

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year  
2022-23

PAN	AACTA1341C		
Name	AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN		
Address	0,VILL- MARADI , P.O.- KURU , KURU , LOHARDAGA , 35-Jharkhand , 835213		
Status	AOP/BOI	Form Number	ITR-7
Filed on	139(1) - Return filed on or before due date	e-Filing Acknowledgement Number	181814120280722
	Current Year business loss, if any	1	0
	Total Income		0
Taxable Income and Tax details	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	31,679
	(-) Tax Payable (-) Refundable (6-7)	8	(-) 31,680
	Adjusted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(-) Tax Payable (-) Refundable (17-18)	14	0

This return has been digitally signed by INDRAJEET BHARTI in the capacity of Others having PAN AZRPB0147P from IP address 103.199.200.89 on 01-Sep-2022  
DSC No. X Issuer 6751478 & 139424686848832CN=SafeScrypt sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=Sify Technologies Limited,  
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**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

*Mamukuma*

Principal  
Aviram College of Education  
Tiko, Kuru, Lohardaga

Name	<b>AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN</b>	Status	A.O.P. (Trust)
Regd. Office:	VILL- MARADI, PO- KURU KURU LOHARDAGA-835213	Previous year ended on	<b>31.03.2022</b>
12A Regn No.	<b>AACTA1341CE20213</b>	Assessment Year	<b>2022-2023</b>
Date of Incorporation	18.07.1992	PAN	<b>AACTA1341C</b>

**COMPUTATION OF TOTAL INCOME**  
**ASSESSMENT YEAR : 2022-2023**

**1 INCOME FROM OTHER SOURCES**

Gross Receipts from Donation, Sponsorship & Fees taken from Receipt & Payment A/c (ACE)	321,28,951.76
Gross Receipts from Donation, Sponsorship & Fees taken from Receipt & Payment A/c (Nursing)	32,25,561.00
Gross Receipts from Donation, Sponsorship & Fees taken from Receipt & Payment A/c (Pharmacy)	84,31,460.00
Gross Receipts from Donation, Sponsorship & Fees taken from Receipt & Payment A/c (Trust)	1,491.00
Voluntary contribution forming part of corpus[(Ai + Bi) of schedule VC]	0.00
	<b>437,87,463.76</b>

Less: Amount applied to Charitable purposes during

the previous year Exempt u/s. 11(1)(a) taken from Receipt & Payment A/c

Expenditure towards Administrative Exp (ACE)	145,12,391.76
Expenditure towards Administrative Exp (Nursing)	16,41,665.40
Expenditure towards Administrative Exp (Pharmacy)	36,54,831.94
Expenditure towards Administrative Exp (Trust)	1,38,538.80

Less: Amount applied to Charitable purposes during

the previous year Exempt u/s. 11(1)(a) taken from Receipt & Payment A/c

Expenditure towards Capital Assets (Aviram Academy)	48,35,278.00
Expenditure towards Capital Assets (ACE)	18,78,556.00
Expenditure towards Capital Assets (Nursing)	51,50,248.00
Expenditure towards Capital Assets (Pharmacy)	46,73,773.00
Expenditure towards Capital Assets (Trust)	43,500.00

Less: Amount applied to Charitable purposes during

the previous year Exempt u/s. 11(1)(a) taken from Receipt & Payment A/c

Repayment to old Creditors	50,000.00
Repayment of Bus Loan	6,62,201.50

Amount eligible for exemption u/s.11 (2)

**Form 10**

0.00 372,40,984.40

**GROSS TOTAL INCOME**

65,46,479.36

Tax on Total Income

NIL

Less: T.D.S.

31,679.00

Balance Refundable

31,679.00

*M. Brudhara*

Principal  
Aviram College of Education  
Tiko, Kuru, Lohardaga

Form 10 Filed in Previous Year (Dated 22.11.2021)	18,00,000.00
Less: Utilisted in CY	12,50,000.00
Net Balance Carried Forward to next year	5,50,000.00

**DETAILS OF BANK ACCOUNT**

S.No.	Bank & Branch	A/c No.	A/c Type	IFSC	Whether closed during the year
01	United Bank of India, Kuru	0400050011626	Current	PUNB0040020	No
02	United Bank of India, Kuru	0400010444477	Saving	PUNB0040020	Yes
03	United Bank of India, Kuru	0400010402859	Saving	PUNB0040020	No
04	United Bank of India, Kuru	0400010402842	Saving	PUNB0040020	No
05	Union Bank of India, Kuru	669501010050166	Current	UBIN0566951	No
06	United Bank of India, Kuru	0400050012670	Current	PUNB0040020	No
07	United Bank of India, Kuru	0400050012689	Current	PUNB0040020	No

M. Manikumar

Principal  
Aviram College of Education  
Tiko, Kuru, Lohardaga

# L. K. SARAF & CO.

Chartered Accountants

www.lksarafandco.in

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

We have examined the Balance Sheet of **AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN** as at 31st March, 2022 and the Income & Expenditure account for the year ended on that date which is in agreement with the books of account maintained by the said Trust. These financial statements are the responsibility of the Trust's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We 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 from material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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 above named 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:

- Provisions of Chapter XVII-B of the Income Tax Act, 1961 regarding deduction of Tax at Source (TDS) has not been followed by the Trust.

In our opinion and to the best of our information, and according to information given to us, the said financial statements 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 Income & Expenditure account, of the excess of Income over its Expenditure of the accounting year ending on the same date.

The prescribed particulars are annexed hereto

RANCHI

27.07.2022

For M/s. L. K. SARAF & CO.

Chartered Accountants

Firm Regn. No. 002602C

(CA Saket Modi)

Partner

Membership No. 079190

UDIN: 22079190ANRONU4005

CA Saket Modi  
Partner



2nd Floor, Charan, Mansion

Lot, Plot No. 15 - 834001

Ph: 91-95-333357/9570500048

Email: sknlks@gmail.com

Aviram College of Education  
Tiko, Kuru, Lohardaga

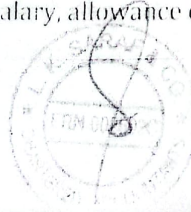

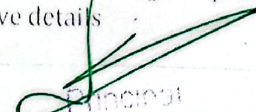
ANNEXURE  
STATEMENT OF PARTICULARS

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	Rs.3,72,40,984.08
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 pervious year	NIL
3. Amount of Income <u>accumulated or set apart</u> for application to charitable or finally set apart 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 in part only	NIL
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	Not Applicable
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)	Not Applicable
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	Yes, Scheduled Bank- UBI, On 31.03.2022.
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.	Not Applicable
7. 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
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
c) has not been utilized 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	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 / institution 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	Not Applicable
2. Whether any land, building or other property of the trust / institution was made, or continued to be made, available for the use of any such person during the pervious year? If so, give details of the property and the amount of rent or compensation charged, if any	Not Applicable
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	Not Applicable




  
 Aviram College of Education  
 Tiko, Kuru, Lohardaga

4	Whether the services of the trust / institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	Not Applicable
5	Whether any share, security or other property was purchased by or on behalf of the trust / institution during the previous year from any such person? If so, give details thereof together with the consideration paid	Not Applicable
6	Whether any share, security or other property was sold by or on behalf of the trust / institution during the previous year from any such person? If so, give details thereof together with the consideration received	Not Applicable
7	Whether any income or property of the trust / institution 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	Not Applicable
8	Whether any income or property of the trust / institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	Not Applicable

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

S. No.	Name and address of the concern	Whether the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col.4 exceeded 5 per cent of the capital of the concern during the previous year - say, Yes / No
	2	3	4	5	6
		Not Applicable			

Place: RANCHI

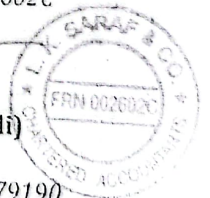
Date: 27.07.2022

For M/s. L. K. SARAF & CO.  
Chartered Accountants  
Firm Regn. No. 002602C

(CA. Saket Modi)  
Partner

Membership No. 079190

UDIN: 21079190AAAIV1769



M. Modak

Aviram College of Education  
Tiko, Kuru, Lohardaga

**AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN**  
**MARADI, KURU, LOHARDAGA (JHARKHAND)**

**BALANCE SHEET AS AT 31ST MARCH 2022**

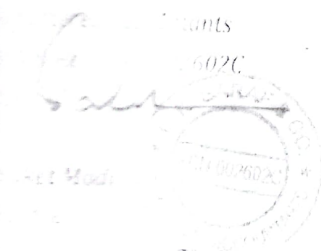
FUND & LIABILITIES	AMOUNT		PROPERTIES & ASSETS	AMOUNT	
	Rs.	P.		Rs.	P.
<b>TRUST FUND ACCOUNT</b>			<b>TRUST FIXED ASSETS</b>		
Opening Balance	665,21,049.45		(As per Schedule 'A' annexed)		49,39,578.0
Income from ACE	174,96,775.00		<b>NON CURRENT ASSETS</b>		
Income from Nursing	15,83,895.60		<b>Aviram College of Education</b>		353,08,355.9
Income from Pharmacy	47,76,628.06		AGVSSS College of Pharmacy		234,31,705.2
Income from Trust	1,32,047.80		AGVSSS College of Nursing		174,25,209.8
		902,41,300.31	Aviram Acadmey		85,04,158.0
			<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>		
			Stock of Brooder Fish Live Stock (OB)		5,17,684.30
			<b>CASH &amp; BANK BALANCES</b>		
			Punjab National Bank A/c No 160		3,774.32
			Punjab National Bank A/c No 842		1,01,859.36
			Cash in Hand		8,975.25
		902,41,300.31			902,41,300.31

**ACCOUNTING POLICIES & NOTES:- SCHEDULE 'B'**

Report of even date annexed

For AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN

For I. K. Saraf & Co.



Phone: 79190  
 PIN: 22079190 ANRONU4005

**Secretary**

Date: 27.07.2022

Place: Ranchi

*M. Saraf*

Principal  
 Aviram College of Education  
 Tiko, Kuru, Lohardaga

**AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN**  
MARADI, KURU, LOHARDAGA (JHARKHAND)

**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

RECEIPTS	AMOUNT		PAYMENTS	AMOUNT	
	Rs.	P.		Rs.	P.
<b>OPENING BALANCE</b>					
Cash in Hand		8,975.25	By Affiliation Fee		0.00
Punjab National Bank A/c 160		3,774.32	By Bank Charges		138.80
Punjab National Bank A/c 842		41,007.16	By Floriculture Expenses		90,000.00
To Bank Interest		1,491.00	By Goatry Project Expenses		4,400.00
By <b>College of Education</b>		97,40,744.00	By Salary		44,000.00
			<b>BY CAPITAL EXPENDITURE</b>		43,500.00
			<b>By NON CURRENT ASSETS</b>		
			AGVSSS College of Nursing		26,70,566.00
			Aviram Academy		48,35,278.00
			Aviram Academy(Agt Form 10)		12,50,000.00
			AGVSSS College of Pharmacy		7,43,500.00
			<b>BY CLOSING BALANCE</b>		
			Punjab National Bank A/c 160		3,774.32
			Punjab National Bank A/c 842		1,01,859.36
			Cash in Hand		8,975.25
		<b>97,95,991.73</b>			<b>97,95,991.73</b>

**ACCOUNTING POLICIES & NOTES:- SCHEDULE 'B'**

Terms of our report of even date annexed

For **AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN**

For L.K. Sarat & Co.

Chartered Accountants  
Reg. No. 002602G  
Saket Modi  
Firm No. 079190  
DIN:22079190ANRONU4005

Secretary

Date: 27.07.2022

Place: Ranchi

*M. Kumar*

Principal  
Aviram College of Education  
Tiko, Kuru, Lohardaga



**AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN**  
**MARADI, KURU, LOHARDAGA (JHARKHAND)**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

EXPENDITURE	AMOUNT		INCOME	AMOUNT	
	Rs.	P.		Rs.	P.
Bank Charges		138.80	By Interest from Saving A/c		1,491.00
Furniture Expenses		90,000.00	By Goatry Project (AGVSS)		0.00
Goatry Project Expenses		4,400.00			
Salary		44,000.00			
			By Excess Expenditure over Income		1,37,047.80
		<b>1,38,538.80</b>			<b>1,38,538.80</b>

**ACCOUNTING POLICIES & NOTES:- SCHEDULE 'B'**

Terms of our report of even date annexed

For AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN

L.R. Saraf & Co.

Chartered Accountants

Reg. No. 102602C

Pr. Modi

Phone No. 079190

22079190ANRONU4005

*Secretary*

Date: 27.07.2022

Place: Ranchi

*M. Kumari*

Principal

Aviram College of Education

Tiko, Kuru, Lohardaga

AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN  
MARADI, KURU, LOHARDAGA (JHARKHAND)

Schedule A - Tangible Assets

Sl. No.	Tangible Assets	As at 01.04.2021		Additions during the year		As at 31.03.2022	
		Rs.	P.	Rs.	P.	Rs.	P.
1	Building	45,00,000.00			0.00	45,00,000.00	
2	Furniture & Fixture	78,776.00			0.00	78,776.00	
3	Fixed Assets	2,74,900.00			0.00	2,74,900.00	
4	Books	18,209.00			0.00	18,209.00	
5	Tools & Equipment	23,595.00		43,500.00		67,095.00	
6	Computer	598.00			0.00	598.00	
		48,96,078.00		43,500.00		49,39,578.00	



Mamukama

Principal  
Aviram College of Education  
Tiko, Kuru, Lohardaga

**AVIRAM COLLEGE OF EDUCATION**  
(A unit of Aviram Gramin Vikas Swayam Sevi Sansthan)  
TIKO, KURU, LOHARDAGA (JHARKHAND)

**BALANCE SHEET AS AT 31ST MARCH, 2022**

FUND & LIABILITIES	AMOUNT		PROPERTIES & ASSETS	AMOUNT	
	Rs.	P.		Rs.	P.
<b>GENERAL FUND</b>			<b>TANGIBLE ASSETS</b>		
Opening Balance	275,52,324.96		(As per Schedule 'A' annexed)		209,44,116.00
Excess of Income			<b>INVESTMENTS</b>		
Over Expenditure	174,96,775.00		FD with UBI b/f	15,69,512.56	
Ass. Repaid to trust	450,49,099.96		Add: This Year	67,576.00	
		353,08,355.96			16,37,088.56
<b>SECURED LOAN</b>			<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>		
Loan A/c 0022 b/f.	7,16,465.00		Loans & Advances		
Interest	54,762.00		Advances B/f	1,98,000.00	
Ass. Repaid	3,96,000.00		Less: Received This Year	0.00	
		3,75,227.00	TDS		1,98,000.00
Loan A/c 9752 b/f.	2,51,716.50				31,679.00
Interest	14,599.00		<b>CASH AND BANK BALANCES</b>		
Ass. Repaid	2,66,201.50		Punjab National Bank A/c No 2859		36,490.49
		114.00	Union Bank of India A/c No 50166		749.84
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>			Punjab National Bank A/c No 11626		128,48,734.18
Gift Fee Payable		68,000.00	Cash in Hand		54,838.89
		<b>357,51,696.96</b>			<b>357,51,696.96</b>

**ACCOUNTING POLICIES & NOTES:- SCHEDULE 'B'**

Terms of our report of even date annexed

For AVIRAM COLLEGE OF EDUCATION

M. L. K. Saraf & Co.  
Chartered Accountants

Plot No. 1692C, Tiko, Kuru, Lohardaga

Prakash Modi

Partner

Membership No. 112190

DIN: 22079190.AN.RONU4005

**Secretary**

Date: 27.07.2022

Place: Ranchi

*M. L. K. Saraf*

Principal  
Aviram College of Education  
Tiko, Kuru, Lohardaga

**AVIRAM COLLEGE OF EDUCATION**

(A unit of Aviram Gramin Vikas Swayam Sevi Sansthan)

TIKO, KURU, LOHARDAGA (JHARKHAND)

**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

RECEIPTS	AMOUNT		PAYMENTS	AMOUNT	
	Rs.	P.		Rs.	P.
OPENING BALANCE					
Cash In Hand		16,281.09	By Advertisement Expenses		5,25,770.00
Cash at Bank			By Bank Charges		9,819.56
Punjab National Bank A/c No 2859		6,623.73	By Books & Periodicals		2,63,955.00
Punjab National Bank A/c No 11626		76,63,779.24	By Bus Expenses		3,81,899.00
Union Bank of India A/c No 50166		749.84	By Canteen Expenses		1,20,146.00
			By Computer Expenses		36,939.00
Fees Recd from Student	321,28,718.00		By Consultancy Fee		2,90,000.00
			By Electric Expenses		49,060.00
Bank Interest		196.00	By Electric Repair		50,000.00
			By Fuel Expenses		9,56,434.00
Gas Subsidy		37.76	By Gardening Expenses		15,320.00
			By General Expenses		7,243.00
			By Hostel Rent		2,32,750.00
			By Inspection Fee		69,500.00
			By Insurance		88,944.00
			By Legal Expenses		4,000.00
			By Newspaper & Periodicals		7,827.00
			By Office Expenses		1,02,469.00
			By Postage & Courier		7,820.00
			By Printing & Stationery		4,04,148.20
			By Provident Fund		13,85,349.00
			By Registration Fee		2,02,475.00
			By Repair & Maintenance		3,20,590.00
			By Laboratory Expenses		2,36,142.00
			By Seminar & Conference		69,000.00
			By Salary		74,57,016.00
			By Staff Welfare		49,514.00
			By Telephone Expenses		1,121.00
			By Travelling Expenses		1,51,132.00
			By Uniform Expenses		9,39,609.00
			By University Examination Fee		76,400.00
			By Payment to Sundry Creditors		50,000.00
			By Bank Loan Repaid		6,62,201.50
			By TDS Deducted		31,679.00
			<b>BY CAPITAL EXPENDITURE</b>		<b>18,78,556.00</b>
			By <b>GENERAL FUND</b>		
			Repaid to AGVSSS		97,40,744.00
			By <b>Closing Balance</b>		
			<b>Cash at Bank</b>		
			Punjab National Bank A/c No 2859		36,490.49
			Union Bank of India A/c No 50166		749.84
			Punjab National Bank A/c No 11626		128,48,734.18
			Cash in Hand		54,838.89
		<b>398,16,385.66</b>			<b>398,16,385.66</b>

ACCOUNTING POLICIES & NOTES:- SCHEDULE 'B'

Terms of our report of even date annexed

For AVIRAM COLLEGE OF EDUCATION

For L.K. Saraf & Co.

Chartered Accountants

Mem Regn. No. 0026020

Prakash Modi

Partner

Membership No. 079190

DIN:22079190ANRONU4005

Date:

27.07.2022

Place:

Ranchi

Secretary

Principal  
Aviram College of Education  
Tiko, Kuru, Lohardaga

**AVIRAM COLLEGE OF EDUCATION**

(A unit of Aviram Gramin Vikas Swayam Sevi Sansthan)  
TIKO, KURU, LOHARDAGA (JHARKHAND)

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

EXPENDITURE	AMOUNT		INCOME	AMOUNT	
	Rs.	P.		Rs.	P.
To Advertisement Expenses	5,25,770.00		By Fees recd from Student	321,28,718.00	
To Bank Charges	9,819.56				
To Books & Periodicals	2,63,955.00		By Bank Interest	196.00	
To Bus Expenses	3,81,899.00				
To Canteen Expenses	1,20,146.00		By Gas Subsidy	37.76	
To Computer Expenses	36,939.00				
To Consultancy Fee	2,90,000.00		By Interest on FD	67,576.00	
To Electric Expenses	49,060.00				
To Electric Repair	50,000.00				
To Fuel Expenses	9,56,434.00				
To Gardening Expenses	15,320.00				
To General Expenses	7,243.00				
To Hostel Rent	2,32,750.00				
To Inspection Fee	69,500.00				
To Insurance	88,944.00				
To Legal Expenses	4,000.00				
To Newspaper & Periodicals	7,827.00				
To Office Expenses	1,02,469.00				
To Postage & Courier	7,820.00				
To Printing & Stationery	4,04,148.20				
To Provident Fund	13,85,349.00				
To Registration Fee	2,02,475.00				
To Repair & Maintenance	3,20,590.00				
To Laboratory Expenses	2,36,142.00				
To Seminar & Conference	69,000.00				
To Salary	74,57,016.00				
To Staff Welfare	49,514.00				
To Telephone Expenses	1,121.00				
To Travelling Expenses	1,51,132.00				
To Uniform Expenses	9,39,609.00				
To University Examination Fee	76,400.00				
To Audit Fee	1,18,000.00				
To Interest on Bus Loan	69,361.00				
Excess of Income Over Expenditure	174,96,775.00				
	<b>321,96,527.76</b>			<b>321,96,527.76</b>	

**ACCOUNTING POLICIES & NOTES:- SCHEDULE 'B'**

Terms of our report of even date annexed

For AVIRAM COLLEGE OF EDUCATION

For I.K. Saraf & Co.

Chartered Accountants

Mem Regn No 002602C

Saket Modi

Partner

Membership No. 079190

UDIN:22079190ANRONU4005

Secretary

Date: 27.07.2022

Place: Ranchi

  
 Principal  
 Aviram College of Education  
 Tiko, Kuru, Lohardaga

**AVIRAM COLLEGE OF EDUCATION**  
(A unit of Aviram Gramin Vikas Swayam Sevi Sansthan)  
TIKO, KURU, LOHARDAGA (JHARKHAND)

**Schedule A - Tangible Assets**

Sl. No.	Tangible Assets	As at		Additions during the year		As at 31.03.2022	
		01.04.2021					
		Rs.	P.	Rs.	P.	Rs.	P.
1	Land	20,09,630.00		0.00		20,09,630.00	
2	Building	135,18,737.00		0.00		135,18,737.00	
3	Furniture & Fixture	3,50,584.00		2,59,335.00		6,09,919.00	
4	Book Shelf	1,384.00		0.00		1,384.00	
5	Almirah	12,603.00		0.00		12,603.00	
6	Electric Installation	4,601.00		0.00		4,601.00	
7	Refrigerator	420.00		0.00		420.00	
8	D.V.D	3,469.00		0.00		3,469.00	
9	T.V	10,222.00		0.00		10,222.00	
10	Invertor	1,003.00		0.00		1,003.00	
11	Battery	1,602.00		0.00		1,602.00	
12	Utensils	992.00		0.00		992.00	
13	Staplizer	6,530.00		0.00		6,530.00	
14	Fan	2,436.00		0.00		2,436.00	
15	Musical Equipment	7,630.00		0.00		7,630.00	
16	Clock	320.00		0.00		320.00	
17	Pumo	5,771.00		0.00		5,771.00	
18	Bus	21,85,236.00		14,99,021.00		36,84,257.00	
19	Sports & Games	825.00		0.00		825.00	
20	Books	9,35,407.00		0.00		9,35,407.00	
21	Computer	6,158.00		1,20,200.00		1,26,358.00	
		190,65,560.00		18,78,556.00		209,44,116.00	



*M. ...*

Principal  
Aviram College of Education  
Tiko, Kuru, Lohardaga

**AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN COLLEGE OF NURSING**  
 (A unit of Aviram Gramin Vikas Swayam Sevi Sansthan)  
 HUTAP, CHANDWA, LATEHAR

**BALANCE SHEET AS AT 31ST MARCH, 2022**

FUND & LIABILITIES	AMOUNT		PROPERTIES & ASSETS	AMOUNT	
	Rs.	P.		Rs.	P.
<b>GENERAL FUND</b>			<b>TANGIBLE ASSETS</b>		
Opening Balance	131,70,748.26		(As per Schedule 'A' annexed)		164,73,614.00
Add: This Year	26,70,566.00				
	158,41,314.26				
Add: Excess Income Over Expenditure	15,83,895.60	174,25,209.86	<b>LOANS &amp; ADVANCES</b>		
			<b>CASH AND BANK BALANCES</b>		
			Punjab National Bank A/c No 12689		8,91,574.86
			Cash in Hand		60,021.00
		<b>174,25,209.86</b>			<b>174,25,209.86</b>

**ACCOUNTING POLICIES & NOTES:- SCHEDULE 'B'**

Terms of our report of even date annexed

For AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN  
 COLLEGE OF NURSING

For L.K. Saraf & Co.

Chartered Accountants  
 Firm Regn. No. 002602C

Saket Modi  
 Partner

Membership No. 079190  
 UDIN:22079190ANRONU4005

*Secretary*

Date: 27.07.2022

Place: Ranchi

  
 Principal  
 Aviram College of Education  
 Tiko, Kuru, Lohardaga

**AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN COLLEGE OF NURSING**  
 (A unit of Aviram Gramin Vikas Swayam Sevi Sansthan)  
 HUTAP, CHANDWA, LATEHAR

**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

RECEIPTS	AMOUNT		PAYMENTS	AMOUNT	
	Rs.	P.		Rs.	P.
<b>OPENING BALANCE</b>					
Cash in Hand			By Advertisement Expenses		20,000.00
<b>Cash at Bank</b>		10,057.00	By Affiliation Fee		1,03,000.00
Punjab National Bank A/c 12689		2,77,325.26	By Bank Charges		507.40
<b>GENERAL FUND</b>			By Books & Periodicals		1,34,120.00
Aviram Gramin Vikas Swayam		26,70,566.00	By Fuel Expenses		50,000.00
Sevi Sansthan			By Insurance		70,000.00
			By Mess Expenses		44,600.00
			By Office Expenses		15,942.00
Fees Recd from Student		32,25,561.00	By Printing & Stationery		12,826.00
			By Registration Expenses		69,384.00
			By Repair & Maintenance		7,000.00
			By Salary		10,12,382.00
			By Travelling Expenses		73,152.00
			By Uniform Expenses		28,752.00
			<b>BY CAPITAL EXPENDITURE</b>		35,90,248.00
			<b>BY CLOSING BALANCE</b>		
			Punjab National Bank A/c No 12689,		8,91,574.86
			Cash in Hand		60,021.00
		<b>61,83,509.26</b>			<b>61,83,509.26</b>

**COUNTING POLICIES & NOTES:- SCHEDULE 'B'**

Terms of our report of even date annexed

For **AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN**  
**COLLEGE OF NURSING**

Mr. L.K. Saraf & Co.

Chartered Accountants

Mem. Regn. No. 002602C

Mr. Anil Modi

Partner

Membership No. 079190

IN:22079190ANRONU4005

**Secretary**

Date: 27.07.2022

Place: Ranchi

  
 Anil Modi  
 Aviram College of Education,  
 Tiko, Kuru, Lohardaga



**AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN COLLEGE OF NURSING**  
 (A unit of Aviram Gramin Vikas Swayam Sevi Sansthan)  
 HUTAP, CHANDWA, LATEHAR

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

EXPENDITURE	AMOUNT		INCOME	AMOUNT		
	Rs.	P.		Rs.	P.	
To Advertisement Expenses	20,000.00		By Fees recd from Student	32,25,561.00		
To Affiliation Fee	1,03,000.00					
To Bank Charges	507.40					
To Books & Periodicals	1,34,120.00					
To Fuel Expenses	50,000.00					
To Insurance	70,000.00					
To Mess Expenses	44,600.00					
To Office Expenses	15,942.00					
To Printing & Stationery	12,826.00					
To Registration Expenses	69,384.00					
To Repair & Maintenance	7,000.00					
To Salary	10,12,382.00					
To Travelling Expenses	73,152.00					
To Uniform Expenses	28,752.00					
Excess of Income Over Expenditure	15,83,895.60					
	<b>32,25,561.00</b>				<b>32,25,561.00</b>	

**ACCOUNTING POLICIES & NOTES:- SCHEDULE 'B'**

Terms of our report of even date annexed

For **AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN**  
**COLLEGE OF NURSING**

For **L.K. Saraf & Co.**  
 Chartered Accountants  
 Regn. No. 002602C

For **Pratibha Modi**  
 Member

Membership No. 079190  
 PIN: 22079190ANRONU4005

**Secretary**

Date: 27.07.2022  
 Place: Ranchi

  
**Pratibha Modi**  
 Aviram College of Education  
 Tiko, Kuru, Lohardaga

AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN COLLEGE OF NURSING  
(A unit of Aviram Gramin Vikas Swayam Sevi Sansthan)  
HUTAP, CHANDWA, LATEHAR

Schedule A - Tangible Assets

Sl. No.	Tangible Assets	As at 01.04.2021		Additions during the year		As at 31.03.2022	
		Rs.	P.	Rs.	P.	Rs.	P.
1	Lab Equipment	5,50,026.00			0.00	5,50,026.00	
2	Building under Construction	104,14,660.00			0.00	104,14,660.00	
3	Land Purchased	15,60,000.00		26,95,254.00		42,55,254.00	
4	Black Board	16,800.00			0.00	16,800.00	
5	CCTV	1,15,000.00			0.00	1,15,000.00	
6	Furniture & Fixture	1,25,380.00		8,94,994.00		10,20,374.00	
7	LED TV	13,500.00			0.00	13,500.00	
8	Computer	88,000.00			0.00	88,000.00	
		128,83,366.00		35,90,248.00		164,73,614.00	



  
Principal  
Aviram College of Education  
Tiko, Kuru, Lohardaga

**AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN COLLEGE OF PHARMACY**  
 (A unit of Aviram Gramin Vikas Swayam Sevi Sansthan)  
 HUTAP, CHANDWA, LATEHAR

**BALANCE SHEET AS AT 31ST MARCH, 2022**

FUND & LIABILITIES	AMOUNT		PROPERTIES & ASSETS	AMOUNT	
	Rs.	P.		Rs.	P.
<b>GENERAL FUND</b>			<b>FIXED ASSETS</b>		
Opening Balance	179,11,577.20		<b>TANGIBLE ASSETS</b>		
Add: This Year	7,43,500.00		(As per Schedule 'A' annexed)		201,92,107.00
Add: Excess Income Over Exp	47,76,628.06				
Less: Repaid to trust	0.00		<b>CASH &amp; BANK BALANCE</b>		
		234,31,705.26	Punjab National Bank A/c No 12670		32,11,600.26
			Cash in Hand		27,998.00
					<b>234,31,705.26</b>
		<b>234,31,705.26</b>			

**ACCOUNTING POLICIES & NOTES:- SCHEDULE 'B'**

Terms of our report of even date annexed

For **AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN**  
**COLLEGE OF PHARMACY**

for L.K. Saraf & Co.

Chartered Accountants

Mem Regn. No. 002602C

Prakhet Modi

Partner

Membership No. 079190

TIN:22079190ANRONU4005

Secretary

Date: 27.07.2022

Place: Ranchi

  
 Principal  
 Aviram College of Education  
 Tiko, Kuru, Lohardaga

**AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN COLLEGE OF PHARMACY**  
**(A unit of Aviram Gramin Vikas Swayam Sevi Sansthan)**  
**HUTAP, CHANDWA, LATEHAR**

**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

RECEIPTS	AMOUNT		PAYMENTS	AMOUNT	
	Rs.	P.		Rs.	P.
<b>TO OPENING BALANCE</b>					
Cash in Hand	32,996.00		By Advertisement Expenses		1,21,750.00
<b>Cash at Bank</b>			By Affiliation Fee		1,10,000.00
Punjab National Bank A/c 12670	23,60,247.20		By Bank Charges		2,221.94
			By Bus Expenses		1,82,371.00
Fees Recd from Student	84,31,460.00		By Consultancy Fee		1,10,000.00
			By Electric Expenses		2,67,695.00
			By Fuel Expenses		4,46,568.00
<b>TO GENERAL FUND</b>			By Inspection Fee		50,000.00
Aviram Gramin Vikas Swayam	7,43,500.00		By Insurance		48,985.00
Sevi Sansthan			By Lab Chemical Exp		83,980.00
			By Mess Expenses		64,500.00
			By Hostel Expenses		3,00,000.00
			By Misc Expenses		48,333.00
			By Newspaper & Periodicals		1,000.00
			By Repair & Maintenance		2,220.00
			By Printing & Stationery		66,185.00
			By Registration Fee		3,05,800.00
			By Salary		13,09,043.00
			By Seminar & Conference		57,500.00
			By Travelling Expenses		76,680.00
			<b>BY CAPITAL EXPENDITURE</b>		46,73,773.00
			<b>BY CLOSING BALANCE</b>		
			Punjab National Bank A/c 12670		32,11,600.26
			Cash in Hand		27,998.00
	<b>115,68,203.20</b>				<b>115,68,203.20</b>

**ACCOUNTING POLICIES & NOTES:- SCHEDULE 'B'**

Terms of our report of even date annexed

For **AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN**  
**COLLEGE OF PHARMACY**

L.K. Saraf & Co.  
Chartered Accountants  
Mem Regn. No. 002602C

Date: 27.07.2022  
Place: Ranchi

**Secretary**

Member  
Membership No. 079190  
BIN:22079190ANRONU4005

  
**Aviram College of Education**  
**Tiko, Kuru, Lohardaga**

**AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN COLLEGE OF NURSING**  
**(A unit of Aviram Gramin Vikas Swayam Sevi Sansthan)**  
**HUTAP, CHANDWA, LATEHAR**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

EXPENDITURE	AMOUNT		INCOME	AMOUNT	
	Rs.	P.		Rs.	P.
To Advertisement Expenses	1,21,750.00		By Fees recd from Student	84,31,460.00	
To Affiliation Fee	1,10,000.00				
To Bank Charges	2,221.94				
To Bus Expenses	1,82,371.00				
To Consultancy Fee	1,10,000.00				
To Electric Expenses	2,67,695.00				
To Fuel Expenses	4,46,568.00				
To Hostel Expenses	3,00,000.00				
To Inspection Fee	50,000.00				
To Insurance	48,985.00				
To Lab Chemical Exp	83,980.00				
To Mess Expenses	64,500.00				
To Misc Expenses	48,333.00				
To Newspaper & Periodicals	1,000.00				
To Repair & Maintenance	2,220.00				
To Printing & Stationery	66,185.00				
To Registration Fee	3,05,800.00				
To Salary	13,09,043.00				
To Seminar & Conference	57,500.00				
To Travelling Expenses	76,680.00				
By Excess of Income Over Expenditure	47,76,628.06				
	<b>84,31,460.00</b>			<b>84,31,460.00</b>	

**ACCOUNTING POLICIES & NOTES:- SCHEDULE 'B'**

Terms of our report of even date annexed

For **AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN**  
**COLLEGE OF PHARMACY**

For L.K. Saraf & Co.

Chartered Accountants

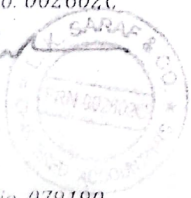
Firm Regn. No. 002602C

Prakash Modi

Partner

Membership No. 079190

UDIN:22079190ANRONU4005



Secretary

Date: 27.07.2022

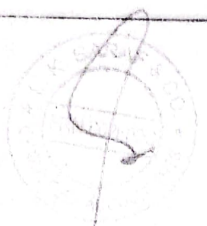
Place: Ranchi

  
 Principal  
**Aviram College of Education**  
 Tiko, Kuru, Lohardaga

AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN COLLEGE OF PHARMACY  
(A unit of Aviram Gramin Vikas Swayam Sevi Sansthan)  
HUTAP, CHANDWA, LATEHAR

Schedule A - Tangible Assets

Sl. No.	Tangible Assets	As at 01.04.2021		Additions during the year		As at 31.03.2022	
		Rs.	P.	Rs.	P.	Rs.	P.
1	Land				0.00	46,15,500.00	
2	Building under Construction	46,15,500.00				102,71,707.00	
3	Furniture & Electric Fittings	82,07,066.00		20,64,641.00		33,38,600.00	
4	Library Books	13,69,850.00		19,68,750.00		3,31,452.00	
5	Lab Equipment	1,03,000.00		2,28,452.00		11,41,930.00	
6	Computers	9,00,000.00		2,41,930.00		1,99,018.00	
7	Solar System	1,79,018.00		20,000.00		1,50,000.00	
8	Water Filter	0.00		1,50,000.00		1,43,900.00	
		1,43,900.00		0.00			
		155,18,334.00		46,73,773.00		201,92,107.00	



M. S. S.

Pincipal  
Aviram College of Education  
Tiko, Kuru, Lohardaga

**AVIRAM GRAMIN VIKAS SWAYAM SEVI SANSTHAN**

**SCHEDULE - 'B'**

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ATTACHED TO AND FORMING PART OF BALANCE SHEET AS ON 31<sup>ST</sup> MARCH, 2022

1. METHOD OF ACCOUNTING :

- a. The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles.
- b. The Trust follows mercantile system of accounting and recognizes all Income and Expenditure on accrual basis.

2. FIXED ASSETS :

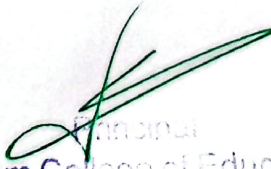
Fixed Assets are stated at cost and assets acquired during the year have been added to the book value brought forward from previous year.

3. CONTINGENT LIABILITIES :

No provisions are made for liabilities which are contingent in nature and disclosed by way of notes to the accounts.

4. NOTES ON ACCOUNTS:

- a. Cash in hand has been taken as per the Cash Book and as certified by the Trustees.
- b. Balance with parties is taken from books and as certified by the management.



Principal  
Aviram College of Education  
Tiko, Kuru, Lohardaga