



FORM NO. 10B

[See Rule 17B]

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

1. I have examined the balance sheet of SREE JNANODAYA GRAMEENA VIDYA TRUST at 130, Sri Sai Koushik Nivas, Basavanagudi Road, Chickaballapur, Chickaballapur-562101, KARNATAKA (Permanent Account No. AAHTS6396J) 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.
2. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the above-named Trust visited by me so far as appears from my examination of the books and proper returns adequate for the purposes of audit have been received from branches not visited by me subject to the comments given below :-

NIL
3. In my opinion and to the best of my information, and according to information given to us the said accounts give a true and fair view:-
 - i. In the case of the balance sheet of the state of affairs of the above-named Trust as at 31st/March/2022 and
 - ii. In the case of the Profit and Loss Account, of the Loss of its accounting year ending on 31st/March/2022

The prescribed particulars are annexed hereto.

For **CHANDANA B & CO**
Chartered Accountants



Place: Chikkaballapura
Date: 08/08/2022

CHANDANA B
Proprietor
Membership No. 265677
UDIN : 22265677AQBShN8392

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.	7242531.00
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.	NIL
3	Amount of income accumulated or set apart */finally 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 */in part only for such purposes.	NIL
4	Amount of income eligible for exemption under section 11(1) (c) [Give details]	NIL
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)	NIL
6	Whether the amount of income of 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	NIL
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(1)(B)? If so, the details thereof	NIL
	Deemed Income Amount	NIL
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	NIL
	Non Charitable/Religious Amount	NIL
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	NIL
	Investment/Deposit Amount	NIL
c.	Has not been utilised for purposes for which it was accumulated/set apart during the period for which it was to be accumulated/set apart, or in the year immediately following the expiry thereof? If so, the details thereof	NIL
	Unutilised Amount	NIL

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.	NIL
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 amount of rent or compensation charged, if any.	NIL
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.	NIL
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.	NIL
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.	NIL
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, the details thereof together with the consideration received.	NIL
7	Whether any income or property of the Trust was diverted during the previous year in favor of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	NIL
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.	NIL

For **CHANDANA B & CO**
Chartered Accountants

Chandana B



Place: Chikkaballapura
Date: 08/08/2022

CHANDANA B
Proprietor
Membership No. 265677
UDIN : 22265677AQBSHN8392

SREE JNANODAYA GRAMEENA VIDYA TRUST

E-mail:jnanodayagrameena@gmail.com

Contact:+91-9449678054/9886368001

Administrative office:

NO 130 SRI SAI KOUSHIK NIVAS
BASAVANAGUDI ROAD, CHIKKABALLAPUR - 562101
KARNATAKA, INDIA

Reg office

No 3704, Subramni Building, Muthalpet,
Mulbagal, Kolar Dist, KARNATAKA
INDIA

Balance Sheet as at 31st March 2022

Liabilities	SCH	Rs	Assets	SCH	Rs
Capital Account	1	76,191	Fixed Assets	2	1,70,344
Loans(Liability)			Current Assets		
Unsecured Loan		-	Sundry Debtors		-
Current Liabilities			Deposit-EMD		32,250
Duties & Taxes Payable	3	41,205	TDS Receivables		82,455
Other Current Liabilities		2,47,469	Cash & Bank		
Grant Balance	4	32,12,064	Cash in Hand		3,607
Provisions			Bank of Baroda		62,338
Other Payables		31,907	Canara Bank		3,679
			Canara Bank-7712		20,24,446
			Canara Bank FCRA		11,87,617
			State Bank of India		42,100
Total		36,08,836	Total		36,08,836

For CHANDANA & Co
Chartered Accountant
Firm Reg No: 0213535

For SREE JNANODAYA GRAMEENA VIDYA TRUST

Chandana B



CA.CHANDANA B
Proprietor
M.No.265677
UDIN:22265677AQBSHN8392

Date: 08.08.2022
Place: Chikkaballapur

SREE JNANODAYA GRAMEENA VIDYA TRUST

E-mail:jnanodayagrameena@gmail.com

Contact:+91-9449678054/9886368001

Administrative office:

NO 130 SRI SAI KOUSHIK NIVAS
BASAVANAGUDI ROAD, CHIKKABALLAPUR - 562101
KARNATAKA, INDIA

Reg office

No 3704, Subramni Building, Muthalpet,
Mulbagal, Kolar Dist, KARNATAKA
INDIA

Income and Expenditure Account for the year ending 31st March 2022

Expenditure		Rs	Income		Rs
To	Accounting Charges	12,000	By	Grant received from APPI	48,09,268
"	Admin Expenses	15,901	"	Grant received from Target-FCRA	22,07,965
"	APPI Training Expenses	2,550	"	Bank Interest	1,00,046
"	Audit Fees	28,500	"	Excess of Expenditure Over Income	1,25,252
"	Bank Charges	5,082			
"	CAB Charges	6,87,425			
"	Covid 19 Relief	8,29,407			
"	Depreciation	29,398			
"	Honarium	5,24,850			
"	livelihood Programs	9,03,818			
"	Professional Fee	2,11,050			
"	Office Expenditure	1,93,339			
"	Printing & Stationary	1,19,721			
"	Programme Expenses	4,12,367			
"	Rent	1,00,200			
"	Rates and Taxes	4,624			
"	Salary	24,50,109			
"	SHG Member Training Expenditure	3,57,146			
"	Transpotation Charges	16,400			
"	Travel Allowances	10,460			
"	Traveling Expenditure	2,99,384			
"	Wall Writing Expenses	28,800			
	Total	72,42,531		Total	72,42,531

For CHANDANA & Co
Chartered Accountant
Firm Reg No: 0252325

For SREE JNANODAYA GRAMEENA VIDYA TRUST

Chandana B

CA.CHANDANA B
Proprietor
M.No.265677
UDIN:22265677AQBShN8392



Date: 08.08.2022
Place: Chikkaballapur

SREE JNANODAYA GRAMEENA VIDYA TRUST					
E-mail:jnanodayagrameena@gmail.com			Contact +91-9449678054/9886368001		
Administrative office:			Reg office		
NO 130 SRI SAI KOUSHIK NIVAS			No 3704,Subramni Building, Muthalpet,		
BAGAVANAGUDI ROAD, CHIKKABALLAPUR - 562101			Mulbagal, Kolar Dist, KARNATAKA		
KARNATAKA, INDIA			INDIA		
Capital Account					
Date	Particulars	Amount	Date	Particulars	Amount
31/03/2022	To Provision for Income Tax	-	01/04/2021	By Opening Capital	81,443
"	Excess of Expenditure Over Income	1,25,252	31/03/2022	By Rajendra Prasad	1,20,000
"	To Closing Capital	76,191			
TOTAL		2,01,443	TOTAL		2,01,443

Chandana B



SREE JNANODAYA GRAMEENA VIDYA TRUST

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Contact:+91-9449678054/9886368001

Administrative office:

Reg office

NO 130 SRI SAI KOUSHIK NIVAS
BASAVANAGUDI ROAD, CHIKKABALLAPUR - 562101
KARNATAKA, INDIA

No3704,Subramni Building, Muthalpet,
Mulbagal, Kolar Dist, KARNATAKA
INDIA

2. Schedule for Fixed Assets

SL NO	PARTICULARS	WDV AS ON 01.04.2021	ADDITIONS	DELETIONS	AS AT 31.03.2022	DEP RATE	DEP	WDV AS ON 31.03.2022
1	Furniture & Fittings	86,466	-	-	86,466	10%	8,647	77,819
2	Moter Vehicle	38,076	-	-	38,076	15%	5,711	32,364
3	Laptop	27,200	-	-	27,200	40%	5,440	21,760
4	TAB	-	48,000	-	48,000	40%	9,600	38,400
	TOTAL	1,51,741	48,000		1,99,741		29,398	1,70,344

Schedule 3

Duties & Taxes Payable		
S NO	Particulars	Amount
1	Employee Professional Tax	2,400
2	Employer Professional Tax	1,000
3	TDS on Professional Fee	31,105
4	TDS on Contract	6,700
	Total	41,205

Schedule 4

Grant Balance		Amount Rs
Opening Balance		33,48,421
Add: Grant received during the year		68,80,875
Add: Interest received on Grant Balance		99,858
Less: Transferred to Statement of Income and Expenditure		(71,17,091)
Closing Balance		32,12,063



SREE JNANODAYA GRAMEENA VIDYA TRUST

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BASAVANAGUDI ROAD, CHIKKABALLAPUR - 562101
KARNATAKA, INDIA

Reg office

No 3704, Subramni Building, Muthalpet,
Mulbagal, Kolar Dist, KARNATAKA
INDIA

Receipt & Payment Account for the year ending 31st March 2022

Receipt	Rs	Payment	Rs
Opening Balance			
Cash in Hand	10,608	Admin Expenses	15,901
Bank of Baroda	45,907	APPI Training Expenses	2,550
Canara Bank	3,679	Audit Fees	28,500
Canara Bank-7712	13,91,814	Bank Charges	5,082
Canara Bank FCRA	19,56,607	CAB Charges	6,80,725
		Covid 19 Relief	8,29,407
		Honariaurm	5,24,850
		livelihood Programs	9,03,818
Income		Professional Fee	1,89,944
Grant received from APPI	54,41,900	Office Expenditure	1,93,339
Grant received from Target-FCRA	14,38,975	Printing & Stationary	1,19,721
Bank Interest	1,00,046	Programme Expenses	4,12,367
		Rent	99,150
		Rates and Taxes	34,526
Other Receipt		Salary	24,50,109
Receipt form FES	1,34,373	SHG Member Training Expenditure	3,47,146
Receipt from Rajendra Prasad	84,068	Transpotation Charges	16,400
		Travel Allowances	10,460
		Traveling Expenditure	2,99,426
		Wall Writing Expenses	28,800
		BMK & Associates	10000
		Payment to Rajendra Prasad	26969
		Purchase of TAB	48000
		Cash Deposited	7000
		Closing Balance	
		Cash in Hand	3607
		Bank of Baroda	62338
		Canara Bank	3679
		Canara Bank-7712	2024446
		Canara Bank FCRA	1187617
		State Bank of India	42100
Total	1,06,07,977	Total	1,06,07,977

For CHANDANA & Co
Chartered Accountant
Firm Reg No: 0213535

For SREE JNANODAYA GRAMEENA VIDYA TRUST

Chandana B

CA.CHANDANA B
Proprietor
M.No.265677
UDIN:22265677AQBShN8392



Date: 08.08.2022
Place: Chikkaballapur

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KARNATAKA, INDIA

Reg office

No 3704, Subramni Building, Muthalpet,
Mulbagal, Kolar Dist, KARNATAKA
INDIA

Income and Expenditure Account for the year ending 31st March 2022

Expenditure	Rs	Income	Rs
To Audit Fee	10,000	By Project Receipts & Grants	
" Salary	22,57,488	Grant Received from APPI	48,64,122
" Bank Charges	2,323	Bank Interest	54,854
" Covid 19 Relief 2	6,94,544		
" Training Expenditure	2,550		
" Office Expenditure	50,600		
" Traveling Expenditure	2,46,957		
" TAB Purchases	48,000		
" Rent	84,150		
" Wallwriting Expenses	28,800		
" Programme Expenses	4,12,367		
" Rates and Taxes	9,250		
" Admin Expenses	15,901		
" Printing & Stationary	1,19,721		
" Transpotation	16,400		
" Honariaurm	2,32,500		
" CAB Charges	6,87,425		
Total	49,18,976	Total	49,18,976

For CHANDANA B & Co
Chartered Accountants

For SREE JNANODAYA GRAMEENA VIDYA TRUST

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Administrative office:**Reg office**NO 130 SRI SAI KOUSHIK NIVAS
BASAVANAGUDI ROAD, CHIKKABALLAPUR - 562101
KARNATAKA, INDIANo 3704,Subramni Building, Muthalpet,
Mulbagal, Kolar Dist, KARNATAKA
INDIA**Balance Sheet as at 31st March 2021**

Liabilities	SCH	Rs	Assets	SCH	Rs
Current Liabilities			Bank Account		
Grant Balance	1	20,24,446	CANARA APPI Account-7712		20,24,446
Total		20,24,446	Total		20,24,446

For CHANDANA B & Co
Chartered Accountants

For SREE JNANODAYA GRAMEENA VIDYA TRUST

CA CHANDANA B
Proprietor
M.No.265677
UDIN:22265677AQB5HN8392Date: 08.08.2022
Place: Chikkaballapur

Schedule 1 Grant Balance

	Particulars	Amount Rs
	Opening Balance	13,91,814
Add:	Grant received during the year	54,41,900
Add:	Interest received on Grant Balance	54,854
Less:	Transferred to Statement of Income and Expenditure Account (to the extent of Revenue expenses incurred)	(48,64,122)
	Closing Balance	20,24,446

Schedule 2 COVID 19 Relief

1	Face Mask	2,10,840
2	Food Kit	4,37,500
3	Soap Purchases	46,204
	Total	6,94,544

Chandana B



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BASAVANAGUDI ROAD, CHIKKABALLAPUR - 562101
KARNATAKA, INDIANo 3704, Subramni Building, Muthalpet,
Mulbagal, Kolar Dist, KARNATAKA
INDIA**Receipt & Payment Account for the year ending 31st March 2022**

Receipt	Rs	Payment	Rs
Opening Balance		Audit Fee	10,000
CANARA APPI Account-7712	13,91,814	Salary	22,09,334
		Bank Charges	2,323
Grant received	54,41,900	Covid 19 Relief	6,94,544
Bank Interest	54,854	Training Expenditure	2,550
		Office Expenditure	50,600
		Traveling Expenditure	2,46,957
		Rent	84,150
		Wallwriting Expenses	28,800
		Programme Expenses	4,12,367
		Rates and Taxes	9,250
		Admin Expenses	15,901
		Printing & Stationary	1,19,721
		Transportation	16,400
		Honariaurm	2,32,500
		CAB Charges	6,80,725
		TAB Purchases	48,000
		Closing Balance	
		CANARA APPI Account-7712	20,24,446
Total	68,88,568	Total	68,88,568

For CHANDANA B & Co
Chartered Accountants

For SREE JNANODAYA GRAMEENA VIDYA TRUST

*Chandana B*CA CHANDANA B
Proprietor
M.No.265677
UDIN:22265677AQB5HN8392Date: 08.08.2022
Place: Chikkaballapur

SREE JNANODAYA GRAMEENA VIDYA TRUST

E-mail:jnanodayagrameena@gmail.com

Contact:+91-9449678054/9886368001

Administrative office:

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BASAVANAGUDI ROAD, CHIKKABALLAPUR - 562101
KARNATAKA, INDIA

Reg office

No 3704, Subramni Building, Muthalpet,
Mulbagal, Kolar Dist, KARNATAKA
INDIA

Income and Expenditure Account for the year ending 31st March 2022

Expenditure	Rs	Income	Rs
To Salary	2,50,752	By Project Receipts & Grants	
" Bank Charges	2,724	Grant Received from TRAGET Charities Aid Foundation	22,07,965
" Covid 19 Relief	1,34,836	Bank Interest	44,289
" SHG Member Training Expenditure	4,71,546		
" livelihood Programs	9,03,818		
" Office Expenditure	1,42,739		
" Traveling Expenditure	53,489		
" Honariaurm	2,92,350		
Total	22,52,254	Total	22,52,254

For CHANDANA B & Co
Chartered Accountants

For SREE JNANODAYA GRAMEENA VIDYA TRUST

Chandana B



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BASAVANAGUDI ROAD, CHIKKABALLAPUR - 562101

Mulbagal, Kolar Dist, KARNATAKA

KARNATAKA, INDIA

INDIA

Balance Sheet as at 31st March 2021

Liabilities		SCH	Rs	Assets		SCH	Rs
Capital Account				Bank Account			
Opening Balance			1,000	State Bank of India			42,100
				Canara Bank FCRA Utilisation Account			11,87,617
Current Liabilities							
Grant Balance		1	12,07,467				
TDS Payable			21,250				
Total			12,29,717	Total			12,29,717

For CHANDANA B & Co
Chartered Accountants

For SREE JNANODAYA GRAMEENA VIDYA TRUST

*Chandana B*CA CHANDANA B
Proprietor
M.No.265677
UDIN:22265677AQBSHN8392Date: 08.08.2022
Place: Chikkaballapur

Schedule 1 Grant Balance

	Particulars	Amount
Add:	Opening Balance	Rs 19,56,607
Add:	Grant received during the year	14,38,975
Less:	Interest received on Grant Balance	44,289
Less:	Transferred to Statement of Income and Expenditure Account(to the extent of expenses incurred)	(22,07,965)
Less:	TDS Payable	(21,250)
	Provisions	(3,189)
	Closing Balance	<u>12,07,467</u>

Chandana B



SREE JNANODAYA GRAMEENA VIDYA TRUST

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Administrative office:

Reg office

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KARNATAKA, INDIA

No 3704, Subramni Building, Muthalpet,
Mulbagal, Kolar Dist, KARNATAKA
INDIA

Receipt & Payment Account for the year ending 31st March 2022

Receipt	Rs	Payment	Rs
Opening Balance		Salary	2,40,775
SBI	-	Bank Charges	2,751
CANARA Bank FCRA Utilisation Account	19,56,607	Covid 19 Relief	1,34,836
		SHG Member Training Expenditure	4,39,396
Grant received	14,38,975	livelihood Programs	9,03,818
Bank Interest	44,289	Office Expenditure	1,42,739
		Traveling Expenditure	53,489
		Honariaurm	2,92,350
		Closing Balance	
		SBI	42,100
		CANARA Bank FCRA Utilisation Account	11,87,617
Total	34,39,871	Total	34,39,871

For CHANDANA B & Co
Chartered Accountants

For SREE JNANODAYA GRAMEENA VIDYA TRUST

Chandana B

CA CHANDANA B
Proprietor
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