

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION**  
**VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007**

**BALANCE SHEET AS AT 31ST MARCH 2023**

PARTICULAR	Schedules	Amount (Rs.)	
		<u>2022-23</u>	<u>2022-23</u>
<b><u>I. CORPUS/ CAPITAL FUND AND LIABILITIES</u></b>			
Corpus/ Capital Fund	1	294,796,548.97	261,507,302.97
Reserve and Surplus		-	-
Earmarked/ Endowment Funds	2	207,151,471.00	217,482,020.00
Secured Loans and Borrowing		-	-
Unsecured Loans and Borrowings		-	-
Deferred Credit Liabilities		-	-
Current liabilities and provisions	3	25,976,475.78	23,366,406.46
	<b>TOTAL</b>	<b>527,924,496.00</b>	<b>502,355,729.00</b>
<b><u>II. ASSETS</u></b>			
Fixed Assets	4	384,971,836.00	360,466,961.00
Investment From Earmarked/ Endowment Fund		-	-
Investment Others	5	107,202,460.00	92,058,729.00
Current Assets, Loans and Advance	6	35,750,200.00	49,830,039.10
Miscellaneous Expenditure (To the extent not written off or adjusted)			
	<b>TOTAL</b>	<b>527,924,496.00</b>	<b>502,355,729.00</b>

SIGNIFICANT ACCOUNTING POLICIES AND NOTES  
TO THE ACCOUNTS

14

As Per Our Report of Even Date  
For P. K. SAHOO & CO.  
CHARTERED ACCOUNTANTS  
FRN.:317058E

FOR INSTITUTE OF HOTEL MANAGEMENT CATERING  
TECHNOLOGY & APPLIED NUTRITION.

P. K. SAHOO,FCA  
PARTNER  
M No.: 053138

SECRETARY / PRINCIPAL

Place: Bhubaneswar  
Date:29.09.2023

INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION  
VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023

<b>PARTICULAR</b>		<b>Schedules</b>	<b>Amount (Rs.)</b>	
			<b><u>2022-23</u></b>	<b><u>2021-22</u></b>
<b>I</b>	<b><u>REVENUE</u></b>			
	Income From Sales/Services	<b>7</b>	3,631,051.00	10,792,905.00
	Grants		-	-
	Fee/Subscription	<b>8</b>	68,594,180.00	78,672,354.00
	Income from Investment		-	-
	Income from Royalty, Publication etc.		-	-
	Interest Earned	<b>9</b>	8,071,145.00	300,522.00
	Other Income	<b>10</b>	23,284,621.90	12,767,504.15
	Increase/(Decrease) in Stock		216,439.90	29,130.50
	<b>Total (A)</b>		<b><u>103,797,437.80</u></b>	<b><u>102,562,415.65</u></b>
<b>II</b>	<b><u>EXPENSES</u></b>			
	Establishment Expenses	<b>11</b>	38,212,154.00	38,589,119.00
	Administrative Expenses	<b>12</b>	23,633,897.81	12,685,171.92
	Other Expenses	<b>13</b>	16,950,296.52	14,439,546.96
	Interest		-	-
	<b>Total (B)</b>		<b><u>78,796,348.33</u></b>	<b><u>65,713,837.88</u></b>
<b>III</b>	Excess/(Deficit) of Income over Expenditure ( A - B )		25,001,089.47	36,848,577.77
	Before Depreciation			
<b>IV</b>	Depreciation during the Year		16,216,718.00	18,229,219.00
<b>IV</b>	Prior period expenses		-	-
<b>V</b>	Balance Being Surplus/ (Deficit) Carried to Corpus/ Capital Fund		8,784,371.00	18,619,358.77

As Per Our Report of Even Date  
For P. K. SAHOO & CO.  
CHARTERED ACCOUNTANTS  
FRN.:317058E

FOR INSTITUTE OF HOTEL MANAGEMENT CATERING  
TECHNOLOGY & APPLIED NUTRITION.

P. K. SAHOO, FCA  
PARTNER  
M No.: 053138

SECRETARY / PRINCIPAL

Place: Bhubaneswar  
Date:29.9.023

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION**  
**VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007**

**RECEIPTS AND PAYMENT ACCOUNT FOR THE ENDED ON 31ST MARCH 2023**

RECEIPTS		AMOUNT(Rs.) 2022-23	AMOUNT(Rs.) 2021-2022	PAYMENTS		AMOUNT(Rs.) 2022-23	AMOUNT(Rs.) 2021-2022
<b>To Opening Balance</b>				<b>By Administrative Expenses</b>			
Cash		42,078.00	27,524.00	" Advertisement Charges.		184,951.00	142,294.00
" Bank (IOB)	091502000001017	4,748,910.86	(2,737,105.07)	" Annual Day		239,042.00	7,732.00
" Bank (IOB)	091502000001184	7,581,374.65	1,722,170.75	" Auditors Remuneration .		35,400.00	35,400.00
" Bank (IOB)	091502000001475	55,568.12	16,079.60	" AMC (Annual maintenance Contract)		124,596.00	58,028.00
" Bank (IOB)	091502000001574	127,108.63	3,672,202.41	" Bank Charges		10,278.13	8,982.24
" Bank (IOB)	91501000020404	10,279,321.28	4,036,103.00	" Cleaning Material		4,050.00	9,761.00
" Research & Development(RD)		86,311.00	1,367,534.00	" Computer Consumable		210,497.00	81,081.00
" Additional Fee		2,346,800.00	2,702,200.00	" Contingency		246,403.00	118,332.00
" Admission Fee		707,800.00	763,100.00	" Cooking Gas/Fuel		491,160.00	127,530.00
" Enrollment Fee		84,700.00	58,800.00	" Crockery & Cutlery		175,907.00	-
" Examination Fee		4,048,382.00	4,324,498.00	" Gratuity		3,759,395.00	5,222,531.00
" IGNOU Fees		50,800.00	428,534.00	" Diesel		239,956.00	70,542.00
" Tuition Fees		60,142,550.00	69,550,300.00	" Electricity Charges.		2,609,609.00	1,816,409.00
" Van Fees		1,113,000.00	461,900.00	" Identity Card		21,873.00	23,050.00
" House Rent Staff		132,760.00	169,750.00	" House Keeping Material		2,360.00	-
" Capital WIP		24,479,338.00	8,463,474.00	" Legal Expenses.		37,800.00	9,928.00
" Proceed from redemption of SDR				" Membership Subscription .		27,600.00	4,248.00
				" News Paper & Periodical.		32,584.00	15,432.00
				" Operational Charges		3,050.00	9,495.00
" General	91502000001017	10,000,000.00	5,000,000.00	" Printing & Stationery		289,204.00	248,912.00
" Pension	91502000001184	-	5,143,731.00	" Vehicle Insurance		53,432.00	52,394.00
Short Term Deposit (R&D)		5,000,000.00	-	" Solar Energy Charges		480,085.00	405,258.00
General	091502000001017	43,322.00	78,668.00	" Library Books Expenses		55,876.00	-
			-	" Municipalty Tax		643,824.00	-
" <b>Interest on SB</b>				" Water Charges		-	1,971.00
" R&D 091501000020404		81,421.00	40,149.00	" Student Activities		662,915.00	533,910.00
" Auto Sweep Interest		162,064.00	181,705.00	" Training Food Expenses.		10,343,130.00	2,180,351.00
" Auto Sweep Account		138,055,623.00	103,703,886.00	" Internet & Telephone		735,135.00	745,507.00
" Caution Money (H)		8,000.00	32,000.00	" Outsourcing Manpower		4,852,025.00	4,632,858.00
" Caution Money (I)		1,398,250.00	1,723,000.00	" Lawn & Garden		64,423.00	67,835.00
" EMD		3,000.00	153,000.00	" Pest Control Expenses		60,231.00	60,387.00
" Skill Testing Certification		2,897,898.00	37,800.00	" Postage		62,654.00	44,065.00
" LTC Advance		277,718.00	42,300.00	" Pension		26,427,865.00	25,486,024.00
" Hostel Fees(Boys)		13,170,104.00	6,506,344.00	" Printing of Journal		451,989.00	134,400.00
" Hostel Fees(Girls)		5,227,694.00	2,601,500.00	" NPS(NSDL Sevice Charges)		3,770.00	4,406.00
" Scholarship		-	11,890.00	" <b><u>Repair &amp; Maintenance</u></b>			
" Scholarship(Central Sector)		301,700.00	105,900.00	" Building		88,244.00	46,343.00
" Electricity Charges Recovered		193,018.00	225,272.00	" Electricals		82,969.00	169,524.00
" New Pension Scheme(NPS)		2,872,112.00	2,505,715.00	" Equipments		185,132.00	43,941.00
" Party Income		136,500.00	919,047.50	" Vehicle		58,857.00	32,121.00
" Sale of Waste Products		308,813.00	88,000.00	" Children Edu. Assistance		-	297,000.00
" Water charges Recovered		16,250.00	20,827.00	" Conveyance Charges		456,773.00	202,216.00
" Miscellaneous		3,823,624.90	5,389,492.65	" First Aid Expenses.		3,174.00	-
" ODC services		1,721,269.00	341,605.00	" Guest Faculty Expenses.		1,574,429.00	105,350.00
" RTI Act		40.00	10.00	" LTC		342,272.00	47,268.00
" OSDA		711,829.00	681,100.00	" Salary & Wages		30,732,237.00	33,512,042.00
" OTDC		468,445.00	1,453,734.00	" Consultancy Charges		86,125.00	4,720.00
" Travelling & Conveyances Recovery		22,329.00	2,964.00	" Security Duty Charges.		-	308,202.00
" TA Advance		63,600.00	43,000.00	" Traveling & Conveyance.		292,118.00	138,283.00
" Salary & Wages(GSLI)		305,410.00	343,834.00	" Uniform		40,000.00	15,000.00
" Student Activities		156,755.00	60,243.00	" GPF Interest		144,281.68	231,645.80
" Swatcha Action Plan		80,412.00	179,620.00	" VAN Fee		160,680.00	12,000.00
" Staff Advance Recovered		990,400.00	710,778.00	" NPS ( Employers Contribution)		4,685,026.00	3,959,038.00
" Prize Money		5,000.00	15,000.00	" <b><u>Capital Expenditure</u></b>			
" Postage		-	3,100.00	" Const. of Girls Hostel & Renovation			
" At Home Party		945,345.00	-	" work of Building		32,942,812.00	
" Food Festival		1,042,750.00	-	" Refund of Capital Grant		117,000.00	
" Hall Charges(EDC)		400,100.00	65,300.00	" Caution Money (Hostel)		450,000.00	647,000.00
" Sale of Journal.		394,905.00	145,275.00	" Caution Money (Institute)		1,639,900.00	2,770,400.00
" Sale of Log Book		19,250.00	13,130.00	" EMD (Refund)		48,000.00	193,000.00
" Sale of Tender Paper.		2,000.00	15,500.00	" IGNOU Fees		199,050.00	326,600.00
" Sale of Training Products		99,660.00	77,200.00	" LTC Advance		277,718.00	37,800.00
" HBA Interest		-	1,550.00	" Hostel Fees (Boys)		10,208,142.00	3,438,838.00
" Auditorium		1,987,500.00	670,000.00	" Hostel Fess (Girls)		5,683,575.00	1,668,169.00
" Incubator		200,900.00	95,300.00	" Kudumba Shree		111,006.00	
" ECO Tourism		-	9,709,650.00	" Millet Mission		9,849.00	
" Consultancy charges		-	2,000.00	" Scholarship		-	11,890.00
" Mission Shakti		3,150,000.00	300,000.00	" Mission Shakti		409,535.00	
" Nimantran		30,000.00	95,000.00	" Scholarship(Central Sector)		301,700.00	415,600.00
" Star-up-Odisha		-	94,350.00	" Examination Fee		2,845,953.00	3,472,840.00
" Golden Jubilee Receipt		482,683.00	-	" Tuition Fees(Refund)		81,200.00	
" Advertisement & Publicity		50,000.00	-	" Auditotium		425,981.00	55,118.00
" JEE		75,000.00	-	" Miscellaneous Expenditure		2,756,289.00	3,208,326.96
" Kudumba Shree		2,192,182.00	-	" Party Expenses		148,003.00	91,008.00



**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION**  
**VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007**

**SCHEDULE FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR**  
**ENDED ON 31.03.2023.**

	<b><u>SCHEDULE</u></b>	<b><u>AMOUNT (Rs.)</u></b>	
	<b><u>1</u></b>	<b><u>31.03.2023</u></b>	<b><u>31.03.2022</u></b>
<b><u>CORPUS/CAPITAL FUND:</u></b>			
Balance as at the beginning of the year		261,507,302.97	239,333,998.20
Add: Contributions towards Corpus/ Capital Fund		-	-
Add: Purchase of Fixed Assets out of Endowment Fund		24,504,875.00	3,553,946.00
Add: Transferred from Depreciation fund			-
Add/ (Deduct): Balance of Net Income/(Expenditure) Transferred from the Income and Expenditure Account.		8,784,371.00	18,619,358.77
Less: Loss on Insurance of Pension Fund(LIC)		-	-
Less: Transferred to Pension & Gratuity Fund		-	-
Less: Interest Transferred to Other Fund		-	-
<b><u>BALANCE AS AT THE YEAR - END</u></b>		<b><u>294,796,548.97</u></b>	<b><u>261,507,302.97</u></b>

For P. K. SAHOO & CO.  
**CHARTERED ACCOUNTANTS**  
**FRN.:317058E**

**FOR INSTITUTE OF HOTEL MANAGEMENT CATERING  
 TECHONOLOGY & APPLIED NUTRITION.**

**P. K. SAHOO, FCA**  
**PARTNER**  
**M No.: 053138**  
**Place: Bhubaneswar**  
**Date:**

**SECRETARY / PRINCIPAL**

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION**  
**VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007**

**SCHEDULE FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR**  
**ENDED ON 31.03.2023.**

	<b><u>SCHEDULE</u></b>	<b><u>AMOUNT(Rs.)</u></b>	
	<b><u>3</u></b>	<b><u>31.03.2023</u></b>	<b><u>31.03.2022</u></b>
<b><u>CURRENT LIABILITIES AND PROVISIONS.</u></b>			
<b>1 Other Current Liabilities.</b>			
Audit Fees Payable		35,400.00	35,400.00
Caution Money (Hostel).		745,055.00	1,187,055.00
Caution Money (Institute).		5,639,494.00	5,881,144.00
Security Deposit/EMD		152,000.00	197,000.00
Study Tour (NCHMCT)		9,917.00	9,917.00
Interest Payable to GPF		976,920.00	144,281.68
Hostel Fees(Boys)		15,628,012.84	12,666,050.84

Hostel Fees(Girls)

2,789,676.94	3,245,557.94
<b>25,976,475.78</b>	<b>23,366,406.46</b>

For P. K. SAHOO & CO.  
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**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION**  
**VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007**

**SCHEDULE FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR**  
**ENDED ON 31.03.2023.**

	<b><u>SCHEDULE</u></b>	<b><u>AMOUNT(Rs.)</u></b>	
	<b><u>5</u></b>	<b><u>31.03.2023</u></b>	<b><u>31.03.2022</u></b>
<b><u>INVESTMENT</u></b>			
1 Investment on General Fund		10,000,000.00	-
2 Investment on Pension Fund		87,202,460.00	87,058,729.00
3 Investment on Capital Grant			-
4 Investment on R&D A/c		10,000,000.00	5,000,000.00
		<b>107,202,460.00</b>	<b>92,058,729.00</b>

	<b><u>SCHEDULE</u></b>	<b><u>AMOUNT(Rs.)</u></b>	
	<b><u>6</u></b>	<b><u>31.03.2023</u></b>	<b><u>31.03.2022</u></b>
<b><u>CURRENT ASSETS AND ADVANCES</u></b>			
<b>(A) <u>CURRENT ASSETS:</u></b>			
1 <u>Inventories:</u>			
Training Food Items		90,002.97	-
Printing & Stationery		318,126.03	191,689.10
	<b>A</b>	<b>408,129.00</b>	<b>191,689.10</b>
2 <u>Cash Balances In Hand (Including Cheques/Drafts And Imprest)</u>			
Cash On Hand.		27,105.00	42,078.00
	<b>B</b>	<b>27,105.00</b>	<b>42,078.00</b>
3 <u>Bank Balances With Scheduled Banks::</u>			
On Current Accounts			
CD 1017		(600,513.76)	4,748,910.86
CD 1184		1,004,890.15	7,581,356.95
CD 1475		1,718,510.78	55,568.12
CD 1574		1,343.43	127,108.63
On Auto Sweep A/c 1017		2,040,491.00	7,846,114.00
Account-20404		4,566,652.86	10,279,321.28
SB-12345		107,741.74	-

SBI-CA-32865

C

10,080.81

-

**8,849,197.00****30,638,380.00**(B) **ADVANCES AND OTHER ASSETS.**1 Advance:

TA Advance

-

-

LTC Advance

-

-

Others (Security Deposited by IHM)

484,776.00

484,776.00

TDS Receivable

149,074.00

50,707.00

D

**633,850.00****535,483.00**

Interest Accrued

E

25,831,919.00

18,422,409.00

**TOTAL (A+B+C+D+E)****35,750,200.00****49,830,039.10**

For P. K. SAHOO & CO.  
 CHARTERED ACCOUNTANTS  
 FRN.:317058E

FOR INSTITUTE OF HOTEL MANAGEMENT CATERING  
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**VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007**

**SCHEDULE FORMING PART OF INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON**  
**31.03.2023**

**AMOUNT(Rs.)****31.03.2023****31.03.2022****SCHEDULE****INCOME FROM SALES / SERVICES.****7**

Hall Charges(Auditorium)

1,987,500.00

670,000.00

Hall Charges(EDC)

400,100.00

65,300.00

Sale of Journal.

394,905.00

145,275.00

Sale of Log Book

19,250.00

13,130.00

Sale of Tender Paper.

2,000.00

15,500.00

Sale of Training Products

99,660.00

77,200.00

HBA Interest

-

1,550.00

Incubator Rent

200,900.00

95,300.00

ECO- Tourism

526,736.00

9,709,650.00

**3,631,051.00****10,792,905.00**

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**VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007**

**SCHEDULE FORMING PART OF INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON**  
**31.03.2023**

<b><u>FEE/ SUBSCRIPTION RECEIVED.</u></b>	<b><u>SCHEDULE</u></b>		
	<b><u>8</u></b>		
Additional Fee		2,346,800.00	2,702,200.00
Admission Fee		707,800.00	763,100.00
Examination Fee		4,048,382.00	4,324,498.00
IGNOU Fees		50,800.00	428,534.00
Tuition Fees		60,061,350.00	69,550,300.00
Van Fees		952,320.00	449,900.00
Water & Electricity		209,268.00	225,272.00
House Rent (Staff)		132,760.00	169,750.00
Enrollment Fee		84,700.00	58,800.00
		<b>68,594,180.00</b>	<b>78,672,354.00</b>

<b><u>INTEREST EARNED</u></b>	<b><u>SCHEDULE</u></b>		
	<b><u>9</u></b>		
Accrued Interest on F.D		7,698,027.00	
On Term Deposit (A/c No. CD 091502000001017)		43,322.00	78,668.00
On Term Deposit R&D 091501000020404		86,311.00	40,149.00
On Auto Sweep		162,064.00	181,705.00
Other Interest		81,421.00	-
		<b>8,071,145.00</b>	<b>300,522.00</b>

**For P. K. SAHOO & CO.**  
**CHARTERED ACCOUNTANTS**  
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**VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007**  
**SCHEDULE FORMING PART OF INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON**  
**31.03.2023**



**SCHEDULE****10**

	<b><u>AMOUNT(Rs.)</u></b>	
	<b><u>31.03.2023</u></b>	<b><u>31.03.2022</u></b>
<b><u>OTHER INCOME.</u></b>		
Party Income	136,500.00	919,047.50
Scholarship	301,100.00	11,890.00
ODC services	1,721,269.00	341,605.00
Food Festival	1,042,750.00	
Miscellaneous	3,823,624.90	5,389,492.65
RTI Act	40.00	10.00
Sale of Waste Products	308,813.00	88,000.00
Skill Testing Certification	2,897,898.00	37,800.00
New Pension Scheme(NPS)	2,872,112.00	2,505,715.00
Swatcha Action Plan	80,412.00	179,620.00
Water charges Recovered	-	20,827.00
Electricity Charges Recovered	-	225,272.00
OSDA	711,829.00	681,100.00
OTDC	468,445.00	1,453,734.00
Travelling & Conveyances Recovery	22,329.00	2,964.00
Salary & Wages(GSLI)	305,410.00	343,834.00
Student Activities	156,755.00	60,243.00
Prize Money	-	15,000.00
Consultancy charges	-	2,000.00
Mission Shakti	3,150,000.00	300,000.00
Nimantran	30,000.00	95,000.00
Start-up-Odisha	472,304.00	94,350.00
Kudumba Shree	2,192,182.00	-
CISF	168,000.00	-
Golden Jubilee Receipt	482,683.00	-
Misc. Receipt (R&D)	869,821.00	-
Advertisement & Publicity	50,000.00	-
JEE	75,000.00	-
At Home Party	945,345.00	-
	<b><u>23,284,621.90</u></b>	<b><u>12,767,504.15</u></b>

For P. K. SAHOO & CO.  
**CHARTERED ACCOUNTANTS**  
**FRN.:317058E**

**FOR INSTITUTE OF HOTEL MANAGEMENT CATERING  
 TECHNOLOGY & APPLIED NUTRITION.**

**P. K. SAHOO, FCA**  
**PARTNER**  
**M No.: 053138**

**SECRETARY / PRINCIPAL**

**Place: Bhubaneswar**  
**Date:**

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION**

**VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007**

**SCHEDULE FORMING PART OF INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON**  
**31.03.2023**

**SCHEDULE****11****ESTABLISHMENT EXPENSES.**

Children Education Assistance	-	297,000.00
Conveyance Charges	456,773.00	202,216.00
First Aid Expenses.	3,174.00	-
Guest Faculty Expenses.	1,574,429.00	105,350.00
LTC	342,272.00	47,268.00
Salary & Wages.	30,732,237.00	33,512,042.00
NPS (Employer Contribution)	4,685,026.00	3,959,038.00
Security Duty Charges.		308,202.00
Traveling & Conveyance.	292,118.00	138,283.00
Uniform	40,000.00	15,000.00
Consultancy Charges	86,125.00	4,720.00
	<b>38,212,154.00</b>	<b>38,589,119.00</b>

For P. K. SAHOO & CO.  
**CHARTERED ACCOUNTANTS**  
 FRN.:317058E

FOR INSTITUTE OF HOTEL MANAGEMENT CATERING  
 TECHNOLOGY & APPLIED NUTRITION.

P. K. SAHOO, FCA  
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 M No.: 053138

SECRETARY / PRINCIPAL

Place: Bhubaneswar

Date:

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION****VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007****SCHEDULE FORMING PART OF INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON**  
**31.03.2023****SCHEDULE****12****ADMINISTRATIVE EXPENSES.**

Advt. Charges.	184,951.00	142,294.00
Annual Day	239,042.00	7,732.00
Auditors Remuneration .	35,400.00	35,400.00
AMC	124,596.00	58,028.00
Bank Charges	10,278.13	8,982.24
Cleaning Material	4,050.00	9,761.00
Computer Consumable	210,497.00	81,081.00
Contingency	246,403.00	118,332.00
Cooking Gas/Fuel	491,160.00	127,530.00
Gratuity	3,759,395.00	5,222,531.00
Diesel	239,956.00	70,542.00
Electricity Charges.	2,609,609.00	1,816,409.00
House Keeping Material	2,360.00	-
Legal Expenses.	37,800.00	9,928.00
Membership Subscription .	27,600.00	4,248.00
News Paper & Periodical.	32,584.00	15,432.00
Operational Charges	3,050.00	9,495.00
Printing & Stationery	289,204.00	248,912.00
Solar Energy Charges	480,085.00	405,258.00

Student Activities	662,915.00	533,910.00
Training Food Expenses.	10,343,130.00	2,180,351.00
Water Charges	-	1,971.00
Telephone & Internet	735,135.00	745,507.00
Lawn & Garden	64,423.00	67,835.00
Pest Control Expenses	60,231.00	60,387.00
Postage	62,654.00	40,965.00
Printing of Journal	451,989.00	134,400.00
NPS (NSDL Service Charge)	3,770.00	4,406.00
Municipality Tax	643,824.00	-
Scholarship	301,700.00	11,890.00
Identity Card	21,873.00	23,050.00
Vehicle Insurance	53,432.00	52,394.00
Interest to GPF	144,281.68	144,281.68
Repair and Maintenance		
Building	88,244.00	46,343.00
Electrical	82,969.00	169,524.00
Equipments	185,132.00	43,941.00
Vehicle	58,857.00	32,121.00
Crockery & Cuttlery	175,907.00	-
Library Books Expenses	55,876.00	-
Mission Shakti	409,535.00	-
	<b>23,633,897.81</b>	<b>12,685,171.92</b>

**For P. K. SAHOO & CO.**  
**CHARTERED ACCOUNTANTS**  
**FRN.:317058E**

**FOR INSTITUTE OF HOTEL MANAGEMENT CATERING**  
**TECHONOLOGY & APPLIED NUTRITION.**

**P. K. SAHOO, FCA**  
**PARTNER**  
**M No.: 053138**

**SECRETARY / PRINCIPAL**

**Place: Bhubaneswar**  
**Date:**

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION**  
**VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007**

**SCHEDULE FORMING PART OF INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON**  
**31.03.2023**

**SCHEDULE**

**OTHER EXPENDITURE.**

**13**

IGNOU Fees	199,050.00	326,600.00
Examination Fee	2,845,953.00	3,472,840.00
Miscellaneous Expenditure	2,756,289.00	3,208,326.96
Enrollment Fee Refund	43,340.00	-
Food Festival Expenses	450,409.00	-
Party Expenses	148,003.00	91,008.00
Outsourcing Expenses	4,852,025.00	4,632,858.00
Hall Expenses (EDC)	177,593.00	53,514.00
Skill Testing Certification	1,098,041.00	977,033.00
Swachata Action	120,991.00	3,731.00

Training & Seminar	26,415.00	25,750.00
World Tourism Day	-	578.00
Prize Money	33,000.00	75,000.00
ECO Tourism	526,736.00	369,946.00
Exp. On sale of waste product	-	30,000.00
OSDA	325,196.00	68,180.00
OTDC	41,000.00	578,817.00
Start-up-Odisha	-	29,469.00
Auditorium	425,981.00	55,118.00
GST	10,934.00	88,136.00
ODC Services	1,422,619.00	352,642.00
Kudumba Shree	111,006.00	-
Golden Jubile Expenses	1,019,049.26	-
Licence Fee	708.26	-
Engagement Charges	152,000.00	-
AT Home Party	163,958.00	-
	<b>16,950,296.52</b>	<b>14,439,546.96</b>

**For P. K. SAHOO & CO.**  
**CHARTERED ACCOUNTANTS**  
**FRN.:317058E**

**FOR INSTITUTE OF HOTEL MANAGEMENT CATERING**  
**TECHONOLOGY & APPLIED NUTRITION.**

**P. K. SAHOO, FCA**  
**PARTNER**  
**M No.: 053138**

**SECRETARY / PRINCIPAL**

**Place: Bhubaneswar**  
**Date:**

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION**  
**VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007**

**SCHEDULE FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 31.03.2023**

**SCHEDULE-2 EARMARKED/ ENDOWMENT FUNDS:**  
**FUND WISE BREAKUP**

PARTICULARS	Capital Grant (1574)	Non Recurring Fund(1017)	Institute Building Fund (1017)	Scholarship Fund(1017)	Research & Development	Pension & Gratuity Fund(1184)	Depreciation Res. Fund(1017)	AMOUNT(Rs.)
								31.03.2023
a) <u>Opening Balance Of The Funds.</u>	16,811,592.00	33,390.99	19,403,572.00	(138,450.00)	404,719.00	29,870,957.85	151,096,237.80	217,482,020.00
b) <u>Additions To The Funds:</u>								
i) Donations / Grants.	24,479,338.00	-	-	301,700.00	-	-	-	24,781,038.00
ii) Income From Investments Made on Account of Funds.		-		-	-	-	-	-
iii) Interest from Staff			-	-	-	-	-	-
iv) Other Additions		-	-	-	-	-	16,216,718.00	16,216,718.00
v) Other Transfer		-				-		-
<b>TOTAL (A)</b>	41,290,930.00	33,390.99	19,403,572.00	163,250.00	404,719.00	29,870,957.85	167,312,955.80	258,479,776.00
<u>Utilisation /Expenditure Towards Objectives Of Funds.</u>								
c) <u>Expenditure.</u>	24,479,338.00	-	-	301,700.00	-	26,427,865.00	-	51,208,903.00
ii) Others (Refund of Interest)	119401.89	-	-	-	-	-		119,401.89
iii) Prior Period Expenditure		-	-	-	-	-	-	-
<b>TOTAL (B)</b>	24,598,739.89	-	-	301,700.00	-	26,427,865.00	-	51,328,305.00
<b>NET BALANCE AS AT THE YEAR END (A - B)</b>	16,692,190.11	33,390.99	19,403,572.00	(138,450.00)	404,719.00	3,443,092.85	167,312,955.80	207,151,471.00

For P. K. SAHOO & CO.  
 CHARTERED ACCOUNTANTS  
 FRN.:317058E

FOR INSTITUTE OF HOTEL MANAGEMENT CATERING  
 TECHONOLOGY & APPLIED NUTRITION.

SECRETARY / PRINCIPAL

P. K. SAHOO, FCA  
 PARTNER  
 M No.: 053138  
 Place: Bhubaneswar  
 Date:

**INSTITUTE OF HOTEL MANAGEMENT**  
**CATERING TECHNOLOGY AND APPLIED NUTRITION, BHUBANESWAR.**  
**SCHEDULE FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 31.03.2023**

**SCHEDULE - 4**

**FIXED ASSETS.**

**Amount (Rs.)**

DESCRIPTION.		GROSS BLOCK.			DEPRECIATION			NET BLOCK.			
		Cost /Valuation as at beginning of the year	Addition During The Year	Deductions During The Year	Cost/valuation at the Year End	As at the Beginning of the Year	On Additions During the Year	On Deductions During the Year	Total Up To the Year End	As at the Current Year End	As at the Previous Year End
A. FIXED ASSETS.											
1. LAND:											
A)	Freehold	-	-	-	-	-	-	-	-	-	-
B)	Leasehold	-	-	-	-	-	-	-	-	-	-
2. BUILDINGS:											
A)	Institute Building	146,499,951.25	-	-	146,499,951.25	77,764,310.14	6,873,564.00	-	84,637,874.14	61,862,077.11	68,735,641.11
B)	Hostel Building (Boys)	52,835,003.00	-	-	52,835,003.00	31,341,396.82	2,149,361.00	-	33,490,757.82	19,344,245.18	21,493,606.18
C)	Hostel Building (Girls)	11,643,281.76	-	-	11,643,281.76	7,017,514.66	462,577.00	-	7,480,091.66	4,163,190.10	4,625,767.10
D)	Staff Quarter	6,457,101.45	-	-	6,457,101.45	5,654,346.54	80,275.00	-	5,734,621.54	722,479.91	802,754.91
E)	EDC BUILDING	35,000,000.00	-	-	35,000,000.00	19,245,727.00	1,575,427.00	-	20,821,154.00	14,178,846.00	15,754,273.00
F)	Bulk Service(Civil+elect.)	26,720,000.00	-	-	26,720,000.00	14,097,685.00	1,262,232.00	-	15,359,917.00	11,360,083.00	12,622,315.00
G)	Vehicle Shed	5,995,000.00	-	-	5,995,000.00	1,624,645.00	437,035.00	-	2,061,680.00	3,933,320.00	4,370,355.00
3.	EQUIPMENT	28,174,660.31	25,537.00	-	28,200,197.31	11,901,406.79	2,444,819.00	-	14,346,225.79	13,853,971.52	16,273,253.52
4.	VEHICLE.	1,454,299.00	-	-	1,454,299.00	957,964.00	74,450.00	-	1,032,414.00	421,885.00	496,335.00
5	FURNITURE & FIXTURES	13,643,083.05	-	-	13,643,083.05	5,982,137.40	766,095.00	-	6,748,232.40	6,894,850.65	7,660,945.65
6	COMPUTER. & SOFTWARE	1,997,742.20	-	-	1,997,742.20	1,923,674.02	29,627.00	-	1,953,301.02	44,441.18	74,068.18
7	LIBRARY BOOKS	2,335,765.32	-	-	2,335,765.32	2,182,624.99	61,256.00	-	2,243,880.99	91,884.33	153,140.33
TOTAL OF CURRENT YEAR		332,755,887.00	25,537.00	-	332,781,424.00	179,693,432.00	16,216,718.00	-	195,910,150.00	136,871,274.00	153,062,454.98
B. WORK IN PROGRESS											
		27,711,074.00	24,479,338.00	-	52,190,412.00	-	-	-	-	52,190,412.00	27,711,074.00
TOTAL		360,466,961.00	24,504,875.00	-	384,971,836.00	179,693,432.00	16,216,718.00	-	195,910,150.00	189,061,686.00	180,773,528.98
		-									
PREVIOUS YEAR		356,913,015.00	3,553,946.00	-	360,466,961.00	161,464,213.00	18,229,219.00	-	179,693,432.00	180,773,528.98	195,448,801.98

For P. K. SAHOO & CO.  
 CHARTERED ACCOUNTANTS  
 FRN.:317058E

FOR INSTITUTE OF HOTEL MANAGEMENT CATERING  
 TECHONOLOGY & APPLIED NUTRITION.

P. K. SAHOO, FCA  
 PARTNER  
 M No.: 053138  
 Place: Bhubaneswar  
 Date:

SECRETARY / PRINCIPAL

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION**  
**VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007**  
**(GRANT-IN-AID)**  
**BALANCE SHEET AS AT 31ST MARCH 2023**

PARTICULAR	Schedule	Amount (Rs.) <u>2022-23</u>	Amount (Rs.) <u>2021-22</u>
<b><u>I. CORPUS/ CAPITAL FUND AND LIABILITIES</u></b>			
Corpus/ Capital Fund	1	10,460,385.74	10,852,091.63
Earmarked or Endowment Fund	2	71,521,835.00	47,042,497.00
TOTAL		<b><u>81,982,220.74</u></b>	<b><u>57,894,589.00</u></b>
<b><u>II. ASSETS</u></b>			
Fixed Assets	3	81,970,797.00	57,491,459.00
Investment	4	-	-
Current Assets, Loans and Advance	5	11,423.74	403,129.63
TOTAL		<b><u>81,982,220.74</u></b>	<b><u>57,894,589.00</u></b>

As Per Our Report of Even Date  
For P. K. SAHOO & CO.  
CHARTERED ACCOUNTANTS  
FRN.:317058E

FOR INSTITUTE OF HOTEL MANAGEMENT CATERING  
TECHNOLOGY & APPLIED NUTRITION.

P. K. SAHOO,FCA  
PARTNER  
M No.: 053138

SECRETARY / PRINCIPAL

Place: Bhubaneswar  
Date:

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION**  
**VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007**  
**(GRANT-IN-AID)**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023**

PARTICULAR	Schedule	Amount (Rs.) <u>31.03.2023</u>	Amount (Rs.) <u>31.03.2022</u>
<b>I    <u>REVENUE</u></b>			
Interest Earned		-	-
<b>Total (A)</b>		<u>-</u>	<u>-</u>
<b>II    <u>EXPENSES</u></b>			
Bank Charges		6,118.89	260.78
<b>Total (B)</b>		<u>6,118.89</u>	<u>260.78</u>
<b>III    Excess/(Deficit) of Income over Expenditure ( A - B )</b>		(6,118.89)	(260.78)
Before Depreciation			
<b>IV    Depreciation During the Year</b>		-	-
<b>V    Balance Being Surplus/ (Deficit) Carried to Corpus/ Capital Fund</b>		(6,118.89)	(260.78)

As Per Our Report of Even Date  
**For P. K. SAHOO & CO.**  
**CHARTERED ACCOUNTANTS**  
**FRN.: 317058E**

**FOR INSTITUTE OF HOTEL MANAGEMENT CATERING  
TECHONOLOGY & APPLIED NUTRITION.**

**SECRETARY/ PRINCIPAL**

**P. K. SAHOO, FCA**  
**PARTNER**  
**M No.: 053138**

**Date:**



**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023.**

As Per Our Report of Even Date  
For P. K. SAHOO & CO.  
CHARTERED ACCOUNTANTS  
FRN.: 317058E

**P. K. SAHOO, FCA**  
**PARTNER**  
**M No.: 053138**

SECRETARY/ PRINCIPAL

Date:

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION**  
**VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007**  
**(GRANT- IN- AID)**

**SCHEDULE FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR**  
**ENDED ON 31.03.2023.**

PARTICULARS	SCHEDULE NO	AMOUNT(Rs.) 31.03.2022	AMOUNT(Rs.) 31.03.2021
<b><u>CAPITAL FUND</u></b>	<b><u>1</u></b>		
OPENING		10,852,091.63	10,852,352.41
Add/(Less) : Excess/(Deficits) of Income over Expenditure		(6,118.89)	(260.78)
Less: Refund of Interest earned to Govt.& other adjustment		(385,587.00)	-
		<b><u>10,460,385.74</u></b>	<b><u>10,852,091.63</u></b>
<b><u>EARMARKED/ ENDOWMENT FUND</u></b>	<b><u>2</u></b>		
<u>Girls Hostel Building Fund</u>			
Opening		19,247,600.00	19,247,600.00
Grant-in-aid received		19,247,600.00	-
<u>Renovation Work</u>			
Opening		8,463,474.00	8,463,474.00
Grant-in-aid received		5,231,738.00	-
<u>Purchase of Equipment</u>			
Opening		19,331,423.00	19,331,423.00
Grant-in-aid received		-	-
		<b><u>71,521,835.00</u></b>	<b><u>47,042,497.00</u></b>
<b><u>FIXED ASSETS</u></b>	<b><u>3</u></b>		
Construction of Institution Building		11,440,374.00	11,440,374.00
Construction of New Girls Hostel		38,495,200.00	19,247,600.00
Renovation work of Institute premises & staff quarters		5,231,738.00	-
Construction of Parking shed		5,995,000.00	5,995,000.00
Purchase of Laundry Equipment		1,300,000.00	1,300,000.00
Purchase of Aquagard		45,500.00	45,500.00
Purchase of Equipment		13,543,754.00	13,543,754.00
Purchase of Furniture		5,826,133.00	5,826,133.00
Purchase of computer & software		93,098.00	93,098.00
		<b><u>81,970,797.00</u></b>	<b><u>57,491,459.00</u></b>
<b><u>INVESTMENT</u></b>	<b><u>4</u></b>		
Investment in Fixed Deposits		-	-
		<b><u>-</u></b>	<b><u>-</u></b>
<b><u>CURRENT ASSETS, LOANS AND ADVANCE</u></b>	<b><u>5</u></b>		
Savings Bank(IOB-1574)		1,343.43	127,108.63
SBI A/C NO- 32865		10,080.31	-
Interest Accrued		-	276,021.00
		<b><u>11,423.74</u></b>	<b><u>403,129.63</u></b>

For P. K. SAHOO & CO.  
**CHARTERED ACCOUNTANTS**

**FOR INSTITUTE OF HOTEL MANAGEMENT CATERING  
TECHNOLOGY & APPLIED NUTRITION.**

P. K. SAHOO, FCA  
**PARTNER**

**SECRETARY/ PRINCIPAL**

M No.: 053138

Date:

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION**  
**VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007**  
**(GENERAL PROVIDENT FUND)**  
**BALANCE SHEET AS AT 31ST MARCH 2023**

PARTICULAR	Schedule	Amount (Rs.)	
		31.03.2023	31.03.2022
<b><u>I. EQUITY AND LIABILITIES</u></b>			
Capital Fund	<u>1</u>	1,665,811.98	46,578.10
Constitutional Liabilities and Provisions	<u>2</u>	5,084,886.00	8,408,276.00
<b>TOTAL</b>		<b>6,750,697.98</b>	<b>8,454,854.10</b>
<b><u>II. ASSETS</u></b>			
Current Assets, Loans and Advance	<u>3</u>	6,750,697.98	8,454,854.10
<b>TOTAL</b>		<b>6,750,697.98</b>	<b>8,454,854.10</b>
SIGNIFICANT ACCOUNTING POLICIES AND NOTES		-	
TO THE ACCOUNTS	<u>4</u>		
As Per Our Report of Even Date			

**For P. K. SAHOO & CO.**  
**CHARTERED ACCOUNTANTS**  
**FRN.: 317058E**

**FOR INSTITUTE OF HOTEL MANAGEMENT CATERING**  
**TECHNOLOGY & APPLIED NUTRITION.**

**SECRETARY/ PRINCIPAL**

**P. K. SAHOO, FCA**  
**PARTNER**  
**M No.: 053138**  
**Date:**

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION**  
**VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007**  
**(GENERAL PROVIDENT FUND)**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023**

PARTICULAR		Schedule	Amount (Rs.)	
			<u>31.03.2023</u>	<u>31.03.2022</u>
<b>I</b>	<b><u>REVENUE</u></b>			
	Interest Earned		1,475,023.00	1,004,893.80
	<b>Total (A)</b>		<u>1,475,023.00</u>	<u>1,004,893.80</u>
<b>II</b>	<b><u>EXPENSES</u></b>			
	Interest Accured But Not Due on Employee Subscription		-	-
	Bank Charges		70.80	70.80
	<b>Total (B)</b>		<u>70.80</u>	<u>70.80</u>
<b>III</b>	Excess/(Deficit) of Income over Expenditure ( A - B )		<u>1,474,952.20</u>	<u>1,004,823.00</u>
<b>IV</b>	Balance Being Surplus/ (Deficit) Carried to Corpus/ Capital Fund		<u>1,474,952.20</u>	<u>1,004,823.00</u>

As Per Our Report of Even Date

**For P. K. SAHOO & CO.**  
**CHARTERED ACCOUNTANTS**  
**FRN.: 317058E**

**FOR INSTITUTE OF HOTEL MANAGEMENT CATERING**  
**TECHONOLOGY & APPLIED NUTRITION.**

**SECRETARY/ PRINCIPAL**

**P. K. SAHOO, FCA**  
**PARTNER**  
**M No.: 053138**  
**Date:**

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION**  
**VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007**  
**(GENERAL PROVIDENT FUND)**

**RECEIPTS AND PAYMENT ACCOUNT FOR THE ENDED ON 31ST MARCH 2023.**

RECEIPTS	AMOUNT(Rs.)		PAYMENTS	AMOUNT(Rs.)	
	2022-23	2021-22		2022-23	2021-22
To Opening Balance					
Bank(IOB-3310)	1,621,467.10	-	By Subscription Withdrawal	3,649,897.00	11,941,587.00
Reimbursement of differential interest	144,281.68	231,645.80			
" Subscription received (Employee Contribution)	1,784,560.00	2,543,520.00	" Investment Made on FD	5,000,000.00	-
			" Accrued Interest		-
" Proceed from FD Maturity	5,000,000.00	4,000,000.00	" Bank Charges	70.80	70.80
" Advance Recovery	-	31,250.00	Advance Payment		-
" Interest Received on SDR	1,432,683.00	703,571.00	" Closing Balance		
Interest Received SB	42,340.00	69,677.00	Bank(IOB-3310)	1,375,363.98	(4,361,994.00)
	<b>10,025,331.78</b>	<b>7,579,663.80</b>		<b>10,025,331.78</b>	<b>7,579,663.80</b>

As Per Our Report of Even Date

**For P. K. SAHOO & CO.**  
**CHARTERED ACCOUNTANTS**  
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**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION**  
**VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007**  
**(GENERAL PROVIDENT FUND)**

**SCHEDULE FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNTS FOR THE**  
**YEAR ENDED ON 31.03.2023.**

PARTICULARS		AMOUNT(Rs.)	
		31.03.2023	31.03.2022
<b><u>CAPITAL FUND</u></b>	<b><u>1</u></b>		
OPENING		46,578.10	(958,244.90)
Add/(Less) : Payable to IHMCT & AN		144,281.68	-
Add/(Less): Received from IHMCT &AN			
Add/(Less) : Excess/(Deficits) of Income over Expenditure		1,474,952.20	1,004,823.00
		<b><u>1,665,811.98</u></b>	<b><u>46,578.10</u></b>
<b><u>CONSTITUTIONAL LIABILITIES AND PROVISIONS</u></b>	<b><u>2</u></b>		
Employees Subscription		8,268,452.00	180,161.00
Interest Accured But Not Due on Employee Subscription		466,331.00	18,256,991.00
Less: Subscription Withdrawl		(3,649,897.00)	(10,028,876.00)
		<b><u>5,084,886.00</u></b>	<b><u>8,408,276.00</u></b>
<b><u>CURRENT ASSETS, LOANS AND ADVANCE</u></b>	<b><u>3</u></b>		
Advance		-	
Bank(IOB-3310)		1,375,373.98	1,621,467.10
Fixed Deposits		5,000,000.00	5,000,000.00
Interest Accured		375,324.00	1,833,387.00
		<b><u>6,750,697.98</u></b>	<b><u>8,454,854.10</u></b>

**For P. K. SAHOO & CO.**  
**CHARTERED ACCOUNTANTS**

**OR INSTITUTE OF HOTEL MANAGEMENT CATERIN**  
**TECHNOLOGY & APPLIED NUTRITION.**

**P. K. SAHOO, FCA**  
**PARTNER**

**M No.: 053138**

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**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION**  
**VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007**

**SCHEME WISE UTILISATION CERTIFICATE FOR THE YEAR ENDED ON 31ST MARCH 2023**

SL NO.	PURPOSE OF GRANT	SANCTION NO. & DATE	TOTAL AMOUNT	NO. OF INSTALMENTS	DATE OF RELEASE	AMOUNT UTILISED	EXECUTING AGENCY	PROGRESS OF WORK
1	Construction of Girls Hostel	e-F.No.4(3)/2018-HRD dated 20.03.2023	19,247,000.00	One	31.03.2023	Total Utilised	CPWD	Work is in Progress
2	Renovation work of Staff Quarters	e-F. No.4(4)/2023-HRD dated 20.03.2023	1,000,000.00	One	31.03.2023	Total Utilised	CPWD	Work is in Progress
3	Various Renovation work of Institute	e-F .No.4(3)/2019-HRD dated 14.03.2023	4,231,738.00	One	31.03.2023	Total Utilised	CPWD	Work is in Progress

For P. K. SAHOO & CO.  
CHARTERED ACCOUNTANTS  
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**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION**  
**VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007**  
**GRANT IN AID**

**SCHEME WISE UTILISATION CERTIFICATE FOR THE YEAR ENDED ON 31ST MARCH 2023**

PARTICULARS	NON RECURRING	CAPITAL	CAPITAL GRANT
	AMOUNT(Rs.)	CONSTRUCTION AMOUNT(Rs.)	AMOUNT(Rs.)
<b>Opening Balance as on 01.04.2022</b>	<b>(59,368.01)</b>	<b>595,047.00</b>	<b>(231,727.10)</b>
<b><u>RECEIPTS</u></b>			
Grant-in Aid Received during the year	-		24,479,338.00
Interest Received on SDR	-	-	-
	<u>(59,368.01)</u>	<u>595,047.00</u>	<u>24,247,610.90</u>
<b><u>PAYMENTS</u></b>			
Construction of Girls Hostel	-	-	19,247,600.00
Renovation work of Institute Premises	-	-	4,231,738.00
Renovation work of Staff Quarters	-	-	1,000,000.00
Refund of Capital Grant to NCHMCT	-	-	117,000.00
Purchase of Furniture	-	-	-
Purchase of Computer & Software	-	-	-
Purchase of Equipment	-	-	-
Bank Charges	-	-	2,401.89
	<u>-</u>	<u>-</u>	<u>24,598,739.89</u>
<b>Closing Balance as on 31.03.2022</b>	<b><u>(59,368.01)</u></b>	<b><u>595,047.00</u></b>	<b><u>(351,128.99)</u></b>

For P. K. SAHOO & CO.  
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P. K. SAHOO, FCA  
 PARTNER  
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**Date:**

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