

REGISTRATION NO. :- 175 dated 24.4.1967

BALANCE SHEET AS ON 31ST MARCH 2025


Corpus / Capital Fund and Liabilities

	Schedule	(Amount ₹)	
		Current Year	Previous Year
Corpus / Capital Fund	1	11,59,67,022	15,13,49,481
Reserves and Surplus	2	18,19,28,916	14,59,61,671
Earmarked / Endowment Fund	3	22,11,07,369	23,26,25,909
Secured Loans and Borrowings	4	NIL	NIL
Unsecured Loan and Borrowings	5	NIL	NIL
Deferred Credit Liabilities	6	NIL	NIL
Current Liabilities & Provisions	7	1,87,66,355	2,09,39,089
Total		53,77,69,661	55,08,76,150
Assets			
Fixed Assets	8	12,04,94,336	12,97,66,792
Investments - Earmarked / Endowment Funds	9	21,56,64,538	22,70,69,156
Investments - Others	10	16,75,32,857	15,63,29,135
Current Assets, Loans & Advances	11	3,40,77,930	3,77,11,066
Miscellaneous Expenditure (to the extent not written off or adjusted)		NIL	NIL
Total		53,77,69,661	55,08,76,150
Significant Accounting Policies			
Contingent Liabilities and Notes on Accounts	24		

AS PER OUR REPORT OF EVEN DATE

For Institute of Hotel Management, Catering,
Technology & Applied Nutrition - Goa


(Pooja Shetgaonkar)
Accountant / Incharge AAO



(Donna D'Souza)
Principal / Secretary



Place : Porvorim - Goa.
Date :06.10.2025

For Venkatesh Shenai And Associates
Chartered Accountant

F.R.No.135678W


(Venkatesh Shenai)
(Partner)

M. No. 152865

UDIN: 25152865BMFWYT3376




Place : Porvorim - Goa.
Date :06.10.2025

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

INCOME	Schedule	(Amount ₹)	
		Current Year	Previous Year
Income from Sales / Services	12	33,61,819	27,01,869
Grants / Subsidies	13	NIL	NIL
Fees / Subscriptions	14	9,41,10,822	11,23,26,415
Income from Investment (Income on invest, from Earmarked/Endowment Funds Trf. To Fund)	15	NIL	NIL
Income from Royalty, Publication, etc.	16	NIL	NIL
Interest Earned	17	1,17,56,632	1,11,65,579
Other Income	18	1,10,77,762	1,11,36,481
Increase / (Decrease) in stock of Finished goods and works-in-progress	19	NIL	NIL
TOTAL (A)		12,03,07,035	13,73,30,344
EXPENDITURE			
Establishment Expenses	20	5,24,18,254	6,49,15,442
Administrative Expenses etc.	21	4,34,20,703	3,55,46,989
Expenditure on Grants, Subsidies etc.	22	NIL	NIL
Interest	23	NIL	NIL
TOTAL (B)		9,58,38,957	10,04,62,431
Surplus Before Depreciation		2,44,68,078	3,68,67,913
Less:- Depreciation during the year	8	1,50,51,952	1,57,11,393
Balance being excess of Income over Expenditure		94,16,126	2,11,56,520
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO RESERVES AND SUPPLUS		94,16,126	2,11,56,520
SIGNIFICANT ACCOUNTING POLICIES			
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	24		

For Institute of Hotel Management, Catering,
Technology & Applied Nutrition - Goa


(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: 25152865BMFWYT3376



Place : Porvorim - Goa.
Date :06.10.2025

Place : Porvorim - Goa.
Date :06.10.2025

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

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2025

Schedule 1 - CORPUS/ CAPITAL FUND	(Amount ₹)		(Amount ₹)	
	Current Year		Previous Year	
Grants from UGC, Govt. of India, State Govt. utilized for capital expenditure				
a) Land - Free of Cost - Transferred by GOG - Direcorate of Education	1,27,50,000	1,27,50,000	1,27,50,000	1,27,50,000
Grants-in-Aid utilized for Capital Expenditure				
a) Asset created out of GIA Purchase of Equipment / Furniture	884		16,70,884	
b) Asset created out of GIA repairs/renovation of existing building	14,66,857		94,92,463	
c) Assets created out of GIA-Capital Nature Lab. Equipment, Renovation & Rectification	1,51,872		1,68,778	
d) Asset Created out of GIA Equipt. For OBC Quota	68,04,166		77,45,874	
e) Asset created out of GIA DG set & Bituminous Road	24,57,377		27,76,337	
f)Asset created out of Grant in Aid Capital Expenditure	1,47,76,498		3,23,59,387	
g)Asset created out of Capital GIA IHM Expansion Building	5,60,58,064		6,22,47,224	
h)Asset created out of GIA Purchase of Equipment	29,31,119		36,57,677	
i)Asset created out of GIA Renovation & Alteration of Girls Common Room & Locker Room	14,85,683		16,32,619	
j)Asset created out of GIA Extention & Renovation of Computer Laboratory	25,47,007	8,86,79,527	28,30,008	12,45,81,251
Reserves/Fund utilized for Capital Expenditure				
a) Assets created out of Institutional Development Fund	1,04,16,853		1,04,16,853	
b) Assets created out of Hostel Fund	41,20,642	1,45,37,495	36,01,377	1,40,18,230
TOTAL		11,59,67,022		15,13,49,481



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

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2025

Schedule 2 - RESERVES AND SURPLUS	(Amount ₹)		(Amount ₹)	
	Current Year		Previous Year	
I Surplus				
Balance at the beginning of the year	6,23,56,131		4,12,11,217	
Add:- Prior Period Adjustment (Note 5.3)(Grant income relating to earlier years not recognized previously, now adjusted as per AS-5)	2,65,15,294			
Adjusted Opening Balance	8,88,71,425		4,12,11,217	
Add:- Surplus/(Deficit) transferred from the Income and Expenditure account.	94,16,126		2,11,56,520	
Add:- IHM-GPF surplus	35,826		4,975	
Less:- Deficit from IHM-GPF a/c	-	9,83,23,376	(6,631)	6,23,56,131
II Reserves				
a) Capital Reserve -		-		-
b) Revaluation Reserve -		-		-
c) Special Reserve -		-		-
d) General Reserve				
i) General Reserve	8,36,05,540		8,36,05,540	
ii) Students Welfare/Scholarship Fund	-	8,36,05,540	-	8,36,05,540
Total		18,19,28,916		14,59,61,671

Note: Refer to Note 5.3 in Schedule 24 for detailed explanation of Prior Period Adjustment relating to grant income under AS-12.



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

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2025

Schedule 3 : EARMARKED / ENDOWMENT FUNDS		(Amount ₹)	(Amount ₹)
		Current Year	Previous Year
a)	Opening balance		
-	Scholarship Fund (means basis)	3,74,314	3,74,314
-	Hostel Fund	13,10,878	12,00,208
-	GSCA Pension Scheme Fund	9,42,08,541	8,42,05,910
-	House Building / Conveyance Grant Received & Interest earned on advances	7,01,000	7,01,000
-	Encashment of Leave	78,99,112	72,33,940
-	Provision for Gratuity	4,27,45,070	3,98,67,606
-	Provision for Leave Encashment	98,08,241	99,39,625
-	Provision for Pension	6,30,09,703	7,17,84,716
-	Donation/Endowment Scholarship Fund	14,05,950	9,40,238
-	Depreciation Fund	1,11,63,099	91,13,710
b)	Additions during the year		
i)	Donations / grants / endowments		
-	Donation/Endowment Scholarship Fund	1,81,875	5,14,812
ii)	Income from investments made of the funds		
-	GSCA Pension Scheme Fund	1,00,23,852	1,00,02,631
-	Depreciation Fund	19,95,518	20,49,389
-	Encashment of Leave Fund	6,78,584	6,65,172



iii)	Other additions		
-	Hostel Fund		
-	Provision for Gratuity	1,64,499	1,42,608
-	Provision for Leave Encashment	21,70,245	67,30,848
-	Provision for Pension	6,60,066	9,39,296
	Total {(a) + (b)}	-	1,00,00,000
		24,85,00,548	25,64,06,024
c)	Utilisation / Expenditure towards objectives of funds		
i)	Capital expenditure		
-	Fixed Assets		
-	Hostel Fund		
-	Others	5,19,265	31,938
		-	-
ii)	Revenue expenditure		
-	Salaries, wages & allowances		
	Scholarships & prizes		
-	Donation/Endowment Scholarship Fund		
	Scholarship Fund (means basis)	52,970	49,100
	Others	70,950	-
-	Provision for Gratuity	37,53,550	38,53,384
-	Provision for Leave Encashment	13,63,741	10,70,680
-	Provision for Pension	2,16,32,703	1,87,75,013
	Total (c)	2,73,93,179	2,37,80,115
	Closing balance at the year end (a + b - c)	22,11,07,369	23,26,25,909



INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION - GOA
 REGISTRATION NO. :- 175 DATED 24.04.1967
 SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2025

Schedule 7 - CURRENT LIABILITIES & PROVISIONS		(Amount ₹)		(Amount ₹)	
A.	CURRENT LIABILITIES	Current Year		Previous Year	
(I)	Sundry Creditors :				
a)	For goods	23,38,898		13,17,626	
b)	Others	45,55,784	68,94,682	43,66,010	56,83,636
(II)	Advances received		-		-
(III)	Deposits (EMD, Security from contractors, college caution fee, Hostel caution fee, Locker deposit)				
1	Caution Money Deposits	70,70,400		89,55,926	
2	Security Deposits	4,63,619		7,46,469	
3	Students Extra Fees Refundable	2,88,019		6,72,897	
4	Deposit Against Missing of Library Book	1,820	78,23,858	1,820	1,03,77,112
(IV)	Statutory Liabilities (GIS, GPF, ESIC, EPF)				
a.	Overdue	-		-	
b.	Others				
1	TDS on contract payable u/s 194C	-	-	-	-
2	TDS on GST	64,547		1,12,085	
3	TDS u/s 194J	83,064		1,14,560	
4	Income Tax Recovery u/s 192B	11,460		17,640	
5	GST Payable	-		4,110	
		1,65,768	3,24,839	11,376	2,59,771
(V)	Other current liabilities (Salary, expenses, scholarships payable)				
1	Stale cheques liability				
2	Audit fees payable	53,152		46,727	
3	ODC Payable to students	97,055		99,120	
4	Caution Money Deposit Payable	7,86,825		5,26,250	
5	Loan from IHM Goa to CBSP A/c (PFMS)	13,09,600		20,91,000	
6	Payable to Staff	28,108		28,108	
		3,472		15,925	



7	IGNOU Exam Fee	1,84,853		1,84,853	
8	IHM Goa GPF	10,08,325		10,44,151	
9	Goa State Aids Control Society	-		2,550	
10	NCHM Enrollemnt Fee	35,800		11,100	
11	Pension and Other Retirement Benefits Payable	-		3,24,987	
12	IGNOU Fee (2022-23)	-		12,700	
13	Examination Remuneration Payable	-		10,650	
14	Group Insurance Scheme	-		450	
15	Earnest Money Deposit	34,000		2,20,000	
16	Goa Building construction labour Cess 1%	2,528		-	
17	GPF Subscription	28,908		-	
18	Group Insurance Scheme	450		-	
19	State Govt. Scholarship/Freeship	1,49,900	37,22,976	-	46,18,571
(VI)	Book overdraft in Bank Account		-		-
Total (A)			1,87,66,355		2,09,39,089
B.	PROVISIONS				
1	Provision for Capital Work		-		-
	Total (B)		-		-
Total (A + B)			1,87,66,355		2,09,39,089



INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & A. N., ALTO PORVORIM - GOA
REGISTRATION NO.:-175 DATED 24.04.1967

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2025

SCHEDULE 8 : FIXED ASSETS											
Sr. No.	Assets	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Balance as on 01-04-2024 at Cost	Acquired during the year	Disposed during the Year	Gross Block as on 31-03-2025	Balance as on 01.04.2024	For the Year	Depre- ciation W/ Back	Balance as on 31.03.2025	W.D.V. as on 31-03-2025	W.D.V. as on 31-03-2024
1	LAND	1,27,50,000.00	-	-	1,27,50,000.00	-	-	-	-	1,27,50,000.00	1,27,50,000.00
2	BUILDING	22,79,55,401.61	31,10,546.00	-	23,10,65,947.61	13,55,19,715.09	89,26,877.00	-	14,44,46,592.09	8,66,19,355.52	9,24,35,686.52
3	PLANT MACHINERY & EQUIPMENT	6,53,68,069.34	14,06,650.00	-	6,67,74,719.34	4,84,30,229.19	44,00,071.00	-	5,28,30,300.19	1,39,44,419.15	1,69,37,840.15
4	VEHICLES	10,86,984.00	-	-	10,86,984.00	8,16,925.00	40,509.00	-	8,57,434.00	2,29,550.00	2,70,059.00
5	FURNITURE, FIXTURES	1,23,18,484.38	-	-	1,23,18,484.38	97,64,397.38	2,55,409.00	-	1,00,19,806.38	22,98,678.00	25,54,087.00
6	OFFICE EQUIPMENTS	26,30,912.97	2,01,261.00	-	28,32,173.97	21,98,253.97	95,088.00	-	22,93,341.97	5,38,832.00	4,32,659.00
7	COMPUTERS/ PERIPHERALS	1,45,69,684.80	1,69,378.00	-	1,47,39,062.80	1,38,85,819.80	3,41,297.00	-	1,42,27,116.80	5,11,946.00	6,83,865.00
8	COMPUTER SOFTWARE	46,87,723.00	2,94,895.00	-	49,82,618.00	37,37,648.00	4,97,988.00	-	42,35,636.00	7,46,982.00	9,50,075.00
9	ELECTRIC INSTALLATION	61,60,107.53	-	-	61,60,107.53	52,64,707.33	1,34,311.00	-	53,99,018.33	7,61,089.20	8,95,400.20
10	LIBRARY BOOKS	22,14,689.23	77,501.00	-	22,92,190.23	21,83,766.10	43,370.00	-	22,27,136.10	65,054.13	30,923.13
11	TUBE WELLS & W. SUPPLY	7,85,776.00	-	-	7,85,776.00	5,95,498.00	19,028.00	-	6,14,526.00	1,71,250.00	1,90,278.00
12	OTHER FIXED ASSETS	7,33,961.00	-	-	7,33,961.00	5,05,399.00	34,284.00	-	5,39,683.00	1,94,278.00	2,28,562.00
13	INSTALLATION OF EDUSAT	1,02,860.00	-	-	1,02,860.00	1,02,838.00	3.00	-	1,02,841.00	19.00	22.00
14	HOSTEL ASSETS	74,26,154.00	5,19,265.00	-	79,45,419.00	60,18,819.00	2,63,717.00	-	62,82,536.00	16,62,883.00	14,07,335.00
15	LANDSCAPING	12,10,383.00	-	-	12,10,383.00	12,10,383.00	-	-	12,10,383.00	-	-
	CURRENT YEAR	36,00,01,190.86	57,79,496.00	-	36,57,80,686.86	23,02,34,398.86	1,50,51,952.00	-	24,52,86,350.86	12,04,94,336.00	12,97,66,792.00
	PREVIOUS YEAR	34,50,44,827.86	1,49,58,523.00	2,160.00	36,00,01,190.86	21,45,23,005.86	1,57,11,393.00	-	23,02,34,398.86	12,97,66,792.00	13,05,21,822.00

Note :-

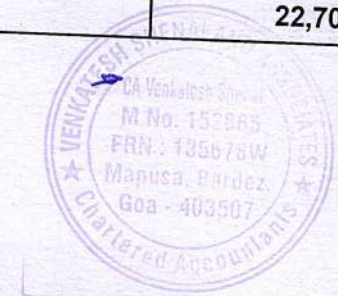
- 1) Fixed Assets are stated at cost with effect from 2009-2010.
- 2) 'Library Books' includes 'Journals & Standard Reference Books' and 'Hindi & Other Books'.



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

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2025

Schedule 9 : INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS		(Amount ₹)		(Amount ₹)	
		Current Year		Previous Year	
I	Earmarked Investment				
a)	Investment with LIC under Group Gratuity Investment	3,00,86,571		3,16,69,877	
b)	Investment with LIC under Pension Scheme(GSCA)	13,62,54,998		14,45,63,849	
c)	Fixed Deposit Receipts -Canara Bank - IHMCT&AN,Goa (Scty) Housebuilding/Conveyance adv.	52,23,250		49,41,380	
d)	Fixed Deposit Receipts -Canara Bank -Depreciation	2,98,89,487		3,11,79,016	
e)	Fixed Deposit Receipts -Canara Bank-IHMCT&AN Goa(Scty)(Endowment Awards)	14,94,000		13,77,832	
f)	Fixed Deposit Receipt - Canara bank - IHMCT&AN,Goa(Scty)(Leave Encashment)	97,08,829		1,05,10,787	
g)	Fixed Deposit Receipt - Canara bank - IHMCT&AN,Goa(Scty)(Gratuity)	37,257	21,26,94,392	35,000	22,42,77,741
II	House building/ Conveyance/ Computer advances a/c				
a)	Accrued interest on FDR-Canra Bank- (Housebuilding & conv.)	1,34,585		98,327	
b)	Balance with Canara bank - IHMCT&AN,Goa (Scty) Housebuilding/Conveyance adv.	48,353	1,82,939	47,352	1,45,680
III	Leave Encashment				
a)	Accrued, interest on FDR-Canara Bank (Leave Encashment)	2,79,731	2,79,731	2,83,385	2,83,385
IV	Hostel Fund				
a)	Fixed Deposit Receipt-Canara Bank Hostel Fund	25,07,476	25,07,476	23,62,351	23,62,351
Total			21,56,64,538		22,70,69,156



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

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2025

Schedule 10 : INVESTMENTS - OTHERS	(Amount ₹)	(Amount ₹)
	Current Year	Previous Year
I Investment		
a) In Fixed Deposits		
1 Fixed Deposit with Canara bank - IHMCT&AN,Goa(Scty)	3,00,84,488	3,50,32,298
2 Fixed Deposit with State Bank of India - IHMCT&ANGoa(Scty)	9,07,50,999	9,01,73,186
3 Fixed Deposit with ICICI Bank Ltd - IHMCT&ANGoa(Scty)	4,66,97,370	3,11,23,651
Total	16,75,32,857	15,63,29,135



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

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2025

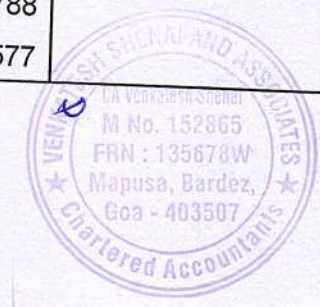
Schedule 11: CURRENT ASSETS, LOANS, ADVANCES ETC.	(Amount ₹)		(Amount ₹)	
	Current Year		Previous Year	
A Current Assets :				
I ^o Inventories				
1 Journals	34,855		98,438	
2 Printing and Stationery	2,89,171		2,76,177	
3 Cleaning Material	1,17,569		79,267	
4 Fuel, Gas, Coal & Oil	1,62,110		2,01,060	
5 General Stores	3,04,437		6,19,128	
6 Tool Kit Bag	4,814		4,814	
7 Miscellaneous Store	1,53,066	10,66,022	71,888	13,50,772
2 Sundry Debtors				
A Debts Outstanding for a period exceeding six months	-		-	
B Others	-		-	
3 Cash Balances (including stamps, imprest cash and cheques / Drafts)		-		-
1 IHMCT&AN,Goa(Scty)		11,220		10,166



4 Bank Balances				
a With Scheduled Banks				
(a) On Current Accounts				
1 State Bank of India (IHMCT&AN,Goa(Scty) 11031479381)	13,61,434		34,33,964	
2 Canara Bank (IHMCT&AN,Goa(Scty) 7221305000063)	39,30,820		45,72,539	
3 Canara Bank (IHM Goa Group Gratuity - 72212200022056)	13,986		9,012	
4 Canara Bank (IHM Goa-E-payment of tax (72213070002574)	7,21,527		1,53,487	
5 Canara Bank (IHM Goa Depreciation Fund 72212200022037)	9,357		2,813	
6 Canara Bank (IHM Goa Asst. to IHMS/FCI 72213070003952)	268		268	
7 Canara Bank (IHM Goa CBSP Grants 72213070003948)	71,070		71,660	
8 ICICI Bank Ltd (IHMCT&AN,Goa(Scty) 136301000639	48,67,173	1,09,75,635	37,06,626	1,19,50,370
5 Post Office - Saving Accounts				
Total (A)		-		-
		1,20,52,877		1,33,11,308



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	-		-	
2 Recoverable adv. Agst. Computer	-		-	
B Others (specify)				
2 Advances and other amounts recoverable in cash or in kind or for value to be received				
1 Prepaid Expenses	3,33,687		3,41,267	
2 Deposits against Gas Cylinders	2,16,565		2,16,565	
3 Deposit against Water Connection	46,041		46,041	
4 Deposit against Electricirity	35,010		35,010	
5 Deposit against Telephone	13,656		13,656	
6 Fees receiveable	73,73,000		1,18,57,922	
7 Claims Recoverable- TDS	40,04,682		24,66,003	
8 Deposit for Bottles-Selwell F & B Pvt. LTd.	1,800		1,800	
9 Advance against TA/DA	37,889		50,080	
10 Canara Bank - House Building/conveyance advance	1,000		1,000	
11 Grant in Aid CBSP Overspent				
- Mid Day Meal Scheme under Ministry of Tourism	1,76,788		1,76,788	
- Grant in Aid- Hunar Se Rozgar Tak	12,577		12,577	



- Grant in Aid- Entrepreneurship Programme	7,531		7,531	
- Grant in Aid- Skill Testing and Certification	97,746		97,746	
12 Amount receivable from suppliers	14,16,807		4,37,400	
13 Loan to IHM-CBSP Account (PFMS)	28,108		28,108	
14 Grant in Aid Extention and Renovation of Computer Laboratory	11,29,417		11,29,417	
15 Grant in Aid Renovation and Alteration of Girls Common Room and Locker Room	1,15,732		1,15,732	
16 IGNOU Centre	31,620		31,620	
17 GIA Tourism Awareness Programme	1,04,625		89,212	
18 Swachhata Action Plan (reimbursable from MOT)	8,210		8,210	
19 TDS on GST Refundable	607		607	
20 Bank Charges Receivable from SBI, Porvorim'	3,540		3,540	
21 JEE Publicity 2024 (reimbursable)	-		50,000	
22 Advance against Tourism Awareness Programme	-		2,600	
23 Expenditure on Parliamentary Committee Annual Accounts (Reimbursable)	5,49,612		11,08,184	
24 Swachhata Action Plan 2024-25(reimbursable from MOT)	31,143		-	
25 World Heritage Expenditure (reimbursable from MOT)	1,43,520		-	
26 Advances to Staff	39,003			
27 Advances to Supplier	20,000			
		1,59,79,916		1,83,28,616

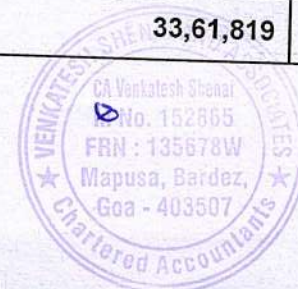


3 Income Accrued				
A On investment from Earmarked / Endowment funds	-		-	
B On investments - others				
1 Canara Bank-Accrued interest on FDR (Depreciation)	3,41,791		3,66,841	
2 Canara Bank -Accrued interest on FDR (Institute)	10,32,103		6,22,536	
3 State Bank of India-Accrued Interest on FDR (Institute)	31,62,752		33,91,817	
4 Canara Bank-Accrued Interest on FDR (Endowment Scholarship Fund)	5,594		1,544	
5 Canara Bank -Accrued interest on FDR (Hostel Fund)	55,335		52,411	
6 ICICI Bank Ltd.Accrued interest on FDR (Institute)	14,45,285		16,33,806	
7 Canara Bank-Accrued Interest on FDR (Gratuity)	2,277		2,187	
C On loans and advances				
1 Accrued and due	-		-	
2 Accrued but not due	-		-	
D Others (includes income due unrealized Rs.....)	-		-	
4 Claims Receivable		60,45,137	-	60,71,142
Total (B)		-		-
Total (A + B)		2,20,25,053		2,43,99,758
		3,40,77,930		3,77,11,066



INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION - GOA
 REGISTRATION NO. :- 175 DATED 24.04.1967
 SCHEDULE FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR
 ENDED 31ST MARCH 2025

Schedule 12 : INCOME FROM SALES / SERVICES	(Amount ₹)	(Amount ₹)
	Current Year	Previous Year
1 Income from Sales		
a Sale of Snackateria Coupons	1,28,352	7,376
b Sale of finish products from the departments	29,628	13,888
c Sale of food items from Student Activities	4,07,838	2,01,891
d Sale of Manure	4,381	250
2 Income from Services		
a Functions & Short Term Courses	84,746	2,36,912
b Training Programme Conducted	9,92,217	-
c Out Door Catering Service (F&B Service)	16,18,894	22,29,687
d Oraganizing Competition	72,034	-
e Rent from sale of shops for Grand Mercado	23,729	11,865
Total	33,61,819	27,01,869



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

SCHEDULE FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR
ENDED 31ST MARCH 2025

Schedule 14 : FEES / SUBSCRIPTION		(Amount ₹)	(Amount ₹)
		Current Year	Previous Year
1	Tuition Fees	7,99,13,989	9,49,21,396
2	Admission Fees	5,14,800	7,12,800
3	Hostel Fees	79,32,720	76,09,390
4	Examination Fees	57,49,313	61,60,504
5	Fees fom NRI Students	-	-
6	Lab Fee/Other Operational Fee	-	5,27,925
7	Additional Minor Charges	-	23,94,400
TOTAL		9,41,10,822	11,23,26,415



INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION - GOA
REGISTRATION NO. :- 175 DATED 24.04.1967
 SCHEDULE FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR
 ENDED 31ST MARCH 2025

Schedule 17 : INTEREST EARNED	(Amount ₹)	(Amount ₹)
	Current Year	Previous Year
1 On Term Deposits :		
a) With Scheduled Banks		
i) Interest on Fixed Deposits	1,14,46,660	1,10,33,176
ii) Interest on Fixed Deposit-House Bulding/Cony (Prior Period)	-	-
b) With Non-Scheduled Banks	-	-
c) With Institutions	-	-
d) Others	-	-
i) Interest earned on Income Tax Refund	-	-
2 On Savings Accounts :		
a) With Scheduled Banks		
b) With Non-Scheduled Banks	3,09,972	1,32,403
c) With Institutions	-	-
d) Others	-	-
3 On Loans/Advances		
a) Employees / Staff	-	-
b) Others	-	-
4 Interest on Debtors and Other Receivable	-	-
TOTAL	1,17,56,632	1,11,65,579



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

REGISTRATION NO. :- 175 DATED 24.04.1967

SCHEDULE FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR
ENDED 31ST MARCH 2025

Schedule 18 - OTHER INCOME		(Amount ₹)	(Amount ₹)
		Current Year	Previous Year
1	Profit on sale / disposal of Assets		
	a. Owned assets		
	i) Sale of old newspaper & other raddi		
	ii) Sale of scrap	3,098	35,663
	b. Assets acquired out of grants or received free of cost	-	-
2	Export Incentives realized		
3	Fees for Miscellaneous Services		-
4	Miscellaneous Income		-
5	Students fines	58	30,139
6	Income from Right to Information Act fees	8,015	5,859
7	Income from CBSP (EP, TAP etc.)	-	20
8	Licence fee towards staff quarters	2,493	7,700
9	Penal Interest	2,74,560	2,97,652
10	Caution money deposits -Write-off	1,800	197
11	Wear & Tear towards Caution Money Deposit	9,71,426	-
12	Library Card Charges	1,94,200	1,24,500
13	Administrative Charges	-	2,950
14	Library Book Recovery	66,190	42,700
15	Round Off	-	462
16	Stale cheque liability Write-off	7	-
17	Locker Rent	46,285	34,507
18	Prior Period- Bonus Provision (22-23)	65,200	74,800
19	Prior Period- GPF Surplus	-	1,30,101
20	Donation	-	4,975
		58,000	-
21	Grant Income under AS-12 (Note 5.3) (Grant income for current year, proportionate to depreciation on grant-funded assets)	93,86,430	1,03,44,256
	TOTAL	1,10,77,762	1,11,36,481



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

SCHEDULE FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR
ENDED 31ST MARCH 2025

Schedule 20 - ESTABLISHMENT EXPENSES	(Amount ₹)	(Amount ₹)
	Current Year	Previous Year
a) Salaries, wages and allowances	4,27,94,243	3,98,97,017
b) Allowances and Bonus:	-	-
c) Contribution to Provident Fund	-	-
d) Contribution to other funds (specify) :		
i) Contribution to New Pension Scheme tier- I	28,01,194	25,08,082
e) Staff welfare expenses:		
i) Travelling Allowances & Honorarium	79,615	1,24,812
ii) Medical Allowances	7,16,715	7,98,720
iii) Children Educational Allowance	6,59,847	6,48,000
iv) Leave Travel Concession	1,28,436	3,87,659
f) Expenses on Employees Retirement and Terminal Benefits (Gratuity, leave encashment)		
i) Pension and Retirement benefits for pensioners with the Institute	45,09,388	50,01,228
ii) Pension and Retirement benefits for pensioners with LIC of India (Provision)	-	1,00,00,000
iii) Gratuity (Provision)	-	45,35,628
iv) Leave Encashment (Provision)	6,60,066	9,39,296
g) Others:		
i) Dress allowance	68,750	75,000
TOTAL	5,24,18,254	6,49,15,442



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

SCHEDULE FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR
ENDED 31ST MARCH 2025

Schedule 21 - ADMINISTRATIVE EXPENSES ETC.	(Amount ₹)	
	Current Year	Previous Year
1 Purchases		
- Consumption of fuel and gas	3,60,871	4,09,526
- Consumption of training material (food)	62,52,042	53,55,479
- Fuel for Generator	1,06,840	72,078
- Cleaning material	5,59,595	3,92,617
- Miscellaneous Stores	10,949	1,335
2 Electricity and Power	33,70,871	35,63,887
3 Water charges	3,69,256	3,78,128
4 Insurance Premium	3,35,311	3,59,226
5 Repairs & Maintenance		
- Building	5,20,930	32,886
- Equipment	9,12,871	11,15,441
- Garden	33,319	30,086
- Furniture & Fixtures	2,68,138	1,48,498
6 Rent, Rates and Taxes	-	-
7 Vehicles Running and Maintenance	22,675	22,488
8 Postage, Telephone and Communication Charges		
- Postage Expenses	34,009	33,439
- Telephone Expenses	43,566	46,310



9	Printing and Stationery	3,03,738	3,70,723
10	Travelling and Conveyance Expenses		
-	Conveyance, Cartage & petrol	80,209	1,12,660
11	Expenses for Seminars / Workshops & Training	83,162	1,18,611
12	Subscription Expenses		
-	Membership of societies subscription	11,543	25,143
-	Newspapers & periodicals	48,423	47,447
13	Audit Fee	94,990	99,120
14	Professional charges		
-	Legal and Professional Charges	20,720	2,02,672
15	Advertisement and Publicity	1,12,954	1,28,329
16	Others (Specify)		
-	Pest Control Service Charges	1,02,896	83,180
-	First Aid	3,106	1,120
-	Light Equipments	1,76,769	2,05,606
-	Annual Maintenance Charges (AMC)	10,11,262	6,81,684
-	Bank charges	22,021	42,017
-	Contingencies	81,010	1,56,864
-	Service Contract (Housekeeping, skill & unskilled labour, clerical & security, Garden)	2,00,24,919	1,04,81,529
-	Students Welfare/ Activities	87,233	1,23,982
-	Examination Expenses	15,49,892	18,80,378
-	Remuneration to Guest Faculty	1,68,300	2,03,200
-	Cable TV Subscription Expenses	2,800	-
-	Hindi Language Promotion Expenses	51,959	32,550
-	STP Water Testing Charges	42,480	14,160



- New Pension Scheme Quaterly service charges	3,305	5,940
- DG Stack Gas Monitoring Charges	5,310	5,310
- Cost of Printing Magazine	23,600	-
- Internet Charges	99,850	82,600
- Snackateria Expeniture	1,66,374	20,410
- ODC Payment	12,68,140	20,95,891
- Examination Fee transferred to NCMCT, Noida	27,56,850	32,70,950
- Teaching Associates Salary	81,000	3,15,415
- Institute Scholarship/Financial Asstistant/Awards to Merit Students	1,60,847	1,15,945
- Expenditure on Promotion of IHM Goa Courses	44,300	12,021
- Linen, Curtains etc.	5,400	42,593
- Glassware , Crockery & Cutlery	30,992	60,809
- Interest on GST	68	1,668
- GST Late fee fine	250	2,000
- License Fee	-	74,230
- Tax Liability for FY 2020-21	-	9,00,350
- Expeniture Against various student Activities(Grand Mercado, Lunch,Dinner etc)	3,39,307	3,19,900
- Expeniture Against Purple Feast	-	57,839
- Expeniture for Disposal of dry/wet Garbage	-	2,300
- Prior Period Reversal of Accrued Interest	-	4,65,744
- Round off	-	1
- Faculty on Contract Basis Salary	9,39,655	45,689
- Adjunt Faculty Salary	1,52,506	6,74,827
- Wite-off of Library Books	-	2,160
- Expenditure on TTAG Programme	58,180	-
- Labortory equipments and chemicals	3,140	-
TOTAL	4,34,20,703	3,55,46,989

