BAYALUSEEME DEVELOPMENT BOARD

(CHITRADURGA)

BOARD AUDIT REPORT

FOR THE FINANCIAL YEAR 2025-26

AUDITED BY

MODI DHAVALAGI & CO

CHARTERED ACCOUNTANTS

" ASARE "

#2773/201 H, 3rd Main S.S. Layout 'B' Block

DAVANGERE-577004

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. :.....

To,
SECRETARY
Bayaluseeme Development Board
Maidan Mahal, Tammatakallu Road,
Chitradurga – 577502

Sir,

Sub: Audit Report of the Board FY 2025-26
Ref: Work Order No. **BSDB/FY 2026-27/ 464-2, Dated: 29.06.2026**

With reference to the above subject, we are herewith attaching the Audit Report along with audited Balance Sheet, Receipts & Payments Accounts & Income & Expenditure Account for the below schemes of your Board for the FY 2025-26, also enclosed our professional fee bill for your kind perusal & early sanction.

SL NO	SCHEME	Financial Year
1	CAPITAL EXPENDITURE	2025-26
2	TSP	2025-26
3	SCP	2025-26
4	UNSPENT TSP	2025-26
5	UNSPENT SCP	2025-26
6	INTEREST ACCOUNT	2025-26
7	GIA HRMS SALARY DEDUCTIONS	2025-26
8	GIA OFFICE EXPENDITURE	2025-26
9	GIA OUT SOURCE	2025-26

Thanking you

MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS. INDIA DAVANGERE.

Place: Davangere
Date: 27.10.2026

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 Capital 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 Capital 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
Capital Expenditure Scheme
RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2026

Receipts	Sch. Ref.	Amount
Opening Balance		
Capital Expenditure		
Cash On Hand		
At Banks		19,90,88,291
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 -		33,19,666
Other Department -		-
Miscellaneous Receipts		-
(List out all major items individually & small amounts may be clubbed under Others)		
Cheques returned by Implementing Agencies		-
Total		**50,22,12,957**

Payments	Sch. Ref.	Amount
Schene Expenditure		
Schene Expenditure		36,96,54,965
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		620
Closing Balance		
Cash On Hand		
At Banks		13,25,57,372
Total		**50,22,12,957**

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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.

BALUSEEME DEVELOPMENT BOARD

Capital Expenditure Scheme

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2026

INCOME	Sch. Re	Amount
Bank Interest		33,19,666
Miscelleneous Receipts		-
Total		**33,19,666**
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Bank Charges		620
Income Over Expenditure		**33,19,046**
Total		**33,19,666**

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
Capital Expenditure 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**		
61,11,345	Scheme Income	61,11,345		19,90,88,291	Cash & Bank Balances		13,25,57,372
	Add: Surplus for the current year	33,19,046	94,30,391				
	Liabilities & Grants				Fixed Assets		
19,29,76,946	Scheme Advance from Governments	19,29,76,946			Funds in Transit		
	Less: During the Year	(6,98,49,965)	12,31,26,981		GRANT IN AID Scheme Advances		
	Other Scheme Advances				Other Scheme Advances		
	Other Liabilities				Deposits		
					Other Receivables		
19,90,88,291	**Total**		13,25,57,372	19,90,88,291	**Total**		13,25,57,372

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 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 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: - 26207555FIFNRB8556

MODI DHAVALAGI & CO. INDIA DAVANGERE. CHARTERED ACCOUNTANTS

BAYALUSEEME DEVELOPMENT BOARD

S C P

RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2026

Receipts	Sch. Ref.	Amount
Opening Balance		
Capital Expenditure		
Cash On Hand		
At Banks		9,63,17,870
In Treseury Office Accounts		
Grant Received From Govt		6,77,43,000
Other Receipts		
Inter Scheme Transfer		2,50,095
Recovery & Remittances		
(List out receipts under heads like Income Tax, Royalty, WCT under VAT deducted on Govt. A/c)		
Bank Interest -		20,29,374
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		**16,63,40,339**

Payments	Sch. Ref.	Amount
Scheme Expenditure		
Scheme Expenditure		9,16,09,858
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 31.3.2026		
(List out all major items individually & small amounts may be clubbed under Others)		
Bank Charges		266
Closing Balance		
S C P		
Cash On Hand		
At Banks		7,47,30,215
Total		**16,63,40,339**

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FOR MODI DHAVALAGI & CO
Chartered Accountants

CA. Umesh Shetty
(Partner)
M. No. - 207555

MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS INDIA DAVANGERE.

BALUSEEME DEVELOPMENT BOARD
S C P
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2026

INCOME	Sch. Ref.	Amount
Bank Interest		20,29,374
Miscelleneous Receipts		-
Total		**20,29,374**
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Bank charges		266
Income Over Expenditure		20,29,108
Total		**20,29,374**

FOR MODI DHAVALAGI & CO
Chartered Accountants

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

MODI DHAVALAGI & CO. CA INDIA DAVANGERE. CHARTERED ACCOUNTANTS

BAYALUSEEME DEVELOPMENT BOARD

S C P

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**		
27,27,649	Scheme Income	27,27,649		9,63,17,870	Cash & Bank Balances		7,47,30,215
	Add: Surplus for the current year	20,29,108	47,56,757				
	Liabilities & Grants						
9,35,90,221	Scheme Advance/Grant from Governments	9,35,90,221			Fixed Assets		
	Less: During the Year	-2,36,16,763	6,99,73,458		Funds in Transit		
	Other Scheme Advances		-		GRANT IN AID Scheme Advances		
	Other Liabilities				Other Scheme Advances		
					Deposits		
					Other Receivables		
9,63,17,870	**Total**		7,47,30,215	9,63,17,870	**Total**		7,47,30,215

-

FOR MODI DHAVALAGI & CO
Chartered Accountants

CA. Umesh Shetty
(Partner)
M. No. - 207555
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MODI DHAVALAGI & CO. CHARTERED ACCOUNTANTS INDIA DAVANGERE.

CA. Umesh Shetty
Partner B.Com., F.C.A.

M :94481-55182

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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 31.03.2026 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 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: - 26207555FIFNRB8556

MODI DHAVALAGI & CO. INDIA DAVANGERE. CHARTERED ACCOUNTANTS

BAYALUSEEME DEVELOPMENT BOARD
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	-	3,59,25,864
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 -	-	6,44,414
Other Department -		
Miscellaneous Receipts		-
(List out all major items individually & small amounts may be clubbed under Others)		
Fund returned through NEFT parking		
Total		**6,40,22,278**

Payments	Sch. Ref.	Amount
Schene Expenditure		
Schene Expenditure	-	3,64,41,981
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	-	-
Closing Balance		
S C P		
Cash On Hand		
At Banks	-	2,75,80,297
In Treseury Office Accounts		
Total		**6,40,22,278**

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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.

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

INCOME	Sch. Ref.	Amount
Bank Interest		6,44,414
Miscelleneous Receipts		-
Total		**6,44,414**
Expenditure		
A. Administration Expenses		
Fund Transfers To:		
Bank Charges		-
Income Over Expenditure		**6,44,414**
Total		**6,44,414**

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.