

**Form of Financial Statement (Non Profit Organisation) (Order No : CCA/9899 Dt 26/05/99 -  
Ministry of Finance, Govt. of India (Parliamentary Committee on Papers laid on the Table in its**

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION, MUMBAI  
(Registration No. under Societies Act 1860 : Bom.132/1962CBBSD)**

**BALANCE SHEET AS AT MARCH 31 2017**

**(Amount in Rs.)**

<b><u>CORPUS/CAPITAL FUND AND LIABILITIES</u></b>	<b>Schedule</b>	<b>Current Year</b>	<b>Previous Year</b>
Corpus/Capital Fund	1	3383,27,296	3367,23,425
Reserves and Surplus	2	-93,53,670	-70,87,188
Earmarked/Endowment Funds	3	2918,36,455	2641,09,907
Current Liabilities and Provisions	7	141,31,049	150,77,357
<b>TOTAL</b>		<b>6349,41,130</b>	<b>6088,23,501</b>
<b><u>ASSETS</u></b>			
Fixed Assets	8	2619,50,925	2547,94,013
Investments - From Earmarked/Endowment Funds	9	1456,11,270	1228,29,810
Current Assets, Loans and Advances etc.	11	2273,78,935	2311,99,678
<b>TOTAL</b>		<b>6349,41,130</b>	<b>6088,23,501</b>
Significant Accounting Policies	24		
Contingent Liabilities and Notes to Accounts	25		

AS PER OUR REPORT OF EVEN DATE

**FOR SARDA & PAREEK  
Chartered Accountants**

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

**CA Niranjan Joshi  
Partner  
Membership No. 102789**

**A.K.Singh  
Principal / Secretary  
R.R.Prabhudesai  
Consultant - Administration & Accounts**

Place : Mumbai  
Date : 05.07.2017

Place : Mumbai  
Date : 05.07.2017

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION, MUMBAI**  
(Registration No. under Societies Act 1860 : Bom.132/1962CBBSD)

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31 2017**

(Amount in Rs.)

	Schedule	Current Year	Previous Year
<b>INCOME</b>			
Grants / Subsidies	13	-	-
Income from Fees and Subscription	14	1068,69,669	1005,74,609
Income from Investments	17	31,34,156	23,47,606
Other Income	18	47,69,783	40,93,110
<b>TOTAL (A)</b>		<b>1147,73,607</b>	<b>1070,15,324</b>
<b>EXPENDITURE</b>			
Establishment Expenses	20	671,16,286	669,57,238
Other Administrative Expenses etc.	21	360,21,670	358,97,944
Interest and Bank Charges	23	15,411	12,545
Depreciation	8	138,86,723	105,80,534
<b>TOTAL (B)</b>		<b>1170,40,090</b>	<b>1134,48,262</b>
<b>Excess of Expenditure over Income(A-B)</b>		-22,66,482	-64,32,938
Transfer to / from General Reserve		22,66,482	64,32,938
<b>BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND</b>		-	-
Significant Accounting Policies	24		
Contingent Liabilities and Notes to Accounts	25		

AS PER OUR REPORT OF EVEN DATE  
**FOR SARDA & PAREEK**  
Chartered Accountants

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**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION, MUMBAI  
(Registration No. under Societies Act 1860 : Bom.132/1962CBBS)**

**RECEIPTS AND PAYMENTS FOR THE YEAR ENDED MARCH 31, 2017**

**(Amount in Rs.)**

<b>RECEIPTS</b>	<b>Current Year</b>	<b>Previous Year</b>	<b>PAYMENTS</b>	<b>Current Year</b>	<b>Previous Year</b>
<u>I. Opening Balances</u>			<u>I. Expenses</u>		
a) Cash in hand	95,280	1,32,249	a) Establishment Expenses	671,16,286	669,57,238
b) Bank Balances			b) Administrative Expenses	360,21,670	358,97,944
i) In current accounts	100,02,713	66,49,918	<u>II. Investment made</u>		
ii) In deposit accounts	2094,94,117	2201,94,795	Investment in Securities (net)	227,81,460	27,52,834
iii) Savings accounts	18,416	5,62,167	<u>III. Expenditure in Fixed Assets</u>		
<u>II) Grant Received</u>	5,10,451	5,96,510	a) Purchase of Fixed Asset	71,56,912	219,91,044
<u>III. Income on Investments from</u>			b) Exp on Capital Work in Progress	-	-
a) Int on Earmarked / Endowment Funds	159,70,525	169,41,996	<u>IV. Finance Charges</u>		
b) Interest on Deposits	31,34,156	23,47,606	Bank Charges	15,411	12,545
<u>IV. Any Other Receipts</u>			<u>V. Other Payments</u>		
Income from Fees & Subscription	1068,69,669	1005,74,609	Staff, GPF, CPF and Other Benefits	60,12,340	78,40,887
Other Income	47,69,783	40,93,110	Payment Pension Fund	29,84,721	115,65,861
Staff Contribution towards PF	79,12,782	62,42,892	Increase in Current Assets	67,71,803	-
Additions to Endowment Funds	47,000	31,100	Decrease in Current Liabilities	9,46,308	-
Additions to earmarked Funds	-	25,00,000	<u>VI. Closing Balances</u>		
Increase in Current Liabilities	-	55,52,283	a) Cash in hand	62,511	95,280
Decrease in Current Assets	-	2,09,646	b) Bank Balances		
			I) In current accounts	40,65,479	100,02,713
			ii) In deposit accounts	2043,31,636	2094,94,117
			iii) Savings accounts	5,58,354	18,416
	<b>3588,24,891</b>	<b>3666,28,880</b>		<b>3588,24,891</b>	<b>3666,28,880</b>

AS PER OUR REPORT OF EVEN DATE  
**FOR SARDA & PAREEK**  
Chartered Accountants

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

**CA Niranjan Joshi**  
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Place : Mumbai  
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**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION, MUMBAI**

**Schedules forming part of the Balance Sheet as at March 31, 2017**

**(Amount in Rs.)**

	<b>As at 31.03.2017</b>	<b>As at 31.03.2016</b>
<b>SCHEDULE 1 - CORPUS/CAPITAL FUND</b>		
<b>CORPUS</b>		
Opening Balance	7,83,091	7,83,091
Add : Contributions towards Corpus/Capital Fund	-	-
Add :/ (Deduct) : Balance of net income /(expenditure) transferred from the Income & Expenditure Account	-	-
<b>Closing Balance</b>	<b>7,83,091</b>	<b>7,83,091</b>
<b>Government Grants:</b>		
<b>Government Grant - Building Construction 1</b>		
Opening Balance	554,54,210	636,20,669
Add: Additions	5,10,451	3,36,816
Less: Utilisation	-	85,03,275
<b>Closing Balance</b>	<b>559,64,661</b>	<b>554,54,210</b>
<b>Government Grant - Capital Equipment</b>		
Opening Balance	196,77,848	196,77,848
Add: Additions	-	-
Less: Utilisation	-	-
<b>Closing Balance</b>	<b>196,77,848</b>	<b>196,77,848</b>
<b>Government Grant - Building Construction 2</b>		
Opening Balance	657,49,071	657,49,071
Add: Additions	-	-
Less: Utilisation	-	-
<b>Closing Balance</b>	<b>657,49,071</b>	<b>657,49,071</b>
<b>Capital Asset Purchased Out of Surplus</b>		
Opening Balance	1646,11,380	1330,97,790
Add: Additions	184,56,583	315,13,590
Less: Utilisation	-	-
<b>Closing Balance</b>	<b>1830,67,963</b>	<b>1646,11,380</b>
<b>Government Grant- Major Repairs</b>		
Opening Balance	304,47,825	495,78,682
Add: Additions	-	2,59,694
Less: Utilisation	173,63,163	193,90,551
<b>Closing Balance</b>	<b>130,84,662</b>	<b>304,47,825</b>
<b>TOTAL</b>	<b>3383,27,296</b>	<b>3367,23,425</b>

	<b>As at 31.03.2017</b>	<b>As at 31.03.2016</b>
<b>SCHEDULE 2 - RESERVE AND SURPLUS</b>		
As per Last Account		
- Institutional Development Fund	-70,87,188	-6,54,250
Add : Addition during the year	-	-
Less : Net Surplus for the Year	-22,66,482	-64,32,938
Less : Deductions during the Year	-93,53,670	-70,87,188
- Transfer to Capital Asset Purchased out of Surplus Fund	-	-
<b>TOTAL</b>	<b>-93,53,670</b>	<b>-70,87,188</b>

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION, MUMBAI**

	<b>As at 31.03.2017</b>	<b>As at 31.03.2016</b>
<b>SCHEDULE 3 - EARMARKED / ENDOWMENT FUNDS</b>		
<b>Endowment Funds</b>		
Opening Balance	137,71,355	131,07,952
Add : Additions	47,000	31,100
Add: Interest on FDR	9,68,538	9,83,914
Less: Utilisation	4,20,721	3,51,611
Closing Balance	<b>143,66,172</b>	<b>137,71,355</b>
<b>Employees GPF/CPF/Pension Fund</b>		
Opening Balance	457,37,920	442,54,740
Add : Additions	79,12,782	62,42,892
Add: Interest on FDR	30,43,506	30,81,175
Less: Utilisation	60,12,340	78,40,887
Closing Balance	<b>506,81,868</b>	<b>457,37,920</b>
<b>House Building &amp; Conveyance</b>		
Opening Balance	120,15,856	111,43,895
Add : Additions	-	-
Add: Interest on FDR	8,63,587	8,71,961
Less: Utilisation	-	-
Closing Balance	<b>128,79,443</b>	<b>120,15,856</b>
<b>IHM Pension Fund</b>		
Opening Balance	702,19,617	738,78,118
Add : Additions	-	25,00,000
Add: Interest on FDR	51,56,364	50,55,749
Less: Utilisation	25,64,000	112,14,250
Closing Balance	<b>728,11,981</b>	<b>702,19,617</b>
<b>Depreciation Fund</b>		
Opening Balance	1223,65,159	1084,55,192
Add : Depreciation For the year	138,86,723	105,80,534
Add: Interest on FDR	59,38,530	69,49,197
Less: Utilisation	10,93,420	36,19,764
Closing Balance	<b>1410,96,992</b>	<b>1223,65,159</b>
<b>TOTAL</b>	<b>2918,36,455</b>	<b>2641,09,907</b>

	<b>As at 31.03.2017</b>	<b>As at 31.03.2016</b>
<b>SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS</b>		
<b>1. Sundry Creditors :</b>		
a) For Goods	-	-
b) Statutory Dues	-	2,42,942
c) For Expenses	57,500	57,500
	57,500	3,00,442
2. Advances Received	4,30,656	7,28,741
3. Other Current Liabilities	136,42,893	140,48,174
<b>TOTAL</b>	<b>141,31,049</b>	<b>150,77,357</b>

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION, MUMBAI**

	<b>As at 31.03.2017</b>	<b>As at 31.03.2016</b>
<b><u>SCHEDULE 9 - INVESTMENTS FROM EARMARKED FUNDS</u></b>		
1. In Government Securities	10,025	10,10,025
2. In Fixed Deposits	1456,01,245	1218,19,785
<b>TOTAL</b>	<b>1456,11,270</b>	<b>1228,29,810</b>

	<b>As at 31.03.2017</b>	<b>As at 31.03.2016</b>
<b><u>SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.</u></b>		
<u>1. Inventories</u>		
a) Stores and Spares & Stationery	25,633	59,647
b) Stock of Provisions	5,39,292	4,84,635
	5,64,925	5,44,282
<u>2. Sundry Debtors</u>		
a) Debts Outstanding for a period exceeding six months	-	-
b) Others	49,81,586	47,99,375
	49,81,586	47,99,375
<u>3. Cash Balances in Hand</u>	62,511	95,280
<u>4. Bank Balances</u>		
<u>a) With Scheduled Banks</u>		
- On Current Account	40,65,479	100,02,713
- On Deposits	2043,31,636	2094,94,117
- On Savings Accounts	5,58,354	18,416
	2089,55,469	2195,15,246
<u>5. Loans, Advances &amp; Other Assets</u>	128,14,443	62,45,495
<b>TOTAL</b>	<b>2273,78,935</b>	<b>2311,99,678</b>

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION, MUMBAI**

Schedules forming part of the Income &amp; Expenditure Account for the year ended March 31, 2017

(Amount in Rs.)

	As at 31.03.2017	As at 31.03.2016
<b><u>SCHEDULE 13 - Grants / Subsidies</u></b>		
a) Recurring Grant from Government of India	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

	As at 31.03.2017	As at 31.03.2016
<b><u>SCHEDULE 14 - INCOME FROM FEES &amp; SUBSCRIPTION</u></b>		
a) Applied Training Centre (Net)	67,06,320	56,76,140
b) Mess Fees	73,28,839	66,82,359
c) Tuition fees including Training Food Fees	854,68,110	818,10,610
d) Catalogue & Other Literature	83,500	73,000
e) Hostel Charges	72,82,900	63,32,500
<b>TOTAL</b>	<b>1068,69,669</b>	<b>1005,74,609</b>

	As at 31.03.2017	As at 31.03.2016
<b><u>SCHEDULE 17 - INCOME FROM INVESTMENT</u></b>		
<b><u>a) Earmarked Funds</u></b>		
Interest on Fixed Deposits	159,70,525	169,41,996
Transferred to Earmarked/Endowment Funds	-159,70,525	-169,41,996
	-	-
<b><u>b) Other Investments</u></b>		
Interest on Fixed Deposits	31,34,156	23,47,606
<b>TOTAL</b>	<b>31,34,156</b>	<b>23,47,606</b>

	As at 31.03.2017	As at 31.03.2016
<b><u>SCHEDULE 18 - OTHER INCOME</u></b>		
a) Fees from Miscellaneous Services	46,37,034	39,58,506
b) Rehabilitation Building Rent	20,904	20,904
c) Staff Quarters Licence Fees	1,11,845	1,13,700
<b>TOTAL</b>	<b>47,69,783</b>	<b>40,93,110</b>

	As at 31.03.2017	As at 31.03.2016
<b><u>SCHEDULE 20 - Establishment Expenses</u></b>		
a) Salaries and Wages	600,63,399	583,38,873
b) Allowances and Bonus	4,87,239	1,68,122
c) Contribution to Provident Fund	1,01,109	1,24,825
d) Contribution to other Fund- NPS	8,60,146	7,47,300
d) Staff Welfare Fund	17,15,597	20,62,111
e) Expenses on Employees Retirement & Terminal Benefits	38,88,796	30,16,007
f) Transfer to Pension Fund	-	25,00,000
<b>TOTAL</b>	<b>671,16,286</b>	<b>669,57,238</b>

**(Amount in Rs.)**

	<b>As at 31.03.2017</b>	<b>As at 31.03.2016</b>
<b><u>SCHEDULE 21 - Other Administrative Expenses etc.</u></b>		
a) Purchases	165,60,739	159,03,977
b) Electricity Charges	98,10,656	111,13,279
c) Water Charges	2,38,464	3,14,655
d) Insurance	1,06,774	1,06,209
e) Repairs and Maintenance	61,14,166	58,58,256
f) Lease Rent, Rates and Taxes	7,45,280	8,10,683
g) Vehicles, Running and Maintenance	88,507	83,920
h) Postage, Telephone and Communication Charges	2,22,922	2,29,596
I) Printing and Stationary Expenses	10,90,013	2,19,185
j) Travelling and Conveyance Expenses	3,88,640	3,48,321
k) Expenses on Seminar/Workshops	-	-
l) Subscription Charges	82,574	2,46,446
m) Legal Expenses	1,85,847	2,19,407
n) Auditors Remuneration	57,500	57,500
o) Advertisement Expenses	2,55,564	1,38,692
r) Conveyance & Cartage	13,255	23,481
s) Light Equipment not of Capital Nature	60,769	2,24,337
<b>TOTAL</b>	<b>360,21,670</b>	<b>358,97,944</b>
<b><u>SCHEDULE 23 - Interest &amp; Bank Charges</u></b>		
a) Bank Charges	15,411	12,545
<b>TOTAL</b>	<b>15,411</b>	<b>12,545</b>



**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION, MUMBAI  
EMPLOYEES GENERAL PROVIDENT FUND**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31 2017**

<b>EXPENDITURE</b>	<b>Amount (Rs)</b>	<b>INCOME</b>	<b>Amount (Rs)</b>
Interest Paid	1,27,358	Interest received on Investments	31,70,864
<u>Appropriation</u> Interest Credited to			
a) Employees Contribution Account	28,03,805		
b) Employers Contribution Account	2,00,729		
Excess of Income Over Expenditure	38,972	Excess of expenditure over income	-
	<b>31,70,864</b>		<b>31,70,864</b>

**BALANCE SHEET AS AT MARCH 31 2017**

<b>LIABILITIES</b>	<b>Amount (Rs)</b>	<b>Amount (Rs)</b>	<b>ASSETS</b>	<b>Amount (Rs)</b>	<b>Amount (Rs)</b>
<b><u>EMPLOYEES CONTRIBUTION</u></b>			<b><u>INVESTMENTS WITH :</u></b>		
Balance as per Last Balance Sheet	346,86,888		Special Deposit with RBI	10,025	
Add : Contribution Received during the Year	78,11,673		Fixed Deposit with S.B.I	245,55,689	
Add : Interest Credited for the Year	28,03,805		8% GOI Taxable Bonds 2003	-	
	453,02,366		Fixed Deposit with O.B.C.	255,67,766	501,33,480
Less: Refund during the Year	60,12,340	392,90,026			
<b><u>EMPLOYERS CONTRIBUTION</u></b>					
Balance as per Last Balance Sheet	25,57,640		Balance with S.B.I. Saving Account		5,48,388
Add : Contribution Received during the Year	1,01,109				
Add : Interest Credited for the Year	2,00,729				
	28,59,478				
Less: Refund during the Year	-	28,59,478			
<b><u>CENTRAL GOVERNMENT</u></b>					
<b><u>EMPLOYEES PENSION FUND</u></b>					
Balance as per Last Balance Sheet	-				
Less: Refund during the Year	-				
Add : Interest Credited for the Year	-	-			
<b><u>RESERVES &amp; SURPLUS</u></b>					
Balance as per Last Balance Sheet	84,93,392				
Add : Excess of Income over expenditure	38,972	85,32,364			
		<b>506,81,868</b>			<b>506,81,868</b>

As per extract from the Books of Accounts

**FOR SARDA & PAREEK**  
Chartered Accountants  
FRN: 109262W

**For Institute of Hotel Management Catering Technology  
& Applied Nutrition Employees General Provident Fund**

**CA Niranjan Joshi**  
Partner  
Membership NO: 102789

**Trustee**

**Principal/Secretary**

Place : Mumbai  
Date : 05.07.2017

Place : Mumbai  
Date : 05.07.2017

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION, MUMBAI**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2017**

(Amount in Rs.)

	Endowment Fund	Employees GPF/CPF/Pension Fund	House Building & Conveyance Fund	IHM Pension Fund	Depreciation Reserve Fund	Total	
						As at 31.03.2017	As at 31.03.2016
<b><u>SCHEDULE 3 - EARMARKED / ENDOWMENT FUNDS</u></b>							
<b><u>a) Opening Balance of the funds</u></b>	137,71,355	457,37,920	120,15,856	702,19,617	1223,65,159	2641,09,907	2508,39,897
<b><u>b) Additions to the funds</u></b>							
i) Additions	-	-	-	-	-	-	25,00,000
ii) Income from Investments made on account of funds	9,68,538	30,43,506	8,63,587	51,56,364	59,38,530	159,70,525	169,41,996
iii) Other Additions	47,000	79,12,782	-	-	138,86,723	218,46,505	168,54,526
<b>    TOTAL (a+b)</b>	<b>147,86,893</b>	<b>566,94,208</b>	<b>128,79,443</b>	<b>753,75,981</b>	<b>1421,90,412</b>	<b>3019,26,936</b>	<b>2871,36,419</b>
<b><u>c) Utilisation/Expenditure towards objectives of funds</u></b>							
<b><u>i) Capital Expenditure</u></b>							
- Fixed Assets	-	-	-	-	-	-	-
- Others	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<b><u>ii) Revenue Expenditure</u></b>							
- Salaries, Wages and allowances etc.	-	-	-	-	-	-	-
- Others	-	60,12,340	-	-	-	60,12,340	78,40,887
- Other Administrative Expenses	4,20,721	-	-	25,64,000	10,93,420	40,78,141	151,85,625
Balance transferred to Capital Fund	-	-	-	-	-	-	-
<b>    TOTAL (c)</b>	<b>4,20,721</b>	<b>60,12,340</b>	<b>-</b>	<b>25,64,000</b>	<b>10,93,420</b>	<b>100,90,481</b>	<b>230,26,512</b>
<b><u>NET BALANCE AS AT THE YEAR - END (a+b-c)</u></b>	<b>143,66,172</b>	<b>506,81,868</b>	<b>128,79,443</b>	<b>728,11,981</b>	<b>1410,96,992</b>	<b>2918,36,455</b>	<b>2641,09,907</b>

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION, MUMBAI**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2017**

**SCHEDULE 8 : FIXED ASSETS AND DEPRECIATION**

(Amount in Rs)

Particulars	Rate %	Gross Block				Accumulated Depreciation				Net Block	
		As on 01.04.2016	Additions	Deductions	As at 31.03.2017	As at 31.03.2016	For the year	Deductions	As at 31.03.2017	As at 31.03.2017	As at 31.03.2016
<b>1. LAND</b>											
a) Leasehold		7,83,091	-	-	7,83,091	-	-	-	-	7,83,091	7,83,091
<b>2. BUILDINGS</b>											
a) On Leasehold Land	5%	1536,20,391	7,76,767	-	1543,97,158	771,92,019	77,09,949	-	849,01,968	694,95,190	764,28,372
b) New Building Construction	5%	85,44,775	-	-	85,44,775	-	4,27,239	-	4,27,239	81,17,536	85,44,775
3. Plant, Machinery and Equipments	15%	346,82,015	1,90,645	-	348,72,660	298,93,315	36,594	-	299,29,909	-	-
4. Vehicles	15%	15,10,281	-	-	15,10,281	11,73,759	2,26,542	-	14,00,301	1,09,980	3,36,522
5. Furniture and Fixtures	10%	81,37,549	1,26,008	-	82,63,557	66,90,938	8,21,363	-	75,12,301	7,51,256	14,46,611
6. Office Equipments	10%	4,84,627	-	-	4,84,627	4,84,627	-	-	4,84,627	-	-
7. Computer/Peripherals	60%	81,66,682	-	-	81,66,682	81,66,682	-	-	81,66,682	-	-
8. Electric Installations	10%	10,02,678	-	-	10,02,678	10,02,678	-	-	10,02,678	-	-
9. Library Books	100%	7,35,331	-	-	7,35,331	7,35,331	-	-	7,35,331	-	-
10. Sanitation and Water Fittings	10%	2,12,090	-	-	2,12,090	2,12,090	-	-	2,12,090	-	-
11. Telephone Equipments	100%	72,875	-	-	72,875	72,875	-	-	72,875	-	-
12. Capital Equipment out of grant	15%	193,90,551	173,63,163	-	367,53,714	10,90,692	46,65,035	-	10,90,692	356,63,022	182,99,859
Total		2373,42,936	184,56,583	-	2557,99,519	1267,15,006	138,86,723	-	1359,36,693	1149,20,075	1058,39,230
Add : Capital Work In Progress		174,51,077	-	112,99,671	61,51,406	-	-	-	-	61,51,406	174,51,077
<b>Gross Total</b>		<b>2547,94,013</b>	<b>184,56,583</b>	<b>112,99,671</b>	<b>2619,50,925</b>	<b>1267,15,006</b>	<b>138,86,723</b>	<b>-</b>	<b>1359,36,693</b>	<b>1210,71,481</b>	<b>1232,90,307</b>

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION, MUMBAI  
GROUPING FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2017**

(Amount in Rs)

	As at 31.03.2017		As at 31.03.2016
<b>SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS</b>			
<b>1. Sundry Creditors :</b>			
- For Goods & others.	-		-
- For Statutory Dues			
Luxury Tax & Service Tax	-		2,42,942
- For Expenses			
Audit Fees Payable	57,500		57,500
		<b>57,500</b>	3,00,442
<b>2. Advances Received</b>			
a) ATC Customer Advance (Credit Balance in Debtors)	1,79,247		3,10,455
b) Refundable Amount to Students	2,17,557		4,18,286
c) Advance for Room Booking	33,852		
		<b>4,30,656</b>	7,28,741
<b>3. Other Current Liabilities</b>			
a) Retention Money received from Contractors	98,324		63,774
b) Refundable Amounts - LDC application money + PF + Scholarship + Other Taxes	4,03,851		11,95,718
c) ATC Outstanding Liabilities	50		50
d) Outstanding Liabilities	9,38,887		35,31,251
e) Additional Caution Money Deposit	21,69,952		19,08,970
f) Caution Money Deposit	50,53,001		50,08,751
g) National Council JEE	7,99,122		12,72,005
h) Div.Soc.Wel/Scholarship	1,24,125		65,555
i) Tender Security Deposits & E.M.D.	8,20,600		10,02,100
j) Staff Salary and Allowances Payable	32,34,981		
		<b>136,42,893</b>	<b>140,48,174</b>
<b>TOTAL</b>		<b>141,31,049</b>	<b>150,77,357</b>

(Amount in Rs)

	As at 31.03.2017		As at 31.03.2016
<b>SCHEDULE 9 - INVESTMENTS FROM EARMARKED FUNDS</b>			
1. In Government Securities (Provident Fund)	10,025		10,025
2. Other Approved Securities.(F D.with OBC for Depr Res Fund)	485,19,264		452,86,724
3. Other Approved Securities.(F D.with SBI for Pension Fund)	392,08,848		336,52,825
4. In 8% Government Bonds (Provident Fund)	-		10,00,000
5. Other Approved Securities.(F D.with SBI for Endowment Fund)	35,13,026		27,50,708
6. Other Approved Securities(FD with SBI Depr Res Fund)	543,60,107		401,29,528
7. F.D.with OBC for other funds	-		-
<b>TOTAL</b>		<b>1456,11,270</b>	<b>1228,29,810</b>

(Amount in Rs)

	As at 31.03.2017	As at 31.03.2016
<b>SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.</b>		
<b>1. Inventories</b>		
a) Stores and Spares & Stationery		
Stock of Stationery (Institute)	18,559	36,765
Stock of Maintenance (ATC)	-	-
Stock of Stationery (ATC)	7,074	22,882
	<b>25,633</b>	<b>59,647</b>
b) Stock of Provisions (Institute)		
Stock of Food Provision (Institute)	5,10,449	4,44,708
Stock of Food Provision (ATC)	28,843	39,927
	<b>5,39,292</b>	<b>4,84,635</b>
	<b>5,64,925</b>	<b>5,44,282</b>
<b>2. Sundry Debtors</b>		
ATC Customer Balances	49,27,400	47,11,460
ATC Credit Cards Balances	54,186	87,915
	<b>49,81,586</b>	<b>47,99,375</b>
<b>3. Cash Balances</b>		
Institute Balance	47,012	57,678
ATC Balance	6,999	21,602
Institute Store Petty Cash	2,500	10,000
Institute Postage Petty Cash	1,000	1,000
Cash Imprest-ATC Front Office	5,000	5,000
	<b>62,511</b>	<b>95,280</b>
<b>4. Bank Balances</b>		
<b>- In Current Account</b>		
SBI For House Bldg & Conveyance	39,938	12,671
SBI (ATC)	4,30,306	-2,72,684
SBI (Institute)	31,05,446	69,29,395
SBI Endowment Fund C.A.30016317666	2,68,602	1,13,688
SBI (Institute) IHM Pension Fund C.A.10419537810	9,742	9,721
Central Bank of India CA NO. 3096552131+cbasp+fee collection	2,01,672	31,99,929
SBI (Institute) IHM Depreciation Fund C.A.10419537821	9,773	9,994
	<b>40,65,479</b>	<b>100,02,713</b>
<b>- In Fixed Deposits with Banks</b>		
With SBI (H.B.A. - SDR)	8,28,111	7,70,579
With SBI FOR P.F. Fixed Deposit .	245,55,689	192,07,018
With SBI (Institute - SDR) (For Other Funds)	871,43,761	676,64,578
With OBC for Pension fund	132,09,808	123,24,120
With OBC Fixed Deposits -HBA	120,11,393	112,32,606
With RBI (8% GOI Bonds) (For Endowment Fund)	82,00,000	86,50,000
With RBI (8% GOI Bonds) (Dep.Reserve fund)	127,00,000	146,25,000
With RBI (8% GOI Bonds) (Pension fund)	182,34,000	220,84,000
With OBC (Provident Fund - SDR)	255,67,766	255,11,868
With OBC for Endowment Fund	18,81,108	17,54,155
With OBC for HBA	-	-
With SBI for Building Construction	-	256,70,193
With OBC for Endowment funds	-	-
	<b>2043,31,636</b>	<b>2094,94,117</b>
<b>- In Savings Accounts with Banks</b>		
Saving Account with SBI (Institute)	9,966	9,407
SBI Provident Fund	5,48,388	9,009
	<b>5,58,354</b>	<b>18,416</b>
<b>5. Loans and advances</b>		
a) IGNOU Examination	-	72,467
b) IHMCTAN	-	-
c) Festival advance	19,141	58,741
d) Regional Cuisine Workshop-NCHM	-	21,202
e) T.D.S.	4,74,359	1,26,946
f) IHM Pension Fund	-	-
g) Deposit with Mahanagar Gas	5,500	5,500
h) Rehabilitation Building Rent recoverable	9,724	3,390
i) Rehabilitation Building Water Charges recoverable	12,647	5,108
j) CBSP-HSRT	110,11,535	46,63,001
k) Bombay Electricity Supply & Undertakings	12,81,537	12,81,537
l) Recoverable -NCHM	-	7,603
	<b>128,14,443</b>	<b>62,45,495</b>
	<b>2273,78,935</b>	<b>2311,99,678</b>
<b>TOTAL</b>		

(Amount in Rs)

<b>SCHEDULE 20 - Establishment Expenses</b>	<b>As at 31.03.2017</b>		<b>As at 31.03.2016</b>
	a) Salaries/Pension and Wages		600,63,399
b) Bonus		4,87,239	1,68,122
c) Contribution to Provident Fund		1,01,109	1,24,825
d) Contribution to Other Fund -NPS		8,60,146	7,47,300
e) Staff Welfare Expenses			
- Medical Expenses	14,29,181		
- Staff Leave Travel Concession	1,49,479		
- Uniform Expenses & Aprons	11,508		
- Children Education Allowances	1,03,554		
- Staff Training	21,875	17,15,597	20,62,111
f) Expenses on Employees Retirement and Terminal Benefits			
- Gratuity/Commutation of Pension	38,88,796		
- Deposit Linked Insurance	-	38,88,796	30,16,007
<b>TOTAL</b>		<b>671,16,286</b>	<b>644,57,238</b>

(Amount in Rs)

<b>SCHEDULE 21 - Other Administrative Expenses etc.</b>	<b>As at 31.03.2017</b>		<b>As at 31.03.2016</b>
	a) Purchases		
- Material Used as Training Food Expenses	164,85,139		
- Glassware, Crokery & Cutlery	75,600	165,60,739	159,03,977
b) Electricity Charges		98,10,656	111,13,279
c) Water Charges		2,38,464	3,14,655
d) Contract Services		-	-
e) Repairs and Maintenance			
- Building	27,86,101		25,86,561
- Furniture, Fixture and Fittings	8,73,167		7,32,300
-Annual Service Contracts	4,28,756		4,58,573
- Vehicle	38,696		64,792
- Lawn and Gardens	45,660		71,584
- Gas & fuel	8,49,483		9,85,406
- Cleaning Material	10,92,303	61,14,166	9,59,040
- Library			
f) Lease Rent, Rates and Taxes			
- Muncipal Taxes		7,45,280	8,10,683
g) Vehicles, Running and Maintenance		88,507	83,920
h) Postage, Telephone and Communication Charges		2,22,922	2,29,596
i) Printing and Stationary Expenses		10,90,013	2,19,185
j) Travelling Expenses		3,88,640	3,48,321
k) Subscription Charges			
- Instructional Padagogical	76,563		2,40,746
- Membership of Society and Subscription	6,011	82,574	5,700
l) Legal & Professional Charges	1,85,847		2,19,407
m) Audit, Remuneration & other related expenses	57,500		57,500
n) Advertisement Expenses	2,55,564		1,38,692
o) Insurance	1,06,774		1,06,209
p) Conveyance & Cartage	13,255		23,481
q) Light Equipment	60,769		2,24,337
		6,79,709	
<b>TOTAL</b>		<b>360,21,670</b>	<b>358,97,944</b>









<b>Working Capital Adjustment 2015 - 2016</b>		
<b>A) Current Liabilities and Provisions</b>		
Previous Year	150,77,357	
Current Year	141,31,049	
<b>Net Decrease in Current Liability</b>	<b>-9,46,308</b>	<b>Payment/Outflow</b>
<b>B) Current Assets other than Cash &amp; Bank</b>		
Previous Year	115,89,152	
Current Year	183,60,954	
<b>Net Increase In Current Assets</b>	<b>67,71,803</b>	<b>Payment/ Outflow</b>