



ಕರ್ನಾಟಕ ಸರ್ಕಾರ

**ಬಯಲುಸೀಮೆ ಪ್ರದೇಶಾಭಿವೃದ್ಧಿ ಮಂಡಳಿ,
ಚಿತ್ರದುರ್ಗ**

2022-23ನೇ 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 31-03-2023 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.

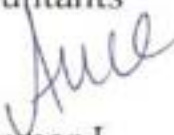
In our opinion and to the best of our knowledge and according to the explanations given to us and subject to our observations as detailed below, we report that :-

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 before and we don't vouch for their Set off/Repayments, as balance outstanding between the schemes as on 31-03-2023 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 31.3.2023
- 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 - 24238667BKETBX5977

PLACE: DAVANGERE

DATE: 12-02-2024

BAYALUSEEMA DEVELOPMENT BOARD

S C P

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2023

Receipts	Sch. Ref.	Amount
Opening Balance		
Capital Expenditure		
Cash On Hand		
At Banks		51,88,219
In Treseury Office Accounts		
Grant Received From Govt		16,97,85,000
Other Receipts		
Inter Scheme Transfer		37,50,000
Recovery & Remittances		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		
Bank Interest -		4,06,662
Other Department -		
Miscellaneous Receipts		-
(List out all major items individually & small amounts may be clubbed under Others)		
Cheque returned by Implementing Agencies		-
Total		17,91,29,881

Payments	Sch. Ref.	Amount
Scheme Expenditure		
Scheme Expenditure		16,47,72,972
Miscellaneous Payments		
(List out all major items individually & small amounts may be clubbed under Others)		
Fund Transfer To Intrest Account		37,50,000
Payments against Outstanding Liabilities as at 31.3.2022		
(List out all major items individually & small amounts may be clubbed under Others)		
Bank Charges		3,744
Closing Balance		
S C P		
Cash On Hand		
At Banks		1,06,03,165
Total		17,91,29,881

FOR AKSHAY KUMAR & CO.,
Chartered Accountants

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



BALUSEEMA DEVELOPMENT BOARD

S C P

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

INCOME	Sch. Ref.	Amount
Bank Interest		4,06,662
Miscellaneous Receipts		-
Total		4,06,662
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Bank charges		3,744
Income Over Expenditure		4,02,918
Total		4,06,662

FOR AKSHAY KUMAR & CO.,
Chartered Accountants

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



BAYALUSEEMA DEVELOPMENT BOARD

S C P

Balance Sheet as at 31st March 2023

As at 31.3.2022 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2023	As at 31.3.2022 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2023
	Scheme Corpus				Current Assets, Loans & Advances		
4,95,367	Scheme Income	-	4,02,918	51,88,219	Cash & Bank Balances	-	1,06,03,165
	Liabilities & Grants	-	-				
46,92,852	Scheme Advance/Grant from Governments		1,02,00,247		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	-	
51,88,219	Total		1,06,03,165	51,88,219	Total		1,06,03,165

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 **TSP (Tribal Sub-Plan) Scheme** Implemented by **Bayaluseema Development Board, Chitradurga** as on 31-03-2023 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 before and we don't vouch for their Set off/Repayments, as balance outstanding between the schemes as on 31-03-2023 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 Board as at 31.3.2023.
- 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

Akshay
CA. Akshay Kumar L
(Chartered Accountant)



MRN – 238667

FRN – 016451S

UDIN - 24238667BKETBX5977

PLACE: DAVANGERE

DATE: 12-02-2024

BAYALUSEEMA DEVELOPMENT BOARD
T S P SCHEME
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2023

Receipts	Sch. Ref.	Amount
Opening Balance		
Capital Expenditure	-	
Cash On Hand	-	
At Banks	-	25,11,093
Grant Received From Govt	-	6,88,05,000
Recovery & Remittances		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		
Bank Interest -	-	2,16,743
Other Department -		
Miscellaneous Receipts		-
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through NEFT parking		
Total		7,15,32,836

Payments	Sch. Ref.	Amount
Scheme Expenditure		
Scheme Expenditure	-	5,80,12,605
Refund of Scheme Advance to State Fund		
Miscellaneous Payments		
(List out all major items individually & small amounts may be clubbed under Others)		
Payments against Outstanding Liabilities as at 31.3.2022		
(List out all major items individually & small amounts may be clubbed under Others)		
Bank Charges	-	1,570
Closing Balance		
S C P		
Cash On Hand		
At Banks	-	1,35,18,661
In Treseury Office Accounts		
Total		7,15,32,836

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 31.03.2023

INCOME	Sch. Ref.	Amount
Bank Interest		2,16,743
Miscellaneous Receipts		-
Total		2,16,743
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Bank Charges		1,570
Income Over Expenditure		2,15,173
Total		2,16,743

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 2023

As at 31.3.2022 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2023	As at 31.3.2022 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2023
	Scheme Corpus				Current Assets, Loans & Advances		
2,39,582	Scheme Income for current year	-	2,15,173	25,11,093	Cash & Bank Balances	-	1,35,18,661
	Liabilities & Grants	-	-				
22,71,511	Scheme Advance/Grant from Government (Ledger)		1,33,03,488		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	-	
25,11,093	Total		1,35,18,661	25,11,093	Total		1,35,18,661

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 31-03-2023 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 31.3.2023

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

Aue

CA. Akshay Kumar L
(Chartered Accountant)

MRN – 238667

FRN – 016451S

UDIN - 24238667BKETBX5977



PLACE: DAVANGERE

DATE: 12-02-2024

BAYALUSEEMA DEVELOPMENT BOARD
Unspent T S P Scheme
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2023

Receipts	Sch. Ref.	Amount
Opening Balance		
Capital Expenditure		
Cash On Hand		
At Banks		4,31,216
In Treseury Office Accounts		
Grant Received From Govt		-
Other Receipts		
Inter Scheme Transfer		-
Recovery & Remittances		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		
Bank Interest -		8,737
Other Department -		
Miscellaneous Receipts		-
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through Impimenting Agencies		-
Total		4,39,953

Payments	Sch. Ref.	Amount
Scheme Expenditure		
Scheme Expenditure		2,37,634
Refund of Scheme Advance to State Fund		
Miscellaneous Payments		
(List out all major items individually & small amounts may be clubbed under Others)		
Bank Charges		-
Closing Balance		-
Unspent T S P		
Cash On Hand		
At Banks		2,02,319
Total		4,39,953

FOR AKSHAY KUMAR & CO.,
Chartered Accountants

CA. Akshay Kumar L
(Proprietor)

M. No. - 238667

FRN. - 0164515



BALUSEEMA DEVELOPMENT BOARD
UNSPENT T S P SCHEME
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

INCOME	Sch. Ref.	Amount
Bank Interest		8,737
Miscellaneous Receipts		-
Total		8,737
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Fund returned to State		-
Income Over Expenditure		8,737
Total		8,737

FOR AKSHAY KUMAR & CO.,
Chartered Accountants

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



BAYALUSEEMA DEVELOPMENT BOARD
UNSPENT T S P SCHEME
Balance Sheet as at 31st March 2023

As at 31.3.2022 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2023	As at 31.3.2022 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2023
	Scheme Corpus				Current Assets, Loans & Advances		
23,430	Scheme Income for current year	-	8,737	4,31,216	Cash & Bank Balances	-	2,02,319
	Liabilities & Grants	-	-				
4,07,786	Scheme Advanc/Grant from Governments (Ledger)		1,93,582	-	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	-	-
4,31,216	Total		2,02,319	4,31,216	Total		2,02,319

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 31-03-2023 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 31.3.2023.

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

Akshay



CA. Akshay Kumar L
(Chartered Accountant)

MRN – 238667

FRN – 016451S

UDIN – 24238667BKETBX5977

PLACE: DAVANGERE

DATE: 12-02-2024

BAYALUSEEMA DEVELOPMENT BOARD
Unspent S C P Scheme
RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2023

Receipts	Sch. Ref.	Amount
Opening Balance		
Capital Expenditure		
Cash On Hand		
At Banks		1,92,297
In Treseury Office Accounts		
Grant Received From Govt		-
Other Receipts		
Inter Scheme Transfer		-
Recovery & Remittances		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		
Bank Interest -		5,344
Other Department -		
Miscellaneous Receipts		-
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through Impimenting Agencies		-
Total		1,97,641

Payments	Sch. Ref.	Amount
Scheme Expenditure		
Scheme Expenditure		-
Refund of Scheme Advance to State Fund		
Miscellaneous Payments		
(List out all major items individually & small amounts may be clubbed under Others)		
Payments against Outstanding Liabilities as at 31.3.2022		
(List out all major items individually & small amounts may be clubbed under Others)		
Bank Charges		18
Closing Balance		-
S C P		
Cash On Hand		
At Banks		1,97,623
Total		1,97,641

FOR AKSHAY KUMAR & CO.,
Chartered Accountants

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



BALUSEEMA DEVELOPMENT BOARD
UNSPENT S C P SCHEME
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

INCOME	Sch. Ref.	Amount
Bank Interest		5,344
Miscellaneous Receipts		-
Total		5,344
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Bank Charges		18
Income Over Expenditure		5,326
Total		5,344

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 2023

As at 31.3.2022 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2023	As at 31.3.2022 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2023
	Scheme Corpus				Current Assets, Loans & Advances		
31,734	Scheme Income for the current year	-	5,326	1,92,297	Cash & Bank Balances	-	1,97,623
	Liabilities & Grants	-	-				
1,60,563	Scheme Advance/Grant from Government		1,92,297	-	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	-	-
1,92,297	Total		1,97,623	1,92,297	Total		1,97,623

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 **Interest Account** Implemented by **Bayaluseema Development Board Chitradurga** as on 31-03-2023 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. There were inter fund transfers between the schemes during the year and before and we don't vouch for their Set off/Repayments, as balance outstanding between the schemes as on 31-03-2023 is not maintained.

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 31.3.2023



- 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



Akshay
CA. Akshay Kumar L
(Chartered Accountant)

MRN – 238667

FRN – 016451S

UDIN - 24238667BKETBX5977

PLACE: DAVANGERE

DATE: 12-02-2024

BAYALUSEEMA DEVELOPMENT BOARD
INTREST ACCOUNT
RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2023

Receipts	Sch. Ref.	Amount
Opening Balance		
Capital Expenditure		
Cash On Hand		
At Banks		1,40,37,169
In Treseury Office Accounts		
Grant Received From Govt		-
Other Receipts		
Interest by implementing officers		29,56,245
Inter fund transfer		3,40,22,368
Recovery & Remittances		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		
Bank Interest -		2,39,091
Other Department -		
Miscellaneous Receipts		96,835
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through Impimenting Agencies		-
Total		5,13,51,708

Payments	Sch. Ref.	Amount
Scheme Expenditure		
Scheme Expenditure (others)		3,21,335
Refund of Scheme Advance to State Fund		
Miscellaneous Payments		
Inter fund transfer		3,89,50,000
Payments against Outstanding Liabilities as at 31.3.2022		
(List out all major items individually & small amounts may be clubbed under Others)		
Bank Charges		501
Closing Balance		-
Intrest Account		
Cash On Hand		
At Banks		1,20,79,872
Total		5,13,51,708

FOR AKSHAY KUMAR & CO.,
Chartered Accountants

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



BALUSEEMA DEVELOPMENT BOARD

INTREST ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

INCOME	Sch. Ref.	Amount
Bank Interest		2,39,091
Interest from Implementing officers		29,56,245
Total		31,95,336
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Bank Charges		501
Income Over Expenditure		31,94,835
Total		31,95,336

FOR AKSHAY KUMAR & CO.,
Chartered Accountants

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



BAYALUSEEMA DEVELOPMENT BOARD
INTREST ACCOUNT
Balance Sheet as at 31st March 2023

As at 31.3.2022 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2023	As at 31.3.2022 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2023
	Scheme Corpus				Current Assets, Loans & Advances		
3,77,407	Scheme Income for current year	-	31,94,835	1,40,37,169	Cash & Bank Balances	-	1,20,79,872
	Liabilities & Grants	-					
1,36,59,762	Fund Balance	-	88,85,037	-	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	-	-
1,40,37,169	Total		1,20,79,872	1,40,37,169	Total	-	1,20,79,872

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 **Grant In Aid Scheme (NON-HRMS)** Implemented by **Bayaluseema Development Board, Chitradurga** as on 31-03-2023 and the annexed income and expenditure account and Receipts payments accounts for the year ended on that.

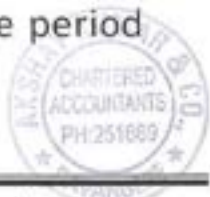
These Financial Statements are responsibility of the organization. Our responsibility is to express an opinion on these Financial Statements based on our Audit .

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. There were inter fund transfers between the schemes during the year and before and we don't vouch for their Set off/Repayments, as balance outstanding between the schemes as on 31-03-2023 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 31.3.2023.
- 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 - 24238667BKETBX5977

PLACE: DAVANGERE

DATE: 12-02-2024

BAYALUSEEMA DEVELOPMENT BOARD
GIA NON HRMS
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2023

Receipts	Sch. Ref.	Amount
Opening Balance		
GIA		
Cash On Hand		-
At Banks		10,60,046
Grant Received From Govt		49,40,000
Other Receipts		
Inter Scheme Transfer		40,00,000
Fund Return From Vendor (Excess Payment)		1,00,000
Other Reciepts		130
Recovery & Remittances		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		
Bank Interest -		17,139
Other Department -		
Miscellaneous Receipts		-
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through Impimenting Agencies		-
Total		1,01,17,315

Payments	Sch. Ref.	Amount
Scheme Expenditure		
Scheme Expenditure		58,35,453
Refund of Scheme Advance to State Fund		
Miscellaneous Payments		
(List out all major items individually & small amounts may be clubbed under Others)		-
Bank Charges		915
Closing Balance		-
GIA		
Cash On Hand		
At Banks		42,80,947
Total		1,01,17,315

FOR AKSHAY KUMAR & CO.,
Chartered Accountants

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



BALUSEEMA DEVELOPMENT BOARD
GIA NON HRMS
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

INCOME	Sch. Ref.	Amount
Bank Interest	-	17,139
Miscellaneous Receipts	-	-
Total		17,139
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Bank Charges	-	915
Income Over Expenditure		16,224
Total		17,139

FOR AKSHAY KUMAR & CO.,

Chartered Accountants

CA. Akshay Kumar L
(Proprietor)

M. No. - 238667

FRN. - 0164515



GIA NON HRMS
Balance Sheet as at 31st March 2023

As at 31.3.2022 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2023	As at 31.3.2022 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2023
	Scheme Corpus				Current Assets, Loans & Advances		
27,628	Scheme Income for current year	-	16,224	10,60,046	Cash & Bank Balances	-	42,80,947
	Liabilities & Grants	-	-				
10,32,418	Scheme Advance/Grant from Government (Ledger)		42,64,723		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	-	
10,60,046	Total		42,80,947	10,60,046	Total		42,80,947

FOR AKSHAY KUMAR & CO.,
Chartered Accountants

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





Audit Report

We have audited the attached Balance Sheet of **GIA Outsource Head of Account** Implemented by **Bayaluseema Development Board, Chitradurga** as on 31-03-2023 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, their complete records and reconciliation were not done and hence we were unable to verify the same.
3. This is a new head of account started from the current Financial Year and therefore there is no opening balances as confirmed by the board.



- A) In so far as it relates to the Balance sheet of the state of affairs of the GIA
Outsource Head of Account of Bayaluseema Development Bord as at
31.3.2023
- 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 - 24238667BKETBX5977



PLACE: DAVANGERE

DATE: 12-02-2024

BAYALUSEEMA DEVELOPMENT BOARD
G/A OUTSOURCE
RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR-ENDED 31.3.2023

Receipts	Sch. Ref.	Amount
Opening Balance		
Capital Expenditure		
Cash On Hand		-
At Banks		-
In Treseury Office Accounts		-
Grant Received From Govt		42,58,000
Other Receipts		
Inter Scheme Transfer		10,00,000
Recovery & Remittances		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		
Bank Interest -		18,168
Other Department -		
Miscellaneous Receipts		-
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through Impimenting Agencies		-
Total		52,76,168

Payments	Sch. Ref.	Amount
Scheme Expenditure		
Scheme Expenditure		48,93,036
Refund of Scheme Advance to State Fund		
Miscellaneous Payments		
(List out all major items individually & small amounts may be clubbed under Others)		
Bank Charges		301
Closing Balance		-
Unspent T S P		
Cash On Hand		
At Banks		3,82,831
Total		52,76,168

FOR AKSHAY KUMAR & CO.,
Chartered Accountants

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



BALUSEEMA DEVELOPMENT BOARD

GIA OUTSOURCE

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

INCOME	Sch. Ref.	Amount
Bank Interest		18,168
Miscellaneous Receipts		-
Total		18,168
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Fund returned to State		-
Income Over Expenditure		18,168
Total		18,168

FOR AKSHAY KUMAR & CO.,

Chartered Accountants

CA. Akshay Kumar L
(Proprietor)

M. No. - 238667

FRN. - 0164515



BAYALUSEEMA DEVELOPMENT BOARD
GIA OUTSOURCE
Balance Sheet as at 31st March 2023

As at 31.3.2022 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2023	As at 31.3.2022 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2023
	Scheme Corpus				Current Assets, Loans & Advances		
-	Scheme Income for current year	-	18,168	-	Cash & Bank Balances	-	3,82,831
	Liabilities & Grants	-	-				
-	Scheme Advanc/Grant from Governments		3,64,663		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	-	
-	Total		3,82,831	-	Total		3,82,831

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 **Grant In Aid Scheme (HRMS)** Implemented by **Bayaluseema Development Board, Chitradurga** as on 31-03-2023 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. There were inter fund transfers between the schemes during the year and before and we don't vouch for their Set off/Repayments, as balance outstanding between the schemes as on 31-03-2023 is not maintained.
3. 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 31-03-2023, as no statement of Treasury was maintained by the board.



4. 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 31.3.2023.
- 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 - 24238667BKETBX5977



PLACE: DAVANGERE

DATE: 12-02-2024

BAYALUSEEME DEVELOPMENT BOARD
GIA HRMS SCHEME
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2023

Receipts	Sch. Ref.	Amount
Opening Balance		
GIA HRMS		
Cash On Hand	-	
At Banks		2,376
In Treseury Office Accounts	-	
Grant Received From Govt		-
Other Receipts		
(List out receipts under heads like EMD, Security Deposits, Advances etc., which are refundable)	-	
Deduction Amount received From Treasury		28,61,573
Recovery & Remittances		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)	-	
Bank Interest -		1,278
Interest Income		-
Implementing Officer Interest	-	
(List out all major items individually & small amounts may be clubbed under Others)	-	
Fund returned through NEFT parking	-	
Total		28,65,227

Payments	Sch. Ref.	Amount
Scheme Expenditure		
Scheme Expenditure		26,91,285
Refund of Scheme Advance to State Fund	-	
Refund of Other Scheme Advance/Grant to the Sanctioning Authority	-	
Telephone Charges	-	
Salaries	-	
Bank Charges		266
Miscellaneous Payments		
Unutilised Amount In tresauary returned to Government HOD		-
Closing Balance		
Cash On Hand	-	
At Banks		1,73,676
Total		28,65,227

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 31.03.2023

INCOME	Sch. Ref.	Amount
Bank Interest		1,278
Miscellaneous Receipts		-
Total		1,278
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Bank Charges		266
Income Over Expenditure		1,012
Total		1,278

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 2023

As at 31.3.2022 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2023	As at 31.3.2022 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2023
	Scheme Corpus				Fixed Assets		
2,061	Scheme Income	-	1,012	44,57,760	Movable Assets		48,05,589
	Liabilities & Grants	-	-	2,06,26,555	Immovable Assests		2,06,26,555
2,50,84,630	Scheme Advance from Governments (Ledger)		2,56,04,808		Current Assets, Loans & Advances		
	Other Scheme Advances	-		2,376	Cash & Bank Balances	-	1,73,676
	Other Liabilities	-	-		Funds in Transit		
		-	-		GRANT IN AID Scheme Advances	-	
					Other Scheme Advances	-	
					Deposits	-	
					Other Receivables	-	
2,50,86,691	Total		2,56,05,820	2,50,86,691	Total		2,56,05,820

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 31-03-2023 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 earlier and we don't vouch for their Set off/Repayments, as balance outstanding between the schemes as on 31-03-2023 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 31.3.2023
- 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 - 24238667BKETBX5977



PLACE: DAVANGERE

DATE: 12-02-2023

BAYALUSEEMA DEVELOPMENT BOARD
Capital Expenditure Scheme
RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2023

Receipts	Sch. Ref.	Amount
Opening Balance		
Capital Expenditure		
Cash On Hand		-
At Banks		1,12,590
Grant Received From Govt		1,29,14,10,000
Other Receipts		
Inter Scheme Transfer		3,02,00,000
Recovery & Remittances		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		
Bank Interest -		15,09,961
Other Department -		
Miscellaneous Receipts		-
(List out all major items individually & small amounts may be clubbed under Others)		
Cheques returned by Implementing Agencies		-
Total		1,32,32,32,551

Payments	Sch. Ref.	Amount
Scheme Expenditure		
Scheme Expenditure		1,28,55,55,265
Refund of Scheme Advance to State Fund		
Miscellaneous Payments		
(List out all major items individually & small amounts may be clubbed under Others)		
Fund Returned to Intrest Account		2,20,00,000
Payments against Outstanding Liabilities as at 31.3.2023		
(List out all major items individually & small amounts may be clubbed under Others)		
Bank Charges		-
Closing Balance		
Cash On Hand		-
At Banks		1,56,77,286
Total		1,32,32,32,551

FOR AKSHAY KUMAR & CO.,
Chartered Accountants

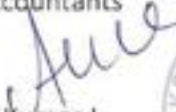
CA. Akshay Kumar L
(Proprietor)
M. No. - 238667
FRN. - 0164515



BALUSEEMA DEVELOPMENT BOARD
Capital Expenditure Scheme
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

INCOME	Sch. Ref.	Amount
Bank Interest		15,09,961
Miscellaneous Receipts		-
Total		15,09,961
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Bank Charges		-
Income Over Expenditure		15,09,961
Total		15,09,961

FOR AKSHAY KUMAR & CO.,
Chartered Accountants


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



BAYALUSEEMA DEVELOPMENT BOARD
Capital Expenditure Scheme
Balance Sheet as at 31st March 2023

As at 31.3.2022 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2023	As at 31.3.2022 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2023
	Scheme Corpus				Current Assets, Loans & Advances		
	Scheme Income for current year	-	15,09,961	1,12,590	Cash & Bank Balances	-	1,56,77,286
	Liabilities & Grants	-	-				
1,12,590	Scheme Advance from Governments (Ledger)		1,41,67,325		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	-	
1,12,590	Total		1,56,77,286	1,12,590	Total		1,56,77,286

FOR AKSHAY KUMAR & CO.,
Chartered Accountants

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

