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 31.03.2026 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 Outsource 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 OUTSOURCE
RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2026

Receipts	Sch. Ref.	Amount
Opening Balance		
Capital Expenditure		
Cash On Hand		
At Banks		6,06,136
In Treseury Office Accounts		
Grant Received From Govt		37,22,000
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 -		32,148
Other Department -		
Miscellaneous Receipts		-
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through Impimenting Agencies		-
Total		**43,60,284**

Payments	Sch. Ref.	Amount
Schene Expenditure		
Schene Expenditure		40,72,483
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		2,87,536
Total		**43,60,284**

-

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 31.03.2026

INCOME	Sch. Re	Amount
Bank Interest		32,148
Miscelleneous Receipts		-
Total		**32,148**
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Fund returned to State		-
Bank Charges		265
Income Over Expenditure		31,883
Total		**32,148**

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 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**		
66,090	Scheme Income for current year	66,090		6,06,136	Cash & Bank Balances		2,87,536
	Add: Surplus for the current year	31,883	97,973				
	Liabilities & Grants				Fixed Assets		
5,40,046	Scheme Advanc/Grant from Governments	5,40,046	1,89,563		Funds in Transit		
-	Less: During the Year	-3,50,483			GRANT IN AID Scheme Advances		
	Other Scheme Advances		-		Other Scheme Advances		
	Other Liabilities				Deposits		
					Other Receivables		
6,06,136	**Total**		2,87,536	6,06,136	**Total**		2,87,536

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 HRMS Salary Deductions 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 HRMS Salary Deductions 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: - 26207555FIFNRB8555

MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS INDIA DAVANGERE.

BAYALUSEEME DEVELOPMENT BOARD
GIA HRMS Salary Deductions
RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2026

Receipts	Sch. Ref.	Amount
Opening Balance		
GIA HRMS		
Cash On Hand		-
At Banks		2,79,504
In Treseury Office Accounts		-
Grant Received From Govt		32,70,893
Other Receipts		
(List out receipts under heads like EMD, Security Deposits, Advances etc., which are refundable)		-
Deduction Amount received From Treasury		-
Recovery & Remittances		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		-
Bank Interest -		12,242
Interest Income		-
Implementing Officer Interest		
(List out all major items individually & small amounts may be clubbed under Others)		-
Fund returned through NEFT parking		-
Total		**35,62,639**

Payments	Sch. Ref.	Amount
Schene Expenditure		
Schene Expenditure		30,09,970
Refund of Scheme Advance to State Fund		-
Refund of Other Scheme Advance/Grant to the Sanctioning Authority		-
Telephone Charges		-
Salaries		-
Bank Charges		266
Miscellaneous Payments		
Unutilised Amount In tresauary returned to Government HOD		-
Closing Balance		
Cash On Hand		-
At Banks		5,52,403
Total		**35,62,639**

-

FOR MODI DHAVALAGI & CO
Chartered Accountants

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

MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS INDIA DAVANGERE.

BAYALUSEEMA DEVELOPMENT BOARD
GIA HRMS Salary Deductions
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2026

INCOME	Sch. Re	Amount
Bank Interest		12,242
Miscelleneous Receipts		-
Total		**12,242**
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Bank Charges		266
Income Over Expenditure		**11,976**
Total		**12,242**

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 HRMS Salary Deductions
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 Assets**		
4,960	Scheme Income	4,960		-	Movable Assets		-
	Add: Surplus for the current year	11,976	16,936	-	Immovable Assests		-
	Liabilities & Grants			2,55,94,830	**Current Assets, Loans & Advances**		
2,55,89,870	Scheme Advance from Governments	2,55,89,870		-	Cash & Bank Balances		5,52,403
	Add: During the Year	2,60,923	2,58,50,793		Funds in Transit		
	Other Scheme Advances				GRANT IN AID Scheme Advances		
	Other Liabilities				Other Scheme Advances		
					Deposits		
					Other Receivables		
2,55,94,830	**Total**		5,52,403	2,55,94,830	**Total**		5,52,403

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

Ref. No. :.....

Audit Report

We have audited the Balance Sheet of **Interest Account** 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 Interest 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

BAYALUSEEMA DEVELOPMENT BOARD
INTREST ACCOUNT
RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2026

Receipts	Sch. Ref.	Amount
Opening Balance		
Capital Expenditure		
Cash On Hand		
At Banks		1,66,18,711
In Treseury Office Accounts		
Grant Received From Govt		-
Other Receipts		
Returned by implementing officers		39,61,167
Inter fund transfer		-
Recovery & Remittances		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		
Bank Interest -		1,48,068
Other Department -		
Miscellaneous Receipts		-
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through Impimenting Agencies		-
Total		**2,07,27,946**

Payments	Sch. Ref.	Amount
Schene Expenditure		
Schene Expenditure (others)		-
Refund of Scheme Advance to State Fund		
Miscellaneous Payments		
Inter fund transfer		1,40,00,000
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		67,27,946
Total		**2,07,27,946**

-

FOR MODI DHAVALAGI & CO
Chartered Accountants

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

MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS INDIA DAVANGERE.

BALUSEEMA DEVELOPMENT BOARD
INTREST ACCOUNT
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2026

INCOME	Sch. Re	Amount
Bank Interest		1,48,068
Miscelleneous Receipts		-
Total		**1,48,068**
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Bank Charges		-
Income Over Expenditure		1,48,068
Total		**1,48,068**

FOR MODI DHAVALAGI & CO
Chartered Accountants

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

MODI DHAVALAGI & CO., CHARTERED ACCOUNTANTS INDIA DAVANGERE.

BAYALUSEEMA DEVELOPMENT BOARD
INTREST ACCOUNT
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**		
39,72,628	Scheme Income for current year	39,72,628		1,66,18,711	Cash & Bank Balances		67,27,946
	Add: Surplus for the current year	1,48,068	41,20,696				
	Liabilities & Grants				Fixed Assets		
1,26,46,083	Fund Balance	1,26,46,083			Funds in Transit		
	Less: During the Year	(1,00,38,833)	26,07,250		GRANT IN AID Scheme Advances		
	Other Scheme Advances		-		Other Scheme Advances		
	Other Liabilities				Deposits		
					Other Receivables		
1,66,18,711	**Total**		67,27,946	1,66,18,711	**Total**		67,27,946

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.