



DAS & DAS
CHARTERED ACCOUNTANTS

AUDITOR'S REPORT

We have audited the attached Balance Sheet of the **INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND APPLIED NUTRITION, VEER SURENDRA SAI NAGAR, BHUBANESWAR** for the year ended on 31st March 2021. These financial statements are the responsibility of the Society's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the 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 of material misstatement. An audit 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 further report that:

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The audit has been conducted on the basis of Books, records & other documents produced before us.
3. Balance Sheet, Income & Expenditure Account and Receipt & Payment Account dealt with by this Report are in agreement with the books of account.
4. In our opinion and to the best of our information and according to the explanations given to us, the accounts read together with significant accounting policies and notes to the accounts thereon give a true and fair view :
 - a. In the case of the Balance Sheet, of the state of affairs of the above named Society as at March, 31,2021.
 - b. In the case of the Income & Expenditure Accounts, of the deficit of the Society as at 31st March 2021, and.
 - c. In case of the Receipt & Payment Account of the Receipts and Payments of the Society for the year ended on 31st March 2021.

**For DAS & DAS
CHARTERED ACCOUNTANTS
FR N.: 322926E**

**RAJENDRA KUMAR DAS, FCA
PARTNER.
M. No:-057342**

Place: Bhubaneswar.
Date: 27.10.2021

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY
AND APPLIED NUTRITION, BHUBANESWAR**
BALANCE SHEET AS AT 31ST MARCH 2021

Particulars	Schedules	Amount (Rs.)	
		2020-21	2019-20
I. CORPUS/ CAPITAL FUND AND LIABILITIES			
Corpus/ Capital Fund	1	239,333,998.00	244,800,713.00
Reserve and Surplus		-	-
Earmarked/ Endowment Funds	2	220,129,546.00	221,929,367.00
Secured Loans and Borrowing		-	-
Unsecured Loans and Borrowings		-	-
Deferred Credit Liabilities		-	-
Current liabilities and provisions	3	21,155,334.00	15,468,306.00
TOTAL		480,618,878.00	482,198,386.00
II. ASSETS			
Fixed Assets	4	356,913,015.00	342,285,832.00
Investment From Earmarked/ Endowment Fund		-	-
Investment Others	5	92,202,460.00	100,488,969.00
Current Assets, Loans and Advance	6	31,503,403.00	39,423,585.00
(To the extent not written off or adjusted)			
TOTAL		480,618,878.00	482,198,386.00

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS

14

As per our report of even date

For DAS & DAS

CHARTERED ACCOUNTANTS

FRN.: 322926 E

(RAJENDRA KUMAR DAS, FCA)

PARTNER.

M. No:-057342

Place: Bhubaneswar.

Date: 27.10.2021

For Institute of Hotel Management Catering
Technology & Applied Nutrition

Sd/-
Secretary / Principal

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY
AND APPLIED NUTRITION, BHUBANESWAR**
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021

Particulars	Schedules	Amount (Rs.)	
		2020-21	2019-20
I REVENUE			
Income From Sales/Services	7	5,021,421.00	3,855,335.00
Grants			
Fee/Subscription	8	53,745,908.00	80,890,991.39
Income from Investment			
Income from Royalty, Publication etc.			
Interest Earned	9	321,597.00	1,731,936.00
Other Income	10	5,793,017.64	7,718,697.90
Increase/(Decrease) in Stock		(159,155.85)	
Total (A)		64,722,787.79	94,196,960.29
II EXPENSES			
Establishment Expenses	11	41,082,322.00	40,801,160.00
Administrative Expenses	12	13,227,231.57	20,216,911.51
Other Expenses	13	11,232,339.00	17,365,901.00
Interest			
Total (B)		65,541,892.57	78,383,972.51
III Excess/(Deficit) of Income over Expenditure (A - B)			
Before Depreciation		(819,104.78)	15,812,987.78
IV Depreciation during the Year			
IV Prior period expenses		19,251,273.00	19,151,315.00
V Balance Being Surplus/ (Deficit) Carried to Corpus/ Capital Fund		(20,070,377.78)	(3,338,327.22)

As per our report of even date

For DAS & DAS

CHARTERED ACCOUNTANTS

FRN.: 322926 E

(RAJENDRA KUMAR DAS, FCA)

PARTNER.

M. No:-057342

Place: Bhubaneswar.

Date: 27.10.2021

For Institute of Hotel Management Catering
Technology & Applied Nutrition

Sd/-
Secretary / Principal

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY
AND APPLIED NUTRITION, BHUBANESWAR-751007**
RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2019

RECEIPTS	AMOUNT(Rs.)		PAYMENTS	AMOUNT(Rs.)	
	2020-21	2019-20		2020-21	2019-20
To Opening Balance			By Adminstrative Expenses		
Cash	19,028.00	19,017.00	Advertisement Charges	71,550.00	162,597.00
Bank (IOB) 091502000001017	2,003,528.32	(2,070,566.18)	Annual Day	63,300.00	41,300.00
Bank (IOB) 091502000001184	1,573,666.29	3,030,318.09	Auditors Remuneration	12,181.00	136,591.00
Bank (IOB) 091502000001475	459,505.70	(99,971.10)	AMC (Annual maintenance Contract)	4,432.28	35,431.91
Bank (IOB) 091502000001574	18,363,337.51	58,148.73	Bank Charges	114,707.00	172,908.00
			Cleaning Material	147,567.00	91,160.00
			Computer Consumable	128,796.00	84,666.00
			Contingency	64,010.00	224,538.00
			Cooking Gas/Fuel	6,606,054.00	5,706,492.00
			Gratuity	66,087.00	314,319.50
			Diesel	2,065,832.00	2,562,779.00
			Electricity Charges	52,565.00	
			Foundation Day	15,770.00	4,000.00
			House Keeping Material	24,771.00	12,805.00
			E TDS Charges	8,566.00	
			Legal Expenses	4,248.00	27,106.00
			Membership Subscription	24,089.00	50,951.00
			News Paper & Periodical	4,570.00	56,890.00
			Operational Charges	137,638.00	482,665.00
			Printing & Stationery	4,194.00	100,608.00
			Small Tools	25,000.00	
			Linens	69,422.00	
			By Solar Energy Charges		
To Proceed from redemption of SDR					
General 91502000001017	25,000,000.00	44,772,214.00			
Pension 91502000001184	5,000,000.00				
Capital Grant 91502000001574		19,200,000.00			
To Interest on SDR					
General 091502000001017	550,308.00	1,227,805.00			
Pension 091502000001184	669,231.00	535,750.00			
Capital Grant 91502000001574		346,316.00	By Short Term Deposit CD(1017)	10,000,000.00	45,000,000.00

RECEIPTS	AMOUNT(Rs.)		PAYMENTS	AMOUNT(Rs.)	
	2020-21	2019-20		2020-21	2019-20
To Interest on SB			By Short Term Deposit CD (1184)	5,000,000.00	
R&D 091501000020404	7,667.00		By Auto Sweep Account	75,650,000.00	78,200,000.00
To Auto Sweep Interest	123,866.00	147,537.00			
To Auto Sweep Account	73,100,000.00	78,000,000.00			
To Miscellaneous Receipts					
Caution Money (H)			By Water Charges	2,380.00	2,454.00
Caution Money (I)			By Student Activities	25,871.00	407,691.00
EMD	1,720,500.00	1,997,750.00	By Training Food Expenses	2,065,390.00	4,560,892.00
Skill Testing Certification	85,000.00	512,000.00	By Internet & Telephone	744,979.49	1,726,420.00
LTC Advance	117,902.00	629,183.00	By Lawn & Garden	93,236.00	227,281.00
Mess Estt Expenses (Boys)	93,568.00	100,600.00	By Pest Control Expenses	39,685.00	53,100.00
Mess Estt. Expenses (Girls)			By Postage	14,124.00	94,375.00
Mess Fund (Boys)			By Printing of Journal		357,000.00
Mess Fund (Girls)			By NPS(NSDL Sevice Charges)	4,585.00	4,174.00
Hostel Fees (Boys)	5,246,250.00	6,724,300.00	By Municipal Corporation Tax		526,615.00
Hostel Fees (Girls)	1,700,900.00	2,350,900.00			
Scholar Ship					
Scholarship(Central Sector)	21,800.00		By Identity Card	7,145.00	
Income from Canteen	403,600.00	501,700.00			
Electricity Charges Recovered	10,000.00	36,000.00			
New Pension Scheme(NPS)	139,586.00	206,132.00	By Repair and Maintenance		
Party Income	1,949,111.00	1,553,462.00	Building	79,687.00	132,358.00
Sale of Waste Products	697,091.00	1,410,240.00	Electricals	31,002.00	67,550.00
Water charges Recovered	49,259.00	19,000.00	Equipments	83,727.00	155,487.00
Miscellaneous	19,818.00	23,028.00	Furniture	2,700.00	1,300.00
ODC services	2,400,819.64	2,633,932.90	Vehicle	71,713.00	122,964.00
RTI Act	42,000.00	318,595.00			
TAAdvance	58.00	162.00	By Establishment Expenses		
Swatcha Action Plan	24,000.00	190,000.00	Children Edu. Assistance	243,000.00	270,000.00
Traveling & Conveyance Recovery	110,314.00	235,095.00	Conveyance Charges	153,173.00	236,870.00
Staff Advance Recovered	730,900.00		First Aid Expenses	70.00	1,089.00
			Guest Faculty Expenses.	23,250.00	260,032.00
			LTC	93,393.00	188,558.00
			Salary	34,798,618.00	35,520,977.00
			Consultancy Charges	365,137.00	
			Security Duty Charges.	1,461,392.00	1,330,858.00

RECEIPTS	AMOUNT(Rs.)		PAYMENTS	AMOUNT(Rs.)	
	2020-21	2019-20		2020-21	2019-20
To Sales or Services					
Hall Charge's (EDC)	32,000.00	2,627,450.00	Traveling & Conveyance.	98,441.00	247,839.00
Sale of Journal.	88,350.00	294,375.00	GPF Interest	302,358.00	190,855.10
Sale of Log Book	13,325.00	22,540.00	VAN Fee	10,080.00	134,813.00
Sale of Tender Paper	3,500.00	15,000.00	Water and Electricity Expenses	4,000.00	16,000.00
Sale of Training Products	2,380.00	36,650.00			
HBA Interest	37,370.00	68,820.00			
World Tourism Day		109,000.00			
Incubator	69,950.00	115,000.00	By Other Expenditure		
Food Festival	100,000.00	336,500.00	Caution Money (H)		280,000.00
Training & Seminar	1,183,000.00	566,500.00	Caution Money (I)	4,000.0	393,250.00
ECO Tourism	6,645,000.00		EMD (Refund)	498,000.00	76,000.00
			IGNOU Fees	3,004,035.00	7,275,060.00
			Lounge charges	500.00	2,000.00
			LTC Advance	41,882.00	156,786.00
			Mess Estt Expenses (Boys)	315,606.00	1,006,991.00
			Mess Estt. Expenses (Girls)	66,468.00	521,948.00
			Mess Fund (Boys)	1,073,515.00	2,683,888.50
			Mess Fund (Girls)	317,371.00	2,133,519.00
			Hostel Fees (Boys)	463,516.00	
			Hostel Fees (Girls)	250,534.00	
			Scholarship		43,600.00
			Scholarship(Central Sector)	93,900.00	1,181,000.00
			Examination Fee	1,405,430.00	2,992,383.00
			Hostel Rent Refund	6,000.00	24,000.00
			Additional Fees Refund	356,900.00	2,800.00
			Admission fees Refund	650.00	
			Tuition Fees(Refund)	12,750.00	46,600.00
			Enrollment Fee	45,000.00	99,900.00
			Miscellaneous Expenditure	2,192,802.00	1,276,384.00
			Party Expenses	394,080.00	541,330.00
			Skill Testing Certification	18,214.00	69,600.00
			Pension	20,008,008.00	18,935,679.00
			Training & Seminar	405,139.00	630,765.00
			World Tourism Day		51,300.00
			New Pension Scheme(NPS)	3,956,162.00	2,744,937.00
			Food Festival Expenses	603,479.00	586,434.00

RECEIPTS (RS. IN LAKHS)		AMOUNT(Rs.)		PAYMENTS	AMOUNT(Rs.)	
		2020-21	2019-20		2020-21	2019-20
00,000.00	00,000.00			ECO Tourism	3,074,504.00	
01,228.00	00,866.50			TAAdvance	238,000.00	
00,818.00	00,080.00			TDS(1017)	11,245.00	
00,000.00	00,000.00			Hall Expenses	299,310.00	382,346.00
				Outsourcing	2,595,199.00	2,953,092.00
				Research & Development(RD)	740,971.00	50,430.00
				ODC Services	269,651.00	456,877.00
				Staff Advance	730,900.00	
				By Security Deposit with Agency		149,742.00
				By Capital Expenditure		
				Equipments	9,992,231.00	1,041,669.00
				Library Books		92,759.00
				Furniture	4,541,854.00	247,501.00
				Computer & Software	93,098.00	
				By Payment to CPWD(WIP)		27,711,074.00
				By Closing Balance		
				Cash	27,524.00	19,028.00
				Bank (IOB) 091502000001017	(2,737,105.07)	2,003,528.32
				091502000001184	1,722,170.75	1,573,666.29
				091502000001475	16,079.60	459,505.70
				091502000001574	3,672,202.41	18,363,337.51
				091501000020404	4,036,103.00	
100	205,715,131.46	279,893,302.83			205,715,131.46	279,893,302.83

As per our report of even date

For DAS & DAS

CHARTERED ACCOUNTANTS

FRN.: 322926 E

(RAJENDRA KUMAR DAS, FCA)

PARTNER.

M. No:-057342

Place: Bhubaneswar.

Date: 27.10.2021

For Institute of Hotel Management Catering
Technology & Applied Nutrition

Sd/-
Secretary / Principal

**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 31.03.2021.**

Amount (Rs.)

SCHEDULE - 1 CORPUS/CAPITAL FUND :	AMOUNT(Rs.)	
	31.03.2021	31.03.2020
<u>CORPUS/CAPITAL FUND:</u>		
Balance as at the beginning of the year	244,800,712.98	246,757,111.20
Add: Contributions towards Corpus/ Capital Fund	-	-
Add: Purchase of Fixed Assets out of Endowment Fund	14,603,663.00	1,381,929.00
Add: Transferred from Depreciation fund		
Add/ (Deduct): Balance of Net Income/(Expenditure) Transferred from the Income and Expenditure Account.	(20,070,377.78)	(3,338,327.22)
BALANCE AS AT THE YEAR - END	239,333,998.00	244,800,712.98

As per our report of even date

**For DAS & DAS
CHARTERED ACCOUNTANTS
FRN.: 322926 E**

**(RAJENDRA KUMAR DAS, FCA)
PARTNER.
M. No:-057342**

**Place: Bhubaneswar.
Date: 27.10.2021**

**For Institute of Hotel Management Catering
Technology & Applied Nutrition**

**Sd/-
Secretary / Principal**

**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 31.03.2021.
SCHEDULE - 2 EARMARKED / ENDOWMENT FUNDS :
FUNDWISE BREAKUP

PARTICULARS	Capital Grant (1574)	Non Recurring Fund(1017)	Institute Building Fund (1017)	Scholarship Fund(1017)	Research & Development	Vehicle Shed (1017)	Pension & Gratuity Fund(1184)	Depreciation Res. Fund(1017)	AMOUNT(Re.)	
									31.03.2021	31.03.2020
a) Opening Balance Of The Funds	26,505,727.00	33,390.99	19,403,572.00	171,250.00	-	-	62,196,681.85	113,615,745.60	221,829,367.00	194,765,013.00
b) Additions To The Funds:										
i) Donations / Grants.	-	-	-	-	1,136,240.00	-	-	-	1,136,240.00	27,794,897.00
ii) Income From Investments Made on Account of Funds.	-	-	-	-	-	-	13,165,308.00	-	13,165,308.00	535,750.00
iii) Interest from Staff	-	-	-	-	-	-	-	-	-	-
iv) Other Additions	-	-	-	-	-	-	-	19,251,273.00	19,251,273.00	19,151,315.00
v) Other Transfer	-	-	-	-	-	-	-	-	-	-
TOTAL (A)	26,505,727.00	33,390.99	19,403,572.00	171,250.00	1,136,240.00	-	75,364,989.85	132,867,018.60	255,482,188.00	242,246,975.00
Utilisation / Expenditure:										
c) Towards Objectives Of Funds.										
i) Expenditure.	14,603,663.00	-	-	-	740,971.00	-	20,098,008.00	-	35,352,642.00	20,317,608.00
ii) Others (Refund of Interest)	-	-	-	-	-	-	-	-	-	-
iii) Prior Period Expenditure	-	-	-	-	-	-	-	-	-	-
TOTAL (B)	14,603,663.00	-	-	-	740,971.00	-	20,098,008.00	-	35,352,642.00	20,317,608.00
NET BALANCE AS AT THE YEAR END (A - B)	11,902,064.00	33,390.99	19,403,572.00	171,250.00	395,269.00	-	55,364,981.85	132,867,018.60	220,129,548.00	221,829,367.00

As per our report of even date

For DAS & DAS

CHARTERED ACCOUNTANTS

FRN.: 322926 E

(RAJENDRA KUMAR DAS, FCA)

PARTNER.

M. No:-057342

Place: Bhubaneswar.

Date: 27.10.2021

-: 30 :-

For Institute of Hotel Management Catering
Technology & Applied Nutrition

Sd/-
Secretary / Principal

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

SCHEDULES FORMING PART OF BALANCE SHEET & INCOME EXPENDITURE EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2020

SCHEDULE - 3 CURRENT LIABILITIES AND PROVISIONS :	AMOUNT(Rs.)	
	31.03.2021	31.03.2020
CURRENT LIABILITIES AND PROVISIONS		
1 Other Current Liabilities		
Audit Fees Payable	35,400.00	41,300.00
Caution Money (Hostel)	1,802,055.00	1,802,055.00
Caution Money (Institute)	6,928,544.00	5,212,044.00
Mess Estt (Boys)		602,502.00
Mess Estt (Girls)		73,725.00
Mess Fund (Boys)		5,602,429.84
Mess Fund (Girls)		1,171,974.94
Security Deposit/EMD	237,000.00	650,000.00
Study Tour (NCHMCT)	9,917.00	9,917.00
Interest Payable to GPF	231,645.80	302,358.00
Hostel Fees (Boys)	9,598,544.84	
Hostel Fees (Girls)	2,312,226.94	
	21,155,334.00	15,468,305.78

As per our report of even date

**For DAS & DAS
CHARTERED ACCOUNTANTS
FRN.: 322926 E**

**(RAJENDRA KUMAR DAS, FCA)
PARTNER.
M. No:-057342**

**Place: Bhubaneswar.
Date: 27.10.2021**

**For Institute of Hotel Management Catering
Technology & Applied Nutrition**

**Sd/-
Secretary / Principal**

**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 31.03.2020

SCHEDULE - 4

FIXED ASSETS.

Amount in (Rs.)

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	Year End
A. FIXED ASSETS.											
1. LAND:											
A) Freehold	-	-	-	-	-	-	-	-	-	-	-
B) Leasehold	-	-	-	-	-	-	-	-	-	-	-
2. BUILDINGS:											
A) Institute Building	146,499,951.25	-	-	146,499,951.25	61,641,134.14	8,485,882.00	-	70,127,016.14	76,372,935.11	84,858,817.11	
B) Hostel Building (Boys)	52,835,003.00	-	-	52,835,003.00	26,299,686.82	2,653,532.00	-	28,953,218.82	23,881,784.18	26,535,316.18	
C) Hostel Building (Girls)	11,643,281.76	-	-	11,643,281.76	5,932,458.66	571,082.00	-	6,503,540.66	5,139,741.10	5,710,823.10	
D) Staff Quarter	6,457,101.45	-	-	6,457,101.45	5,466,045.54	99,106.00	-	5,565,151.54	891,949.91	991,055.91	
E) EDC BUILDING	35,000,000.00	-	-	35,000,000.00	15,550,280.00	1,944,972.00	-	17,495,252.00	17,504,748.00	19,449,720.00	
F) Bulk Service(Civil+elect.)	26,720,000.00	-	-	26,720,000.00	11,136,896.00	1,558,310.00	-	12,695,206.00	14,024,794.00	15,583,104.00	
G) Vehicle Shed	5,995,000.00	-	-	5,995,000.00	599,500.00	539,550.00	-	1,139,050.00	4,855,950.00	5,395,500.00	
3. EQUIPMENT	15,448,374.31	9,992,231.00	-	25,440,605.31	6,628,187.79	2,401,468.00	-	9,029,655.79	16,410,949.52	8,820,186.52	
4. VEHICLE	1,454,298.00	-	-	1,454,299.00	767,330.00	103,045.00	-	870,375.00	583,924.00	686,969.00	
5. FURNITURE & FIXTURES	8,290,451.05	4,541,854.00	-	12,832,305.05	4,424,184.40	706,737.00	-	5,130,921.40	7,701,385.65	3,866,266.65	
6. COMPUTER & SOFTWARE	1,895,531.20	93,098.00	-	1,988,629.20	1,856,863.02	17,432.00	-	1,874,295.02	114,334.18	38,668.18	
7. LIBRARY BOOKS	2,335,765.32	-	-	2,335,765.32	1,910,373.99	170,157.00	-	2,080,530.99	255,234.33	425,391.33	
TOTAL OF CURRENT YEAR	314,574,758.00	14,627,183.00	-	329,201,941.00	142,212,940.00	19,251,273.00	-	161,464,213.00	167,737,727.98	172,361,817.98	
B. WORK IN PROGRESS	27,711,074.00	-	-	27,711,074.00	-	-	-	-	27,711,074.00	27,711,074.00	
TOTAL	342,285,832.00	14,627,183.00	-	356,913,015.00	142,212,940.00	19,251,273.00	-	161,464,213.00	195,448,801.98	200,072,891.98	
PREVIOUS YEAR	313,192,829.00	29,093,003.00	-	342,285,832.00	123,061,625.00	19,151,315.00	-	142,212,940.00	200,072,891.98	190,131,203.98	

As per our report of even date

For DAS & DAS

CHARTERED ACCOUNTANTS

FRN.: 322926 E

(RAJENDRA KUMAR DAS, FCA)

PARTNER.

M. No:-057342

Place: Bhubaneswar.

Date: 27.10.2021

For Institute of Hotel Management Catering
Technology & Applied Nutrition

Sd/-
Secretary / Principal

INSTITUTE OF HOTEL MANAGEMENT

CATERING TECHNOLOGY AND APPLIED NUTRITION, BHUBANESWAR

SCHEDULES FORMING PART OF BALANCE SHEET & INCOME EXPENDITURE EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2021

SCHEDULE - 5 INVESTMENT		AMOUNT(Rs.)	
		31.03.2021	31.03.2020
1	Investment on General Fund	5,000,000.00	19,104,678.00
2	Investment on Pension Fund	87,202,460.00	81,384,291.00
3	Investment on Capital Grant		
		92,202,460.00	100,488,969.00
SCHEDULE - 6 CURRENT ASSETS & ADVANCES :		AMOUNT(Rs.)	
		31.03.2021	31.03.2020
(A) CURRENT ASSETS:			
1	<u>Inventories:</u> Training Food Items Printing & Stationery	162,558.60	292,983.95
	A	162,558.60	321,714.45
2	<u>Cash Balances In Hand (Including Cheques/Drafts And Imprest)</u> Cash On Hand	27,524.00	19,028.00
	B	27,524.00	19,028.00
3	<u>Bank Balances With Scheduled Banks:</u> On Current Accounts CD 1017 CD 1184 CD 1475 CD 1574 On Auto Sweep A/c 1017 Account-20404	(2,737,105.07) 1,722,170.75 16,079.60 3,672,202.41 5,850,000.00 4,036,103.00	2,003,528.32 1,573,666.29 459,505.70 18,363,337.51 3,300,000.00
	C	12,559,450.69	25,700,038.00

(B) ADVANCES AND OTHER ASSETS.			
1. Advance:			
TAAdvance		24,000.00	48,000.00
LTC Advance		4,500.00	56,186.00
Others (Security Deposited by IHM)		484,776.00	476,878.00
TDS Receivable		43,457.00	18,408.00
	D	556,733.00	599,472.00
Interest Accrued		18,197,137.00	12,783,333.00
	E	18,197,137.00	12,783,333.00
TOTAL (A+B+C+D+E)		31,503,403.00	39,423,585.45

As per our report of even date

**For DAS & DAS
CHARTERED ACCOUNTANTS
FRN.: 322926 E**

**(RAJENDRA KUMAR DAS, FCA)
PARTNER.
M. No:-057342**

**Place: Bhubaneswar.
Date: 27.10.2021**

**For Institute of Hotel Management Catering
Technology & Applied Nutrition**

**Sd/-
Secretary / Principal**

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

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2021

Particulars	AMOUNT	
	Ending 31.3.2021	Ending 31.3.2020
SCHEDULE - 7		
INCOME FROM SALES / SERVICES.		
Hall Charges (auditorium)	32,000.00	2,156,000.00
Hall Charges (EDC)		471,540.00
Sale of Journal	88,350.00	294,375.00
Sale of Log Book	13,325.00	22,540.00
Sale of Tender Paper	3,500.00	15,000.00
Sale of Training Products	2,380.00	36,650.00
Training & Seminar	1,200,000.00	566,500.00
HBA Interest	37,370.00	68,820.00
Incubator Rent	74,000.00	115,000.00
World Tourism Day	-	109,000.00
ECO -Tourism	3,570,496.00	
	5,021,421.00	3,855,425.00

As per our report of even date

For DAS & DAS

CHARTERED ACCOUNTANTS

FRN.: 322926 E

(RAJENDRA KUMAR DAS, FCA)

PARTNER.

M. No:-057342

Place: Bhubaneswar.

Date: 27.10.2021

For Institute of Hotel Management Catering
Technology & Applied Nutrition

Sd/-
Secretary / Principal

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

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2021

Particulars	AMOUNT	
	Ending 31.3.2021	Ending 31.3.2020
SCHEDULE - 8		
<u>FEE/ SUBSCRIPTION RECEIVED</u>		
Additional Fee	1,045,900.00	1,973,300.00
Admission Fee	854,200.00	485,945.28
Examination Fee	2,726,350.00	4,730,527.11
Hostel Seat Rent	(6,000.00)	3,516,600.00
IGNOU Fees	3,695,352.00	7,079,800.00
Lounge Charges	(500.00)	292,000.00
Tuition Fees	44,703,350.00	59,184,800.00
Van Fees	396,320.00	812,687.00
Water & Electricity	139,586.00	2,562,132.00
House Rent (Staff)	145,150.00	151,500.00
Enrollment Fee	46,200.00	101,700.00
	53,745,908.00	80,890,991.39

As per our report of even date

For **DAS & DAS**

CHARTERED ACCOUNTANTS
FRN.: 322926 E

(RAJENDRA KUMAR DAS, FCA)

PARTNER.

M. No:-057342

Place: Bhubaneswar.

Date: 27.10.2021

**For Institute of Hotel Management Catering
Technology & Applied Nutrition**

**Sd/-
Secretary / Principal**

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

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2020

Particulars	AMOUNT	
	(Ending 31.3.2021)	(Ending 31.3.2020)
SCHEDULE 9 - INTEREST EARNED :		
On Term Deposit (A/c No. CD 091502000001017)	181,526.00	1,227,805.00
On Term Deposit (A/c No. CD 091502000001574)	-	346,316.00
On Auto Sweep	123,866.00	147,537.00
Other Interest	16,205.00	10,278.00
	321,597.00	1,731,936.00
SCHEDULE 10 - OTHER INCOME :		
Party Income	700,450.00	1,410,240.00
Scholarship	403,600.00	523,500.00
Food Festival	100,000.00	336,500.00
ODC services	42,000.00	318,595.00
Miscellaneous	2,400,819.64	2,633,932.90
RTI Act	58.00	162.00
Sale of Waste Products	49,259.00	19,000.00
Skill Testing Certification	117,902.00	629,183.00
New Pension Scheme(NPS)	1,949,111.00	1,553,462.00
Swatcha Action Plan	-	235,095.00
Water charges Recovered	19,818.00	23,028.00
Income from Canteen	10,000.00	36,000.00
	5,793,017.64	7,718,697.90

As per our report of even date

**For DAS & DAS
CHARTERED ACCOUNTANTS
FRN.: 322926 E**

(RAJENDRA KUMAR DAS, FCA)
PARTNER.
M. No:-057342

Place: Bhubaneswar.
Date: 27.10.2021

**For Institute of Hotel Management Catering
Technology & Applied Nutrition**

Sd/-
Secretary / Principal

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY
AND APPLIED NUTRITION, BHUBANESWAR**
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2021

Particulars	AMOUNT	
	(Ending 31.3.2021)	(Ending 31.3.2020)
SCHEDULE - 11		
ESTABLISHMENT EXPENSES		
Children Education Assistance	243,000.00	270,000.00
Conveyance Charges	153,173.00	236,870.00
First Aid Expenses	70.00	1,089.00
Guest Faculty Expenses	23,250.00	260,032.00
LTC	93,393.00	188,558.00
Salary & Wages	34,798,618.00	35,520,977.00
NPS (Employer Contribution)	3,956,162.00	2,744,937.00
Security Duty Charges	1,461,392.00	1,330,858.00
Traveling & Conveyance	(11,873.00)	247,839.00
Consultancy Charges	365,137.00	
	41,082,322.00	40,801,160.00

As per our report of even date

For DAS & DAS

CHARTERED ACCOUNTANTS

FRN.: 322926 E

(RAJENDRA KUMAR DAS, FCA)

PARTNER.

M. No:-057342

Place: Bhubaneswar.

Date: 27.10.2021

For Institute of Hotel Management Catering
Technology & Applied Nutrition

Sd/-
Secretary / Principal

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

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2021

Particulars	AMOUNT	
	(Ending 31.3.2021)	(Ending 31.3.2020)
SCHEDULE - 12		
ADMINISTRATIVE EXPENSES		
Advt. Charges	71,550.00	162,597.00
Foundation Day	52,565.00	-
Auditors Remuneration	57,400.00	41,300.00
AMC	12,181.00	136,591.00
Bank Charges	4,432.28	35,431.91
Cleaning Material	114,707.00	172,908.00
Computer Consumable	147,567.00	91,160.00
Contingency	128,796.00	84,666.00
Cooking Gas/Fuel	64,010.00	224,538.00
Gratuity	6,606,054.00	5,706,492.00
Diesel	66,087.00	314,319.50
Electricity Charges	2,069,832.00	2,578,779.00
House Keeping Material	15,770.00	4,000.00
E TDS Charges	24,771.00	12,805.00
Legal Expenses	-	8,566.00
Linen	25,000.00	-
Membership Subscription	4,248.00	27,106.00
News Paper & Periodical	24,089.00	50,951.00
Operational Charges	4,570.00	56,890.00
Printing & Stationery	137,638.00	482,665.00
Small Tools	4,194.00	100,608.00
Solar Energy Charges	-	69,422.00

Particulars	Current Year (As at 31.3.2021)	Previous Year (As at 31.3.2020)
Student Activities	25,871.00	407,691.00
Training Food Expenses	2,065,390.00	4,560,892.00
Water Charges	2,380.00	2,454.00
Telephone & Internet	744,979.49	1,726,420.00
Lawn & Garden	93,236.00	227,281.00
Pest Control Expenses	39,685.00	53,100.00
Postage	14,124.00	94,375.00
Printing of Journal	-	357,000.00
NPS (NSDL Service Charge)	4,585.00	4,174.00
Municipality Tax	-	526,615.00
Scholarship	93,900.00	1,224,600.00
Identity Card	7,145.00	-
Interest to GPF	231,645.80	190,855.10
Repair and Maintenance		
Building	79,687.00	132,358.00
Electrical	31,002.00	67,550.00
Equipments	83,727.00	155,487.00
Furniture	2,700.00	1,300.00
Vehicle	71,713.00	122,964.00
	13,227,231.57	20,216,911.51

As per our report of even date

For DAS & DAS
CHARTERED ACCOUNTANTS
FRN.: 322926 E

(RAJENDRA KUMAR DAS, FCA)
PARTNER.
M. No:-057342

Place: Bhubaneswar.
Date: 27.10.2021

**For Institute of Hotel Management Catering
Technology & Applied Nutrition**

**Sd/-
Secretary / Principal**

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

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2021

Particulars	AMOUNT	
	(Ending 31.3.2021)	(Ending 31.3.2020)
SCHEDULE - 13		
<u>OTHER EXPENDITURE</u>		
IGNOU Fees	3,004,035.00	7,275,060.00
Examination Fee	1,405,430.00	2,992,383.00
Miscellaneous Expenditure	2,192,802.00	1,276,384.00
Enrollment Fee Refund	45,000.00	99,900.00
Food Festival Expenses	603,479.00	586,434.00
Party Expenses	394,080.00	541,330.00
Outsourcing Expenses	2,595,199.00	2,953,092.00
Hall Expenses	299,310.00	382,346.00
Skill Testing Certification	18,214.00	69,600.00
Training & Seminar	405,139.00	630,765.00
World Tourism Day	-	51,300.00
ODC Services	269,651.00	456,877.00
Research & Development(RD)	-	50,430.00
	11,232,339.00	17,365,901.00

As per our report of even date

For DAS & DAS

CHARTERED ACCOUNTANTS

FRN.: 322926 E

(RAJENDRA KUMAR DAS, FCA)

PARTNER.

M. No:-057342

Place: Bhubaneswar.

Date: 27.10.2021

For Institute of Hotel Management Catering
Technology & Applied Nutrition

Sd/-
Secretary / Principal