

**INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION - GOA**

REGISTRATION NO. :- 175 dated 24.4.1967

**BALANCE SHEET AS ON 31<sup>ST</sup> MARCH 2024**

Corpus / Capital Fund and Liabilities	Schedule	(Amount ₹)	
		Current Year	Previous Year
Corpus / Capital Fund	1	1513,49,480.74	1616,61,798.74
Reserves and Surplus	2	1459,61,670.59	1248,16,757.00
Earmarked / Endowment Fund	3	2326,25,909.02	2253,61,267.55
Secured Loans and Borrowings	4	NIL	NIL
Unsecured Loan and Borrowings	5	NIL	NIL
Deferred Credit Liabilities	6	NIL	NIL
Current Liabilities & Provisions	7	209,39,089.42	207,45,161.02
<b>Total</b>		<b>5508,76,149.77</b>	<b>5325,84,984.31</b>
<b>Assets</b>			
Fixed Assets	8	1297,66,792.00	1305,21,822.00
Investments - Earmarked / Endowment Funds	9	2270,69,156.31	2162,22,448.50
Investments - Others	10	1563,29,135.24	1599,86,003.24
Current Assets, Loans & Advances	11	377,11,066.22	258,54,710.57
Miscellaneous Expenditure		NIL	NIL
(to the extent not written off or adjusted)			
<b>Total</b>		<b>5508,76,149.77</b>	<b>5325,84,984.31</b>

Significant Accounting Policies  
Contingent Liabilities and Notes on Accounts  
Place : Panaji - Goa.  
Date :12.09.2024

  
(Pooja Shetgaonkar)  
Accountant / Incharge AAO

  
(Donna D'Souza)  
Principal / Secretary

**AS PER OUR REPORT OF EVEN DATE**  
For Venkatesh Shenai And Associates  
Chartered Accountant  
F.R.No.135678W



  
(Venkatesh Shenai)  
(Partner)  
M. No. 152865  
UDIN:24152865BKADK11418

**INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION - GOA**

REGISTRATION NO. :- 175 dated 24.4.1967

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

	Schedule	(Amount ₹)	(Amount ₹)
<b>INCOME</b>		Current Year	Previous Year
Income from Sales / Services	12	27,01,868.68	40,78,745.56
Grants / Subsidies	13	NIL	NIL
Fees / Subscriptions	14	1123,26,415.00	1151,87,425.00
Income from Investment	15	NIL	NIL
(Income on invest, from Earmarked/Endowment Funds Trf. To Fund)	16	NIL	NIL
Income from Royalty, Publication, etc.	17	111,65,579.00	77,60,449.00
Interest Earned	18	7,92,225.11	287,20,132.69
Other Income	19	NIL	NIL
Increase / (Decrease) in stock of Finished goods and works-in-progress			
<b>TOTAL (A)</b>		<b>1269,86,087.79</b>	<b>1557,46,752.25</b>
<b>EXPENDITURE</b>			
Establishment Expenses	20	649,15,442.00	687,09,829.00
Administrative Expenses etc.	21	355,46,989.29	406,38,578.75
Expenditure on Grants, Subsidies etc.	22	NIL	NIL
Interest	23	NIL	NIL
<b>TOTAL (B)</b>		<b>1004,62,431.29</b>	<b>1093,48,407.75</b>
<b>Surplus Before Depreciation</b>		<b>265,23,656.50</b>	<b>463,98,344.50</b>
Less:- Depreciation (Net Total at the year-end - corresponding to Schedule 8)	8	53,67,137.00	30,52,856.00
<b>Balance being excess of Income over Expenditure</b>		<b>211,56,519.50</b>	<b>433,45,488.50</b>
<b>BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO RESERVES AND SUPPLS</b>		<b>211,56,519.50</b>	<b>433,45,488.50</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>			
<b>CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS</b>	24		

Place : Panaji - Goa.  
Date :12.09.2024



(Pooja Shetgaonkar)  
Accountant / Incharge AAO



(Donna D'Souza)  
Principal / Secretary

**AS PER OUR REPORT OF EVEN DATE**  
For Venkatesh Shenai And Associates

Chartered Accountant  
F.R.No.135678W



(Venkatesh Shenai)

Partner

M. No. 152865

UDIN:24152865BKADK11418



**INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION - GOA**  
**REGISTRATION NO. :- 175 DATED 24.04.1967**

**SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31<sup>ST</sup> MARCH 2024**

(Amount ₹)

Schedule 1 - CORPUS/ CAPITAL FUND	(Amount ₹)		Previous Year
	Current Year	127,50,000.00	
Grants from UGC, Govt. of India, State Govt. utilized for capital expenditure	127,50,000.00	127,50,000.00	127,50,000.00
a) Land - Free of Cost - Transferred by GOG - Directorate of Education			
<u>Grants-in-Aid utilized for Capital Expenditure</u>			
a) Asset created out of GIA Purchase of Equipment / Furniture	16,70,884.00		16,70,884.00
b) Asset created out of GIA repairs/renovation of existing building	94,92,463.00		94,95,147.00
c) Assets created out of GIA-Capital Nature Lab. Equipment, Renovation & Rectification	1,68,778.00		1,87,568.00
d) Asset Created out of GIA Equipmt. For OBC Quota	77,45,874.00		88,25,480.00
e) Asset created out of GIA DG set & Bituminous Road	27,76,337.20		31,38,840.20
f)Asset created out of Grant in Aid Capital Expenditure	323,59,386.74		329,00,775.74
g)Asset created out of Capital GIA IHM Expansion Building	622,47,224.00		691,24,068.00
h)Asset created out of GIA Purchase of Equipment	36,57,677.00		46,24,270.00
i)Asset created out of GIA Renovation & Alteration of Girls Common Room & Locker Room	16,32,619.00		18,14,021.00
j)Asset created out of GIA Extension & Renovation of Computer Laboratory	28,30,008.00	1245,81,250.94	31,44,453.00
<u>Reserves/Fund utilized for Capital Expenditure</u>			
a) Assets created out of Institutional Development Fund	104,16,852.80		104,16,852.80
b) Assets created out of Hostel Fund	36,01,377.00	140,18,229.80	35,69,439.00
<b>TOTAL</b>		<b>1513,49,480.74</b>	<b>1616,61,798.74</b>



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(Amount ₹)		(Amount ₹)	
	Current Year	Previous Year	(Amount ₹)
<b>Schedule 2 - RESERVES AND SURPLUS</b>			
I Surplus			
Balance at the beginning of the year	412,11,217.05		
Add:- Surplus/(Deficit) transferred from the Income and Expenditure account.	211,56,519.50	(15,74,425.45)	
Less:- IHM-GPF a/c prior period surplus wrongly accounted now rectified	4,974.91	0.00	
Less:- Deficit from IHM-GPF a/c	(6,631.00)	(5,59,846.00)	412,11,217.05
II Reserves			
a) Capital Reserve -			0.00
b) Revaluation Reserve -			0.00
c) Special Reserve -			0.00
d) General Reserve			
i) General Reserve	836,05,539.95	836,05,539.95	
ii) Students Welfare/Scholarship Fund	0.00	0.00	
<b>Total</b>	<b>1459,61,670.59</b>	<b>836,05,539.95</b>	<b>1248,16,757.00</b>



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		(Amount ₹)	
		Current Year	Previous Year
<b>Schedule 3 : EARMARKED / ENDOWMENT FUNDS</b>			
a)	Opening balance		
-	Scholarship Fund (means basis)	3,74,314.00	3,74,314.00
-	Hostel Fund	12,00,207.88	21,90,230.88
-	GSCA Pension Scheme Fund	842,05,909.69	753,18,189.34
-	House Building / Conveyance Grant Received & Interest earned on advances	7,01,000.00	7,01,000.00
-	Encashment of Leave	72,33,940.23	66,44,571.23
-	Provision for Gratuity	398,67,606.10	352,94,300.53
-	Provision for Leave Encashment	99,39,625.00	89,59,398.00
-	Provision for Pension	717,84,716.00	599,39,992.00
-	Donation/Endowment Scholarship Fund	9,40,238.26	8,70,044.26
-	Depreciation Fund	91,13,710.39	75,67,916.39
b)	Additions during the year		
i)	Donations / grants / endowments	5,14,812.00	98,594.00
-	Donation/Endowment Scholarship Fund		
ii)	Income from investments made of the funds		
-	GSCA Pension Scheme Fund	100,02,631.24	88,87,720.35
-	Depreciation Fund	20,49,389.00	15,45,794.00
-	Encashment of Leave Fund	6,65,172.00	5,89,369.00



iii)	Other additions .....		
-	Hostel Fund	1,42,608.00	1,12,760.00
-	Provision for Gratuity	67,30,848.35	47,32,756.14
-	Provision for Leave Encashment	9,39,296.00	9,80,227.00
-	Provision for Pension	100,00,000.00	170,00,000.00
	<b>Total {(a) + (b)}</b>	<b>2564,06,024.14</b>	<b>2318,07,177.12</b>
c)	Utilisation / Expenditure towards objectives of funds		
i)	Capital expenditure		
-	Fixed Assets		
-	Hostel Fund	31,938.00	11,02,783.00
-	Others	0.00	0.00
ii)	Revenue expenditure		
-	Salaries, wages & allowances		0.00
-	Scholarships & prizes		
-	Donation/Endowment Scholarship Fund	49,100.00	28,400.00
-	Others		
-	Provision for Gratuity	38,53,384.12	1,59,450.57
-	Provision for Leave Encashment	10,70,680.00	0.00
-	Provision for Pension	187,75,013.00	51,55,276.00
	<b>Total (c)</b>	<b>237,80,115.12</b>	<b>64,45,909.57</b>
	<b>Closing balance at the year end (a + b - c)</b>	<b>2326,25,909.02</b>	<b>2253,61,267.55</b>



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Schedule 7 - CURRENT LIABILITIES & PROVISIONS		(Amount ₹)	
		Current Year	Previous Year
<b>A.</b>	<b>CURRENT LIABILITIES</b>		
(I)	Sundry Creditors :		
a)	For goods	13,17,626.00	7,12,736.00
b)	Others	43,66,010.00	51,52,423.28
(II)	Advances received	0.00	0.00
(III)	Deposits (EMD, Security from contractors, college caution fee, Hostel caution fee, Locker deposit)		
1	Caution Money Deposits	89,55,926.00	90,67,926.00
2	Security Deposits	7,46,469.00	6,53,487.00
3	Students Extra Fees Refundable	6,72,896.72	6,16,575.72
4	Deposit Against Missing of Library Book	1,820.00	1,820.00
(IV)	Statutory Liabilities (GIS, GPF, ESIC, EPF)		
a.	Overdue	0.00	0.00
b.	Others	0.00	0.00
1	TDS on contract payable u/s 194C	1,12,085.00	50,042.00
2	TDS on GST	1,14,559.62	57,395.00
3	TDS u/s 194J	17,640.00	16,660.00
4	Income Tax Recovery u/s 192B	4,110.00	3,77,250.00
5	GST Payable	11,376.06	1,13,900.00
(V)	Other current liabilities (Salary, expenses, scholarships payable)		
1	Stale cheques liability	46,727.00	34,507.00
2	Audit fees payable	99,120.00	94,400.00
3	ODC Payable to students	5,26,250.00	11,22,132.00
4	Caution Money Deposit Payable	20,91,000.00	11,06,400.00
		<b>103,77,111.72</b>	<b>103,39,808.72</b>
		<b>2,59,770.68</b>	<b>6,15,247.00</b>



5	Loan from IHM Goa to CBSP A/c (PFMS)	28,108.00		28,108.00
6	TDS(Canara bank) HB/Conveyance Advance	0.00		40,610.00
7	Payable to Staff	15,925.00		95.00
8	IGNOU Exam Fee	1,84,853.00		1,84,853.00
9	IHM Goa GPF	10,44,151.02		10,37,520.02
10	Goa State Aids Control Society	2,550.00		4,000.00
11	Jee Publicity 2023	0.00		69,920.00
12	NCHM Enrollemnt Fee	11,100.00		40,200.00
13	Bonus 2022-23 Payable	0.00		1,30,101.00
14	Staff Honorarium Payable	0.00		32,100.00
15	Pension and Other Retirement Benefits Payable	3,24,987.00		0.00
16	IGNOU Fee (2022-23)	12,700.00		0.00
17	Examination Remuneration Payable	10,650.00		0.00
18	Group Insurance Scheme	450.00		0.00
19	Earnest Money Deposit	2,20,000.00		0.00
(VI)	Book overdraft in Bank Account		46,18,571.02	0.00
	<b>Total (A)</b>		<b>209,39,089.42</b>	<b>207,45,161.02</b>
<b>B.</b>	<b>PROVISIONS</b>			
1	Provision for Capital Work		0.00	0.00
	<b>Total (B)</b>		<b>0.00</b>	<b>0.00</b>
	<b>Total (A + B)</b>		<b>209,39,089.42</b>	<b>207,45,161.02</b>





**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & A. N.**

REGISTRATION NO.:-175 DATED 24.04.1967

**SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31<sup>ST</sup> MARCH, 2024**

**SCHEDULE 8 : FIXED ASSETS**

Sr. No.	Assets	GROSS BLOCK				DEPRECIATION			NET BLOCK		
		Balance as on 01-04-2023 at Cost	Acquired during the year	Disposed during the Year	Gross Block as on 31-03-2024	Balance as on 01-04-2023	For the Year	Depreciation W/ Back	Balance as on 31-03-2024	W.D.V. as on 31-03-2024	W.D.V. as on 31-03-2023
1	LAND	127,50,000.00	-	-	127,50,000.00	-	-	-	-	127,50,000.00	127,50,000.00
2	BUILDING	2225,60,042.61	53,95,359.00	-	2279,55,401.61	1259,83,291.09	95,36,424.00	-	1355,19,715.09	924,35,686.52	965,76,751.52
3	PLANT MACHINERY & EQUIPMENT	562,09,814.34	65,86,955.00	-	627,96,769.34	442,15,333.19	42,14,896.00	-	484,30,229.19	143,66,540.15	119,94,481.15
4	VEHICLES	10,86,984.00	-	-	10,86,984.00	7,69,267.00	47,658.00	-	8,16,925.00	2,70,059.00	3,17,717.00
5	FURNITURE, FIXTURES	123,18,484.38	-	-	123,18,484.38	94,80,610.38	2,83,787.00	-	97,64,397.38	25,54,087.00	28,37,874.00
6	OFFICE EQUIPMENTS	26,22,067.97	8,845.00	-	26,30,912.97	21,21,901.97	76,352.00	-	21,98,253.97	4,32,659.00	5,00,166.00
7	COMPUTERS/ PERIPHERALS	145,18,242.80	51,442.00	-	145,69,684.80	134,29,909.80	4,55,910.00	-	138,85,819.80	6,83,865.00	10,88,333.00
8	COMPUTER SOFTWARE	43,94,487.00	2,93,236.00	-	46,87,723.00	31,04,265.00	6,33,383.00	-	37,37,648.00	9,50,075.00	12,90,222.00
9	ELECTRIC INSTALLATION	61,60,107.53	-	-	61,60,107.53	51,06,695.33	1,58,012.00	-	52,64,707.33	8,95,400.20	10,53,412.20
10	LIBRARY BOOKS	21,97,401.23	19,448.00	2,160.00	22,14,689.23	21,63,151.10	20,615.00	-	21,83,766.10	30,923.13	34,250.13
11	TUBE WELLS & W. SUPPLY	7,85,776.00	-	-	7,85,776.00	5,74,356.00	21,142.00	-	5,95,498.00	1,90,278.00	2,11,420.00
12	OTHER FIXED ASSETS	7,33,961.00	-	-	7,33,961.00	4,65,064.00	40,335.00	-	5,05,399.00	2,28,562.00	2,68,897.00
13	INSTALLATION OF EDUSAT	1,02,860.00	-	-	1,02,860.00	1,02,834.00	4.00	-	1,02,838.00	22.00	26.00
14	HOSTEL ASSETS	73,94,216.00	31,938.00	-	74,26,154.00	57,95,944.00	2,22,875.00	-	60,18,819.00	14,07,335.00	15,98,272.00
15	LANDSCAPING	12,10,383.00	-	-	12,10,383.00	12,10,383.00	-	-	12,10,383.00	-	-
16	CAPITAL WORK IN PROGRESS	-	25,71,300.00	-	25,71,300.00	-	-	-	-	25,71,300.00	-
CURRENT YEAR		3450,44,827.86	149,58,523.00	2,160.00	3600,01,190.86	2145,23,005.86	157,11,393.00	-	2302,34,398.86	1297,66,792.00	1305,21,822.00
PREVIOUS YEAR		3357,62,132.86	92,82,695.00	-	3450,44,827.86	1997,03,047.86	148,19,958.00	-	2145,23,005.86	1305,21,822.00	1305,21,822.00

Note :-

- 1) Fixed Assets are stated at cost with effect from 2009-2010.
- 2) 'Library Books' includes 'Journals & Standard Reference Books' and 'Hindi & Other Books'.



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Schedule 9 : INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS		(Amount ₹)		(Amount ₹)	
		Current Year		Previous Year	
I	Earmarked Investment				
a)	Investment with LIC under Group Gratuity Investment	316,69,876.82		310,42,895.59	
b)	Investment with LIC under Pension Scheme(GSCA)	1445,63,848.92		1363,36,230.34	
c)	Fixed Deposit Receipts -Canara Bank - IHMCT&AN, Goa (Scty) Housebuilding/Conveyance adv.	49,41,379.82		46,49,454.82	
d)	Fixed Deposit Receipts -Canara Bank -Depreciation	311,79,016.32		293,58,741.32	
e)	Fixed Deposit Receipts -Canara Bank-IHMCT&AN Goa(Scty)(Endowment Awards)	13,77,832.00		8,95,543.00	
f)	Fixed Deposit Receipt - Canara bank - IHMCT&AN,Goa(Scty)(Leave Encashment)	105,10,786.62		111,74,005.62	
g)	Fixed Deposit Receipt - Canara bank IHMCT&AN,Goa(Scty)(Gratuity)	35,000.00	2242,77,740.50	0.00	2134,56,870.69
II	House building/ Conveyance/ Computer advances a/c				
a)	Accrued interest on FDR-Canra Bank- (Housebuilding & conv.)	98,327.27		1,15,998.27	
b)	Balance with Canara bank - IHMCT&AN,Goa (Scty) Housebuilding/Conveyance adv.	47,352.42		6,553.42	1,22,551.69
III	Leave Encashment				
a)	Accrued interest on FDR-Canara Bank (Leave Encashment)	2,83,385.12		3,96,337.12	3,96,337.12
IV	Hostel Fund				
a)	Fixed Deposit Receipt-Canara Bank Hostel Fund	23,62,351.00		22,46,689.00	22,46,689.00
<b>Total</b>			<b>2270,69,156.31</b>		<b>2162,22,448.50</b>



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		(Amount ₹)	(Amount ₹)
<b>Schedule 10 : INVESTMENTS - OTHERS</b>		<b>Current Year</b>	<b>Previous Year</b>
I	Investment		
a)	In Fixed Deposits		
1	Fixed Deposit with Canara bank - IHMCT&AN,Goa(Scty)	350,32,298.24	434,97,057.24
2	Fixed Deposit with State Bank of India - IHMCT&ANGoa(Scty)	901,73,186.00	1019,88,946.00
3	Fixed Deposit with ICICI Bank Ltd - IHMCT&ANGoa(Scty)	311,23,651.00	145,00,000.00
<b>Total</b>		<b>1563,29,135.24</b>	<b>1599,86,003.24</b>



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**SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31<sup>ST</sup> MARCH 2024**

(Amount ₹)

(Amount ₹)

<b>Schedule 11: CURRENT ASSETS, LOANS, ADVANCES ETC.</b>		<b>Current Year</b>		<b>Previous Year</b>	
<b>A Current Assets :</b>					
<b>I Inventories</b>					
1 Journals		98,438.00	98,438.00		
2 Printing and Stationery		2,76,177.00	1,66,551.00		
3 Cleaning Material		79,267.00	1,25,483.00		
4 Fuel, Gas, Coal & Oil		2,01,060.00	2,08,879.00		
5 General Stores		6,19,128.00	2,11,664.00		
6 Tool Kit Bag		4,814.00	4,814.00		
7 First Aid		0.00	175.00		
8 Miscellaneous Store		71,888.00	13,50,772.00	0.00	8,16,004.00
<b>2 Sundry Debtors</b>					
A Debts Outstanding for a period exceeding six months		0.00	0.00	0.00	
B Others		0.00	0.00	0.00	0.00
<b>3 Cash Balances (including stamps, imprest cash and cheques / Drafts)</b>					
1 IHMCT&AN,Goa(Scty)			10,166.20		26,825.80



4 Bank Balances					
a With Scheduled Banks					
(a) On Current Accounts					
1 State Bank of India (IHMCT&AN,Goa(Scty) 11031479381)	34,33,964.30	26,93,873.90			
2 Canara Bank (IHMCT&AN,Goa(Scty) 722130500000063)	45,72,539.39	24,04,530.09			
3 Canara Bank (IHM Goa Group Gratuity - 72212200022056)	9,012.35	40,159.35			
4 Canara Bank (IHM Goa-E-payment of tax (72213070002574)	1,53,486.54	12,64,933.82			
5 Canara Bank (IHM Goa Depreciation Fund 72212200022037)	2,812.78	3,295.78			
6 Canara Bank (IHM Goa Asst. to IHMS/FCI 72213070003952)	268.00	268.00			
7 Canara Bank (IHM Goa CBSP Grants 72213070003948)	71,660.40	72,250.40			
8 ICICI Bank Ltd (IHMCT&AN,Goa(Scty) 136301000639	37,06,626.02	44,55,822.01			
5 Post Office - Saving Accounts			0.00		0.00
<b>Total (A)</b>			<b>133,11,307.98</b>		<b>117,77,963.15</b>



Schedule 11 : Current Assets, Loans & Advances	Current Year		Current Year	
B Loans, Advances and Other Assets				
1 Loans				
A Staff				
1 Recoverable Adv. Agst. Conveyance Advance	0.00	0.00		0.00
2 Recoverable adv. Agst. Computer	0.00	0.00		0.00
B Others (specify)				
2 Advances and other amounts recoverable in cash or in kind or for value to be received				
1 Prepaid Expenses	3,41,267.00		3,74,260.00	
2 Deposits against Gas Cylinders	2,16,565.00		2,16,565.00	
3 Deposit against Water Connection	46,041.00		46,041.00	
4 Deposit against Electricity	35,010.00		35,010.00	
5 Deposit against Telephone	13,656.00		13,656.00	
6 Fees receiveable	118,57,922.00		37,56,170.00	
7 Claims Recoverable- TDS	24,66,003.00		10,92,390.00	
8 Deposit for Bottles-Selwell F & B Pvt. LTd.	1,800.00		1,800.00	
9 Advance against TA/DA	50,080.00		13,482.78	
10 Canara Bank - House Building/conveyance advance	1,000.00		1,000.00	
11 Grant in Aid CBSP Overspent				
- Mid Day Meal Scheme under Ministry of Tourism	1,76,788.00		1,76,788.00	
- Grant in Aid- Hunar Se Rozgar Tak	12,577.00		12,577.00	



-	Grant in Aid- Entrepreneurship Programme	7,531.00	7,531.00	7,531.00	
-	Grant in Aid- Skill Testing and Certification	97,746.00	97,746.00	97,746.00	
12	Amount receivable from suppliers	4,37,399.94	4,37,399.94	9,83,578.34	
13	National Council of Hotel Management	0.00	0.00	33,301.00	
14	Ministry of Tourism GOI - Principal's TA/DA	0.00	0.00	18,482.00	
15	Loan to IHM-CBSP Account (PFMS)	28,108.00	28,108.00	28,108.00	
16	JEE 2020 Publicity	0.00	0.00	2,200.00	
17	Grant in Aid Extension and Renovation of Computer Laboratory	11,29,417.00	11,29,417.00	11,29,417.00	
18	Grant in Aid Renovation and Alteration of Girls Common Room and Locker Room	1,15,732.00	1,15,732.00	1,15,732.00	
19	IGNOU Centre	31,620.00	31,620.00	31,620.00	
20	GIA Tourism Awareness Programme	89,212.00	89,212.00	28,512.00	
21	Advance against Examination Remuneration	0.00	0.00	10,000.00	
22	Swachhata Action Plan (reimbursable from MOT)	8,210.00	8,210.00	8,210.00	
23	TDS on GST Refundable	607.00	607.00	607.00	
24	GST Cash Ledger	0.00	0.00	152.00	
25	JEE 2023 Promotion	0.00	0.00	3,050.00	
26	Bank Charges Receivable from SBI, Porvorim'	3,540.00	3,540.00	0.00	
27	JEE Publicity 2024 (reimbursable)	50,000.00	50,000.00	0.00	
28	Advance against Tourism Awareness Programme	2,600.00	2,600.00	0.00	
29	Expenditure on Parliamentary Committee Annual Accounts (Reimbursable)	11,08,184.00	11,08,184.00	183,28,615.94	82,37,986.12



3	Income Accrued				
	A	On investment from Earmarked / Endowment funds	0.00		0.00
	B	On investments - others			
	1	Canara Bank-Accrued interest on FDR (Depreciation)	3,66,841.05		3,72,829.05
	2	Canara Bank -Accrued interest on FDR (Institute)	6,22,536.25		17,26,740.25
	3	State Bank of India-Accrued Interest on FDR (Institute )	33,91,817.00		35,46,691.00
	4	Canara Bank-Accrued Interest on FDR (Endowment Scholarship Fund)	1,544.00		2,970.00
	5	Canara Bank -Accrued interest on FDR (Hostel Fund)	52,411.00		39,726.00
	6	ICICI Bank Ltd.Accrued interest on FDR (Institute)	16,33,806.00		1,49,805.00
	7	Canara Bank-Accrued Interest on FDR (Gratuity)	2,187.00		0.00
	C	On loans and advances			
	1	Accrued and due	0.00		0.00
	2	Accrued but not due	0.00		0.00
	D	Others (includes income due unrealized Rs.....)	0.00	60,71,142.30	58,38,761.30
	4	Claims Receivable		0.00	0.00
		<b>Total (B)</b>		<b>243,99,758.24</b>	<b>140,76,747.42</b>
		<b>Total (A + B)</b>		<b>377,11,066.22</b>	<b>258,54,710.57</b>





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		(Amount ₹)	(Amount ₹)
<b>Schedule 12 : INCOME FROM SALES / SERVICES</b>		<b>Current Year</b>	<b>Previous Year</b>
<b>1</b>	<b>Income from Sales</b>		
a	Sale of Snackateria Coupons	7,376.04	1,48,596.45
b	Sale of finish products from the departments	13,887.51	34,332.11
c	Sale of food items from Student Activities	2,01,891.21	0.00
f	Sale of Manure	250.00	0.00
<b>2</b>	<b>Income from Services</b>		
a	Functions & Short Term Courses	2,36,912.00	85,750.00
b	Training Programme Conducted	0.00	1,12,500.00
c	Out Door Catering Service (F&B Service)	22,29,687.20	36,97,567.00
d	Rent from sale of shops for Grand Mercado	11,864.72	0.00
<b>Total</b>		<b>27,01,868.68</b>	<b>40,78,745.56</b>



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Schedule 14 : FEES / SUBSCRIPTION		(Amount ₹)	(Amount ₹)
		Current Year	Previous Year
1	Tuition Fees	949,21,396.00	972,03,377.00
2	Admission Fees	7,12,800.00	7,53,000.00
3	Hostel Fees	76,09,390.00	102,62,050.00
4	Examination Fees	61,60,504.00	63,64,962.00
5	Fees from NRI Students	0.00	0.00
6	Lab Fee/Other Operational Fee	5,27,925.00	5,37,336.00
7	Additional Minor Charges	23,94,400.00	0.00
8	Prior Period Fees	0.00	66,700.00
	<b>TOTAL</b>	<b>1123,26,415.00</b>	<b>1151,87,425.00</b>



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		(Amount ₹)	
Schedule 17 : INTEREST EARNED		Current Year	Previous Year
1	On Term Deposits :		
	a) With Scheduled Banks		
	i) Interest on Fixed Deposits	110,33,176.00	74,29,239.00
	ii) Interest on Fixed Deposit-House Bulding/Cony (Prior Period)	0.00	65,406.00
	b) With Non-Scheduled Banks	0.00	0.00
	c) With Institutions	0.00	0.00
	d) Others		
	i) Interest earned on Income Tax Refund	0.00	1,03,588.00
2	On Savings Accounts :		
	a) With Scheduled Banks	1,32,403.00	1,57,353.00
	b) With Non-Scheduled Banks	0.00	0.00
	c) With Institutions	0.00	0.00
	d) Others	0.00	0.00
3	On Loans/Advances		
	a) Employees / Staff	0.00	4,863.00
	b) Others	0.00	0.00
4	Interest on Debtors and Other Receivable	0.00	0.00
	<b>TOTAL</b>	<b>111,65,579.00</b>	<b>77,60,449.00</b>



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		(Amount ₹)	
		Current Year	Previous Year
<b>Schedule 18 - OTHER INCOME</b>			
1	Profit on sale / disposal of Assets		
	a. Owned assets		
	i) Sale of old newspaper & other raddi	35,663.19	3,945.76
	ii) Sale of scrap	0.00	0.00
	b. Assets acquired out of grants or received free of cost		
2	Export Incentives realized	0.00	0.00
3	Fees for Miscellaneous Services	0.00	0.00
4	Miscellaneous Income	30,139.01	65,044.31
5	Students fines	5,859.00	21,485.00
6	Income from Right to Information Act fees	20.00	30.00
7	Income from CBSP (EP, TAP etc.)	7,700.00	0.00
8	Licence fee towards staff quarters	2,97,652.00	3,25,003.00
9	Penal Interest	197.00	0.00
10	Caution money deposit -Write-off	0.00	4,70,988.00
11	Wear & Tear towards Caution Money Deposit	1,24,500.00	45,900.00
12	Library Card Charges	2,950.00	1,700.00
13	Administrative Charges	42,700.00	62,300.00
14	Library Book Recovery	462.00	35,284.00
15	Round Off	0.00	2.98
16	Registration Fees for the post of LDC	0.00	17,200.00
17	Registration Fees for the post of Asst. Lecturer	0.00	40,500.00
18	Registration Fees for the post of Teaching Associates	0.00	1,500.00
19	IGNOU Fee Write-off	0.00	1,26,950.00
20	Stale cheque liability Write-off	34,507.00	2,25,620.64
21	Prior Period- Deferred Income	0.00	271,88,679.00
22	Locker Rent	74,800.00	88,000.00
23	Prior Period- Bonus Provision (22-23)	1,30,101.00	0.00
24	Prior Period- GPF Surplus	4,974.91	0.00
	<b>TOTAL</b>	<b>7,92,225.11</b>	<b>287,20,132.69</b>



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Schedule 20 - ESTABLISHMENT EXPENSES	(Amount ₹)	
	Current Year	Previous Year
a) Salaries, wages and allowances	398,97,017.00	387,05,620.00
b) Allowances and Bonus:		
i) Bonus 2021-22	0.00	1,31,252.00
ii) Bonus 2022-23 (Provision)	0.00	1,30,101.00
c) Contribution to Provident Fund	0.00	0.00
d) Contribution to other funds (specify) :		
i) Contribution to New Pension Scheme tier- I	25,08,082.00	23,51,122.00
e) Staff welfare expenses:		
i) Travelling Allowances & Honorarium	1,24,812.00	83,962.00
ii) Medical Allowances	7,98,720.00	8,90,255.00
iii) Children Educational Allowance	6,48,000.00	5,40,000.00
iv) Leave Travel Concession	3,87,659.00	2,43,224.00
f) Expenses on Employees Retirement and Terminal Benefits (Gratuity, leave encashment)		
i) Pension and Retirement benefits for pensioners with the Institute	50,01,228.00	48,68,009.00
ii) Pension and Retirement benefits for pensioners with LIC of India (Provision)	100,00,000.00	170,00,000.00
iii) Gratuity (Provision)	45,35,628.00	27,06,057.00
iv) Leave Encashment (Provision)	9,39,296.00	9,80,227.00
g) Others:		
i) Dress allowance	75,000.00	80,000.00
<b>TOTAL</b>	<b>649,15,442.00</b>	<b>687,09,829.00</b>



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		(Amount ₹)	
		Current Year	Previous Year
<b>Schedule 21 - ADMINISTRATIVE EXPENSES ETC.</b>			
1	Purchases		
-	Consumption of fuel and gas	4,09,526.00	5,38,555.00
-	Consumption of training material (food)	53,55,478.74	73,71,299.05
-	Fuel for Generator	72,078.00	1,19,496.00
-	Cleaning material	3,92,616.96	8,64,564.00
2	Electricity and Power	35,63,887.00	36,42,040.00
3	Water charges	3,78,128.00	4,40,998.00
4	Insurance Premium	3,59,226.00	30,731.00
5	Repairs & Maintenance		
-	Building	32,886.00	2,04,555.00
-	Equipment	11,15,441.00	9,70,361.00
-	Garden	30,086.00	3,778.00
-	Library	0.00	14,700.00
-	Furniture & Fixtures	1,48,498.00	2,96,652.00
6	Rent, Rates and Taxes	0.00	0.00
7	Vehicles Running and Maintenance	22,488.00	1,190.00
8	Postage, Telephone and Communication Charges		
-	Postage Expenses	33,439.06	57,040.10
-	Telephone Expenses	46,310.00	58,450.63



9	Printing and Stationery	3,70,723.00	3,70,393.00
10	Travelling and Conveyance Expenses		
-	Conveyance, Cartage & petrol	1,12,660.00	1,19,035.00
11	Expenses for Seminars / Workshops & Training	1,18,611.00	1,82,344.00
12	Subscription Expenses		
-	Membership of societies subscription	25,142.50	13,668.00
-	Newspapers & periodicals	47,447.00	33,811.00
13	Audit Fee	99,120.00	94,400.00
14	Professional charges		
-	Legal and Professional Charges	2,02,672.00	1,06,350.00
15	Advertisement and Publicity	1,28,329.00	1,44,922.00
16	Others (Specify)		
-	Pest Control Service Charges	83,180.00	2,87,357.00
-	First Aid	1,120.00	1,486.00
-	Light Equipments	2,05,606.00	2,19,958.00
-	Annual Maintenance Charges (AMC)	6,81,684.00	8,72,788.00
-	Bank charges	42,016.60	39,761.34
-	Contingencies	1,56,864.00	48,706.00
-	Service Contract (Housekeeping, skill & unskilled labour, clerical & security, Garden)	104,81,528.61	140,00,290.18
-	Students Welfare/ Activities	1,23,982.00	1,95,372.50
-	Examination Expenses	18,80,378.00	18,67,335.50
-	Remuneration to Guest Faculty	2,03,200.00	69,000.00
-	Cable TV Subscription Expenses	0.00	1,805.00
-	Hindi Language Promotion Expenses	32,550.00	27,152.00
-	STP Water Testing Charges	14,160.00	50,740.00



-	New Pension Scheme Quaterly service charges	5,940.00	1,711.00
-	DG Stack Gas Monitoring Charges	5,310.00	5,310.00
-	Cost of Printing Magazine	0.00	42,598.00
-	Internet Charges	82,600.00	1,05,610.00
-	Snackateria Expeniture	20,410.00	1,48,596.45
-	ODC Payment	20,95,891.00	35,22,839.00
-	Examination Fee transferred to NCMCT, Noida	32,70,950.00	25,69,650.00
-	Teaching Associates Salary	3,15,415.00	5,60,492.00
-	Institute Scholarship/Financial Asstistant/Awards to Merit Students	1,15,945.00	94,104.00
-	Expenditure on Organic Food Festival	0.00	21,051.00
-	Expenditure on Promotion of IHM Goa Courses	12,021.00	2,980.00
-	Linen, Curtains etc.	42,593.00	21,234.00
-	Glassware , Crockery & Cutlery	60,809.00	1,62,014.00
-	Expenditure against Ek Bharat Shresth Bharat	0.00	6,324.00
-	Expenditure against Swachh Bharat	0.00	8,585.00
-	Interest on GST	1,667.70	1,516.00
-	GST Late fee fine	2,000.00	2,880.00
-	License Fee	74,230.00	0.00
-	Tax Liability for FY 2020-21	9,00,350.00	0.00
-	Expeniture Against various student Activities(Grand Mercado, Gala Dinner etc)	3,19,900.00	0.00
-	Expeniture Against Purple Feast	57,839.00	0.00
-	Expeniture for Disposal of dry/wet Garbage	2,300.00	0.00
-	Prior Period Reversal of Accrued Interest	4,65,744.00	0.00
-	Round off	0.72	0.00
-	Miscellaneous Store	1,335.40	0.00
-	Faculty on Contract Basis Salary	45,689.00	0.00
-	Adjunt Faculty Salary	6,74,827.00	0.00
-	Wite-off of Library Books	2,160.00	0.00
<b>TOTAL</b>		<b>355,46,989.29</b>	<b>406,38,578.75</b>

