

FORM NO. 10B [See rule 17B]



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Income Tax Department, Government of India

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

Acknowledgement Number -552143830280922

We have examined the balance sheet of DIVYA DEEPA CHARITABLE TRUST (R) AAATD3194J [name of the trust or institution] as at 31st March 2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed Trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:
In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- in the case of the balance sheet, of the state of affairs of the above named Trust as at 31st March 2022 and
- in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2022

The prescribed particulars are annexed hereto.

CA T N SUBRAMANYA

212300

009991S

01-Sep-2022

117.216.166.125

28-Sep-2022

Name

Membership Number

Firm Registration Number

Date of Audit Report

Place

Date

ANNEXURE

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

- | | |
|---|---------------|
| 1. Amount of income of the previous year applied to charitable or religious purposes in India during that year | ₹ 1,24,15,805 |
| 2. Whether the Trust has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. | No, - |
| 3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. | ₹ 13,84,980 |
| 4. Amount of income eligible for exemption under section 11(1)(c) (Give No details) | No |



Sl. No.	Details	Amount
	No Records Added	

5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	₹ 0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	No, -
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	No, -
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No, -
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No, -
	(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No, -

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the Trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
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Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

2.	Whether any land, building or other property of the Trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the	No
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Sl. No.	Details of property	Amount of rent or compensation charged
	No Records Added	

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details

No

Sl. No.	Detail	Amount
	No Records Added	

4. Whether the services of the Trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any

No

Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
		No Records Added	

5. Whether any share, security or other property was purchased by or on behalf of the Trust during the previous year from any such person? If so, give details thereof together with the consideration paid

No

Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
		No Records Added	

6. Whether any share, security or other property was sold by or on behalf of the Trust during the previous year to any such person? If so, give details thereof together with the consideration received

No

Sl. No.	Name of the Person	Amount of Consideration received	Remarks
		No Records Added	

7. Whether any income or property of the Trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted

No

Sl. No.	Name of the Person	Income or value of	Remarks



Sl. No.	Name of the Person	Income or value of property diverted	Remarks
		No Records Added	

8. Whether the income or property of the Trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details No

Sl. No.	Name of the Person	Amount	Remarks
		No Records Added	

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name of the concern	Address of the concern	Where the concern is a company	Number of Equity Shares	Number of Preferential Shares	Number of Sweat Equity Shares	Nominal value of the investment	Income from the investment	Whether the amount in col. 5 exceeded 5 per cent of the capital of the concern during the previous year
									No Records Added

Total (Nominal value of the investment) 0

Total (Income from the investment) 0

Place 117.216.166.125

Date 28-Sep-2022



Acknowledgement Number - 552143830280922

This form has been digitally signed by THAGADUR NAGARAJA RAO SUBRAMANYA having PAN ASSPS7961G from IP Address 117.216.166.125 on 28-Sep-2022 11:05:33 AM
 Dsc SI No and issuer 19908011CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority

DIVYA DEEPA CHARITABLE TRUST ®
KENCHALAGUDU, DHANAGALLI POST, JAYAPURA HOBLI, MYSORE 570008

CONSOLIDATED STATEMENT OF AFFAIRS AS ON 31.03.2022

PARTICULARS	Schedule	Amount (Rs)
<u>SOURCES OF FUNDS:</u>		
<u>Capital Fund:</u>		
Opening Balance	4,00,40,939.60	
Add: Capital Contributions/ Donations	4,76,434.00	
Add: Excess of Income. Over Expenditure	34,71,234.01	4,39,88,607.61
		<u>4,39,88,607.61</u>
<u>APPLICATION OF FUNDS:</u>		
<u>Fixed Assets:</u>		
Fixed Assets Less Depreciation (Sch -FA)		2,60,51,250.10
<u>ADVANCES & DEPOSITS:</u>		
Deposits-FD with Bank	1,15,02,404.00	
Interest Accrued on FD	9,64,672.47	1,24,67,076.47
<u>Other Deposit</u>		
Other Deposit	46,760.00	
TDS on interest	65,523.00	
TDS AY 2021-22	10,340.00	1,22,623.00
Cash in Hand	26,637.29	
Cash at Bank (Sch -b)	53,21,020.75	53,47,658.04
		<u>4,39,88,607.61</u>

UDIN: 2212300AYWBKX3271
Date: 01.09.2022
Place Mysuru



For Divya Deepa Charitable Trust ®


(Managing Trustee)

Managing Trustee
Divya Deepa Charitable Trust

DIVYA DEEPA CHARITABLE TRUST ®
KENCHALAGUDU, DHANAGALLI POST, JAYAPURA HOBBLI, MYSORE 570008

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2022

PARTICULARS	Amount (Rs)
RECEIPTS:	
Opening Balance B/d	
Cash on Hand	63,426.29
Cash at Bank	41,14,650.21
	<u>41,78,076.50</u>
Donations/ Contributions:	
Donation Received- Revenue Receipts	1,30,43,938.35
Donation Received- Capital Receipts	4,76,434.00
	<u>1,35,20,372.35</u>
Interest Receipts:	
Interest received on SB	75,477.00
Interest on Deposits- FD	7,25,879.00
Interest on income tax refund	1,760.00
	<u>8,03,116.00</u>
TDS refund	18,858.00
Income tax refund	22,000.00
FD metured	80,20,776.53
	<u>2,65,63,199.38</u>
PAYMENTS:	
Service Activities :	
Administrative Expenses	21,77,664.81
Children welfare & Education Expenses	
Education Expenses	17,59,957.80
House maintenance	28,51,139.50
Other Expenses	3,36,687.03
Power and fuel	98,428.00
Repairs and maintenance	4,04,692.20
Salaries and other benefits	11,42,608.00
Taxes, Rates & Insurance	8,571.00
Tarsportation charges	1,850.00
	<u>87,81,598.34</u>
Capital Expenditure	
Fixed Assets	36,34,207.00
Interest Accrued on deposits- reinvested	5,74,347.47
Fixed Deposits with Banks	81,41,007.53
Land Registration Charges	-
	<u>1,23,49,562.00</u>
TDS on Interest	84,381.00
Closing Balance C/d	
Cash on Hand	26,637.29
Cash at Bank	53,21,020.75
	<u>53,47,658.04</u>
	<u>2,65,63,199.38</u>



For Divya Deepa Charitable Trust ®


(Managing Trustee)

Managing Trustee
Divya Deepa Charitable Trust

DIVYA DEEPA CHARITABLE TRUST ®
KENCHALAGUDU, DHANAGALLI POST, JAYAPURA HOBBLI, MYSORE 570008

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

PARTICULARS	Schedule	Amount (Rs)
<u>INCOME:</u>		
<i>Donation Received- Revenue Receipts</i>		1,30,43,938.35
<u>Interest Income</u>		
Interest on income on FDs	6,79,610.00	
Interest received on SB	75,477.00	
Interest on Income tax refund	1,760.00	7,56,847.00
		<u>1,38,00,785.35</u>
<u>EXPENDITURE:</u>		
Administrative Expenses		1,69,638.81
<u>Children welfare & Education Expenses</u>		
Education Expenses		36,32,898.80
House Maintenance		29,86,224.50
Other Expenses		3,36,687.03
Power and Fuel		98,428.00
Repairs & Maintenance		4,04,692.20
Salaries and Other Benefits		11,42,608.00
Taxes, Rates and Insurance		8,571.00
Transportation Expenses		1,850.00
Depreciation		15,47,953.00
		<u>1,03,29,551.34</u>
Excess of Income over Expenditure		<u>34,71,234.01</u>

For Divya Deepa Charitable Trust ®


(Managing Trustee)

Managing Trustee
Divya Deepa Charitable Trust



DIVYA DEEPA CHARITABLE TRUST @ (CONSOLIDATED A/C)
KENCHALAGUDU, DHANAGALLI POST, JAYAPURA HOBLI, MYSORE 570008

FIXED ASSET SCHEDULE FOR THE YEAR ENDED 31.03.2022

PARTICULARS	WDV as on 01.04.21	Additions Before 180 days	Additions After 180 days	Sale/ Trf	Total	Rate of Deprn	Amount of Deprn	WDV as on 31.03.22
A. LAND & BUILDINGS:								
1 Land	10,56,505.00	-	-	-	10,56,505.00	-	-	10,56,505.00
2 Building	48,88,000.50	17,66,287.00	-	-	66,54,287.50	5.00	3,32,714.00	63,21,573.50
3 Compound Wall	10,03,763.00	-	-	-	10,03,763.00	5.00	50,188.00	9,53,575.00
4 New Kitchen	84,671.00	-	-	-	84,671.00	5.00	4,234.00	80,437.00
5 New Dormitory	49,20,002.00	-	-	-	49,20,002.00	5.00	2,46,000.00	46,74,002.00
6 shrirampura office	18,496.00	-	-	-	18,496.00	5.00	925.00	17,571.00
7 Kids Court	7,624.00	-	-	-	7,624.00	5.00	381.00	7,243.00
8 Skill training centre	14,05,496.00	-	-	-	14,05,496.00	5.00	70,275.00	13,35,221.00
9 Pavment	1,63,871.00	-	-	-	1,63,871.00	5.00	8,194.00	1,55,677.00
10 Annapurna Hall	-	41,22,625.00	-	-	41,22,625.00	5.00	2,06,131.00	39,16,494.00
11 Girls Dormitory	49,68,858.00	-	-	-	49,68,858.00	5.00	2,48,443.00	47,20,415.00
12 Cow Shed	1,67,432.00	-	-	-	1,67,432.00	5.00	8,372.00	1,59,060.00
13 Building under Construction	27,77,799.00	14,16,783.00	3,44,674.00	(42,38,912.00)	3,00,344.00	-	-	3,00,344.00
	2,14,62,517.50	73,05,695.00	3,44,674.00	(42,38,912.00)	2,48,73,974.50		11,75,857.00	2,36,98,117.50
B. FURNITURE & FIXTURES:								
1 Electrical Fittings	25,614.00	-	-	-	25,614.00	10.00	2,561.00	23,053.00
2 Furniture	5,07,602.00	-	-	-	5,07,602.00	10.00	50,761.00	4,56,841.00
3 Almera	9,044.00	-	-	-	9,044.00	10.00	904.00	8,140.00
4 Bunker Cots	2,78,121.00	-	-	-	2,78,121.00	10.00	27,812.00	2,50,309.00
	8,20,381.00				8,20,381.00		82,038.00	7,38,343.00
C. PLANT & MACHINARY:								
1 Borewell	13,586.00	-	-	-	13,586.00	15.00	2,038.00	11,548.00
2 Laser Printer & Scanner	613.00	-	-	-	613.00	15.00	92.00	521.00
3 Solar Lamp	141.00	-	-	-	141.00	15.00	21.00	120.00
4 UPS & Battery	97,524.00	-	-	-	97,524.00	15.00	14,629.00	82,895.00
5 Mobile Phone	25,032.00	-	-	-	25,032.00	15.00	3,755.00	21,277.00
6 Dish tv	540.00	-	-	-	540.00	15.00	81.00	459.00
7 Cycle	370.00	-	-	-	370.00	15.00	56.00	314.00
8 Rain Gun	2,587.00	-	-	-	2,587.00	15.00	388.00	2,199.00
9 Kitchen Utencils	48,927.00	-	-	-	48,927.00	15.00	7,340.00	41,587.00
10 Voltage Stabilizer	120.00	-	-	-	120.00	15.00	18.00	102.00
11 Camera	484.00	-	-	-	484.00	15.00	73.00	411.00
12 Bradband USB	334.00	-	-	-	334.00	15.00	50.00	284.00
13 Generator	28,164.00	-	-	-	28,164.00	15.00	4,225.00	23,939.00
14 Solar Lighting	57,808.00	-	-	-	57,808.00	15.00	8,671.00	49,137.00
15 Solar Pump System	18,120.00	-	-	-	18,120.00	15.00	2,718.00	15,402.00
16 Milling Machine	473.00	-	-	-	473.00	15.00	71.00	402.00
17 RO -Water Purifier	34,546.00	-	-	-	34,546.00	15.00	5,182.00	29,364.00
18 Live Stock-Cows	13,705.00	-	-	-	13,705.00	15.00	2,056.00	11,649.00
19 Black Board	409.00	-	-	-	409.00	15.00	61.00	348.00
20 Welding Machine	4,752.00	-	-	-	4,752.00	15.00	713.00	4,039.00
21 RO System 50 LPH	8,430.00	-	-	-	8,430.00	15.00	1,265.00	7,165.00
22 Boilers	11,731.00	-	-	-	11,731.00	15.00	1,760.00	9,971.00
22 UPS Inverters	3,919.00	-	-	-	3,919.00	15.00	588.00	3,331.00
23 New HP Printer	7,297.00	-	-	-	7,297.00	15.00	1,095.00	6,202.00
25 Solar Equipments	3,19,531.00	-	-	-	3,19,531.00	15.00	47,930.00	2,71,601.00
26 Water Recycling Plant	21,356.00	-	-	-	21,356.00	15.00	3,203.00	18,153.00
27 Projector	11,987.00	-	-	-	11,987.00	15.00	1,798.00	10,189.00
28 Vaccum Cleaner	3,594.00	-	-	-	3,594.00	15.00	539.00	3,055.00
29 Tree Cutter	3,569.00	-	-	-	3,569.00	15.00	535.00	3,034.00
30 Water Level Controller	3,344.00	-	-	-	3,344.00	15.00	502.00	2,842.00
31 Wheelborrow	3,408.00	-	-	-	3,408.00	15.00	511.00	2,897.00
32 Hardware Tools	2,172.00	-	-	-	2,172.00	15.00	326.00	1,846.00
33 Biometric	3,751.00	-	-	-	3,751.00	15.00	563.00	3,188.00
34 Gross Cutting Machine	5,419.00	-	-	-	5,419.00	15.00	813.00	4,606.00
35 Mobile Power Bank	4,175.00	-	-	-	4,175.00	15.00	626.00	3,549.00
36 New Mobile	8,107.00	-	-	-	8,107.00	15.00	1,216.00	6,891.00
37 Fan	9,712.00	-	-	-	9,712.00	15.00	1,457.00	8,255.00
38 Water level Indicator	12,210.00	-	-	-	12,210.00	15.00	1,832.00	10,378.00
39 CC Camera	51,000.00	1,46,000.00	30,500.00	-	2,27,500.00	15.00	31,838.00	1,95,662.00
40 New T V for boys domitory	-	14,800.00	-	-	14,800.00	15.00	2,220.00	12,580.00
41 Sewage water plant	5,38,711.00	-	-	-	5,38,711.00	15.00	80,807.00	4,57,904.00
	13,81,658.00	1,60,800.00	30,500.00		15,72,958.00		2,33,662.00	13,39,296.00
D.COMPUTERS								
1 Laptop	6,972.00	-	-	-	6,972.00	40.00	2,789.00	4,183.00
2 Computers	36,664.00	31,450.00	-	-	68,114.00	40.00	14,666.00	53,448.00
3 Antivirus Software	1,680.00	-	-	-	1,680.00	40.00	672.00	1,008.00
	45,316.00	31,450.00			76,766.00		18,127.00	58,639.00
E.VEHICLES:								
1 School Van - TATA Ace	2,50,360.60	-	-	-	2,50,360.60	15.00	37,555.00	2,12,805.60
2 TVS Streak	4,763.00	-	-	-	4,763.00	15.00	714.00	4,049.00
3 School bus	-	-	-	-	-	15.00	-	-
	2,55,123.60				2,55,123.60		38,269.00	2,16,854.60
GRAND TOTAL:	2,39,64,996.10	74,97,945.00	3,75,174.00	(42,38,912.00)	2,75,99,203.10		15,47,953.00	2,60,51,250.10


Managing Trustee
Divya Deepa Charitable Trust



DIVYA DEEPA CHARITABLE TRUST ®
KENCHALAGUDU, DHANAGALLI POST, JAYAPURA HOBLI, MYSORE 570008

YEAR ENDING 31ST MARCH 2022

SI No	Particulars	Amount (Rs)	Amount (Rs)
<u>EDUCATION EXPENSES:</u>			
1	Books & stationery/ Educational metarials	25,156.00	
2	Educational Expenses	1,17,632.80	
3	Post matriculation Expenses	-	
4	School Uniform and Accessories	-	1,42,788.80
<u>Salaries & Other Benefits</u>			
1			
2	Salary -Children Welfare	2,11,588.00	
3	Salary - Development	16,000.00	
5	Salary - Marketing	7,689.00	
6	Salary - Repair & Maintenance	27,161.00	
7	Salary - Security	96,782.00	
8	Salary - Teachers	25,29,969.00	
9	Salary - Temporary staff	6,900.00	28,96,089.00
			<u>30,38,877.80</u>
<u>II ADMINISTRATION EXPENSES:</u>			
1	Salary -Admin	2,70,550.00	
2	Admin - Miscellaneous	38,437.10	
3	Advertising & Publicity	6,967.00	
4	Postage and courier	3,130.60	
5	Printing & Stationery	22,553.00	
6	Telephone Charges	31,732.21	
7	Travel & Conveyance	15,998.00	3,89,367.91
			<u>34,28,245.71</u>
<u>III House Maintenance</u>			
1	Food Expenses	23,66,307.50	
2	Children Welfare	2,15,810.00	
3	Clothing	11,89,249.00	
4	Excursion	20,100.00	
5	Farm Expenses	-	
6	Health and Hygiene	2,88,616.00	
8	Sports Expenses	10,349.00	
	Dish TV Recharge	-	40,90,431.50
			<u>75,18,677.21</u>
<u>IV Other Expenses</u>			
	Bank charges	11,968.03	
	Functions & Celebrations	52,936.00	
	Tailoring Training	1,31,918.00	
	Professional Charges / Legal Charges	61,200.00	


Managing Trustee
Divya Deepa Charitable Trust



Labour Charges	-	
Miscellaneous Exp	66,165.00	3,24,187.03
		<u>78,42,864.24</u>
V Repairs & Maintenance		
Vehicle Maintenance	2,20,775.00	
Building Maintenance	89,344.00	
General Maintenance	2,16,910.00	
Computer Maintenance	3,238.20	
Generator Maintenance	14,695.00	5,44,962.20
		<u>83,87,826.44</u>

Schedule to Balance Sheet:

a. Deposits with Banks:

Bank of India	19,88,881.00	
Canara Bank (FC+DC)	-	
Karnataka Grameena Bank	95,13,523.00	1,15,02,404.00
		<u>1,15,02,404.00</u>

b. cash at Banks:

Bank of India	1,445.00	
Canara Bank	17,24,880.66	
Kavery Grameena Bank	41,579.63	
ICICI Bank	10,28,643.92	
Canara Bank 3374 (FC Account)	-	27,96,549.21
		<u>27,96,549.21</u>

c. Interest accrued on Deposits:

Bank of India	4,92,699.00	
Canara Bank (FC+DC)	-	
Kavery Grameena Bank	4,71,973.47	9,64,672.47
		<u>9,64,672.47</u>
		<u>1,24,67,076.47</u>



[Handwritten Signature]

**Managing Trustee
Divya Deepa Charitable Trust**