**BAYALUSEEMA DEVELOPMENT BOARD**

**GIA HRMS Salary Deductions**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024**

| INCOME | Sch. Re | Amount |
|---|---|---|
| Bank Interest | | 4,213 |
| Miscelleneous Receipts | | - |
| | | |
| **Total** | | **4,213** |
| | | |
| **Expenditure** | | |
| | | |
| **A. Administration Expenses** | | |
| **Fund Transfers To:** | | |
| Bank Charges | | 265 |
| | | |
| **Income Over Expenditure** | | **3,948** |
| **Total** | | **4,213** |

FOR MODI DHAVALAGI & CO
Chartered Accountants

CA. Umesh Shetty
(Partner)
M. No. - 207555
ICAI FR No. - 09187S

MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS CA INDIA DAVANGERE.

## BAYALUSEEME DEVELOPMENT BOARD
## GIA HRMS Salary Deductions
## Balance Sheet as at 31st March 2024

| As at 31.3.2023 (Previous Year) | Liabilities | Sch. Ref. | As at 31.3.2024 | As at 31.3.2023 (Previous Year) | Assets | Sch. Ref. | As at 31.3.2024 |
|---|---|---|---|---|---|---|---|
| | **Scheme Corpus** | | | | **Fixed Assets** | | |
| 1,012 | Scheme Income | 1,012 | | - | Movable Assets | | 44,57,760 |
| | Add: Surplus for the current year | 3,948 | 4,960 | - | Immovable Assests | | 2,06,26,555 |
| | **Liabilities & Grants** | | | 2,56,05,820 | **Current Assets, Loans & Advances** | | |
| 2,56,04,808 | Scheme Advance from Governments | 2,56,04,808 | | - | Cash & Bank Balances | | 1,62,686 |
| | Add: During the Year | -14,938 | 2,55,89,870 | | Funds in Transit | | |
| | Other Scheme Advances | | | | GRANT IN AID Scheme Advances | | |
| | Other Liabilities | | | | Other Scheme Advances | | |
| | | | | | Deposits | | |
| | | | | | Other Receivables | | |
| 2,56,05,820 | **Total** | | 2,52,47,001 | 2,56,05,820 | **Total** | | 2,52,47,001 |

FOR MODI DHAVALAGI & CO
Chartered Accountants

CA. Umesh Shetty
(Partner)
M. No. - 207555
ICAI FR No. - 09187S

MODI DHAVALAGI & CO. CA INDIA DAVANGERE. CHARTERED ACCOUNTANTS

Bank Reconcilation Statemenntof G I A BSSDB as on 31/03/2024

| | |
|---|---|
| Balance As Per Cash Book | 1,62,686 |
| Balance As Per Bank Book | 1,62,686 |
| Un Encashed Cheques | - |
| Balance at Trasuary A/c | 0 |
| | - |

| Sl No | Cheque No | Date | Amount |
|---|---|---|---|
| 1 | 873407 | 31.3.2022 | NIL |
| | | | - |

FOR MODI DHAVALAGI & CO
Chartered Accountants

CA. Umesh Shetty
(Partner)
M. No. - 207555
ICAI FR No. - 09187S

MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS INDIA DAVANGERE.

**CA. Umesh Shetty**
Partner B.Com., F.C.A.

M :94481-55182

# MODI DHAVALAGI & Co.,

Chartered Accountants

No. : 2773/201, 'ASARE', III 'H' Main, S.S. Layout, 'B' Block, Davangere-577004.
E-mail : bushetty@rediffmail.com, bushetty68@gmail.com

## Audit Report

Ref. No. :.....

We have audited the Balance Sheet of Interest Account Implemented by Bayaluseeme Development Board, Chitradurga as on 31.03.2024 and the annexed Income and Expenditure account and Receipts and 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 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, Royality, 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 Interest scheme of Bayaluseeme Development Board as at 31.03.2024
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

DATE-28-01-2025

PLACE-DAVANGERE

**For MODI DHAVALAGI & CO.,**
Chartered Accountants
(ICAI FR No. 009187S)

(UMESH SHETTY)
Partner.
M.No. 207555

UDIN: **25207555BMKWIE5216**

BAYALUSEEMA DEVELOPMENT BOARD
INTREST ACCOUNT
RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2024

| Receipts | Sch. Ref. | Amount |
|---|---|---|
| **Opening Balance** | | |
| **Capital Expenditure** | | |
| Cash On Hand | | |
| At Banks | | 1,20,79,872 |
| In Treseury Office Accounts | | |
| | | |
| Grant Received From Govt | | - |
| **Other Receipts** | | |
| Returned by implementing officers | | 17,30,604 |
| Inter fund transfer | | - |
| **Recovery & Remittances** | | |
| (List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c) | | |
| **Bank Interest -** | | 3,58,833 |
| Other Department - | | |
| **Miscellaneous Receipts** | | - |
| (List out all major items individually & small amounts may be clubbed under Others) | | |
| Fund returned through Impimenting Agencies | | - |
| **Total** | | **1,41,69,309** |

| Payments | Sch. Ref. | Amount |
|---|---|---|
| **Schene Expenditure** | | |
| Schene Expenditure (others) | | - |
| Refund of Scheme Advance to State Fund | | |
| **Miscellaneous Payments** | | |
| Inter fund transfer | | - |
| **Payments against Outstanding Liabilities as at 31.3.2024** | | |
| (List out all major items individually & small amounts may be clubbed under Others) | | |
| Bank Charges | | - |
| **Closing Balance** | | - |
| **Intrest Account** | | |
| Cash On Hand | | |
| At Banks | | 1,41,69,309 |
| | | |
| **Total** | | **1,41,69,309** |

-

FOR MODI DHAVALAGI & CO
Chartered Accountants

CA. Umesh Shetty
(Partner)
M. No. - 207555
ICAI FR No. - 09187S

MODI DHAVALAGI & CO. CA INDIA DAVANGERE. CHARTERED ACCOUNTANTS

**BALUSEEMA DEVELOPMENT BOARD**
**INTREST ACCOUNT**
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024**

| INCOME | Sch. Re | Amount |
|---|---|---|
| Bank Interest | | 3,58,833 |
| Miscelleneous Receipts | | - |
| | | |
| **Total** | | **3,58,833** |
| | | |
| **Expenditure** | | |
| | | |
| **A. Administration Expenses** | | |
| **Fund Transfers To:** | | |
| Bank Charges | | - |
| | | |
| **Income Over Expenditure** | | 3,58,833 |
| **Total** | | **3,58,833** |

FOR MODI DHAVALAGI & CO
Chartered Accountants

CA. Umesh Shetty
(Partner)
M. No. - 207555
ICAI FR No. - 09187S

MODI DHAVALAGI & CO. CA INDIA DAVANGERE. CHARTERED ACCOUNTANTS

## BAYALUSEEMA DEVELOPMENT BOARD
## INTREST ACCOUNT
### Balance Sheet as at 31st March 2024

| As at 31.3.2023 (Previous Year) | Liabilities | Sch. Ref. | As at 31.3.2024 | As at 31.3.2023 (Previous Year) | Assets | Sch. Ref. | As at 31.3.2024 |
|---|---|---|---|---|---|---|---|
| | **Scheme Corpus** | | | | **Current Assets, Loans & Advances** | | |
| 31,94,835 | Scheme Income for current year | 31,94,835 | | 1,20,79,872 | Cash & Bank Balances | | 1,41,69,309 |
| | Add: Surplus for the current year | 3,58,833 | 35,53,668 | | | | |
| | **Liabilities & Grants** | | | | Fixed Assets | | |
| 88,85,037 | Fund Balance | 88,85,037 | | | Funds in Transit | | |
| | Add: During the Year | 17,30,604 | 1,06,15,641 | | GRANT IN AID Scheme Advances | | |
| | Other Scheme Advances | | | | Other Scheme Advances | | |
| | Other Liabilities | | | | Deposits | | |
| | | | | | Other Receivables | | |
| 1,20,79,872 | **Total** | | 1,41,69,309 | 1,20,79,872 | **Total** | | 1,41,69,309 |

FOR MODI DHAVALAGI & CO
Chartered Accountants

CA. Umesh Shetty
(Partner)
M. No. - 207555
ICAI FR No. - 09187S

MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS CA INDIA DAVANGERE.

Bank Reconcilation Statement of INTREST BSDB as on 31/03/2024

| | |
|---|---|
| Balance As Per Cash Book | 1,41,69,309 |
| Balance As Per Bank Book | 1,41,69,309 |
| | |
| Un Encashed Cheques | - |

| Sl No | Cheque No | Date | Amount |
|---|---|---|---|
| 1 | NIL | 31.03.2024 | - |
| 2 | NIL | 31.03.2024 | - |
| | | | - |

FOR MODI DHAVALAGI & CO
Chartered Accountants




CA. Umesh Shetty
(Partner)
M. No. - 207555
ICAI FR No. - 09187S

**CA. Umesh Shetty**
Partner B.Com., F.C.A.

M :94481-55182

# MODI DHAVALAGI & Co.,

Chartered Accountants

No. : 2773/201, 'ASARE', III 'H' Main, S.S. Layout, 'B' Block, Davangere-577004.
E-mail : bushetty@rediffmail.com, bushetty68@gmail.com

## Audit Report

Ref. No. :.....

We have audited the Balance Sheet of GIA Outsource Scheme Implemented by Bayaluseeme Development Board, Chitradurga as on 31.03.2024 and the annexed Income and Expenditure account and Receipts and 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 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, Royality, 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 GIA Outsource scheme of Bayaluseeme Development Board as at 31.03.2024
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

DATE-28-01-2025

PLACE-DAVANGERE

For MODI DHAVALAGI & CO.,
Chartered Accountants
(ICAI FR No. 009187S)

(UMESH SHETTY)
Partner.
M.No. 207555

MODI DHAVALAGI & CO. INDIA DAVANGERE

UDIN: 25207555BMKWIE5216

**BAYALUSEEME DEVELOPMENT BOARD**
**GIA OUTSOURCE**
**RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2024**

| Receipts | Sch. Ref. | Amount |
|---|---|---|
| **Opening Balance** | | |
| **Capital Expenditure** | | |
| Cash On Hand | | |
| At Banks | | 3,82,831 |
| In Treseury Office Accounts | | |
| | | |
| Grant Received From Govt | | 51,66,000 |
| **Other Receipts** | | |
| Inter Scheme Transfer | | 5,25,000 |
| | | |
| **Recovery & Remittances** | | |
| (List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c) | | |
| **Bank Interest -** | | 21,868 |
| Other Department - | | |
| **Miscellaneous Receipts** | | - |
| (List out all major items individually & small amounts may be clubbed under Others) | | |
| Fund returned through Impimenting Agencies | | - |
| **Total** | | **60,95,699** |

| Payments | Sch. Ref. | Amount |
|---|---|---|
| **Schene Expenditure** | | |
| Schene Expenditure | | 43,04,507 |
| Refund of Scheme Advance to State Fund | | |
| **Miscellaneous Payments** | | |
| (List out all major items individually & small amounts may be clubbed under Others) | | |
| Bank Charges | | 265 |
| **Closing Balance** | | - |
| **Unspent T S P** | | |
| Cash On Hand | | |
| At Banks | | 17,90,927 |
| | | |
| **Total** | | **60,95,699** |

-

FOR MODI DHAVALAGI & CO
Chartered Accountants

CA. Umesh Shetty
(Partner)
M. No. - 207555
ICAI FR No. - 09187S

MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS. CA INDIA DAVANGERE.

**BAYALUSEEME DEVELOPMENT BOARD**
**GIA OUTSOURCE**
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024**

| INCOME | Sch. Re | Amount |
|---|---|---|
| Bank Interest | | 21,868 |
| Miscelleneous Receipts | | - |
| | | |
| **Total** | | **21,868** |
| | | |
| **Expenditure** | | |
| | | |
| **A. Administration Expenses** | | |
| **Fund Transfers To:** | | |
| Fund returned to State | | - |
| Bank Charges | | 265 |
| **Income Over Expenditure** | | 21,603 |
| **Total** | | **21,868** |

FOR MODI DHAVALAGI & CO
Chartered Accountants

CA. Umesh Shetty
(Partner)
M. No. - 207555
ICAI FR No. - 09187S

MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS INDIA DAVANGERE.

## BAYALUSEEME DEVELOPMENT BOARD
## GIA OUTSOURCE
## Balance Sheet as at 31st March 2024

| As at 31.3.2023 (Previous Year) | Liabilities | Sch. Ref. | As at 31.3.2024 | As at 31.3.2023 (Previous Year) | Assets | Sch. Ref. | As at 31.3.2024 |
|---|---|---|---|---|---|---|---|
| | **Scheme Corpus** | | | | **Current Assets, Loans & Advances** | | |
| 18,168 | Scheme Income for current year | 18,168 | | 3,82,831 | Cash & Bank Balances | | 17,90,927 |
| | Add: Surplus for the current year | 21,603 | 39,771 | | | | |
| | **Liabilities & Grants** | | | | Fixed Assets | | |
| 3,64,663 | Scheme Advanc/Grant from Governments | 3,64,663 | 12,26,156 | | Funds in Transit | | |
| | Add: During the Year | 8,61,493 | | | GRANT IN AID Scheme Advances | | |
| | Other Scheme Advances | | 5,25,000 | | Other Scheme Advances | | |
| | Other Liabilities | | | | Deposits | | |
| | | | | | Other Receivables | | |
| 3,82,831 | **Total** | | 17,90,927 | 3,82,831 | **Total** | | 17,90,927 |

FOR MODI DHAVALAGI & CO
Chartered Accountants

CA. Umesh Shetty
(Partner)
M. No. - 207555
ICAI FR No. - 09187S

MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS CA INDIA DAVANGERE.

Bank Reconcilation Statement of GIA OUTSOURCE BSDB as on 31/03/2024

| | |
|---|---|
| Balance As Per Cash Book | 17,90,927 |
| Balance As Per Bank Book | 17,90,927 |
| Un Encashed Cheques | - |

| Sl No | Cheque No | Date | Amount |
|---|---|---|---|
| 1 | NIL | NIL | - |
| 2 | NIL | NIL | - |
| | | | - |

FOR MODI DHAVALAGI & CO
Chartered Accountants

CA. Umesh Shetty
(Partner)
M. No. - 207555
ICAI FR No. - 09187S

MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS INDIA DAVANGERE.