BAYALUSEEME DEVELOPMENT BOARD
T S P SCHEME
Balance Sheet as at 31st March 2026

As at 31.3.2025 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2026	As at 31.3.2025 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2026
	Scheme Corpus				**Current Assets, Loans & Advances**		
15,08,335	Scheme Income for current year	15,08,335		3,59,25,864	Cash & Bank Balances		2,75,80,297
	Add: Surplus for the current year	6,44,414	21,52,749				
	Liabilities & Grants				Fixed Assets		
3,44,17,511	Scheme Advance/Grant from Government	3,44,17,511			Funds in Transit		
	Less: During the Year	(89,89,981)	2,54,27,530		GRANT IN AID Scheme Advances		
18	Others		18		Other Scheme Advances		
	Other Liabilities				Deposits		
					Other Receivables		
3,59,25,864	**Total**		2,75,80,297	3,59,25,864	**Total**		2,75,80,297

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.

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 **Unspent SCP (Special Component Plan)** Scheme Implemented by **Bayaluseeme Development Board, Chitradurga** as on 31.03.2026 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 SCP scheme of Bayaluseeme Development Board as at 31.03.2026
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

DAVANGERE
27.10.2026

FOR MODI DHAVALAGI & CO
Chartered Accountants
FRN NO: - 009187S

UMESH SHETTY
(Partner)
M No:-207555
UDIN: -207555FIFNRB8556

MODI DHAVALAGI & CO. INDIA DAVANGERE. CHARTERED ACCOUNTANTS

BAYALUSEEMA DEVELOPMENT BOARD
Unspent S C P Scheme
RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2026

Receipts	Sch. Ref.	Amount
Opening Balance		
Capital Expenditure		
Cash On Hand		
At Banks		2,09,138
In Treseury Office Accounts		
Grant Received From Govt		1,16,42,000
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 -		46,984
Other Department -		
Miscellaneous Receipts		-
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through Impimenting Agencies		-
Total		**1,18,98,122**

Payments	Sch. Ref.	Amount
Schene Expenditure		
Schene Expenditure		98,56,000
Refund of Scheme Advance to State Fund		
Miscellaneous Payments		1
(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		-
Closing Balance		-
S C P		
Cash On Hand		
At Banks		20,42,121
Total		**1,18,98,122**

-

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.

BALUSEEMA DEVELOPMENT BOARD
UNSPENT S C P SCHEME
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2026

INCOME	Sch. Re	Amount
Bank Interest		46,984
Miscelleneous Receipts		-
Total		**46,984**
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Bank Charges		-
Income Over Expenditure		**46,984**
Total		**46,984**

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.

BAYALUSEEMA DEVELOPMENT BOARD
UNSPENT S C P SCHEME
Balance Sheet as at 31st March 2026

As at 31.3.2025 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2026	As at 31.3.2025 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2026
	Scheme Corpus				**Current Assets, Loans & Advances**		
16,841	Scheme Income for the current year	16,841		2,09,138	Cash & Bank Balances		20,42,121
	Add: Surplus for the current year	46,984	63,825				
	Liabilities & Grants				Fixed Assets		
1,92,297	Scheme Advance/Grant from Government	1,92,297			Funds in Transit		
	Add: During the Year	17,85,999	19,78,296		GRANT IN AID Scheme Advances		
	Other Scheme Advances				Other Scheme Advances		
	Other Liabilities				Deposits		
					Other Receivables		
2,09,138	**Total**		20,42,121	2,09,138	**Total**		20,42,121

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.

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 31.03.2026 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 31.03.2026
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

DAVANGERE
27.10.2026

FOR MODI DHAVALAGI & CO
Chartered Accountants
FRN NO: - 009187S

UMESH SHETTY
(Partner)
M No:-207555
UDIN: -207555FIFNRB8556

BAYALUSEEMA DEVELOPMENT BOARD
Unspent T S P Scheme
RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2026

Receipts	Sch. Ref.	Amount
Opening Balance		
Capital Expenditure		
Cash On Hand		
At Banks		2,13,936
In Treseury Office Accounts		
Grant Received From Govt		59,61,000
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 -		51,278
Other Department -		
Miscellaneous Receipts		-
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through Impimenting Agencies		-
Total		**62,26,214**

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		-
Closing Balance		-
Unspent T S P		
Cash On Hand		
At Banks		62,26,214
Total		**62,26,214**

-

FOR MODI DHAVALAGI & CO
Chartered Accountants

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

BALUSEEMA DEVELOPMENT BOARD
UNSPENT T S P SCHEME
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2026

INCOME	Sch. Re	Amount
Bank Interest		51,278
Miscelleneous Receipts		-
Total		**51,278**
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Fund returned to State		-
Income Over Expenditure		51,278
Total		**51,278**

FOR MODI DHAVALAGI & CO
Chartered Accountants

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

BAYALUSEEMA DEVELOPMENT BOARD
UNSPENT T S P SCHEME
Balance Sheet as at 31st March 2026

As at 31.3.2025 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2026	As at 31.3.2025 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2026
	Scheme Corpus				**Current Assets, Loans & Advances**		
20,354	Scheme Income for current year	20,354		2,13,936	Cash & Bank Balances		62,26,214
	Add: Surplus for the current year	51,278	71,632				
	Liabilities & Grants				Fixed Assets		
1,93,582	Scheme Advanc/Grant from Governments	1,93,582			Funds in Transit		
	Add: Surplus for the current year	59,61,000	61,54,582		GRANT IN AID Scheme Advances		
	Other Scheme Advances				Other Scheme Advances		
	Other Liabilities				Deposits		
					Other Receivables		
2,13,936	**Total**		62,26,214	2,13,936	**Total**		62,26,214

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

Ref. No. :.....

Audit Report

We have audited the Balance Sheet of GIA Office Expenditure Scheme Implemented by **Bayaluseeme Development Board, Chitradurga** as on 31.03.2026 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 31.03.2026
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

DAVANGERE
27.10.2026

FOR MODI DHAVALAGI & CO
Chartered Accountants
FRN NO: - 009187S

UMESH SHETTY
(Partner)
M No:-207555
UDIN: - 26207555FIFNRB8556

MODI DHAVALAGI & CO. INDIA DAVANGERE. CHARTERED ACCOUNTANTS

BAYALUSEEME DEVELOPMENT BOARD
GIA Office Expenditure
RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2026

Receipts	Sch. Ref.	Amount
Opening Balance		
GIA		
Cash On Hand		-
At Banks		44,70,445
Grant Received From Govt		50,00,000
Other Receipts		
Inter Scheme Transfer		-
Funde Return From Vendor Excess Payment		-
Other Reciepts		2,700
Recovery & Remittances		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		
Bank Interest -		72,913
Other Department -		
Miscellaneous Receipts		-
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through Impimenting Agencies		-
Total		**95,46,058**

Payments	Sch. Ref.	Amount
Schene Expenditure		
Schene Expenditure		70,07,560
Xerox Machine		-
Miscellaneous Payments		
(List out all major items individually & small amounts may be clubbed under Others)		-
Bank Charges		620
Closing Balance		-
GIA		
Cash On Hand		
At Banks		25,37,878
Total		**95,46,058**

-

FOR MODI DHAVALAGI & CO
Chartered Accountants

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

MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS INDIA DAVANGERE

BALUSEEME DEVELOPMENT BOARD

GIA Office Expenditure

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2026

INCOME	Sch. Re	Amount
Bank Interest	-	72,913
Miscelleneous Receipts	-	-
Total		**72,913**
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Bank Charges	-	620
Income Over Expenditure		**72,293**
Total		**72,913**

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 Office Expenditure
Balance Sheet as at 31st March 2026

As at 31.3.2025 (Previous Year)	Liabilities	Sch. Ref.	As at 31.3.2026	As at 31.3.2025 (Previous Year)	Assets	Sch. Ref.	As at 31.3.2026
	Scheme Corpus				**Fixed Assests**		
2,51,189	Scheme Income for current year	2,51,189		44,70,445	Movable Assets		-
	Add: Surplus for the current year	72,293	3,23,482		Immovable Assests		-
	Liabilities & Grants				**Current Assets, Loans & Advances**		
42,19,256	Scheme Advance/Grant from Government	42,19,256			Cash & Bank Balances		25,37,878
	Less: During the Year	(20,04,860)	22,14,396		Fund in Transit		
	Other Scheme Advances				GRANT IN AID Scheme Advances		
	Other Liabilities				Other Scheme Advances		
					Deposits		
					Other Receivables		
44,70,445	**Total**		25,37,878	44,70,445	**Total**		25,37,878

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.