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 Outsource 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 Outsource 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 OUTSOURCE
RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2025

Receipts	Sch. Ref.	Amount
Opening Balance		
Capital Expenditure		
Cash On Hand		
At Banks		17,90,927
In Treseury Office Accounts		
Grant Received From Govt		30,20,000
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 -		26,592
Other Department -		
Miscellaneous Receipts		-
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through Impimenting Agencies		-
Total		**48,37,519**

Payments	Sch. Ref.	Amount
Schene Expenditure		
Schene Expenditure		42,31,110
Refund of Scheme Advance to State Fund		
Miscellaneous Payments		
(List out all major items individually & small amounts may be clubbed under Others)		
Bank Charges		273
Closing Balance		-
Unspent T S P		
Cash On Hand		
At Banks		6,06,136
Total		**48,37,519**

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

BAYALUSEEME DEVELOPMENT BOARD
GIA OUTSOURCE
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

INCOME	Sch. Re	Amount
Bank Interest		26,592
Miscelleneous Receipts		-
Total		**26,592**
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Fund returned to State		-
Bank Charges		273
Income Over Expenditure		26,319
Total		**26,592**

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 OUTSOURCE
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**		
39,771	Scheme Income for current year	39,771		17,90,927	Cash & Bank Balances		6,06,136
	Add: Surplus for the current year	26,319	66,090				
	Liabilities & Grants				Fixed Assets		
12,26,156	Scheme Advanc/Grant from Governments	17,51,156	5,40,046		Funds in Transit		
5,25,000	Add: During the Year	-12,11,110			GRANT IN AID Scheme Advances		
	Other Scheme Advances		-		Other Scheme Advances		
	Other Liabilities				Deposits		
					Other Receivables		
17,90,927	**Total**		**6,06,136**	**17,90,927**	**Total**		**6,06,136**

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 HRMS Salary Deductions 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 HRMS Salary Deductions 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 HRMS Salary Deductions
RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2025

Receipts	Sch. Ref.	Amount
Opening Balance		
GIA HRMS		
Cash On Hand		-
At Banks		1,62,686
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		14,57,308
Recovery & Remittances		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		-
Bank Interest -		7,862
Interest Income		-
Implementing Officer Interest		
(List out all major items individually & small amounts may be clubbed under Others)		-
Fund returned through NEFT parking		-
Total		**16,27,856**

Payments	Sch. Ref.	Amount
Schene Expenditure		
Schene Expenditure		13,48,352
Refund of Scheme Advance to State Fund		-
Refund of Other Scheme Advance/Grant to the Sanctioning Authority		-
Telephone Charges		-
Salaries		-
Bank Charges		-
Miscellaneous Payments		
Unutilised Amount In tresauary returned to Government HOD		-
Closing Balance		
Cash On Hand		-
At Banks		2,79,504
Total		**16,27,856**

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
GIA HRMS Salary Deductions
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

INCOME	Sch. Re	Amount
Bank Interest		7,862
Miscelleneous Receipts		-
Total		**7,862**
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Bank Charges		-
Income Over Expenditure		**7,862**
Total		**7,862**

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 HRMS Salary Deductions
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 Assets**		
3,948	Scheme Income	3,948		44,57,760	Movable Assets		44,57,760
	Add: Surplus for the current year	7,862	11,810	2,06,26,555	Immovable Assests		2,06,26,555
	Liabilities & Grants				**Current Assets, Loans & Advances**		
2,52,43,053	Scheme Advance from Governments	2,52,43,053		1,62,686	Cash & Bank Balances		2,79,504
	Add: During the Year	1,08,956	2,53,52,009		Funds in Transit		
	Other Scheme Advances				GRANT IN AID Scheme Advances		
	Other Liabilities				Other Scheme Advances		
					Deposits		
					Other Receivables		
2,52,47,001	**Total**		**2,53,63,819**	**2,52,47,001**	**Total**		**2,53,63,819**

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 Capital 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 Capital 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
Capital Expenditure Scheme
RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2025

Receipts	Sch. Ref.	Amount
Opening Balance		
Capital Expenditure		
Cash On Hand		
At Banks		30,08,48,277
Grant Received From Govt		29,98,05,000
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 -		39,28,363
Other Department -		-
Miscellaneous Receipts		-
(List out all major items individually & small amounts may be clubbed under Others)		
Cheques returned by Implementing Agencies		-
Total		**60,45,81,640**

Payments	Sch. Ref.	Amount
Scheme Expenditure		
Scheme Expenditure		40,54,92,918
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		-
Payments against Outstanding Liabilities as at 31.3.2024		
(List out all major items individually & small amounts may be clubbed under Others)		
Bank Charges		431
Closing Balance		
Cash On Hand		
At Banks		19,90,88,291
Total		**60,45,81,640**

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

Capital Expenditure Scheme

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

INCOME	Sch. Re	Amount
Bank Interest		39,28,363
Miscelleneous Receipts		-
Total		**39,28,363**
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Bank Charges		431
Income Over Expenditure		**39,27,932**
Total		**39,28,363**

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
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.