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 TSP (Tribal Sub-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 TSP 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
T S P SCHEME
RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2025

Receipts	Sch. Ref.	Amount
Opening Balance		
Capital Expenditure	-	
Cash On Hand	-	
At Banks	-	4,13,45,045
Grant Received From Govt	-	2,74,52,000
Recovery & Remittances		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		
Bank Interest -	-	9,19,731
Other Department -		
Miscellaneous Receipts		-
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through NEFT parking		
Total		**6,97,16,776**

Payments	Sch. Ref.	Amount
Schene Expenditure		
Schene Expenditure	-	3,37,89,977
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 31.3.2024		
(List out all major items individually & small amounts may be clubbed under Others)		
Bank Charges	-	935
Closing Balance		
S C P		
Cash On Hand		
At Banks	-	3,59,25,864
In Treseury Office Accounts		
Total		**6,97,16,776**

FOR MODI DHAVALAGI & CO
Chartered Accountants

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

MODI DHAVALAGI & CO. CA INDIA DAVANGERE. CHARTERED ACCOUNTANTS

BALUSEEME DEVELOPMENT BOARD
T S P SCHEME
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

INCOME	Sch. Ref.	Amount
Bank Interest		9,19,731
Miscelleneous Receipts		-
Total		**9,19,731**
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Bank Charges		935
Income Over Expenditure		**9,18,796**
Total		**9,19,731**

FOR MODI DHAVALAGI & CO
Chartered Accountants

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

MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS INDIA DAVANGERE.

BAYALUSEEME DEVELOPMENT BOARD
T S P 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**		
5,89,539	Scheme Income for current year	5,89,539		4,13,45,045	Cash & Bank Balances		3,59,25,864
	Add: Surplus for the current year	9,18,796	15,08,335				
	Liabilities & Grants				Fixed Assets		
4,07,55,488	Scheme Advance/Grant from Government	4,07,55,488			Funds in Transit		
	Add: During the Year	(63,37,977)	3,44,17,511		GRANT IN AID Scheme Advances		
18	Others		18		Other Scheme Advances		
	Other Liabilities				Deposits		
					Other Receivables		
4,13,45,045	**Total**		**3,59,25,864**	**4,13,45,045**	**Total**		**3,59,25,864**

FOR MODI DHAVALAGI & CO
Chartered Accountants

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

MODI DHAVALAGI & CO. CA INDIA DAVANGERE. CHARTERED ACCOUNTANTS

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 Unspent(Tribal Sub-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 Unspent TSP 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

Unspent T S P Scheme

RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2025

Receipts	Sch. Ref.	Amount
Opening Balance		
Capital Expenditure		
Cash On Hand		
At Banks		2,08,861
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 -		
Other Department -		5,607
Miscellaneous Receipts		-
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through Impimenting Agencies		-
Total		**2,14,468**

Payments	Sch. Ref.	Amount
Schene Expenditure		
Schene Expenditure		-
Refund of Scheme Advance to State Fund		
Miscellaneous Payments		
(List out all major items individually & small amounts may be clubbed under Others)		
Bank Charges		532
Closing Balance		-
Unspent T S P		
Cash On Hand		
At Banks		2,13,936
Total		**2,14,468**

FOR MODI DHAVALAGI & CO
Chartered Accountants

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

DHAVALAGI & CO. CHARTERED ACCOUNTANTS. INDIA DAVANGERE.

BALUSEEMA DEVELOPMENT BOARD
UNSPENT T S P SCHEME
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

INCOME	Sch. Re	Amount
Bank Interest		5,607
Miscelleneous Receipts		-
Total		**5,607**
Expenditure		
A. Administration Expenses		
Bank Charges		532
Fund Transfers To:		
Fund returned to State		-
Income Over Expenditure		5,075
Total		**5,607**

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
UNSPENT T S P 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**		
15,279	Scheme Income for current year	15,279		2,02,319	Cash & Bank Balances		2,13,936
	Add: Surplus for the current year	5,075	20,354				
	Liabilities & Grants				Fixed Assets		
1,93,582	Scheme Advanc/Grant from Governments	1,93,582			Funds in Transit		
	Add: Surplus for the current year	-	1,93,582		GRANT IN AID Scheme Advances		
	Other Scheme Advances				Other Scheme Advances		
	Other Liabilities				Deposits		
					Other Receivables		
2,08,861	**Total**		**2,13,936**	**2,02,319**	**Total**		**2,13,936**

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 **Unspent 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, 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 Unspent 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.

BAYALUSEEMA DEVELOPMENT BOARD
Unspent S C P Scheme
RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2025

Receipts	Sch. Ref.	Amount
Opening Balance		
Capital Expenditure		
Cash On Hand		
At Banks		2,03,113
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 -		6,557
Other Department -		
Miscellaneous Receipts		-
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through Impimenting Agencies		-
Total		**2,09,670**

Payments	Sch. Ref.	Amount
Schene Expenditure		
Schene 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 31.3.2024		
(List out all major items individually & small amounts may be clubbed under Others)		
Bank Charges		532
Closing Balance		-
S C P		
Cash On Hand		
At Banks		2,09,138
Total		**2,09,670**

FOR MODI DHAVALAGI & CO
Chartered Accountants

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

MODI DHAVALAGI & CO. CA INDIA DAVANGERE. CHARTERED ACCOUNTANTS

BALUSEEMA DEVELOPMENT BOARD
UNSPENT S C P SCHEME
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

INCOME	Sch. Re	Amount
Bank Interest		6,557
Miscelleneous Receipts		-
Total		**6,557**
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Bank Charges		532
Income Over Expenditure		**6,025**
Total		**6,557**

FOR MODI DHAVALAGI & CO
Chartered Accountants

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

MODI DHAVALAGI & CO. CA INDIA DAVANGERE. CHARTERED ACCOUNTANTS

BAYALUSEEMA DEVELOPMENT BOARD
UNSPENT S C P 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**		
10,816	Scheme Income for the current year	10,816		2,03,113	Cash & Bank Balances		2,09,138
	Add: Surplus for the current year	6,025	16,841				
	Liabilities & Grants				Fixed Assets		
1,92,297	Scheme Advance/Grant from Government	1,92,297			Funds in Transit		
	Add: During the Year	-	1,92,297		GRANT IN AID Scheme Advances		
	Other Scheme Advances				Other Scheme Advances		
	Other Liabilities				Deposits		
					Other Receivables		
2,03,113	**Total**		**2,09,138**	**2,03,113**	**Total**		**2,09,138**

FOR MODI DHAVALAGI & CO
Chartered Accountants

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