

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

BALANCE SHEET AS AT 31ST MARCH 2022

PARTICULAR	Schedule	Amount (Rs.)	
		2021-22	2020-21
<u>I. CORPUS/ CAPITAL FUND AND LIABILITIES</u>			
Corpus/ Capital Fund	1	261,507,302.97	239,333,998.00
Reserve and Surplus		-	-
Earmarked/ Endowment Funds	2	217,482,020.00	220,129,546.00
Secured Loans and Borrowing		-	-
Unsecured Loans and Borrowings		-	-
Deferred Credit Liabilities		-	-
Current liabilities and provisions	3	23,366,406.46	21,155,334.00
TOTAL		502,355,729.00	480,618,878.00
<u>II. ASSETS</u>			
Fixed Assets	4	360,466,961.00	356,913,015.00
Investment From Earmarked/ Endowment Fund		-	-
Investment Others	5	92,058,729.00	92,202,460.00
Current Assets, Loans and Advance	6	49,830,039.10	31,503,403.00
Miscellaneous Expenditure (To the extent not written off or adjusted)			-
TOTAL		502,355,729.00	480,618,878.00

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

Sd/-
SECRETARY / PRINCIPAL

Place: Bhubaneswar
Date: 19.09.2022

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 2022

PARTICULAR	Schedule	Amount (Rs.)	
		2021-22	2020-21
I REVENUE			
Income From Sales/Services	7	10,792,905.00	5,021,421.00
Grants		-	-
Fee/Subscription	8	78,672,354.00	53,745,908.00
Income from Investment		-	-
Income from Royalty, Publication etc.		-	-
Interest Earned	9	300,522.00	321,597.00
Other Income	10	12,767,504.15	5,793,017.64
Increase/(Decrease) in Stock		29,130.50	(159,155.85)
Total (A)		102,562,415.65	64,722,787.79
II EXPENSES			
Establishment Expenses	11	38,589,119.00	41,082,322.00
Administrative Expenses	12	12,685,171.92	13,227,231.57
Other Expenses	13	14,439,546.96	11,232,339.00
Interest		-	-
Total (B)		65,713,837.88	65,541,892.57
III Excess/(Deficit) of Income over Expenditure (A - B)		36,848,577.77	(819,104.78)
Before Depreciation			
IV Depreciation during the Year		18,229,219.00	19,251,273.00
IV Prior period expenses		-	-
V Balance Being Surplus/ (Deficit) Carried to Corpus/ Capital Fund		18,619,358.77	(20,070,377.78)

As Per Our Report of Even Date
 For P. K. SAHOO & CO.
 CHARTERED ACCOUNTANTS
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FOR INSTITUTE OF HOTEL MANAGEMENT CATERING
 TECHNOLOGY & APPLIED NUTRITION.

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

SECRETARY / PRINCIPAL

Place: Bhubaneswar
 Date: 19.10.2022

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 2022

RECEIPTS	AMOUNT(Rs.) 2021-22	AMOUNT(Rs.) 2020-21	PAYMENTS	AMOUNT(Rs.) 2021-22	AMOUNT(Rs.) 2020-21
To Opening Balance			By Adminstrative Expenses		
Cash	27,524.00	19,028.00	Advertisement Charges.	142,294.00	71,550.00
Bank (IOB) 091502000001017	(2,737,105.07)	2,003,528.32	Annual Day	7,732.00	-
Bank (IOB) 091502000001184	1,722,170.75	1,573,666.29	Auditors Remuneration .	35,400.00	63,300.00
Bank (IOB) 091502000001475	16,079.60	459,505.70	AMC (Annual maintenance Contract)	58,028.00	12,181.00
Bank (IOB) 091502000001574	3,672,202.41	18,363,337.51	Bank Charges	8,982.24	4,432.28
Bank (IOB) 91501000020404	4,036,103.00		Cleaning Material	9,761.00	114,707.00
			Computer Consumable	81,081.00	147,567.00
			Contingency	118,332.00	128,796.00
			Cooking Gas/Fuel	127,530.00	64,010.00
To Research & Development(RD)	1,367,534.00	1,136,240.00			
To Fee/ Subscription			Gratuity	5,222,531.00	6,606,054.00
Additional Fee	2,702,200.00	1,402,800.00	Diesel	70,542.00	66,087.00
Admission Fee	763,100.00	854,850.00	Electricity Charges.	1,816,409.00	2,065,832.00
Examination Fee	4,324,498.00	2,726,350.00	Foundation Day	-	52,565.00
IGNOU Fees	428,534.00	3,695,352.00	House Keeping Material	-	15,770.00
Tuition Fees	69,550,300.00	44,716,100.00	E TDS Charges	-	24,771.00
Van Fees	461,900.00	406,400.00	Legal Expenses.	9,928.00	
	-		Membership Subscription .	4,248.00	4,248.00
House Rent (Staff)	169,750.00	145,150.00	News Paper & Periodical.	15,432.00	24,089.00
Enrollment Fee	58,800.00	46,200.00	Operational Charges	9,495.00	4,570.00
			Printing & Stationery	248,912.00	137,638.00
			Small Tools	-	4,194.00
			Linens	-	25,000.00
To Capital WIP	8,463,474.00		By Vehicle Insurance	52,394.00	
To Proceed from redemption of SDR			By Solar Energy Charges	405,258.00	
General 91502000001017	5,000,000.00	25,000,000.00			
Pension 91502000001184	5,143,731.00	5,000,000.00			
Capital Grar 91502000001574					
To Interest on SDR			By Investment on General Fund		
General 091502000001017	78,668.00	550,308.00	Accrued Interest in Investment		
Pension 091502000001184		669,231.00			
			By Investment on Pension Fund		
			Accrued Interest in Investment		
To Interest on SB			By Investment on Capital Grant		
R&D 091501000020404	40,149.00	7,667.00	Accrued Interest in Investment		
To Auto Sweep Interest	181,705.00	123,866.00			
To Auto Sweep Account	103,703,886.00	73,100,000.00			
To Miscellaneous Receipts			By Short Term Deposit CD(1017)		10,000,000.00
Caution Money (H)	32,000.00		By Short Term Deposit CD(1184)	5,000,000.00	5,000,000.00
Caution Money (I)	1,723,000.00	1,720,500.00	Short Term Deposit(R&D)	5,000,000.00	
EMD	153,000.00	85,000.00	By Auto Sweep Account	105,700,000.00	75,650,000.00
Skill Testing Certification	37,800.00	117,902.00			
LTC Advance	42,300.00	93,568.00	By Water Charges	1,971.00	2,380.00
Hostel Fees(Boys)	6,506,344.00	5,246,250.00	By Student Activities	533,910.00	25,871.00
			By Training Food Expenses.	2,180,351.00	2,065,390.00

Hostel Fees(Girls)	2,601,500.00	1,700,900.00	By Internet & Telephone	745,507.00	744,979.49
Scholarship	11,890.00		By Outsourcing Manpower	4,632,858.00	
Scholarship(Central Sector)	105,900.00	403,600.00	By Lawn & Garden	67,835.00	93,236.00
Income from Canteen		10,000.00	By Pest Control Expenses	60,387.00	39,685.00
Electricity Charges Recovered	225,272.00	139,586.00	By Postage	44,065.00	14,124.00
New Pension Scheme(NPS)	2,505,715.00	1,949,111.00	By Printing of Journal	134,400.00	
Party Income	919,047.50	697,091.00	By NPS(NSDL Sevice Charges)	4,406.00	4,585.00
Sale of Waste Products	88,000.00	49,259.00	By Hostel Fees(Boys)	3,438,838.00	463,516.00
Water charges Recovered	20,827.00	19,818.00	By Hostel Fees(Girls)	1,668,169.00	250,534.00
Miscellaneous	5,389,492.65	2,400,819.64	By Identity Card	23,050.00	7,145.00
ODC services	341,605.00	42,000.00	By Repair and Maintenance		
RTI Act	10.00	58.00	Building	46,343.00	79,687.00
OSDA	681,100.00		Electricals	169,524.00	31,002.00
OTDC	1,453,734.00		Equipments	43,941.00	83,727.00
Annual Day			Furniture	-	2,700.00
Travelling & Conveyances Recovered	2,964.00	110,314.00	Vehicle	32,121.00	71,713.00
TA Advance	43,000.00	24,000.00	By Establishment Expenses.		
Salary & Wages(GSLI)	343,834.00		Children Edu. Assistance	297,000.00	243,000.00
Student Activities	60,243.00		Conveyance Charges	202,216.00	153,173.00
Swatcha Action Plan			First Aid Expenses.	-	70.00
LTC			Guest Faculty Expenses.	105,350.00	23,250.00
Staff Advance Recovered	710,778.00	730900	LTC	47,268.00	93,393.00
Prize Money	15,000.00		Salary	33,512,042.00	34,798,618.00
Postage	3,100.00		Consultancy Charges	4,720.00	365,137.00
To Sales or Services			Security Duty Charges.	308,202.00	1,461,392.00
Hall Charges(EDC)	65,300.00	32,000.00	Traveling & Conveyance.	138,283.00	98,441.00
Sale of Journal.	145,275.00	88,350.00	Uniform	15,000.00	
Sale of Log Book	13,130.00	13,325.00	GPF Interest	231,645.80	302,358.00
Sale of Tender Paper.	15,500.00	3,500.00	VAN Fee	12,000.00	10,080.00
Sale of Training Products	77,200.00	2,380.00	Water and Electricity Expenses		4,000.00
HBA Interest	1,550.00	37,370.00	By Other Expenditure		
Auditorium	670,000.00		Caution Money (H)	647,000.00	
Incubator	95,300.00	69,950.00	Caution Money (I)	2,770,400.00	4,000.00
Food Festival		100,000.00	EMD (Refund)	193,000.00	498,000.00
Training & Seminar		1,183,000.00	IGNOU Fees	326,600.00	3,004,035.00
ECO Tourism	9,709,650.00	6,645,000.00	Lounge charges		500.00
Consultancy charges	2,000.00		LTC Advance	37,800.00	41,882.00
Mission Shakti	300,000.00		Mess Estt Expenses (Boys)		315,606.00
Nimantran	95,000.00		Mess Estt. Expenses (Girls)		66,468.00
Star-up-Odisha	94,350.00		Mess Fund (Boys)	1,073,515.00	
Swachhata Action Plan	179,620.00		Mess Fund (Girls)		317,371.00
			Scholarship	11,890.00	
			Scholarship(Central Sector)	415,600.00	93,900.00
			Examination Fee	3,472,840.00	1,405,430.00
			Hostel Rent Refund		6,000.00
			Additional Fees Refund		356,900.00
			Admission Fees Refund		650.00
			Tuition Fees(Refund)		12,750.00

Enrollment Fee		45,000.00
Miscellaneous Expenditure	3,208,326.96	2,192,802.00
Party Expenses	91,008.00	394,080.00
Skill Testing Certification	977,033.00	18,214.00
Pension	25,486,024.00	20,008,008.00
Training & Seminar	25,750.00	405,139.00
World Tourism Day	578.00	
New Pension Scheme(NPS)	3,959,038.00	3,956,162.00
Food Festival Expenses		603,479.00
ECO Tourism	369,946.00	3,074,504.00
TA Advance	19,000.00	
Prize Expenses	75,000.00	
TDS(1017)	7,250.00	
Hall Expenses		299,310.00
Outsourcing		2,595,199.00
Swachata Action	3,731.00	
Sale of waste products	30,000.00	
Research & Development(RD)	1,358,084.00	740,971.00
ODC Services	352,642.00	269,651.00
Staff Advance	710,778.00	730,900.00
OSDA	68,180.00	
OTDC	578,817.00	
Start-up-Odisha	29,469.00	
Auditorium	55,118.00	
Hall Charges(EDC)	53,514.00	
GST	88,136.00	
By Security Deposit with Agency		
By Capital Expenditure		
Equipments	2,734,055.00	9,992,231.00
Library Books		
Furniture	810,778.00	4,541,854.00
Computer & Software	9,113.00	93,098.00
By Payment to CPWD(WIP)		
By Closing Balance		
Cash	42,078.00	27,524.00
Bank (IOB) 091502000001017	4,748,910.86	(2,737,105.07)
091502000001184	7,581,356.95	1,722,170.75
091502000001475	55,568.12	16,079.60
091502000001574	127,108.63	3,672,202.41
91501000020404	10,279,321.28	4,036,103.00
	244,656,534.84	205,715,131.46

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: 19.09.2022

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 31.03.2022..

<u>SCHEDULE</u>	<u>AMOUNT (Rs.)</u>	
1	<u>31.03.2022</u>	<u>31.03.2021</u>
<u>CORPUS/CAPITAL FUND:</u>		
Balance as at the beginning of the year	239,333,998.20	244,800,712.98
Add: Contributions towards Corpus/ Capital Fund	-	-
Add: Purchase of Fixed Assets out of Endowment Fund	3,553,946.00	14,603,663.00
Add: Transferred from Depreciation fund	-	-
Add/ (Deduct): Balance of Net Income/(Expenditure) Transferred from the Income and Expenditure Account.	18,619,358.77	(20,070,377.78)
Less: Loss on Insurance of Pension Fund(LIC)	-	-
Less: Transferred to Pension & Gratuity Fund	-	-
Less: Interest Transferred to Other Fund	-	-
<u>BALANCE AS AT THE YEAR - END</u>	<u>261,507,302.97</u>	<u>239,333,998.20</u>

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VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007

SCHEDULE FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR

<u>SCHEDULE</u>	<u>AMOUNT(Rs.)</u>	
3	<u>31.03.2022</u>	<u>31.03.2021</u>

CURRENT LIABILITIES AND PROVISIONS.

1 Other Current Liabilities.

Audit Fees Payable	35,400.00	35,400.00
Caution Money (Hostel).	1,187,055.00	1,802,055.00
Caution Money (Institute).	5,881,144.00	6,928,544.00
Security Deposit/EMD	197,000.00	237,000.00
Study Tour (NCHMCT)	9,917.00	9,917.00
Interest Payable to GPF	144,281.68	231,645.80
Hostel Fees(Boys)	12,666,050.84	9,598,544.84
Hostel Fees(Girls)	3,245,557.94	2,312,226.94
	23,366,406.46	21,155,333.58

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PARTNER
M No.: 053138

SECRETARY / PRINCIPAL

Place: Bhubaneswar
Date:

	<u>SCHEDULE</u>	<u>AMOUNT(Rs.)</u>	
	<u>5</u>	<u>31.03.2022</u>	<u>31.03.2021</u>
INVESTMENT			
1 Investment on General Fund		-	5,000,000.00
2 Investment on Pension Fund		87,058,729.00	87,202,460.00
3 Investment on Capital Grant		-	-
4 Investment on R&D A/c		5,000,000.00	-
		92,058,729.00	92,202,460.00

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

ENDED ON 31.03.2022..

	<u>SCHEDULE</u>	<u>AMOUNT(Rs.)</u>	
	<u>6</u>	<u>31.03.2022</u>	<u>31.03.2021</u>
CURRENT ASSETS AND ADVANCES			
(A) CURRENT ASSETS:			
1 Inventories:		-	-
Training Food Items		191,689.10	162,558.60
Printing & Stationery			
		191,689.10	162,558.60

2	<u>Cash Balances In Hand (Including Cheques/Drafts And Imprest)</u>		
	Cash On Hand.	42,078.00	27,524.00
		42,078.00	27,524.00
3	<u>Bank Balances With Scheduled Banks::</u>		
	On Current Accounts		
CD	1017	4,748,910.86	(2,737,105.07)
CD	1184	7,581,356.95	1,722,170.75
CD	1475	55,568.12	16,079.60
CD	1574	127,108.63	3,672,202.41
	On Auto Sweep A/c 1017	7,846,114.00	5,850,000.00
	R&D Account-20404	10,279,321.28	4,036,103.00
		30,638,380.00	12,559,451.00

(B) ADVANCES AND OTHER ASSETS.

1 Advance:

TA Advance	-	24,000.00
LTC Advance	-	4,500.00
Others (Security Deposited by IHM)	484,776.00	484,776.00
TDS Receivable	50,707.00	43,457.00
	535,483.00	556,733.00
Interest Accrued	18,422,409.00	18,197,137.00
	18,422,409.00	18,197,137.00
TOTAL (A+B+C+D+E)	49,830,039.10	31,503,403.00

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VEER SURENDRA SAI NAGAR, BHUBANESWAR-751007

SCHEDULE FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNTS FOR
THE YEAR ENDED ON 31.03.2022

	<u>AMOUNT(Rs.)</u>
<u>31.03.2022</u>	<u>31.03.2021</u>

SCHEDULE

INCOME FROM SALES / SERVICES.

7

Hall Charges(Auditorium)	670,000.00	32,000.00
Hall Charges(EDC)	65,300.00	

Sale of Journal.	145,275.00	88,350.00
Sale of Log Book	13,130.00	13,325.00
Sale of Tender Paper.	15,500.00	3,500.00
Sale of Training Products	77,200.00	2,380.00
Training & Seminar	-	1,200,000.00
HBA Interest	1,550.00	37,370.00
Incubator Rent	95,300.00	74,000.00
World Tourism Day	-	
ECO- Tourism		
	9,709,650.00	3,570,496.00
	10,792,905.00	5,021,421.00

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PARTNER
M No.: 053138
Place: Bhubaneswar

SECRETARY / PRINCIPAL

FEE/ SUBSCRIPTION RECEIVED.

SCHEDULE
8

Additional Fee	2,702,200.00	1,045,900.00
Admission Fee	763,100.00	854,200.00
Examination Fee	4,324,498.00	2,726,350.00
Hostel Seat Rent	-	(6,000.00)
IGNOU Fees	428,534.00	3,695,352.00
Lounge Charges	-	(500.00)
Tuition Fees	69,550,300.00	44,703,350.00
Van Fees	449,900.00	396,320.00
Water & Electricity	225,272.00	139,586.00
House Rent (Staff)	169,750.00	145,150.00
Enrollment Fee	58,800.00	46,200.00
	78,672,354.00	53,745,908.00

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<u>INTEREST EARNED</u>	<u>SCHEDULE</u> <u>9</u>		
On Term Deposit (A/c No. CD 091502000001017)	78,668.00	181,526.00	
On Term Deposit (A/c No. CD 091502000001574)	-	-	
On Term Deposit R&D 091501000020404	40,149.00		
On Auto Sweep	181,705.00	123,866.00	
Other Interest	-	16,205.00	
	300,522.00	321,597.00	
<u>OTHER INCOME.</u>	<u>SCHEDULE</u> <u>10</u>	<u>AMOUNT(Rs.)</u> <u>31.03.2022</u>	<u>31.03.2021</u>
Party Income	919,047.50	700,450.00	
Annual Day	-		
Scholarship	11,890.00	403,600.00	
Food Festival	-	100,000.00	
ODC services	341,605.00	42,000.00	
Miscellaneous	5,389,492.65	2,400,819.64	
RTI Act	10.00	58.00	
Sale of Waste Products	88,000.00	49,259.00	
Skill Testing Certification	37,800.00	117,902.00	
New Pension Scheme(NPS)	2,505,715.00	1,949,111.00	
Swatcha Action Plan	179,620.00		
Water charges Recovered	20,827.00	19,818.00	
Electricity Charges Recovered	225,272.00		
OSDA	681,100.00		
OTDC	1,453,734.00		
Travelling & Conveyances Recovery	2,964.00		
Salary & Wages(GSLI)	343,834.00		
Student Activities	60,243.00		
Prize Money	15,000.00		
Consultancy charges	2,000.00		
Mission Shakti	300,000.00		
Nimantran	95,000.00		
Star-up-Odisha	94,350.00		
Income from Canteen	-	10,000.00	
	12,767,504.15	5,793,017.64	

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
Place: Bhubaneswar
Date:

SECRETARY / PRINCIPAL

ESTABLISHMENT EXPENSES.

SCHEDULE
11

Children Education Assistance	297,000.00	243,000.00
Conveyance Charges	202,216.00	153,173.00
First Aid Expenses.	-	70.00
Guest Faculty Expenses.	105,350.00	23,250.00
LTC	47,268.00	93,393.00
Salary & Wages.	33,512,042.00	34,798,618.00
NPS (Employer Contribution)	3,959,038.00	3,956,162.00
Security Duty Charges.	308,202.00	1,461,392.00
Traveling & Conveyance.	138,283.00	(11,873.00)
Uniform	15,000.00	
Consultancy Charges	4,720.00	365,137.00
	38,589,119.00	41,082,322.00

For P. K. SAHOO & CO.
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SECRETARY / PRINCIPAL

Place: Bhubaneswar
Date:

ADMINISTRATIVE EXPENSES.

SCHEDULE
12

Advt. Charges.	142,294.00	71,550.00
Annual Day	7,732.00	
Foundation Day	-	52,565.00
Auditors Remuneration .	35,400.00	57,400.00
AMC	58,028.00	12,181.00
Bank Charges	8,982.24	4,432.28
Cleaning Material	9,761.00	114,707.00
Computer Consumable	81,081.00	147,567.00
Contingency	118,332.00	128,796.00
Cooking Gas/Fuel	127,530.00	64,010.00
Gratuity	5,222,531.00	6,606,054.00
Diesel	70,542.00	66,087.00
Electricity Charges.	1,816,409.00	2,069,832.00
House Keeping Material	-	15,770.00
E TDS Charges	-	24,771.00
Legal Expenses.	9,928.00	
Linen	-	25,000.00
Membership Subscription .	4,248.00	4,248.00
News Paper & Periodical.	15,432.00	24,089.00
Operational Charges	9,495.00	4,570.00
Printing & Stationery	248,912.00	137,638.00
Small Tools	-	4,194.00
Solar Energy Charges	405,258.00	

Student Activities	533,910.00	25,871.00
Training Food Expenses.	2,180,351.00	2,065,390.00
Water Charges	1,971.00	2,380.00
Telephone & Internet	745,507.00	744,979.49
Lawn & Garden	67,835.00	93,236.00
Pest Control Expenses	60,387.00	39,685.00
Postage	40,965.00	14,124.00
Printing of Journal	134,400.00	
NPS (NSDL Service Charge)	4,406.00	4,585.00
Municipality Tax	-	
Scholarship	11,890.00	93,900.00
Identity Card	23,050.00	7,145.00
Vehicle Insurance	52,394.00	
Interest to GPF	144,281.68	231,645.80
Repair and Maintenance		
Building	46,343.00	79,687.00
Electrical	169,524.00	31,002.00
Equipments	43,941.00	83,727.00
Furniture	-	2,700.00
Vehicle	32,121.00	71,713.00
	12,685,171.92	13,227,231.57

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Date:

SCHEDULE

13

OTHER EXPENDITURE.

IGNOU Fees	326,600.00	3,004,035.00
Examination Fee	3,472,840.00	1,405,430.00
Miscellaneous Expenditure	3,208,326.96	2,192,802.00
Enrollment Fee Refund	-	45,000.00
Food Festival Expenses	-	603,479.00
Party Expenses	91,008.00	394,080.00
Outsourcing Expenses	4,632,858.00	2,595,199.00
Hall Expenses	53,514.00	299,310.00
Skill Testing Certification	977,033.00	18,214.00
Swachata Action	3,731.00	
Training & Seminar	25,750.00	405,139.00
World Tourism Day	578.00	
Prize Money	75,000.00	
ECO Tourism	369,946.00	
Exp. On sale of waste product	30,000.00	
OSDA	68,180.00	
OTDC	578,817.00	

Start-up-Odisha	29,469.00
Auditorium	55,118.00
GST	88,136.00
ODC Services	352,642.00
	269,651.00
	14,439,546.96
	11,232,339.00

For P. K. SAHOO & CO.
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FOR INSTITUTE OF HOTEL MANAGEMENT CATERING
TECHNOLOGY & APPLIED NUTRITION.

P. K. SAHOO, FCA
PARTNER
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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 31.03.2022

**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.)	
								31.03.2022	31.03.2021
a) <u>Opening Balance Of The Funds.</u>	11,902,064.00	33,390.99	19,403,572.00	171,250.00	395,269.00	55,356,981.85	132,867,018.80	220,129,546.64	221,929,367.00
b) <u>Additions To The Funds:</u>								-	-
i) Donations / Grants.	8,463,474.00	-	-	105,900.00	1,367,534.00	-	-	9,936,908.00	1,136,240.00
ii) Income From Investments Made on Account of Funds.	-	-	-	-	-	-	-	-	13,165,308.00
iii) Interest from Staff	-	-	-	-	-	-	-	-	-
iv) Other Additions	-	-	-	-	-	-	18,229,219.00	18,229,219.00	19,251,273.00
v) Other Transfer	-	-	-	-	-	-	-	-	-
TOTAL (A)	20,365,538.00	33,390.99	19,403,572.00	277,150.00	1,762,803.00	55,356,981.85	151,096,237.80	248,295,673.64	255,482,188.00
<u>Utilisation /Expenditure Towards Objectives Of Funds.</u>									
c) <u>Objectives Of Funds.</u>									
i) Expenditure.	3,553,946.00	-	-	415,600.00	1,358,084.00	25,486,024.00	-	30,813,654.00	35,352,642.00
ii) Others (Refund of Interest)	-	-	-	-	-	-	-	-	-
iii) Prior Period Expenditure	-	-	-	-	-	-	-	-	-
TOTAL (B)	3,553,946.00	-	-	415,600.00	1,358,084.00	25,486,024.00	-	30,813,654.00	35,352,642.00
NET BALANCE AS AT THE YEAR END (A - B)	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	220,129,546.00

For P. K. SAHOO & CO.
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P. K. SAHOO, FCA
PARTNER
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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 31.03.2022

SCHEDULE - 4

Amount (Rs.)

FIXED ASSETS.

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	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	70,127,016.14	7,637,294.00	-	77,764,310.14	68,735,641.11	76,372,935.11
B) Hostel Building (Boys)	52,835,003.00	-	-	52,835,003.00	28,953,218.82	2,388,178.00	-	31,341,396.82	21,493,606.18	23,881,784.18
C) Hostel Building (Girls)	11,643,281.76	-	-	11,643,281.76	6,503,540.66	513,974.00	-	7,017,514.66	4,625,767.10	5,139,741.10
D) Staff Quarter	6,457,101.45	-	-	6,457,101.45	5,565,151.54	89,195.00	-	5,654,346.54	802,754.91	891,949.91
E) EDC BUILDING	35,000,000.00	-	-	35,000,000.00	17,495,252.00	1,750,475.00	-	19,245,727.00	15,754,273.00	17,504,748.00
F) Bulk Service(Civil+elect.)	26,720,000.00	-	-	26,720,000.00	12,695,206.00	1,402,479.00	-	14,097,685.00	12,622,315.00	14,024,794.00
G) Vehicle Shed	5,995,000.00	-	-	5,995,000.00	1,139,050.00	485,595.00	-	1,624,645.00	4,370,355.00	4,855,950.00
3. EQUIPMENT	25,440,605.31	2,734,055.00	-	28,174,660.31	9,029,655.79	2,871,751.00	-	11,901,406.79	16,273,253.52	16,410,949.52
4. VEHICLE.	1,454,299.00	-	-	1,454,299.00	870,375.00	87,589.00	-	957,964.00	496,335.00	583,924.00
5. FURNITURE & FIXTURES	12,832,305.05	810,778.00	-	13,643,083.05	5,130,921.40	851,216.00	-	5,982,137.40	7,660,945.65	7,701,383.65
6. COMPUTER. & SOFTWARE	1,988,629.20	9,113.00	-	1,997,742.20	1,874,295.02	49,379.00	-	1,923,674.02	74,068.18	114,334.18
7. LIBRARY BOOKS	2,335,765.32	-	-	2,335,765.32	2,080,530.99	102,094.00	-	2,182,624.99	153,140.33	255,234.33
TOTAL OF CURRENT YEAR	329,201,941.00	3,553,946.00	-	332,755,887.00	161,464,213.00	18,229,219.00	-	179,693,432.00	153,062,454.98	167,737,727.98
B. WORK IN PROGRESS	27,711,074.00	-	-	27,711,074.00	-	-	-	-	27,711,074.00	27,711,074.00
TOTAL	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
PREVIOUS YEAR	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

For P. K. SAHOO & CO.
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