure Scheme  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018

INCOME	Sch. Ref.	Amount
Bank Interest		64,09,067
Miscellaneous Receipts		-
Interest from implementing Officers		25,94,242
<b>Total</b>		<b>90,03,309</b>
<b>Expenditure</b>		
<b>GIA Scheme Expenses</b>		
Bank Charges		19,986
<b>Fund Transfers To:</b>		
Fund returned to State		
<b>Income Over Expenditure</b>		<b>89,83,323</b>
<b>Total</b>		<b>90,03,309</b>

For AKSHAY KUMAR & CO.,  
Chartered Accountants



Akshay Kumar. L.  
Proprietor.  
M.No. 238667  
FR No. 016451S



**BAYALUSEEMA DEVELOPMENT BOARD**

**Capital Expenditure**

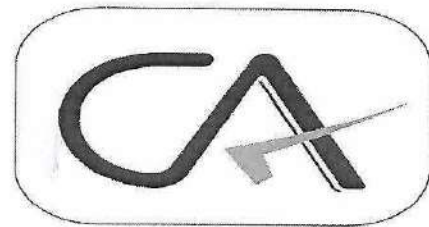
Balance Sheet as at 31st March 2018

As at 31.3.2017 (Previous Year)	Liabilities	As at 31.3.2018	As at 31.3.2017 (Previous Year)	Assets	As at 31.3.2018
	Scheme Corpus			Current Assets, Loans & Advances	
68,54,508	Scheme Income	89,83,323	25,54,05,544	Cash & Bank Balances	4,71,93,624
	<b>Liabilities &amp; Grants</b>				
24,85,51,036	Scheme Advance from Governments	3,82,10,301		Fixed Assets	
	Add: Surplus for the current year	-		Funds in Transit	
	Other Scheme Advances	-		GRANT IN AID Scheme Advances	
	Other Liabilities	-		Other Scheme Advances	
				Deposits	
				Other Receivables	
25,54,05,544	<b>Total</b>	4,71,93,624	25,54,05,544	<b>Total</b>	4,71,93,624

For AKSHAY KUMAR & CO.,  
Chartered Accountants



Akshay Kumar. L.  
Proprietor.  
M.No. 238667  
FR No. 016451S



## **Audit Report**

We have audited the attached Balance Sheet of **Interest Account (74270100002126)** Implemented by **Bayaluseema Development Board, Chitradurga** as on 31-03-2018 and the annexed income and expenditure account and Receipts payments accounts for the year ended on that.

These Financial Statements are responsibility of the organization. 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 of Material misstatement.

Separate report is given for this Account as the board is maintaining separate record and cash book for this particular Interest Account not forming part of any scheme.

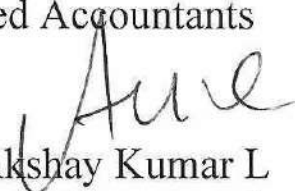
In our opinion and to the best of our knowledge and according to the explanations given to us and subject to our observations as detailed below we report that :-

1. We have obtained all the information and explanations, which to the best of my knowledge and belief necessary for the purpose of audit.
2. Bank reconciliation is not being done.
3. GST, TDS, Royalty, CBF & WWF compliances & deductions not done for the scheme and hence we were unable to verify the same.

4. Opening Balances are taken from Unaudited Balance sheet as provided by the Board.

- A) In so far as it relates to the Balance sheet of the state of affairs of the Interest Account of Bayaluseema Development Bord as at 31.3.2018
- B) In so far as it relates to the Income and Expenditure account for the period ended on that date.
- C) In so far as it relates to the Receipts and Payments account of the for the period ended on that date.

For AKSHAY KUMAR & CO.,  
Chartered Accountants

  
CA. Akshay Kumar L  
(Chartered Accountant)

MRN – 238667

FRN – 016451S

UDIN - 22238667ACBGYI8577



PLACE: DAVANGERE

DATE: 14-02-2022



# BAYALUSEEMA DEVELOPMENT BOARD

## Interest Account

RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2018

Receipts	Sch. Ref.	Amount
<b>Opening Balance</b>		
<b>S C P</b>		
Cash On Hand		-
At Banks		80,58,449
In Treseury Office Accounts		-
Grant Received From Govt		-
<b>Other Receipts</b>		
(List out receipts under heads like EMD, Security Deposits, Advances etc., which are refundable)		-
<b>Recovery &amp; Remittances</b>		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		-
<b>Bank Interest -</b>		-
Other Department -		
<b>Interest from Implementing officers</b>		40,31,819
(List out all major items individually & small amounts may be clubbed under Others)		-
Fund returned through NEFT parking		-
<b>Total</b>		<b>1,20,90,268</b>

Payments	Sch. Ref.	Amount
<b>Schene Expenditure &amp; Inter-Scheme Transfers</b>		50,00,000
Bank Charges		-
<b>Miscellaneous Payments</b>		
(List out all major items individually & small amounts may be clubbed under Others)		-
<b>Payments against Outstanding Liabilities as at 31.3.2016</b>		
(List out all major items individually & small amounts may be clubbed under Others)		-
<b>Closing Balance</b>		
<b>Capital Expenditure</b>		
Cash On Hand		-
At Banks		70,90,268
In Treseury Office Accounts		-
<b>Total</b>		<b>1,20,90,268</b>

For AKSHAY KUMAR & CO.  
Chartered Accountants

Akshay Kumar. L.  
Proprietor.  
M.No. 238667



## BALUSEEMA DEVELOPMENT BOARD

## Interest Account

## INCOME &amp; EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018

INCOME	Sch. Ref.	Amount
Bank Interest		-
Fund transferred		-
Interest from Implementing Officers		40,31,819
D/o		-
<b>Total</b>		<b>40,31,819</b>
<b>Expenditure</b>		
<b>C.E. Scheme Expenses</b>		
Bank Charges		
<b>Fund Transfers To:</b>		
Fund returned to State		-
<b>Income Over Expenditure</b>		<b>40,31,819</b>
<b>Total</b>		<b>40,31,819</b>

For AKSHAY KUMAR & CO.,  
Chartered Accountants

Akshay Kumar. L.  
Proprietor.  
M.No. 238667  
FR No. 016451S



# BAYALUSEEMA DEVELOPMENT BOARD

## Interest Account

Balance Sheet as at 31st March 2018

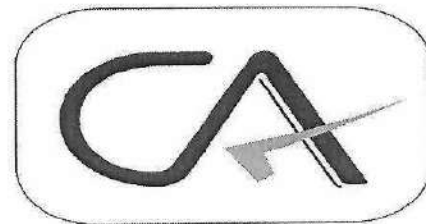
As at 1.3.2017 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2018	As at 31.3.2017 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2018
	Scheme Corpus				Current Assets, Loans & Advances		
	Scheme Income	-	70,90,268	80,58,449	Cash & Bank Balances	-	70,90,268
80,58,449	Liabilities & Grants	-	-	-	Fixed Assets		
	Scheme Advance from Governments	-			Funds in Transit	-	
	Other Scheme Advances	-				-	
	Other Liabilities	-			Deposits	-	
					Other Receivables	-	
80,58,449	Total		70,90,268	80,58,449	Total		70,90,268

For AKSHAY KUMAR & CO.,  
Chartered Accountants

Akshay Kumar, L.  
Proprietor  
P. No. 238657  
F. No. 016451S







## **Audit Report**

We have audited the attached Balance Sheet of **NABARD Scheme** Implemented by **Bayaluseema Development Board, Chitradurga** as on 31-03-2018 and the annexed income and expenditure account and Receipts payments accounts for the year ended on that.

These Financial Statements are responsibility of the organization. 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 of Material misstatement.

In our opinion and to the best of our knowledge and according to the explanations given to us and subject to our observations as detailed below we report that :-


1. We have obtained all the information and explanations, which to the best of my knowledge and belief necessary for the purpose of audit.
2. Bank reconciliation is not being done.
3. GST, TDS, Royalty, CBF & WWF compliances & deductions not done for the scheme and hence we were unable to verify the same.
4. Opening Balances are taken from Unaudited Balance sheet as provided by the Board.

A) In so far as it relates to the Balance sheet of the state of affairs of the NABARD scheme of Bayaluseema Development Bord as at 31.3.2018



- B) In so far as it relates to the Income and Expenditure account for the period ended on that date.
- C) In so far as it relates to the Receipts and Payments account of the for the period ended on that date.

For AKSHAY KUMAR & CO.,  
Chartered Accountants

  
CA. Akshay Kumar L  
(Chartered Accountant)

MRN – 238667

FRN – 016451S

UDIN - 22238667ACBGYI8577



PLACE: DAVANGERE

DATE: 14-02-2022

BAYALUSEEMA DEVELOPMENT BOARD  
Nabard Scheme  
RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2018

Receipts	Sch. Ref.	Amount
<b>Opening Balance</b>		
<b>S C P</b>		
Cash On Hand		-
At Banks		72,81,263
In Treseury Office Accounts		-
Grant Received From Govt		-
<b>Other Receipts</b> (List out receipts under heads like EMD, Security Deposits, Advances etc., which are refundable)		-
<b>Recovery &amp; Remittances</b> (List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		-
<b>Bank Interest -</b>		2,50,841
Other Department -		
<b>Interest from Implementing officers</b> (List out all major items individually & small amounts may be clubbed under Others)		-
Fund returned through NEFT parking		-
<b>Total</b>		<b>75,32,104</b>

Payments	Sch. Ref.	Amount
<b>Schene Expenditure</b>		-
Bank Charges		-
<b>Miscellaneous Payments</b> (List out all major items individually & small amounts may be clubbed under Others)		-
<b>Payments against Outstanding Liabilities as at 31.3.2016</b> (List out all major items individually & small amounts may be clubbed under Others)		-
<b>Closing Balance</b>		
<b>Capital Expenditure</b>		
Cash On Hand		-
At Banks		75,32,104
In Treseury Office Accounts		-
<b>Total</b>		<b>75,32,104</b>

For AKSHAY KUMAR & CO.,  
Chartered Accountants

Akshay Kumar L.  
Proprietor





BALUSEEMA DEVELOPMENT BOARD

Nabard Scheme

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018

INCOME	Sch. Ref.	Amount
Bank Interest		2,50,841
Fund transferred		-
Interest from Implementing Officers		-
D/o		-
<b>Total</b>		<b>2,50,841</b>
<b>Expenditure</b>		
<b>C.E. Scheme Expenses</b>		
Bank Charges		
<b>Fund Transfers To:</b>		
Fund returned to State		-
<b>Income Over Expenditure</b>		<b>2,50,841</b>
<b>Total</b>		<b>2,50,841</b>

For AKSHAY KUMAR & CO.,  
Chartered Accountants

Akshay Kumar. L.  
Proprietor.  
M.No. 238667  
FR No. 016451S



**BAYALUSEEMA DEVELOPMENT BOARD**

**Nabard Scheme**

Balance Sheet as at 31st March 2018

As at 31.3.2017 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2018	As at 31.3.2017 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2018
	Scheme Corpus				Current Assets, Loans & Advances		
5,01,300	Scheme Income	-	2,50,841	72,81,263	Cash & Bank Balances	-	75,32,104
	<b>Liabilities &amp; Grants</b>						
67,79,963	Scheme Advance from Governments	-	72,81,263	-	Fixed Assets		
		-			Funds in Transit	-	
						-	
	Other Scheme Advances	-			Deposits	-	
	Other Liabilities	-			Other Receivables	-	
						-	
72,81,263	<b>Total</b>		75,32,104	72,81,263	<b>Total</b>		75,32,104



For AKSHAY KUMAR & CO.,  
Chartered Accountants

*Aud*  
Akshay Kumar. L.  
Proprietor.  
M.No. 238667  
FR No. 016451S