



## ಕರ್ನಾಟಕ ಸರ್ಕಾರ

ಬಯಲುಸೀಮೆ ಪ್ರದೇಶಾಭಿವೃದ್ಧಿ ಮಂಡಳಿ,  
ಚಿತ್ರದುರ್ಗ

2021-22ನೇ 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 **Grant In Aid Scheme (HRMS)** Implemented by **Bayaluseema Development Board, Chitradurga** as on 31-03-2022 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. TDS Returns 24Q & 26Q for the period 01-07-2021 to 30-09-2021 (Quarter – 2) was not provided for verification.
3. There were inter fund transfers between the schemes during the year and we don't vouch for their Set off/Repayments, as balance outstanding between the schemes as on 31-03-2022 is not maintained.

4. Grant received for the year is credited to Treasury and further transferred to the Scheme Bank account maintained by the board. Statutory payments are made from the treasury account. We were unable to verify the transactions in Treasury account and the balance at Treasury as on 31-03-2022, as no statement of Treasury was maintained by the board.

5. Value of Movable and Immovable Assets are as certified and furnished by the board. Depreciation on Fixed assets needs to be done based on the Accounting principles.

- A) In so far as it relates to the Balance sheet of the state of affairs of the GIA (HRMS) scheme of Bayaluseema Development Bord as at 31.3.2022.
- 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 for the period ended on that date.

For AKSHAY KUMAR & CO.,  
Chartered Accountants

  
CA. Akshay Kumar L  
(Chartered Accountant)

MRN – 238667

FRN – 016451S

UDIN - 22238667BFHNKB7695

PLACE: DAVANGERE

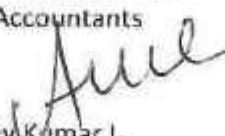
DATE: 12-12-2022

**BAYALUSEEME DEVELOPMENT BOARD**  
**GIA HRMS SCHEME**  
**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2022**

Receipts	Sch. Ref.	Amount
<b>Opening Balance</b>		
<b>GIA HRMS</b>		
Cash On Hand		-
At Banks		305
In Treseury Office Accounts		-
Grant Received From Govt		1,15,62,000
<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>		2,238
Interest Income		-
<b>Implementing Officer Interest</b>		-
(List out all major items individually & small amounts may be clubbed under Others)		-
Fund returned through NEFT parking		-
<b>Total</b>		<b>1,15,64,543</b>

Payments	Sch. Ref.	Amount
<b>Schene Expenditure</b>		
Schene Expenditure		1,05,66,518
Refund of Scheme Advance to State Fund		-
Refund of Other Scheme Advance/Grant to the Sanctioning Authority		-
Telephone Charges		-
Salaries		-
Bank Charges		177
<b>Miscellaneous Payments</b>		
Unutilised Amount In tresauary returned to Government HOD		9,95,472
<b>Closing Balance</b>		
Cash On Hand		-
At Banks		2,376
<b>Total</b>		<b>1,15,64,543</b>

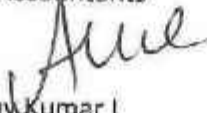
FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

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

BAYALUSEEMA DEVELOPMENT BOARD  
GIA HRMS SCHEME  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

INCOME	Sch. Ref.	Amount
Bank Interest		2,238
Miscellaneous Receipts		-
<b>Total</b>		<b>2,238</b>
<b>Expenditure</b>		
<b>A. Administration Expenses</b>		
<b>Fund Transfers To:</b>		
Bank Charges		177
<b>Income Over Expenditure</b>		<b>2,061</b>
<b>Total</b>		<b>2,238</b>

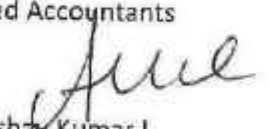
FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

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

BAYALUSEEMA DEVELOPMENT BOARD  
GIA HRMS SCHEME  
Balance Sheet as at 31st March 2022

As at 31.3.2021 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2022	As at 31.3.2021 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2022
	Scheme Corpus				Fixed Assets		
-	Scheme Income	-	2,061	28,64,046	Movable Assets		44,57,760
	Liabilities & Grants	-	-	1,33,01,130	Immovable Assests		2,06,26,555
1,61,65,481	Scheme Advance from Governments		-		Current Assets, Loans & Advances		
	Add: Surplus for the current year	-	2,50,84,630	305	Cash & Bank Balances	-	2,376
	Other Scheme Advances	-	-		Funds in Transit		
	Other Liabilities	-	-		GRANT IN AID Scheme Advances	-	
					Other Scheme Advances	-	
					Deposits	-	
					Other Receivables	-	
1,61,65,481	Total		2,50,86,691	1,61,65,481	Total		2,50,86,691

FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

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





## **Audit Report**

We have audited the attached Balance Sheet of **Grant In Aid Scheme (NON-HRMS)** Implemented by **Bayaluseema Development Board, Chitradurga** as on 31-03-2022 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 .

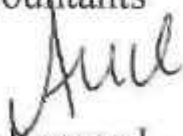
We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that We plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of Material misstatement.

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. Opening Balances are taken from Unaudited Balance Sheet as furnished by the Board.
3. TDS Returns 24Q & 26Q for the period 01-07-2021 to 30-09-2021 (Quarter – 2) was not provided for verification.
4. There were inter fund transfers between the schemes during the year and we don't vouch for their Set off/Repayments, as balance outstanding between the schemes as on 31-03-2022 is not maintained.

- A) In so far as it relates to the Balance sheet of the state of affairs of the GIA (NON - HRMS) scheme of Bayaluseema Development Bord as at 31.3.2022.
- 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 for the period ended on that date.

For AKSHAY KUMAR & CO.,  
Chartered Accountants



CA. Akshay Kumar L  
(Chartered Accountant)

MRN – 238667

FRN – 016451S

UDIN - 22238667BFHNKB7695

PLACE: DAVANGERE

DATE: 12-12-2022

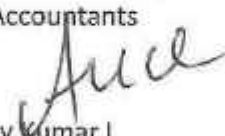


**BAYALUSEEMA DEVELOPMENT BOARD**  
GIA NON HRMS  
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2022

Receipts	Sch. Ref.	Amount
<b>Opening Balance</b>		
<b>GIA</b>		
Cash On Hand		-
At Banks		11,52,756
Grant Received From Govt		71,00,000
<b>Other Receipts</b>		
Inter Scheme Transfer		25,00,000
<b>Recovery &amp; Remittances</b>		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		
Bank Interest -		28,604
Other Department -		
<b>Miscellaneous Receipts</b>		
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through Impimenting Agencies		-
<b>Total</b>		<b>1,07,81,360</b>

Payments	Sch. Ref.	Amount
<b>Schene Expenditure</b>		
Schene Expenditure		97,20,338
Refund of Scheme Advance to State Fund		
<b>Miscellaneous Payments</b>		
(List out all major items individually & small amounts may be clubbed under Others)		-
Bank Charges		976
<b>Closing Balance</b>		
<b>GIA</b>		
Cash On Hand		
At Banks		10,60,046
<b>Total</b>		<b>1,07,81,360</b>

FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

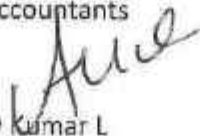
  
CA. Akshay Kumar L  
(Proprietor)

M. No. - 238667  
FRN. - 0164515

BALUSEEMA DEVELOPMENT BOARD  
GIA NON HRMS  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

INCOME	Sch. Ref.	Amount
Bank Interest	-	28,604
Miscellaneous Receipts	-	-
<b>Total</b>		<b>28,604</b>
<b>Expenditure</b>		
<b>A. Administration Expenses</b>		
Fund Transfers To:		
Bank Charges	-	976
<b>Income Over Expenditure</b>		<b>27,628</b>
<b>Total</b>		<b>28,604</b>

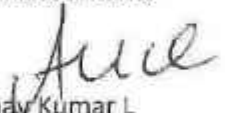
FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

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

BAYALUSEEMA DEVELOPMENT BOARD  
GIA NON HRMS  
Balance Sheet as at 31st March 2022

As at 31.3.2021 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2022	As at 31.3.2021 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2022
	Scheme Corpus				Current Assets, Loans & Advances		
-	Scheme Income for current year	-	27,628	11,52,756	Cash & Bank Balances	-	10,60,046
	<b>Liabilities &amp; Grants</b>	-	-				
11,52,756	Scheme Advance/Grant from Government		10,32,418		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	-	
11,52,756	<b>Total</b>		10,60,046	11,52,756	<b>Total</b>		10,60,046

FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

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



## Audit Report

We have audited the attached Balance Sheet of **Capital Expenditure Scheme** Implemented by **Bayaluseema Development Board, Chitradurga** as on 31-03-2022 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 .

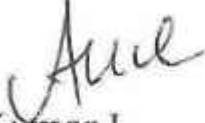
We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that We plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of Material misstatement.

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. GST, TDS, Royalty, CBF & WWF compliances & deductions not done for the scheme and hence we were unable to verify the same.
3. There were inter fund transfers between the schemes during the year and we don't vouch for their Set off/Repayments, as balance outstanding between the schemes as on 31-03-2022 is not maintained.

- 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 31.3.2022
- 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 for the period ended on that date.

For AKSHAY KUMAR & CO.,  
Chartered Accountants



CA. Akshay Kumar L  
(Chartered Accountant)  
MRN – 238667  
FRN – 016451S

UDIN - 22238667BFHNKB7695

PLACE: DAVANGERE

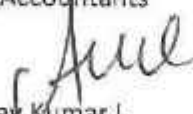
DATE: 12-12-2022

**BAYALUSEEMA DEVELOPMENT BOARD**  
Capital Expenditure Scheme  
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2022

Receipts	Sch. Ref.	Amount
<b>Opening Balance</b>		
<b>Capital Expenditure</b>		
Cash On Hand		
At Banks		1,67,031
Grant Received From Govt		42,69,00,000
<b>Other Receipts</b>		
Inter Scheme Transfer		1,20,00,000
<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>		3,40,152
Other Department -		
<b>Miscellaneous Receipts</b>		-
(List out all major items individually & small amounts may be clubbed under Others)		
Cheques returned by Implementing Agencies		25,93,000
<b>Total</b>		<b>44,20,00,183</b>

Payments	Sch. Ref.	Amount
<b>Scheme Expenditure</b>		
Scheme Expenditure		44,18,86,266
Refund of Scheme Advance to State Fund		
<b>Miscellaneous Payments</b>		
(List out all major items individually & small amounts may be clubbed under Others)		
<b>Payments against Outstanding Liabilities as at 31.3.2022</b>		
(List out all major items individually & small amounts may be clubbed under Others)		
Bank Charges		1,327
<b>Closing Balance</b>		
Cash On Hand		
At Banks		1,12,590
<b>Total</b>		<b>44,20,00,183</b>

FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

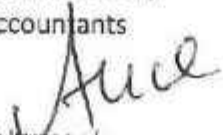
  
CA. Akshay Kumar L  
(Proprietor)  
M. No. - 238667  
FRN. - 0164515



BALUSEEMA DEVELOPMENT BOARD  
Capital Expenditure Scheme  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

INCOME	Sch. Ref.	Amount
Bank Interest		3,40,152
Miscellaneous Receipts		-
<b>Total</b>		<b>3,40,152</b>
<b>Expenditure</b>		
<b>A. Administration Expenses</b>		
<b>Fund Transfers To:</b>		
Bank Charges		1,327
<b>Income Over Expenditure</b>		<b>3,38,825</b>
<b>Total</b>		<b>3,40,152</b>

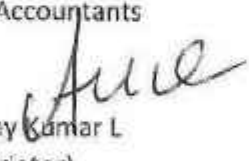
FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

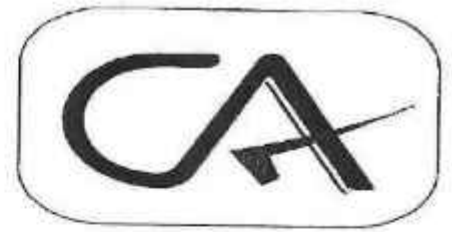
  
CA. Akshay Kumar L  
(Proprietor)  
M. No. - 238667  
FRN. - 016451S

BAYALUSEEMA DEVELOPMENT BOARD  
Capital Expenditure Scheme  
Balance Sheet as at 31st March 2022

As at 31.3.2021 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2022	As at 31.3.2021 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2022
	Scheme Corpus				Current Assets, Loans & Advances		
1,38,861	Scheme Income for current year (Balance)	-	1,12,590	1,67,031	Cash & Bank Balances	-	1,12,590
	<b>Liabilities &amp; Grants</b>	-	-				
28,170	Scheme Advance from Governments	-	-		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	-	
1,67,031	<b>Total</b>		1,12,590	1,67,031	<b>Total</b>		1,12,590

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 **SCP (Special Component Plan) Scheme** Implemented by **Bayaluseema Development Board, Chitradurga** as on 31-03-2022 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 :-

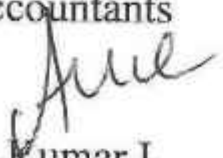
1. We have obtained all the information and explanations, which to the best of my knowledge and belief necessary for the purpose of audit.
2. GST, TDS, Royalty, CBF & WWF compliances & deductions not done for the scheme and hence we were unable to verify the same.
3. There was a difference of Rs. 570000/- in the closing balance as on 31-03-2021 due to mistake in reconciliation in cash book. The same is nullified in the current financial year and reconciliation is done as on 31-03-2022.



4. There were inter fund transfers between the schemes during the year and we don't vouch for their Set off/Repayments, as balance outstanding between the schemes as on 31-03-2022 is not maintained.

- 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 31.3.2022
- 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 for the period ended on that date.

For AKSHAY KUMAR & CO.,  
Chartered Accountants

  
CA. Akshay Kumar L  
(Chartered Accountant)  
MRN - 238667  
FRN - 016451S



UDIN - 22238667BFHNKB7695

PLACE: DAVANGERE  
DATE: 12-12-2022



# BAYALUSEEMA DEVELOPMENT BOARD

S C P

RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2022

Receipts	Sch. Ref.	Amount
<b>Opening Balance</b>		
<b>Capital Expenditure</b>		
Cash On Hand		
At Banks		1,83,45,637
In Treseury Office Accounts		
Grant Received From Govt		5,19,00,000
<b>Other Receipts</b>		
Inter Scheme Transfer		-
<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>		5,00,109
<b>Other Department -</b>		
<b>Miscellaneous Receipts</b>		
(List out all major items individually & small amounts may be clubbed under Others)		
Cheque returned by Implimenting Agencies		17,78,461
<b>Total</b>		<b>7,25,24,207</b>

Payments	Sch. Ref.	Amount
<b>Schene Expenditure</b>		
Schene Expenditure		6,73,31,246
<b>Miscellaneous Payments</b>		
(List out all major items individually & small amounts may be clubbed under Others)		
<b>Payments against Outstanding Liabilities as at 31.3.2022</b>		
(List out all major items individually & small amounts may be clubbed under Others)		
<b>Bank Charges</b>		4,742
<b>Closing Balance</b>		
<b>S C P</b>		
Cash On Hand		
At Banks		51,88,219
<b>Total</b>		<b>7,25,24,207</b>

FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

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



## BALUSEEMA DEVELOPMENT BOARD

S C P

## INCOME &amp; EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

INCOME	Sch. Ref.	Amount
Bank Interest	-	5,00,109
Miscellaneous Receipts	-	-
<b>Total</b>		<b>5,00,109</b>
<b>Expenditure</b>		
<b>A. Administration Expenses</b>		
<b>Fund Transfers To:</b>		
Bank charges	-	4,742
<b>Income Over Expenditure</b>	-	<b>4,95,367</b>
<b>Total</b>		<b>5,00,109</b>

FOR AKSHAY KUMAR &amp; CO.,

Chartered Accountants

CA. Akshay Kumar L

(Proprietor)

M. No. - 238667

FRN. - 016451S





**BAYALUSEEMA DEVELOPMENT BOARD**  
**SCP**

Balance Sheet as at 31st March 2022

As at 31.3.2021 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2022	As at 31.3.2021 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2022
	Scheme Corpus				Current Assets, Loans & Advances		
-	Scheme Income (Current Year)	-	4,95,367	1,83,45,637	Cash & Bank Balances	-	51,88,219
	<b>Liabilities &amp; Grants</b>	-	-				
1,83,45,637	Scheme Advance/Grant from Governments		46,92,852		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	-	
1,83,45,637	<b>Total</b>		51,88,219	1,83,45,637	<b>Total</b>		51,88,219

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 31-03-2022 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 .

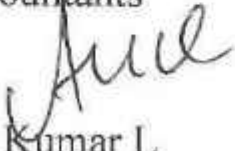
We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that We plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of Material misstatement.

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. GST, TDS, Royalty, CBF & WWF compliances & deductions not done for the scheme and hence we were unable to verify the same.
3. There was a difference of Rs. 777950/- in the closing balance as on 31-03-2021 due to mistake in reconciliation in cash book. The same is nullified in the current financial year and reconciliation is done as on 31-03-2022.
4. There were inter fund transfers between the schemes during the year and we don't vouch for their Set off/Repayments, as balance outstanding between the schemes as on 31-03-2022 is not maintained.

- 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 31.3.2022.
- 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 for the period ended on that date.

For AKSHAY KUMAR & CO.,  
Chartered Accountants

  
CA. Akshay Kumar L  
(Chartered Accountant)

MRN – 238667

FRN – 016451S

UDIN - 22238667BFHNKB7695

PLACE: DAVANGERE

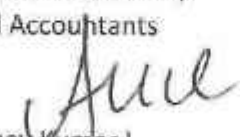
DATE: 12-12-2022

**BAYALUSEEMA DEVELOPMENT BOARD**  
**T S P SCHEME**  
**RECIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2022**

Receipts	Sch. Ref.	Amount
<b>Opening Balance</b>		
<b>Capital Expenditure</b>	-	
Cash On Hand	-	
At Banks	-	75,78,552
Grant Received From Govt	-	2,12,00,000
<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>	-	2,42,177
Other Department -		
<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>2,90,20,729</b>

Payments	Sch. Ref.	Amount
<b>Schene Expenditure</b>		
Schene Expenditure	-	2,65,07,041
Refund of Scheme Advance to State Fund		
<b>Miscellaneous Payments</b>		
(List out all major items individually & small amounts may be clubbed under Others)		
<b>Payments against Outstanding Liabilities as at 31.3.2022</b>		
(List out all major items individually & small amounts may be clubbed under Others)		
Bank Charges	-	2,595
<b>Closing Balance</b>		
<b>S C P</b>		
Cash On Hand		
At Banks	-	25,11,093
In Treseury Office Accounts		
<b>Total</b>		<b>2,90,20,729</b>

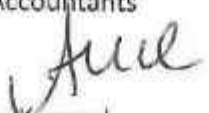
FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

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

BALUSEEMA DEVELOPMENT BOARD  
T S P SCHEME  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

INCOME	Sch. Ref.	Amount
Bank Interest		2,42,177
Miscellaneous Receipts		-
<b>Total</b>		<b>2,42,177</b>
<b>Expenditure</b>		
<b>A. Administration Expenses</b>		
<b>Fund Transfers To:</b>		
Bank Charges		2,595
<b>Income Over Expenditure</b>		<b>2,39,582</b>
<b>Total</b>		<b>2,42,177</b>

FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

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

## BAYALUSEEMA DEVELOPMENT BOARD

## T S P SCHEME

Balance Sheet as at 31st March 2022

As at 31.3.2021 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2022	As at 31.3.2021 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2022
	Scheme Corpus				Current Assets, Loans & Advances		
-	Scheme Income for current year	-	2,39,582	75,78,552	Cash & Bank Balances	-	25,11,093
	<b>Liabilities &amp; Grants</b>	-	-				
75,78,552	Scheme Advance/Grant from Government		22,71,511		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	-	
75,78,552	<b>Total</b>		25,11,093	75,78,552	<b>Total</b>		25,11,093

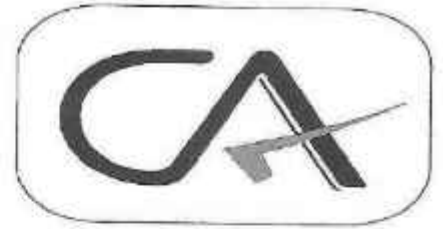
FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

  
CA. Akshay Kumar L.  
(Proprietor)

M. No. - 238667

FRN. - 0164515





## **Audit Report**

We have audited the attached Balance Sheet of **Additional SCP (Special Component Plan) Scheme** Implemented by **Bayaluseema Development Board, Chitradurga** as on 31-03-2022 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 :-

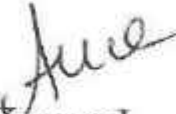
1. We have obtained all the information and explanations, which to the best of my knowledge and belief necessary for the purpose of audit.

2. GST, TDS, Royalty, CBF & WWF compliances & deductions not done for the scheme and hence we were unable to verify the same.

- A) In so far as it relates to the Balance sheet of the state of affairs of the Additional SCP scheme of Bayaluseema Development Bord as at 31.3.2022.
- 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 for the period ended on that date.

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For AKSHAY KUMAR & CO.,  
Chartered Accountants

  
CA. Akshay Kumar L  
(Chartered Accountant)

MRN – 238667

FRN – 016451S

UDIN - 22238667BFHNKB7695

PLACE: DAVANGERE

DATE: 12-12-2022

# BAYALUSEEMA DEVELOPMENT BOARD

Unspent S C P Scheme

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2022

Receipts	Sch. Ref.	Amount
<b>Opening Balance</b>		
<b>Capital Expenditure</b>		
Cash On Hand		
At Banks		22,02,332
In Treseury Office Accounts		
Grant Received From Govt		-
<b>Other Receipts</b>		
Inter Scheme Transfer		-
<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>		31,875
Other Department -		
<b>Miscellaneous Receipts</b>		-
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through Impimenting Agencies		-
<b>Total</b>		<b>22,34,207</b>

Payments	Sch. Ref.	Amount
<b>Schene Expenditure</b>		
Schene Expenditure		20,41,769
Refund of Scheme Advance to State Fund		
<b>Miscellaneous Payments</b>		
(List out all major items individually & small amounts may be clubbed under Others)		
<b>Payments against Outstanding Liabilities as at 31.3.2022</b>		
(List out all major items individually & small amounts may be clubbed under Others)		
Bank Charges		141
<b>Closing Balance</b>		-
<b>S C P</b>		
Cash On Hand		
At Banks		1,92,297
<b>Total</b>		<b>22,34,207</b>

FOR AKSHAY KUMAR & CO.,

Chartered Accountants

CA. Akshay Kumar L


(Proprietor)

M. No. - 238667

BALUSEEMA DEVELOPMENT BOARD  
UNSPENT S C P SCHEME  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

INCOME	Sch. Ref.	Amount
Bank Interest		31,875
Miscellaneous Receipts		-
Total		31,875
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Bank Charges		141
Income Over Expenditure		31,734
Total		31,875

FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

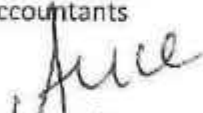
  
CA. Akshay Kumar L  
(Proprietor)  
M. No. - 238667  
FRN. - 0164515

BAYALUSEEMA DEVELOPMENT BOARD  
UNSPENT S C P SCHEME  
Balance Sheet as at 31st March 2022

As at 31.3.2021 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2022	As at 31.3.2021 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2022
	Scheme Corpus				Current Assets, Loans & Advances		
42,900	Scheme Income for the current year	-	31,734	22,02,332	Cash & Bank Balances	-	1,92,297
	Liabilities & Grants	-	-				
21,59,432	Scheme Advance/Grant from Government		1,60,563		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	-	
22,02,332	Total		1,92,297	22,02,332	Total		1,92,297

0

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 **Additional TSP (Tribal Sub-Plan) Scheme** Implemented by **Bayaluseema Development Board, Chitradurga** as on 31-03-2022 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. GST, TDS, Royalty, CBF & WWF compliances & deductions not done for the scheme and hence we were unable to verify the same.

A) In so far as it relates to the Balance sheet of the state of affairs of the Additional TSP scheme of Bayaluseema Development Bord as at 31.3.2022


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 for the period ended on that date.



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For AKSHAY KUMAR & CO.,  
Chartered Accountants

  
CA. Akshay Kumar L  
(Chartered Accountant)

MRN – 238667

FRN – 016451S

UDIN - 22238667BFHNKB7695

PLACE: DAVANGERE

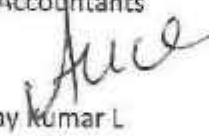
DATE: 12-12-2022

**BAYALUSEEMA DEVELOPMENT BOARD**  
Unspent T S P Scheme  
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2022

Receipts	Sch. Ref.	Amount
<b>Opening Balance</b>		
<b>Capital Expenditure</b>		
Cash On Hand		
At Banks		10,83,599
In Treseury Office Accounts		
Grant Received From Govt		-
<b>Other Receipts</b>		
Inter Scheme Transfer		-
<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>		23,430
Other Department -		
<b>Miscellaneous Receipts</b>		-
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through Impimenting Agencies		-
<b>Total</b>		<b>11,07,029</b>

Payments	Sch. Ref.	Amount
<b>Schene Expenditure</b>		
Schene Expenditure		6,75,813
Refund of Scheme Advance to State Fund		
<b>Miscellaneous Payments</b>		
(List out all major items individually & small amounts may be clubbed under Others)		
Bank Charges		-
<b>Closing Balance</b>		-
<b>Unspent T S P</b>		
Cash On Hand		
At Banks		4,31,216
<b>Total</b>		<b>11,07,029</b>


FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

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

BALUSEEMA DEVELOPMENT BOARD  
UNSPENT T S P SCHEME  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

INCOME	Sch. Ref.	Amount
Bank Interest		23,430
Miscellaneous Receipts		-
<b>Total</b>		<b>23,430</b>
<b>Expenditure</b>		
<b>A. Administration Expenses</b>		
<b>Fund Transfers To:</b>		
Fund returned to State		-
<b>Income Over Expenditure</b>		<b>23,430</b>
<b>Total</b>		<b>23,430</b>

FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

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

## BAYALUSEEMA DEVELOPMENT BOARD

## UNSPENT T S P SCHEME

Balance Sheet as at 31st March 2022

As at 31.3.2021 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2022	As at 31.3.2021 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2022
	Scheme Corpus				Current Assets, Loans & Advances		
24,741	Scheme Income for current year	-	23,430	10,83,599	Cash & Bank Balances	-	4,31,216
	<b>Liabilities &amp; Grants</b>	-	-				
10,58,858	Scheme Advanc/Grant from Governments		4,07,786		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	-	
10,83,599	<b>Total</b>		4,31,216	10,83,599	<b>Total</b>		4,31,216

FOR AKSHAY KUMAR &amp; CO.,

Chartered Accountants

CA. Akshay Kumar L

(Proprietor)

M. No. - 238667

FRN. - 016451S



## Audit Report

We have audited the attached Balance Sheet of **Interest Account** Implemented by **Bayaluseema Development Board Chitradurga** as on 31-03-2022 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.

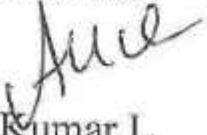
In our opinion and to the best of our knowledge and according to the explanations given to us and subject to our observations as detailed below we report that :-

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. Transaction wise entries relating to Auto Sweep FD are not entered in Cashbook, but only a year-end entry is passed in cash book.

4. Interest earned from Sweep FD cannot be verified as no separate entry for the same is passed in the Books.

- 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 31.3.2022
- 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 for the period ended on that date.

For AKSHAY KUMAR & CO.,  
Chartered Accountants

  
CA. Akshay Kumar L.  
(Chartered Accountant)

MRN – 238667

FRN – 016451S

UDIN - 22238667BFHNKB7695

PLACE: DAVANGERE

DATE: 12-12-2022

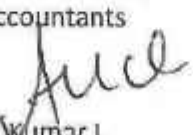


**BAYALUSEEMA DEVELOPMENT BOARD**  
**INTREST ACCOUNT**  
**RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2022**

Receipts	Sch. Ref.	Amount
<b>Opening Balance</b>		
<b>Capital Expenditure</b>		
Cash On Hand		1,27,28,121
At Banks		-
In Treseury Office Accounts		
Grant Received From Govt		-
<b>Other Receipts</b>		
Returned by implementing officers		34,31,641
Inter fund transfer		1,20,00,000
<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>		3,77,652
Other Department -		
<b>Miscellaneous Receipts</b>		-
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through Impimenting Agencies		-
<b>Total</b>		<b>2,85,37,414</b>

Payments	Sch. Ref.	Amount
<b>Schene Expenditure</b>		
Schene Expenditure		
Refund of Scheme Advance to State Fund		
<b>Miscellaneous Payments</b>		
Inter fund transfer		1,45,00,000
<b>Payments against Outstanding Liabilities as at 31.3.2022</b>		
(List out all major items individually & small amounts may be clubbed under Others)		
Bank Charges		245
<b>Closing Balance</b>		-
<b>Unspent T S P</b>		
Cash On Hand		
At Banks		1,40,37,169
<b>Total</b>		<b>2,85,37,414</b>

FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

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


## BALUSEEMA DEVELOPMENT BOARD

## INTREST ACCOUNT

## INCOME &amp; EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

INCOME	Sch. Ref.	Amount
Bank Interest		3,77,652
Miscellaneous Receipts		-
<b>Total</b>		<b>3,77,652</b>
<b>Expenditure</b>		
<b>A. Administration Expenses</b>		
<b>Fund Transfers To:</b>		
Bank Charges		245
<b>Income Over Expenditure</b>		<b>3,77,407</b>
<b>Total</b>		<b>3,77,652</b>

FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

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

## BAYALUSEEMA DEVELOPMENT BOARD

## INTREST ACCOUNT

Balance Sheet as at 31st March 2022

As at 31.3.2021 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2022	As at 31.3.2021 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2022
	Scheme Corpus				Current Assets, Loans & Advances		
11,495	Scheme Income for current year	-	3,77,407	1,27,28,121	Cash & Bank Balances	-	1,40,37,169
	Liabilities & Grants	-	-				
1,27,16,626	Fund Balance		1,36,59,762		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	-	
1,27,28,121	Total		1,40,37,169	1,27,28,121	Total	-	1,40,37,169

FOR AKSHAY KUMAR & CO.,  
Chartered Accountants

CA. Akshay Kumar L.  
(Proprietor)

M. No. - 238667

FRN. - 0164515