

ಕರ್ನಾಟಕ ಸರ್ಕಾರ

ಬಯಲುಸೀಮೆ ಪ್ರದೇಶಾಭಿವೃದ್ಧಿ ಮಂಡಳಿ, ಚಿತ್ರದುರ್ಗ

2018-19 ನೇ ಸಾಲಿನ ಆಂತರಿಕ ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ವರದಿ ಕಾರ್ಯದರ್ಶಿಗಳವರ ಕಾರ್ಯಾಲಯ ದೂರವಾಣಿ: 08194-231584/85/86

e-mail:bsdbsecretary@gmail.com ಚಿತ್ರದುರ್ಗ-577 502

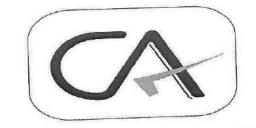
AKSHAY KUMAR & CO.,

CHARTERED ACCOUNTANTS

EMail: 669akshay@gmail.com

ca.akshaykumarl@gmail.com

Mobile: 8147464669



Audit Report

We have audited the attached Balance Sheet of SCP (Special Component Plan) Scheme Implemented by Bayaluseema Development Board, Chitradurga as on 31-03-2019 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

- 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 scheme of Bayaluseema Development Bord as at 31.3.2019
 - 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 - 22238667ACBHQY6573

PLACE: DAVANGERE

DATE: 14-02-2022

BAYALUSEEME DEVELOPMENT BOARD

S C P Scheme

RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2019

Receipts	Sch. Ref.	Amount
Opening Balance		
SCP		- Control of the Cont
Cash On Hand		
At Banks		7,01,46,030
In Treseury Office Accounts		
Grant Received From Govt		4,52,00,000
Other Receipts		
(List out receipts under heads like EMD, Security Deposits, Advances etc., which are refundable)		-
Recovery & Remittances		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		
Bank Interest -		4,20,473
Other Department -		
Miscellaneous Receipts	11-11-11-11-11-11-11-11-11-11-11-11-11-	-
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through NEFT parking		
Total		11,57,66,503

Payments	Sch. Ref.	Amount
Schene Expenditure		7,30,18,961
Refund of Scheme Advance to State Fund		
Refund of Other Scheme Advance/Grant to the Sanctioning Authority		
Telephone Charges		
Salaries		
Bank Charges		1,135
Miscellaneous Payments		
(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)		
Closing Balance		
SCP		
Cash On Hand		
At Banks		4,27,46,407,
In Treseury Office Accounts		
Total		11,57,66,503

FOR AKSHAY KUMAR & CO., Chartered Actountants

> CA.Akshay Kumar L (Proprietor)

M No 238667 FRN -016451S



BALUSEEMA DEVELOPMENT BOARD

S C P Scheme

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

INCOME	Sch. Ref.	Amount
Bank Interest		15,460
Fund transferred		_
Interest from Implementing Officers		3,80,929
D/o		-
Total		3,96,389
Expenditure		AME
Scheme Expenses		The state was a second
Bank Charges		1,065
Fund Transfers To:		
Fund returned to State		*
Income Over Expenditure		3,95,324.00
Total		3,96,389.00

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 2019

4,27,46,407	Total	7,01,46,030	4,27,46,407	Total	7,01,46,030
1	Other Receivables		τ		
f.	Deposits		ť	Other Liabilities	
ī	Other Scheme Advances			Other Scheme Advances	
ì	GRANT IN AID Scheme Advances		1	Add: Surplus for the current year	
	Funds in Transit		4,23,27,069	6,92,62,286 Scheme Grants from Governments	6,92,62,286
1	Fixed Assets			Liabilities & Grants	
2017			24	Callell Acai Historie	0,00,744.00
4,27,46,407	7.01.46,030 Cash & Bank Balances	7.01.46.030	4,19,338.00	8 83 744 00 Current year Income	8 83 744 00
	Current Assets, Loans & Advances			Scheme Corpus	
As at 31.3.2019	Assets	As at 31.3.2018 (Previous Year)	As at 31.3.2019	Liabilities	As at 31.3.2018 (Previous Year)

FOR AKSHAY KUMAR & CO.,

Chartered Acqountants

CA.Akshay/kumar L (Proprietor) M No 238667

FRN -016451S

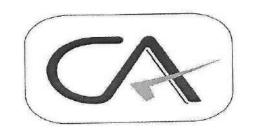
AKSHAY KUMAR & CO.,

CHARTERED ACCOUNTANTS

EMail: 669akshay@gmail.com

ca.akshaykumarl@gmail.com

Mobile: 8147464669



Audit Report

We have audited the attached Balance Sheet of TSP (Tribal Sub-Plan) Scheme Implemented by Bayaluseema Development Board, Chitradurga as on 31-03-2019 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 programmed

- 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 scheme of Bayaluseema Development Bord as at 31.3.2019
 - 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 - 22238667ACBHQY6573

PLACE: DAVANGERE DATE: 14-02-2022

--- COTIZADBIATATALA

BAYALUSEEMA DEVELOPMENT BOARD

TSP SCHEME

RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2019

Receipts	Sch. Ref.	Amount
Opening Balance		
SCP		
Cash On Hand		-
At Banks		2,57,23,112
In Treseury Office Accounts		
Grant Received From Govt		2,11,00,000
Other Receipts		· · · · · · · · · · · · · · · · · · ·
(List out receipts under heads like EMD, Security Deposits, Advances etc., which are refundable)		
Recovery & Remittances		30 years market
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		est of the second secon
Bank Interest -		15,460
Other Department -		-
Interest from Implementing Officer		3,80,929
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through NEFT parking		
Total		4,72,19,501

Payments	Sch. Ref.	Amount
Schene Expenditure		2,87,81,977
Refund of Scheme Advance to State Fund		*
Refund of Other Scheme Advance/Grant to the Sanctioning Authority		-
Telephone Charges		
Salaries		
Bank Charges		1,065
Miscellaneous Payments		
(List out all major items individually & small amounts may be clubbed under Others)		-
Payments against Outstanding Liabilities as at 31.3.2016		
(List out all major items individually & small amounts may be clubbed under Others)		v
Closing Balance		
SCP	100000000000000000000000000000000000000	
Cash On Hand		(e)
At Banks		1,84,36,459
In Treseury Office Accounts		-
Total		4,72,19,501

ACCOUNTANTS

FOR AKSHAY KUMAR & CO., Chartered Agcountants

CA. Akshay Kumar L

(Proprietor)

M No 238667 FRN -0164515

BALUSEEMA DEVELOPMENT BOARD

T SP Scheme

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

INCOME	Sch. Ref.	Amount
Bank Interest	90	
Fund transferred		4,20,473
Miscelleneous Receipts		-
		-
Total		4,20,473
		1,20,110
Expenditure		
Scheme Expenses		
Bank Charges		
Fund Transfers To:		1,135
Fund returned to State		
Income Over Expenditure		4.40.220
Total		4,19,338
1 7 111		4,20,473

CHARTERED ACCOUNTANTS

PH:251669

FOR AKSHAY KUMAR & CO.,

Chartered Accountants

CA.Akshay Kumar L

(Proprietor) M No 238667

FRN -016451S

BAYALUSEEMA DEVELOPMENT BOARD

TSP Scheme Balance Sheet as at 31st March 2019

As at 31.3.2018 (Previous Year) Liabilities As at 31.3.2019 (P A	,57,23,112.00 Tota l	N	1,84,36,459.00 2,57,23,112.00	Total	2,57,23,112.00
Scheme Corpus Current Year Income Current Liabilities & Provisions Scheme Grants from Governments Other Scheme Advances Other Liabilities	Other Receivables				
Scheme Corpus Current Year Income Current Liabilities & Provisions Scheme Grants from Governments Other Scheme Advances 1,8	Deposits			Other Liabilities	
Scheme Corpus Current Year Income Current Liabilities & Provisions Scheme Grants from Governments 1,8	Other Scheme Advances		1	Other Scheme Advances	
Scheme Corpus Current Year Income Current Liabilities & Provisions	- GRANT IN AID Scheme Advances		1,80,41,135.00	Scheme Grants from Governments	2,53,38,072.00
Scheme Corpus Current Year Income	Funds in Transit			Current Liabilities & Provisions	
Scheme Corpus Current Year Income	Fixed Assets				
Scheme Corpus Current Year Income					
Scheme Corpus	3,95,324.00 2,57,23,112.00 Cash & Bank Balances	2,57,	3,95,324.00	Current Year Income	3,85,040.00
Liabilities	Current Assets, Loans & Advances			Scheme Corpus	
	As at 31.3.2018 (Previous Year) Assets	As at (Prev	As at 31.3.2019		(Previous Year)

FOR AKSHAY KUMAR & CO.,

Chartered Accountants

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



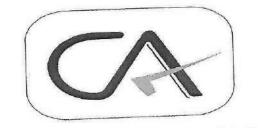
AKSHAY KUMAR & CO.,

CHARTERED ACCOUNTANTS

EMail: 669akshay@gmail.com

ca.akshaykumarl@gmail.com

Mobile: 8147464669



Audit Report

We have audited the attached Balance Sheet of **Grant In Aid Scheme** Implemented by **Bayaluseema Development Board, Chitradurga** as on 31-03-2019 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 pro

- 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 31.3.2019

B) In so far as it relates to the Income and Expenditure account of the SURPLUS 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 - 22238667ACBHQY6573

PLACE: DAVANGERE

DATE: 14-02-2022

BSSDB GIA

MaidanMahal

Tamatkal Road

Chitradurga

Receipts and Payments 1-Apr-2018 to 31-Mar-2019

		1-Apr-2010	3 to 31-Mar-2019	BSSDB GIA	
	BSSDB GIA		12	1-Apr-2018 to 31-Mar-2019)
Receipts	1-Apr-2018 to 31-Mar-201	19	Payments	Control of the contro	
pening Balance		5006069.00 Fixe	ed Assets	86550.00	86550.00
Bank Accounts	5006069.00		Movable Assets		
pans (Liability)		7800000.00 Ind	Board Members Refreshment Charges	5220.00	
Grant Recieved (Main)	7800000.00	000000000000000000000000000000000000000		103589.00	
ndirect Incomes	10 to 10 to	146790.00	DA	52010.00	
Bank Interest	78790.00		Electricity Charges	447794.00	
Other Receipts	68000.00	1	Fuel Charges	33840.00	
Other Receipes			GIS	716000.00	
			GPF	28096.00	
		4	GST	335335.00	
		1	Hanarorium to President	27798.00	
			HRA Allowences	344400.00	
			KGID	127361.00	
		1	LIC	96674.00	
		1	Medical Expensess	7050.00	
		1	Meeting Expenses	7201.00	
		1	Misc Exp	32396.00	
			Mobile & Internet Charges	11784.00	
		1	Newa Papers & Journals	77566.00	
		4	Office Expenses	2760078.00	
		- 1	Outsource Salary	10000.00	
		1	Postal Charges		
			Printing & Stationry	149324.00	
			Professional Charges	2880.00	
			PT	19400.00	
		1	Repairs & Maintenance	8548.00	
			Staff Leave Encashment	800334.00	
			Staff Salary	3769029.00	
			Statuatory Deductions	197298.00	
		1	TDS	241461.00	
		1	TDS Penality	62480.00	
			Telephone Charges	50860.00	
			Travelling Expenses	183065.00	
			Vehicale Repairs & Maintenance	159686,00	0.0000000000000000000000000000000000000
				60412.00	10928969.
			Vehicle Insurence		
			Closing Balance	1937340.00	1937340.
		12952859.00	Bank Accounts Total		12952859.0

FOR AKSHAY KUMAR & CO., Chartered Accountants

CA. Akshay Rumar L (Proprietor)

M. No - 238667 FRN. -016451S

CHARTERED

BALUSEEMA DEVELOPMENT BOARD

Grant in AID

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

INCOME	Sch. Ref.	Amount
		78,790
Bank Interest		
Fund transferred		68,000
Interest from Implementing Officers		4
Total		1,46,790
Expenditure		
C.E. Scheme Expenses		
Bank Charges		
Fund Transfers To:		-
Fund returned to State		
		1,46,790
Income Over Expenditure Total		1,46,790

FOR AKSHAY KUMAR & CO.,

Chartered Accountants

C A Akshay Kumar L (Proprietor)

M No 238667

FRN -016451S

BAYALUSEEMA DEVELOPMENT BOARD Grant In AID

Balance Sheet as at 31st March 2019

	Liabilities	1	0 of 24 3 2018	As at 31.3.2018 (Previous Year)	Assets	Sch. Ref.	Sch. Ref. As at 31.3.2019
		SCII. Nei.	As at a common		Fixed Assets		
1	Scheme Corpus				The Assessment	r	45,66,905
1 2	المرازي مسرطري	ì	1,98,05,375	47,41,447	47,47,442 IMOVable Assets		1 33 01 130
	2,30,54,641 Scheine Fund			1,33,01,130	1,33,01,130 Immovable Assets		DOT'TO'CC'T
- 6							
						1	
- 1					Current Assets, Loans & Advances		
				50.06.069	50.06.069 Cash & Bank Balances		19,37,340
				1.000	Danasite	ı,	
					Deposits		
					Other Receivables	1	
- 1		-11					750 70 70
			10000	2 20 54 641	Total		1,98,05,375
22054541	Total		1,98,05,575				

FOR AKSHAY KUMAR & CO.,

Chartered Accountants

CA. Akshay\gdmar L (Proprietor)

(Proprietor) M. No. - 238667 FRN -016451S



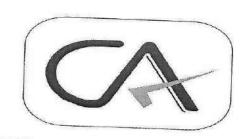
AKSHAY KUMAR & CO.,

CHARTERED ACCOUNTANTS

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ca.akshaykumarl@gmail.com

Mobile: 8147464669



Audit Report

We have audited the attached Balance Sheet of Capital Expenditure Scheme Implemented by Bayaluseema Development Board, Chitradurga as on 31-03-2019 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 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 CE scheme of Bayaluseema Development Bord as at 31.3.2019
 - 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 - 22238667ACBHQY6573

PLACE: DAVANGERE DATE: 14-02-2021

BAYALUSEEMA DEVELOPMENT BOARD

Capital Expenditure Scheme

RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2019

Receipts	Sch. Ref.	Amount
Opening Balance		
SCP		
Cash On Hand		-
At Banks		4,71,93,624
In Treseury Office Accounts		-
Grant Received From Govt		19,02,50,323
Other Receipts		
(List out receipts under heads like EMD, Security Deposits, Advances etc., which are refundable)		.e.
		-
Recovery & Remittances		-
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		18
Bank Interest -		2
Other Department -		I=
Miscellaneous Receipts		
(List out all major items individually & small amounts may be clubbed under Others)		-
Fund returned through NEFT parking	i autoria	=
Total		23,74,43,947

Payments	Sch. Ref.	Amount
Schene Expenditure		20,13,59,641
Refund of Scheme Advance to State Fund		ė.
Miscellaneous Payments		
(List out all major items individually & small amounts may be clubbed under Others)		
Payments against Outstanding Liabilities as at 31.3.2016		
(List out all major items individually & small amounts may be clubbed under Others)		*
Closing Balance		
SCP		
Cash On Hand		
At Banks		3,60,84,306
In Treseury Office Accounts		(#C
Total		23,74,43,947

Chartered Accountants

CHARTERED

CHARTERED

CHARTERED

CHARTERED

Akshay Kumar. L.

Proprietor

Ph. 238687

BALUSEEMA DEVELOPMENT BOARD

Capital Expenditure

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

INCOME	Sch. Ref.	Amount
Bank Interest		12
Fund transferred		-
Miscelleneous Receipts		-
Total		
Expenditure		1/8
A. Administration Expenses		
Fund Transfers To:		
Fund returned to State		3 34
Income Over Expenditure		-
Total		

For AKSHAY KUMAR & CO., Chartered Accountants

CHARTERED THE Shay Kumar I.

PH:251669

M.No. 238667

FR No. 0164518

BAYALUSEEMA DEVELOPMENT BOARD

Balance Sheet as at 31st March 2019 Capital Expenditure

Sch. Ref. As at 31.3.2019		3,60,84,306											200 40 02 0	3,00,04,300
Sch. Ref.		1			1	,		•)		1	•		
Assets	Current Assets, Loans & Advances	4.71.93.624 Cash & Bank Balances			Fixed Assets	Eunde in Trancit	Tulias III II alisic	GRANT IN AID Scheme Advances	Other Scheme Advances	Office Schools Advances	Deposits	Other Receivables		Total
31.3.2018 (Previous Year)		4.71.93,624	, , , , ,											4,71,93,624
As at 31.3.2019		1			3,60,84,306									3,60,84,306
Sch. Ref. As		1		1	ā		L			1				
Liabilities	Scheme Cornis		19,986) Scheme income	Liabilities & Grants	4 22 42 640 Schome Advance from Governments	Schelle Advance Holl Soverilliens	Add: Surplus for the current year	Other Scheme Advances	Office Schelle Schalled	Other Liabilities				Total
As at 31.3.2018 (Previous	rear	1000	(19,986)		477 47 640	4,72,13,010								4 71 93 624

For AKSHAY KUMAR & CO.

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

CHARTERED CONTANTS CO

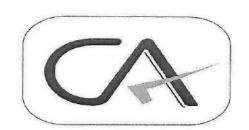
AKSHAY KUMAR & CO.,

CHARTERED ACCOUNTANTS

EMail: 669akshay@gmail.com

ca.akshaykumarl@gmail.com

Mobile: 8147464669



Audit Report

We have audited the attached Balance Sheet of Interest Account (74270100002126) Implemented by Bayaluseema Development Board, Chitradurga as on 31-03-2019 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 31.3.2019
 - 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 - 22238667ACBHQY6573

PLACE: DAVANGERE

DATE: 14-02-2022

BAYALUSEEMA DEVELOPMENT BOARD

Interest Account

RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2019

Receipts	Sch. Ref.	Amount
Opening Balance		
SCP		
Cash On Hand		[4 <u>1</u> 2]
At Banks		70,90,268
In Treseury Office Accounts		-
Grant Received From Govt		-
Other Receipts		
(List out receipts under heads like EMD, Security Deposits, Advances etc., which are refundable)		-
Recovery & Remittances		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		_
Bank Interest -		120
Other Department -		
Interest from Implementing officers		20
(List out all major items individually & small amounts may be clubbed under Others)		-
Fund returned through NEFT parking		
Total		70,90,268

Payments	Sch. Ref.	Amount
Schene Expenditure & Inter-Scheme Transfers		59,06,536
Bank Charges		-
Miscellaneous Payments		
(List out all major items individually & small amounts may be clubbed under Others)		-
Payments against Outstanding Liabilities as at 31.3.2016		
(List out all major items individually & small amounts may be clubbed under Others)		10
Closing Balance		
Capital Expenditure		
Cash On Hand		
At Banks		85,46,265
In Treseury Office Accounts		-
Total		70,90,268

For AKSHAY KUMAR & CO., Chartered Accountants

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



BALUSEEMA DEVELOPMENT BOARD

Interest Account

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

INCOME	Sch. Ref.	Amount
Bank Interest		15"
Fund transferred		2/
Interest from Implementing Officers		-
D/o		
Total		
Expenditure		
C.E. Scheme Expenses		
Bank Charges		
Fund Transfers To:		
Fund returned to State		
Income Over Expenditure		uca J
Total		

F. 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 2019

Sch. Ref. As at 31.3.2019	ınces	- 11,83,732		Ů.	ĭ	ï	1		
Assets	Current Assets, Loans & Advances	70,90,268 Cash & Bank Balances	Fixed Assets	Funds in Transit			Deposits	Other Receivables	-
As at 31.3.2018 (Previous Year)		70,90,268	4						
at 31.3.2019		11,83,732	i						
Sch. Ref. As			1	,			1		
Liabilities	Scheme Corpus	Scheme Income	70.90.268 Liabilities & Grants	Scheme Advance from Governments		Other Scheme Advances	Other Liabilities		
As at 31.3.2018 (Previous		+	70.90.268						

For AKSHAY KUMAR & CO., Chartered Accountants

Akshay Kumal. L. Proprietor. M.No. 238667 FR No. 0164518



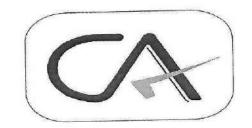
AKSHAY KUMAR & CO.,

CHARTERED ACCOUNTANTS

EMail: 669akshay@gmail.com

ca.akshaykumarl@gmail.com

Mobile: 8147464669



Audit Report

We have audited the attached Balance Sheet of NABARD Scheme Implemented by Bayaluseema Development Board, Chitradurga as on 31-03-2019 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. Interest Income not accounted in cash book during the year, to be accounted in succeeding year with reconciliation.
- 5. 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 31.3.2019
- 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 - 22238667ACBHQY6573

PLACE: DAVANGERE

DATE: 14-02-2022

BAYALUSEEMA DEVELOPMENT BOARD

Nabard Scheme

RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2019

Receipts	Sch. Ref.	Amount
Opening Balance		
SCP		
Cash On Hand		-
At Banks		75,32,104
In Treseury Office Accounts		
Grant Received From Govt		2,66,229
Other Receipts		
(List out receipts under heads like EMD, Security Deposits, Advances etc., which are refundable)		4
Recovery & Remittances		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		-
Bank Interest -		
Other Department -		-
Interest from Implementing officers		
(List out all major items individually & small amounts may be clubbed under Others)		_
Fund returned through NEFT parking		-
Total		77,98,333

Payments	Sch. Ref.	Amount
Schene Expenditure		49,91,500
Bank Charges		-
Miscellaneous Payments (List out all major items individually & small amounts may be clubbed under Others)		-
Payments against Outstanding Liabilities as at 31.3.2016		
(List out all major items individually & small amounts may be clubbed under Others)		14
Closing Balance		
Capital Expenditure		
Cash On Hand		
At Banks		28,06,833
In Treseury Office Accounts		-
Total		77,98,333

For AKSHAY KUMAR & CO., Chartered Accountants

Akshay Kumar. L.

Proprietor.



BALUSEEMA DEVELOPMENT BOARD

Nabard Scheme

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

INCOME	Sch. Ref.	Amount
Bank Interest		
Fund transferred		2
Interest from Implementing Officers		+
D/o		-
Total		17
Expenditure		
C.E. Scheme Expenses		
Bank Charges		
Fund Transfers To:		
Fund returned to State		-
Income Over Expenditure		
Total		3

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 2019

As at				As at 31.3.2018			
31.3.2018 (Previous	Liabilities	Sch. Ref. As at	31.3.2019	(Previous Year)	Assets	Sch. Ref.	Sch. Ref. As at 31.3.2019
Year)					Current Assets, Loans & Advances		
Sci	Scheme Corpus						28.06.833
2 50 841 Sci	2 50 841 Scheme Income	¥	1	75,32,104	75,32,104 Cash & Bank balances		1 1/21
	liskilities & Grants						
LIC	Solition & Courts		20 20 20		Fixed Assets		
72 81 263 Sc	72 81 263 Scheme Advance from Governments	ľ	26,00,000		2222		
		ī			Funds in Transit		
						ľ	
Ċ	1-0-1-0-1-0-1-0-1-0-1-0-1-0-1-0-1-0-1-0	1			Deposits	t	
5	Other Scheme Advances				Other Pacing bloc	,	
Ċ	Othor Liabilities	,			Office Receivables		
5	וובו רוממוויונים					1	
							20 06 033
	1-1-6		28 06 833	75.32,104	Total		500,00,02
75,32,104	Total		50,00,02	1-01-			

Chartered Accountants, 1.

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Akshay Kumar L. Proprietor. M.No. 238667 FR No. 0164518

