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

REGISTRATION NO. :- 175 dated 24.4.1967

BALANCE SHEET AS ON 31ST MARCH 2026

Corpus / Capital Fund and Liabilities	Schedule	(Amount ₹) Current Year	(Amount ₹) Previous Year
Corpus / Capital Fund	1	108,022,748	115,967,022
Reserves and Surplus	2	193,798,836	181,928,917
Earmarked / Endowment Fund	3	204,762,419	221,107,369
Secured Loans and Borrowings	4	NIL	NIL
Unsecured Loan and Borrowings	5	NIL	NIL
Deferred Credit Liabilities	6	NIL	NIL
Current Liabilities & Provisions	7	17,039,322	18,766,355
Total		**523,623,326**	**537,769,662**
Assets			
Fixed Assets	8	109,496,006	120,494,336
Investments - Earmarked / Endowment Funds	9	201,046,863	215,664,538
Investments - Others	10	180,942,559	167,532,857
Current Assets, Loans & Advances	11	32,137,897	34,077,930
Miscellaneous Expenditure (to the extent not written off or adjusted)		NIL	NIL
Total		**523,623,326**	**537,769,662**
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)
Administrative Cum Accounts Officer

(Donna D'Souza)
Principal / Secretary

For Venkatesh Shenai And Associates
Chartered Accountant
F.R.No.135678W

VENKATESH SHENAI AND ASSOCIATES
CA Sailee Shenai
M No. 611779
FRN : 135678W
Mapusa, Bardez, Goa - 403507
Chartered Accountants

(CA Sailee Shenai)
(Partner)
M. No. 611779
UDIN: 26611779QLQFTC3274

Place : Porvorim - Goa.
Date :21.09.2026

Place : Porvorim - Goa.
Date :21.09.2026

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

REGISTRATION NO. :- 175 dated 24.4.1967

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

	Schedule	(Amount ₹) Current Year	(Amount ₹) Previous Year
INCOME			
Income from Sales / Services	12	3,734,353	3,361,819
Grants / Subsidies	13	NIL	NIL
Fees / Subscriptions	14	91,695,619	94,110,822
Income from Investment (Income on invest, from Earmarked/Endowment Funds Trf. To Fund)	15	NIL	NIL
Income from Royality, Publication, etc.	16	NIL	NIL
Interest Earned	17	12,236,903	11,756,632
Other Income	18	10,511,139	11,077,762
Increase / (Decrease) in stock of Finished goods and works-in-progress	19	NIL	NIL
TOTAL (A)		**118,178,014**	**120,307,035**
EXPENDITURE			
Establishment Expenses	20	49,717,832	52,418,254
Administrative Expenses etc.	21	43,555,544	43,420,703
Expenditure on Grants, Subsidies etc.	22	NIL	NIL
Interest	23	NIL	NIL
TOTAL (B)		**93,273,376**	**95,838,957**
Surplus Before Depreciation		**24,904,638**	**24,468,078**
Less:- Depreciation during the year	8	**12,857,968**	**15,051,952**
Balance being excess of Income over Expenditure		**12,046,670**	**9,416,126**
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO RESERVES AND SUPLUS		**12,046,670**	**9,416,126**
SIGNIFICANT ACCOUNTING POLICIES CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	24		

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

(Pooja Shetgaonkar)
Administrative Cum Accounts Officer

(Donna D'Souza)
Principal / Secretary

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

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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 2026

(Amount ₹) (Amount ₹)

Schedule 1 - CORPUS/ CAPITAL FUND	**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	12,750,000	12,750,000	12,750,000	12,750,000
Grants-in-Aid utilized for Capital Expenditure				
a) Asset created out of GIA Purchase of Equipment / Furniture	884		884	
b) Asset created out of GIA repairs/renovation of existing building	1,319,437		1,466,857	
c) Assets created out of GIA-Capital Nature Lab. Equipment, Renovation & Rectification	136,661		151,872	
d) Asset Created out of GIA Equipt. For OBC Quota	5,982,014		6,804,166	
e) Asset created out of GIA DG set & Bituminous Road	2,176,512		2,457,377	
f)Asset created out of Grant in Aid Capital Expenditure	14,216,375		14,776,498	
g)Asset created out of Capital GIA IHM Expansion Building	50,487,820		56,058,064	
h)Asset created out of GIA Purchase of Equipment	2,370,337		2,931,119	
i)Asset created out of GIA Renovation & Alteration of Girls Common Room & Locker Room	1,353,441		1,485,683	
j)Asset created out of GIA Extention & Renovation of Computer Laboratory	2,317,776	80,361,257	2,547,007	88,679,527
Reserves/Fund utilized for Capital Expendture				
a) Assets created out of Institutional Development Fund	10,416,853		10,416,853	
b) Assets created out of Hostel Fund	4,494,638	14,911,491	4,120,642	14,537,495
TOTAL		**108,022,748**		**115,967,022**



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 2026

(Amount ₹) (Amount ₹)

Schedule 2 - RESERVES AND SURPLUS	**Current Year**		**Previous Year**	
I Surplus				
Balance at the beginning of the year	9,83,23,376		6,23,56,131	
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	9,83,23,376		8,88,71,425	
Add:- Surplus/(Deficit) transferred from the Income and Expenditure account.	1,20,46,669		94,16,126	
Add:- IHM-GPF surplus	-		35,826	
Less:- Deficit from IHM-GPF a/c	1,76,749	11,01,93,296		9,83,23,377
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		**19,37,98,836**		**18,19,28,917**

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

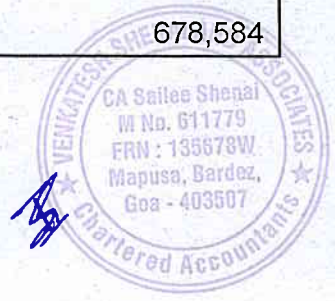
VENKATESH SHENAI AND ASSOCIATES
CA Sailee Shenai
M No. 611779
FRN : 135678W
Mapusa, Bardez,
Goa - 403507
Chartered Accountants

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 2026

Schedule 3 : EARMARKED / ENDOWMENT FUNDS		(Amount ₹) Current Year	(Amount ₹) Previous Year
a)	Opening balance		
-	Scholarship Fund (means basis)	303,364	374,314
-	Hostel Fund	956,112	1,310,878
-	GSCA Pension Scheme Fund	104,232,393	94,208,541
-	House Building / Conveyance Grant Received & Interest earned on advances	701,000	701,000
-	Encashment of Leave	8,577,696	7,899,112
-	Provision for Gratuity	41,161,765	42,745,070
-	Provision for Leave Encashment	9,104,566	9,808,241
-	Provision for Pension	41,377,000	63,009,703
-	Donation/Endowment Scholarship Fund	1,534,855	1,405,950
-	Depreciation Fund	13,158,617	11,163,099
b)	**Additions during the year**		
i)	Donations / grants / endowments		
-	Donation/Endowment Scholarship Fund	107,968	181,875
ii)	Income from investments made of the funds		
-	GSCA Pension Scheme Fund	9,079,931	10,023,852
-	Depreciation Fund	2,073,347	1,995,518
-	Encashment of Leave Fund	671,066	678,584



iii)	Other additions		
-	Hostel Fund	165,811	164,499
-	Provision for Gratuity	2,056,732	2,170,245
-	Provision for Leave Encashment	-	660,066
-	Provision for Pension	-	-
	Total {(a) + (b)}	235,262,224	248,500,548
c)	Utilisation / Expenditure towards objectives of funds		
i)	Capital expenditure		
-	Fixed Assets	-	-
-	Hostel Fund	373,996	519,265
-	Others	-	-
ii)	Revenue expenditure		
-	Donation/Endowment Scholarship Fund	49,748	52,970
	Scholarship Fund (means basis)	74,125	70,950
	Others		
-	Provision for Gratuity	4,730,463	3,753,550
-	Provision for Leave Encashment	1,773,590	1,363,741
-	Provision for Pension	23,497,883	21,632,703
	Total (c)	30,499,805	27,393,179
	Closing balance at the year end (a + b - c)	**204,762,419**	**221,107,369**



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 2026

Schedule 7 - CURRENT LIABILITIES & PROVISIONS		Current Year (Amount ₹)		Previous Year (Amount ₹)	
A.	**CURRENT LIABILITIES**				
(I)	Sundry Creditors :				
a)	For goods	2,245,136		2,338,898	
b)	Others	4,515,938	6,761,074	4,555,784	6,894,682
(II)	Advances received		-		-
(III)	Deposits (EMD, Security from contractors, college caution fee, Hostel caution fee, Locker deposit)				
1	Caution Money Deposits	6,834,600		7,070,400	
2	Security Deposits	499,119		463,619	
3	Students Extra Fees Refundable	265,959		288,019	
4	Deposit Against Missing of Library Book	1,820	7,601,498	1,820	7,823,858
(IV)	Statutory Liabilities (GIS, GPF, ESIC, EPF)				
a.	Overdue	-		-	
b.	Others	-	-	-	-
1	TDS on contract payable u/s 194C	107,836		64,547	
2	TDS on GST	89,503		83,064	
3	TDS u/s 194J	43,567		11,460	
4	GST Payable	32,352	273,258	165,768	324,839
(V)	Other current liabilities (Salary, expenses, scholarships payable)				
1	Stale cheques liability	139,515		53,152	
2	Audit fees payable	108,265		97,055	
3	ODC Payable to students	260,710		786,825	
4	Caution Money Deposit Payable	155,050		1,309,600	
5	Loan from IHM Goa to CBSP A/c (PFMS)	28,108		28,108	
6	Payable to Staff	-		3,472	
7	IGNOU Exam Fee	184,853		184,853	
8	IHM Goa GPF	1,185,074		1,008,325	

VENKATESH SHENAI AND ASSOCIATES
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9	NCHM Enrollemnt Fee	30,800		35,800	
10	Earnest Money Deposit	80,600		34,000	
11	Goa Building construction labour Cess 1%	-		2,528	
12	GPF Subscription	-		28,908	
13	Group Insurance Scheme	107,299		450	
14	State Govt. Scholarship/Freeship	-		149,900	
15	Sachin Priyadharshi	25,000		-	
16	EIJ Consulting Pvt. Ltd	3,968		-	
17	Kaaiser Services Pvt. Ltd.	25,000		-	
18	The Placement International Group	25,000		-	
19	Postal Life Insurance	286		-	
20	Gratuity Arrears	43,708		-	
21	Eployee Subcsription NPS Tier-I	257	2,403,493	-	3,722,976
(VI)	Book overdraft in Bank Account		-		-
Total (A)			**17,039,322**		**18,766,355**
B.	**PROVISIONS**				
1	Provision for Capital Work		-		-
	Total (B)		-		-
Total (A + B)			**17,039,322**		**18,766,355**

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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, 2026

SCHEDULE 8 : FIXED ASSETS

		GROSS BLOCK				DEPRECIATION				NET BLOCK	
Sr. No.	*Assets*	*Balance as on 01-04-2025 at Cost*	*Acquired during the year*	*Disposed during the Year*	*Gross Block as on 31-03-2026*	*Balance as on 01.04.2025*	*For the Year*	*Depreciation W/ Back*	*Balance as on 31.03.2026*	*W.D.V. as on 31-03-2026*	*W.D.V. as on 31-03-2025*
1	LAND	12,750,000.00	-	-	12,750,000.00	-	-	-	-	12,750,000.00	12,750,000.00
2	BUILDING	231,065,947.61	1,150.00	-	231,067,097.61	144,446,592.09	8,065,692.00	-	152,512,284.09	78,554,813.52	86,619,355.52
3	PLANT MACHINERY & EQUIPMENT	66,774,719.34	1,166,724.00	-	67,941,443.34	52,830,300.19	3,360,211.00	-	56,190,511.19	11,750,932.15	13,944,419.15
4	VEHICLES	1,086,984.00	-	-	1,086,984.00	857,434.00	34,433.00	-	891,867.00	195,117.00	229,550.00
5	FURNITURE, FIXTURES	12,318,484.38	23,000.00	-	12,341,484.38	10,019,806.38	232,168.00	-	10,251,974.38	2,089,510.00	2,298,678.00
6	OFFICE EQUIPMENTS	2,832,173.97	18,980.00	-	2,851,153.97	2,293,341.97	83,671.00	-	2,377,012.97	474,141.00	538,832.00
7	COMPUTERS/ PERIPHERALS	14,739,062.80	161,700.00	-	14,900,762.80	14,227,116.80	269,458.00	-	14,496,574.80	404,188.00	511,946.00
8	COMPUTER SOFTWARE	4,982,618.00	58,824.00	-	5,041,442.00	4,235,636.00	322,322.00	-	4,557,958.00	483,484.00	746,982.00
9	ELECTRIC INSTALLATION	6,160,107.53	-	-	6,160,107.53	5,399,018.33	114,163.00	-	5,513,181.33	646,926.20	761,089.20
10	LIBRARY BOOKS	2,292,190.23	55,264.00	-	2,347,454.23	2,227,136.10	48,127.00	-	2,275,263.10	72,191.13	65,054.13
11	TUBE WELLS & W. SUPPLY	785,776.00	-	-	785,776.00	614,526.00	17,125.00	-	631,651.00	154,125.00	171,250.00
12	OTHER FIXED ASSETS	733,961.00	-	-	733,961.00	539,683.00	29,142.00	-	568,825.00	165,136.00	194,278.00
13	INSTALLATION OF EDUSAT	102,860.00	-	-	102,860.00	102,841.00	3.00	-	102,844.00	16.00	19.00
14	HOSTEL ASSETS	7,945,419.00	373,996.00	-	8,319,415.00	6,282,536.00	281,453.00	-	6,563,989.00	1,755,426.00	1,662,883.00
15	LANDSCAPING	1,210,383.00	-	-	1,210,383.00	1,210,383.00	-	-	1,210,383.00	-	-
CURRENT YEAR		365,780,686.86	1,859,638.00	-	367,640,324.86	245,286,350.86	12,857,968.00	-	258,144,318.86	109,496,006.00	120,494,336.00
PREVIOUS YEAR		360,001,190.86	5,779,496.00	-	365,780,686.86	230,234,398.86	15,051,952.00		245,286,350.86	120,494,336.00	129,766,792.00

Note : -

1) Fixed Assets are stated at cost with effect from 2009-2010.

2) 'Library Books' includes 'Journals & Standard Reference Books' and 'Hindi & Other Books'.

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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 2026

Schedule 9 : INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS		Current Year (Amount ₹)		Previous Year (Amount ₹)	
I	Earmarked Investment				
a)	Investment with LIC under Group Gratuity Investment	28,412,840		30,086,571	
b)	Investment with LIC under Pension Scheme(GSCA)	121,837,047		136,254,998	
c)	Fixed Deposit Receipts -Canara Bank - IHMCT&AN,Goa (Scty) Housebuilding/Conveyance adv.	5,585,872		5,223,250	
d)	Fixed Deposit Receipts -Canara Bank -Depreciation	31,766,275		29,889,487	
e)	Fixed Deposit Receipts -Canara Bank-IHMCT&AN Goa(Scty)(Endowment Awards)	-		1,494,000	
f)	Fixed Deposit Receipt - Canara bank - IHMCT&AN,Goa(Scty)(Leave Encashment)	10,321,358		9,708,829	
g)	Fixed Deposit Receipt - Canara bank - IHMCT&AN,Goa(Scty)(Gratuity)	39,608	197,963,000	37,257	212,694,392
II	House building/ Conveyance/ Computer advances a/c				
a)	Accrued interest on FDR-Canra Bank- (Housebuilding & conv.)	104,653		134,585	
b)	Balance with Canara bank - IHMCT&AN,Goa (Scty) Housebuilding/Conveyance adv.	49,632	154,286	48,353	182,939
III	Leave Encashment				
a)	Accrued interest on FDR-Canara Bank (Leave Encashment)	271,161	271,161	279,731	279,731
IV	Hostel Fund				
a)	Fixed Deposit Receipt-Canara Bank Hostel Fund	2,658,417	2,658,417	2,507,476	2,507,476
Total			**201,046,863**		**215,664,538**

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REGISTRATION NO. :- 175 DATED 24.04.1967

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2026

		(Amount ₹)	(Amount ₹)
Schedule 10 :INVESTMENTS - OTHERS		**Current Year**	**Previous Year**
I	Investment		
a)	In Fixed Deposits		
1	Fixed Deposit with Canara bank - IHMCT&AN,Goa(Scty)	34,334,523	30,084,488
2	Fixed Deposit with State Bank of India - IHMCT&ANGoa(Scty)	95,619,700	90,750,999
3	Fixed Deposit with ICICI Bank Ltd - IHMCT&ANGoa(Scty)	50,988,336	46,697,370
Total		**180,942,559**	**167,532,857**

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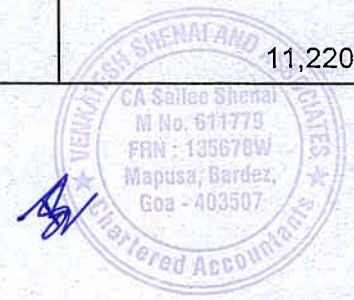
INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION - GOA

REGISTRATION NO. :- 175 DATED 24.04.1967

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2026

(Amount ₹) (Amount ₹)

Schedule 11:CURRENT ASSETS, LOANS, ADVANCES ETC.	Current Year		Previous Year	
A Current Assets :				
I Inventories				
1 Journals	34,855		34,855	
2 Printing and Stationery	262,754		289,171	
3 Cleaning Material	160,845		117,569	
4 Fuel, Gas, Coal & Oil	158,574		162,110	
5 General Stores	287,707		304,437	
6 Tool Kit Bag	4,814		4,814	
7 Miscellaneous Store	39,525		153,066	
8 Maintenance Store	24,882	973,956	-	1,066,022
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)		25,609		11,220



4	Bank Balances				
a	With Scheduled Banks				
(a)	On Current Accounts				
1	State Bank of India (IHMCT&AN,Goa(Scty) 11031479381)	326,494		1,361,434	
2	Canara Bank (IHMCT&AN,Goa(Scty) 72213050000063)	5,754,776		3,930,820	
3	Canara Bank (IHM Goa Group Gratuity - 72212200022056)	62,163		13,986	
4	Canara Bank (IHM Goa-E-payment of tax (72213070002574)	483,995		721,527	
5	Canara Bank (IHM Goa Depreciation Fund 72212200022037)	9,604		9,357	
6	Canara Bank (IHM Goa Asst. to IHMS/FCI 72213070003952)	268		268	
7	Canara Bank (IHM Goa CBSP Grants 72213070003948)	71,070		71,070	
8	ICICI Bank Ltd (IHMCT&AN,Goa(Scty) 136301000639	5,257,397	11,965,767	4,867,173	10,975,635
5	Post Office - Saving Accounts		-		-
Total (A)			**12,965,332**		**12,052,877**

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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	396,643		333,687	
2 Deposits against Gas Cylinders	216,565		216,565	
3 Deposit against Water Connection	46,041		46,041	
4 Deposit against Electiricity	35,010		35,010	
5 Deposit against Telephone	13,656		13,656	
6 Fees receiveable	2,904,655		7,373,000	
7 Claims Recoverable- TDS	5,581,863		4,004,682	
8 Deposit for Bottles-Selwell F & B Pvt. LTd.	1,800		1,800	
9 Advance against TA/DA	247,910		37,889	
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	176,788		176,788	
- Grant in Aid- Hunar Se Rozgar Tak	12,577		12,577	

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-	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	149,370		1,416,807		
13	Loan to IHM-CBSP Account (PFMS)	28,108		28,108		
14	Grant in Aid Extention and Renovation of Computer Laborary	1,129,417		1,129,417		
15	Grant in Aid Renovation and Alteration of Girls Common Room and Locker Room	115,732		115,732		
16	IGNOU Centre	31,620		31,620		
17	GIA Tourism Awareness Programme	104,625		104,625		
18	Swachhata Action Plan (reimburseable from MOT)	8,210		8,210		
19	TDS on GST Refundable	-		607		
20	Bank Charges Receivable from SBI, Porvorim'	-		3,540		
21	Expenditure on Parliamentry Committee Annual Accounts (Reimburseable)	549,612		549,612		
22	Swachhata Action Plan 2024-25(reimburseable from MOT)	31,143		31,143		
23	World Heritage Expenditure (reimburseable from MOT)	-		143,520		
24	Advances to Staff	3,150		39,003		
25	Advances to Supplier	-		20,000		
26	Advance Against LTC	12,281		-		
27	Swachhata Action Plan 2025-26(reimburseable from MOT)	291,353		-		
28	National Council of Hotel Management, Noida	26,778	12,221,184	-		15,979,916

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3 Income Accrued				
A On investment from Earmarked / Endowment funds	-		-	
B On investments - others				
1 Canara Bank-Accrued interest on FDR (Depreciation)	331,013		341,791	
2 Canara Bank -Accrued interest on FDR (Institute)	517,883		1,032,103	
3 State Bank of India-Accrued Interest on FDR (Institute)	3,984,224		3,162,752	
4 Canara Bank-Accrued Interest on FDR (Endowment Scholarship Fund)	-		5,594	
5 Canara Bank -Accrued interest on FDR (Hostel Fund)	53,624		55,335	
6 ICICI Bank Ltd.Accrued interest on FDR (Institute)	2,062,217		1,445,285	
7 Canara Bank-Accrued Interest on FDR (Gratuity)	2,420		2,277	
C On loans and advances				
1 Accrued and due	-		-	
2 Accrued but not due	-		-	
D Others (includes income due unrealized Rs.....)	-	6,951,381	-	6,045,137
4 Claims Receivable		-		-
Total (B)		**19,172,565**		**22,025,053**
Total (A + B)		**32,137,897**		**34,077,930**

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SCHEDULE FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

Schedule 12 : INCOME FROM SALES / SERVICES		(Amount ₹) Current Year	(Amount ₹) Previous Year
1	**Income from Sales**		
a	Sale of Snackateria Coupons	133,552	128,352
b	Sale of finish products from the departments	35,624	29,628
c	Sale of food items from Student Activities	94,867	407,838
d	Sale of Manure	2,524	4,381
2	**Income from Services**		
a	Functions & Short Term Courses	120,457	84,746
b	Training Programme Conducted	1,415,000	992,217
c	Out Door Catering Service (F&B Service)	1,725,783	1,618,894
d	Oraganizing Competition	84,746	72,034
e	Rent from sale of shops for Grand Mercado	-	23,729
f	Conducting Audit for Konkan Railways	121,800	-
	Total	**3,734,353**	**3,361,819**

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

		(Amount ₹)	(Amount ₹)
Schedule 14 : FEES / SUBSCRIPTION		Current Year	Previous Year
1	Tuition Fees	76,062,854	79,913,989
2	Admission Fees	613,400	514,800
3	Hostel Fees	9,969,005	7,932,720
4	Examination Fees	5,050,360	5,749,313
5	Fees fom NRI Students	-	-
	TOTAL	**91,695,619**	**94,110,822**



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Schedule 17 : INTEREST EARNED	(Amount ₹) Current Year	(Amount ₹) Previous Year
1 On Term Deposits :		
a) With Scheduled Banks		
i) Interest on Fixed Deposits	11,872,736	11,446,660
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	364,167	309,972
b) With Non-Scheduled Banks	-	-
c) With Institutions	-	-
d) Others	-	-
3 On Loans/Advances		
a) Employees / Staff	-	-
b) Others	-	-
4 Interest on Debtors and Other Receivable	-	-
TOTAL	**12,236,903**	**11,756,632**

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		(Amount ₹)	(Amount ₹)
Schedule 18 - OTHER INCOME		Current Year	Previous Year
1	Profit on sale / disposal of Assets		
	a. Owned assets		
	i) Sale of old newspaper & other raddi	2,381	3,098
	ii) Sale of scrap		-
	b. Assets acquired out of grants or received free of cost		
2	Export Incentives realized	-	-
3	Fees for Miscellaneous Services	-	-
4	Miscellaneous Income	1,122	58
5	Students fines	38,140	8,015
6	Income from Right to Information Act fees	110	-
7	Income from CBSP (EP, TAP etc.)	-	2,493
8	Licence fee towards staff quarters	282,768	274,560
9	Penal Interest	-	1,800
10	Caution money deposits -Write-off	1,541,200	971,426
11	Wear & Tear towards Caution Money Deposit	187,100	194,200
12	Administrative Charges	48,090	66,190
13	Round Off	6	7
14	Stale cheque liability Write-off	44,352	46,285
15	Locker Rent	43,600	65,200
16	Donation	-	58,000
17	Grant Income under AS-12 (Note 5.3) (Grant income for current year, proportionate to depreciation on grant-funded assets)	8,318,270	9,386,430
18	Registration Fee for the Post of LDC	4,000	-
	TOTAL	**10,511,139**	**11,077,762**

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

Schedule 20 - ESTABLISHMENT EXPENSES		(Amount ₹) Current Year	(Amount ₹) Previous Year
a)	Salaries, wages and allowances	40,824,224	42,794,243
b)	Allowances and Bonus:	-	-
c)	Contribution to Provident Fund	-	-
d)	Contribution to other funds (specify) :		
i)	Contribution to New Pension Scheme tier- I	2,929,605	2,801,194
e)	Staff welfare expenses:		
i)	Travelling Allowances & Honorarium	175,794	79,615
ii)	Medical Allowances	648,496	716,715
iii)	Children Educational Allowance	731,380	659,847
iv)	Leave Travel Concession	76,089	128,436
f)	Expenses on Employees Retirement and Terminal Benefits (Gratuity, leave encashment)		
i)	Pension and Retirement benefits for pensioners with the Institute	4,275,994	4,509,388
iv)	Leave Encashment (Provision)	-	660,066
g)	Others:		
i)	Dress allowance	56,250	68,750
TOTAL		**49,717,832**	**52,418,254**



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SCHEDULE FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

Schedule 21 - ADMINISTRATIVE EXPENSES ETC.	(Amount ₹) Current Year	(Amount ₹) Previous Year
1 Purchases		
- Consumption of fuel and gas	424,836	360,871
- Consumption of training material (food)	7,400,627	6,252,042
- Fuel for Generator	93,402	106,840
- Cleaning material	590,061	559,595
- Miscelleneous Stores	135,825	10,949
2 Electricity and Power	3,248,501	3,370,871
3 Water charges	160,119	369,256
4 Insurance Premium	340,072	335,311
5 Repairs & Maintenance		
- Building	187,867	520,930
- Equipment	1,019,628	912,871
- Garden	60,625	33,319
- Furniture & Fixtures	232,948	268,138
6 Rent, Rates and Taxes	-	-
7 Vehicles Running and Maintenance	69,948	22,675
8 Postage, Telephone and Communication Charges		
- Postage Expenses	25,276	34,009
- Telephone Expenses	50,230	43,566



9	Printing and Stationery	381,286	303,738
10	Travelling and Conveyance Expenses		
-	Conveyance, Cartage & petrol	129,620	80,209
11	Expenses for Seminars / Workshops & Training	286,592	83,162
12	Subscription Expenses		
-	Membership of societies subscription	22,694	11,543
-	Newspapers & periodicals	44,893	48,423
13	Audit Fee	108,265	94,990
14	Professional charges		
-	Legal and Professional Charges	97,679	20,720
15	Advertisement and Publicity	125,821	112,954
16	Others (Specify)		
-	Pest Control Service Charges	182,428	102,896
-	First Aid	7,696	3,106
-	Light Equipments	83,376	176,769
-	Annual Maintenance Charges (AMC)	1,427,357	1,011,262
-	Bank charges	21,943	22,021
-	Contingencies	152,292	81,010
-	Service Contract (Housekeeping, skill & unskilled labour, clerical & security, Garden)	17,815,259	20,024,919
-	Students Welfare/ Activities	116,441	87,233
-	Examination Expenses	1,462,168	1,549,892
-	Remuneration to Guest Faculty	421,203	168,300
-	Cable TV Subscription Expenses	4,320	2,800
-	Hindi Language Promotion Expenses	53,431	51,959
-	STP Water Testing Charges	42,480	42,480

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-	New Pension Scheme Quaterly service charges	3,135	3,305
-	DG Stack Gas Monitoring Charges	5,310	5,310
-	Cost of Printing Magazine	31,899	23,600
-	Internet Charges	75,000	99,850
-	Snackateria Expeniture	177,228	166,374
-	ODC Payment	1,425,740	1,268,140
-	Examination Fee transferred to NCMCT, Noida	2,512,510	2,756,850
-	Teaching Associates Salary	-	81,000
-	Institute Scholarship/Financial Asstistant/Awards to Merit Students	328,839	160,847
-	Expenditure on Promotion of IHM Goa Courses	28,337	44,300
-	Linen, Curtains etc.	19,200	5,400
-	Glassware , Crockery & Cutlery	43,935	30,992
-	Interest on GST	-	68
-	GST Late fee fine	-	250
-	Expeniture Against various student Activities(Grand Mercado, Lunch,Dinner etc)	128,391	339,307
-	Faculty on Contract Basis Salary	1,099,000	939,655
-	Adjunt Faculty Salary	-	152,506
-	Expenditure on TTAG Programme	66,000	58,180
-	Labortory equipments and chemicals	-	3,140
-	Cleaning of Septic Tank	12,000	-
-	Expeniture on Training of Self Help Group	21,640	-
-	Expeniture on T.E.E & D.A.D	2,813	-
-	Prior Period Expenses	54,883	-
-	Expenses for Student Counsellor	132,475	-
-	Expenditure on Disposal of Dry/Wet Garbage	360,000	-
	TOTAL	**43,555,544**	**43,420,703**

