BAYALUSEEME DEVELOPMENT BOARD
Capital Expenditure Scheme
Balance Sheet as at 31st March 2025

As at 31.3.2024 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2025	As at 31.3.2024 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2025
	Scheme Corpus				**Current Assets, Loans & Advances**		
21,83,413	Scheme Income	21,83,413		30,08,48,277	Cash & Bank Balances		19,90,88,291
	Add: Surplus for the current year	39,27,932	61,11,345				
	Liabilities & Grants				Fixed Assets		
29,86,64,864	Scheme Advance from Governments	29,86,64,864			Funds in Transit		
	Add: During the Year	(10,56,87,918)	19,29,76,946		GRANT IN AID Scheme Advances		
	Other Scheme Advances				Other Scheme Advances		
	Other Liabilities				Deposits		
					Other Receivables		
30,08,48,277	**Total**		**19,90,88,291**	**30,08,48,277**	**Total**		**19,90,88,291**

FOR MODI DHAVALAGI & CO
Chartered Accountants

CA. Umesh Shetty
(Partner)
M. No. - 207555
ICAI FR No. - 009187S

MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS CA 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

Ref. No. :.....

Audit Report

We have audited the Balance Sheet of GIA Office Expenditure Scheme Implemented by Bayaluseeme Development Board, Chitradurga as on 31.03.2025 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 Office Expenditure scheme of Bayaluseeme Development Board as at 31.03.2025
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: 17.02.2026
Place: Davangere
UDIN: 26207555JCNMVI525

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

(UMESH SHETTY)
Partner.
M.No. 207555

MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS. INDIA DAVANGERE.

BAYALUSEEME DEVELOPMENT BOARD
GIA Office Expenditure
RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2025

Receipts	Sch. Ref.	Amount
Opening Balance		
GIA		
Cash On Hand		-
At Banks		49,84,550
Grant Received From Govt		40,00,000
Other Receipts		
Inter Scheme Transfer		-
Funde Return From Vendor Excess Payment		-
Other Reciepts		-
Recovery & Remittances		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		
Bank Interest -		1,09,982
Other Department -		
Miscellaneous Receipts		-
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through Impimenting Agencies		-
Total		**90,94,532**

Payments	Sch. Ref.	Amount
Schene Expenditure		
Schene Expenditure		46,23,816
Xerox Machine		-
Miscellaneous Payments		
(List out all major items individually & small amounts may be clubbed under Others)		-
Bank Charges		271
Closing Balance		-
GIA		
Cash On Hand		
At Banks		44,70,445
Total		**90,94,532**

FOR MODI DHAVALAGI & CO
Chartered Accountants

CA. Umesh Shetty
(Partner)
M. No. - 207555
ICAI FR No. - 009187S

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

BALUSEEME DEVELOPMENT BOARD

GIA Office Expenditure

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

INCOME	Sch. Re	Amount
Bank Interest	-	1,09,982
Miscelleneous Receipts	-	-
Total		**1,09,982**
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Bank Charges	-	271
Income Over Expenditure		**1,09,711**
Total		**1,09,982**

FOR MODI DHAVALAGI & CO
Chartered Accountants

CA. Umesh Shetty
(Partner)
M. No. - 207555
ICAI FR No. - 009187S

MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS CA INDIA DAVANGERE.

BAYALUSEEME DEVELOPMENT BOARD
GIA Office Expenditure
Balance Sheet as at 31st March 2025

As at 31.3.2024 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2025	As at 31.3.2024 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2025
	Scheme Corpus				**Fixed Assests**		
1,41,478	Scheme Income for current year	1,41,478		49,84,550	Movable Assets		-
	Add: Surplus for the current year	1,09,711	2,51,189		Immovable Assests		-
	Liabilities & Grants				**Current Assets, Loans & Advances**		
48,43,072	Scheme Advance/Grant from Government	48,43,072			Cash & Bank Balances		44,70,445
	Add: During the Year	(6,23,816)	42,19,256		Fund in Transit		
	Other Scheme Advances				GRANT IN AID Scheme Advances		
	Other Liabilities				Other Scheme Advances		
					Deposits		
					Other Receivables		
49,84,550	**Total**		**44,70,445**	**49,84,550**	**Total**		**44,70,445**

FOR MODI DHAVALAGI & CO
Chartered Accountants

CA. Umesh Shetty
(Partner)
M. No. - 207555
ICAI FR No. - 009187S

MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS CA 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

Ref. No. :.....

Audit Report

We have audited the Balance Sheet of **Interest Account** Implemented by **Bayaluseeme Development Board, Chitradurga** as on 31.03.2025 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 31.03.2025
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: 17.02.2026
Place: Davangere
UDIN: 26207555JCNMVI525

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

(UMESH SHETTY)
Partner.
M.No. 207555

MODI DHAVALAGI & CO. INDIA DAVANGERE. CHARTERED ACCOUNTANTS

BAYALUSEEMA DEVELOPMENT BOARD
INTEREST ACCOUNT
RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2025

Receipts	Sch. Ref.	Amount
Opening Balance		
Capital Expenditure		
Cash On Hand		
At Banks		1,41,69,309
In Treseury Office Accounts		
Grant Received From Govt		-
Other Receipts		
Returned by implementing officers		20,30,442
Inter fund transfer		-
Recovery & Remittances		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		
Bank Interest -		4,18,960
Other Department -		
Miscellaneous Receipts		-
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through Impimenting Agencies		-
Total		**1,66,18,711**

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		1,66,18,711
Total		**1,66,18,711**

FOR MODI DHAVALAGI & CO
Chartered Accountants

CA. Umesh Shetty
(Partner)
M. No. - 207555
ICAI FR No. - 009187S

MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS CA INDIA DAVANGERE.

BALUSEEMA DEVELOPMENT BOARD
INTEREST ACCOUNT
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

INCOME	Sch. Re	Amount
Bank Interest		4,18,960
Miscelleneous Receipts		-
Total		**4,18,960**
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Bank Charges		-
Income Over Expenditure		4,18,960
Total		**4,18,960**

FOR MODI DHAVALAGI & CO
Chartered Accountants

CA. Umesh Shetty
(Partner)
M. No. - 207555
ICAI FR No. - 009187S

MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS CA INDIA DAVANGERE.

BAYALUSEEMA DEVELOPMENT BOARD
INTEREST ACCOUNT
Balance Sheet as at 31st March 2025

As at 31.3.2024 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2025	As at 31.3.2024 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2025
	Scheme Corpus				**Current Assets, Loans & Advances**		
35,53,668	Scheme Income for current year	35,53,668		1,41,69,309	Cash & Bank Balances		1,66,18,711
	Add: Surplus for the current year	4,18,960	39,72,628				
	Liabilities & Grants				Fixed Assets		
1,06,15,641	Fund Balance	1,06,15,641			Funds in Transit		
	Add: During the Year	20,30,442	1,26,46,083		GRANT IN AID Scheme Advances		
	Other Scheme Advances		-		Other Scheme Advances		
	Other Liabilities				Deposits		
					Other Receivables		
1,41,69,309	**Total**		**1,66,18,711**	**1,41,69,309**	**Total**		**1,66,18,711**

FOR MODI DHAVALAGI & CO
Chartered Accountants

CA. Umesh Shetty
(Partner)
M. No. - 207555
ICAI FR No. - 009187S

MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS. CA 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 SCP (Special Component Plan) Scheme Implemented by Bayaluseeme Development Board, Chitradurga as on 31.03.2025 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 SCP scheme of Bayaluseeme Development Board as at 31.03.2025
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: 17.02.2026
Place: Davangere
UDIN: 26207555JCNMVI525

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

(UMESH SHETTY)
Partner.
M.No. 207555

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

BAYALUSEEME DEVELOPMENT BOARD

S C P

RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2025

Receipts	Sch. Ref.	Amount
Opening Balance		
Capital Expenditure		
Cash On Hand		
At Banks		7,86,82,023
In Treseury Office Accounts		
Grant Received From Govt		6,77,43,000
Other Receipts		
Inter Scheme Transfer		10
Recovery & Remittances		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		
Bank Interest -		19,90,361
Others Receipts from bank		-
Other Department -		
Miscellaneous Receipts		-
(List out all major items individually & small amounts may be clubbed under Others)		
Cheque returned by Implmenting Agencies		
Total		**14,84,15,394**

Payments	Sch. Ref.	Amount
Schene Expenditure		
Schene Expenditure		5,20,96,036
Miscellaneous Payments		
(List out all major items individually & small amounts may be clubbed under Others)		
Fund Transfer To Intrest Account		-
Payments against Outstanding Liabilities as at 31.3.2024		
(List out all major items individually & small amounts may be clubbed under Others)		
Bank Charges		1,488
Closing Balance		
S C P		
Cash On Hand		
At Banks		9,63,17,870
Total		**14,84,15,394**

FOR MODI DHAVALAGI & CO
Chartered Accountants

CA. Umesh Shetty
(Partner)
M. No. - 207555
ICAI FR No. - 009187S

MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS CA INDIA DAVANGERE.

BALUSEEME DEVELOPMENT BOARD

S C P

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

INCOME	Sch. Ref.	Amount
Bank Interest		19,90,361
Miscelleneous Receipts		-
Total		**19,90,361**
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Bank charges		1,488
Income Over Expenditure		19,88,873
Total		**19,90,361**

FOR MODI DHAVALAGI & CO
Chartered Accountants

CA. Umesh Shetty
(Partner)
M. No. - 207555
ICAI FR No. - 009187S

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

BAYALUSEEME DEVELOPMENT BOARD
S C P
Balance Sheet as at 31st March 2025

As at 31.3.2024 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2025	As at 31.3.2024 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2025
	Scheme Corpus				**Current Assets, Loans & Advances**		
7,38,776	Scheme Income	7,38,776		7,86,82,023	Cash & Bank Balances		9,63,17,870
	Add: Surplus for the current year	19,88,873	27,27,649				
	Liabilities & Grants						
7,79,43,247	Scheme Advance/Grant from Governme	7,79,43,247			Fixed Assets		
	Add: During the Year	1,56,46,974	9,35,90,221		Funds in Transit		
	Other Scheme Advances		-		GRANT IN AID Scheme Advances		
	Other Liabilities				Other Scheme Advances		
					Deposits		
					Other Receivables		
7,86,82,023	**Total**		**9,63,17,870**	**7,86,82,023**	**Total**		**9,63,17,870**

FOR MODI DHAVALAGI & CO
Chartered Accountants

CA. Umesh Shetty
(Partner)
M. No. - 207555
ICAI FR No. - 009187S

MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS CA INDIA DAVANGERE.