

## Form Of Financial Statements (Non-Profit Organisations)

Institute Of Hotel Management Catering Technology And Applied Nutrition (Society Reg No:5341/1971)

Government Of India Society, Ministry Of Tourism

Income &amp; Expenditure Account For The Year Ended 31st March-2024



INCOME	Schedule	Current Year	Previous Year
	No	2023-24 Rs.	2022-23 Rs.
Income from Sales/Service	12	-	-
Fees	14	12,48,65,856	12,91,89,970
Interest Earned	17	86,69,218	59,16,324
Other Income	18	1,39,90,844	1,15,65,229
<b>Total(A)</b>		<b>14,75,25,918</b>	<b>14,66,71,522</b>
EXPENDITURE			
Establishment Expenses	20	6,88,75,382	6,19,83,302
Other Administrative Expenses etc.	21	6,40,54,249	5,17,69,550
<b>Total (B)</b>		<b>13,29,29,631</b>	<b>11,37,52,852</b>
Balance being excess Of over Income and Expenditure (A-B)		<b>1,45,96,287</b>	<b>3,29,18,670</b>
Funds Provision			
Provision for GPF Fund		15,00,000	30,00,000
Provision for Pension and Gratuity Fund (Retirement Benefits)		1,00,00,000	2,00,00,000
Provision for Institutional Development		15,00,000	50,00,000
<b>Total Funds Provision</b>		<b>1,30,00,000</b>	<b>2,80,00,000</b>
Balance of Net income over expenditure transferred to Balance sheet		<b>15,96,287</b>	<b>49,18,670</b>

As per our report of even date

CHARTERED ACCOUNTANTS

Rathnakar &amp; Co

S.Rathnakar

M.No.212105



*Sanjay K Thakur*  
SANJAY K THAKUR  
PRINCIPAL/SECRETARY

प्रधानाचार्य/PRINCIPAL

हाटेल मैनेजमेंट कॅटरिंग टेक्नॉलॉजी एंड एप्लाइड न्यूट्रिशन सोसायटी

INSTITUTE OF HOTEL MANAGEMENT CATERING  
TECHNOLOGY & APPLIED NUTRITION SOCIETY

भारत सरकार के पर्यटन विभाग

Govt. of India, Ministry of Tourism

'एक' फ्लैट, डी.डी. कालोनी, T-Row, D.D. Colony  
विद्यानगर, हैदराबाद/Vidyanagar, Hyderabad-500 077

Date: 20-06-2024

Schedule Forming Part Of Income & Expenditure Account For The Year Ended 31st March-2024



**SCHEDULE 12 - INCOME FROM SALE**

Particulars		Current Year 2023-24 Rs.		Previous Year 2022-23 Rs.
1.Food Sales		-		-
Total		-		-

**SCHEDULE 14 - FEES/SUBSCRIPTIONS**

Particulars		Current Year 2023-24 Rs.		Previous Year 2022-23 Rs.
<b>Direct Income</b>				
<b>B.Sc 1syear</b>				
College Fee		3,73,70,677		3,37,10,272
Hostel Fee		1,63,25,506		1,83,07,560
<b>B.Sc 2nd year</b>				
College Fee		2,89,23,202		3,08,81,052
Hostel Fee		2,89,500		11,68,375
<b>B.sc 3rd Year</b>				
College Fee		3,35,95,737		3,47,18,733
Hostel Fee		14,31,075		12,21,000
FPP Fee		56,38,699		31,28,025
Msc Fee		8,96,300		26,94,302
Student Uniform		3,95,159		33,60,651
<b>TOTAL</b>		<b>12,48,65,856</b>		<b>12,91,89,970</b>



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**Schedule Forming Part Of Income & Expenditure Account For The Year Ended 31st March-2024**

**SCHEDULE 17 - INTEREST EARNED**

Particulars		Current Year 2023-24 Rs.		Previous Year 2022-23 Rs.
1. ON TERM DEPOSITS				
a) With Scheduled Banks		26,38,183		21,46,750
b) Others Interest (Pension,HBA,Vech)		49,95,016		31,68,506
2. ON SAVINGS ACCOUNTS				
a) With Scheduled Banks		10,10,970		5,82,538
3. Int. on Electricity Caution Deposit		25,049		18,530
<b>Total</b>		<b>86,69,218</b>		<b>59,16,324</b>

**SCHEDULE 18 - OTHER INCOME**

Particulars		Current Year 2023-24 Rs.		Previous Year 2022-23 Rs.
1. General Breakages		7,750		-
2. Misc. Receipts		1,15,215		1,75,133
3. Outdoor Catering service charges		54,40,674		74,90,104
4. Sale Of Log Books		82,650		50,350
5. Sale Of Identity Cards		350		300
6. Sale Of Journals / Records Books		5,49,030		6,96,630
8. Other receipts income on short term courses		2,26,009		10,37,925
9. Fines		7,29,449		6,55,924
10. Jee Forms		1,08,600		2,43,744
11. Other Income		58,29,004		8,47,582
12. Exam Reappear		4,24,208		2,59,220
13. Sale of Scrap		1,45,205		98,317
14. Sale of Tender/Hostel Forms		38,400		10,000
15. Income on Premises		2,75,800		-
16. Transcription Charges		18,500		-
<b>TOTAL</b>		<b>1,39,90,844</b>		<b>1,15,65,229</b>



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Schedule Forming Part Of Income & Expenditure Account For The Year Ended 31st March-2024

**SCHEDULE 20 - ESTABLISHMENT EXPENSES**



Particulars		Current Year 2023-24 Rs.		Previous Year 2022-23 Rs.
<b>STAFF PAYMENTS AND BENEFITS</b>				
1. Salaries and Allowances		6,29,01,864		5,74,92,868
2. Uniforms and aprons		4,90,939		3,34,358
3. TA & DA		6,96,743		6,32,190
4. Leave Travel Concession		2,49,840		2,15,831
5. Children Education Allowance		6,25,000		4,05,000
6. Medical Expenses		21,19,470		13,67,192
7. EL Encashment		11,00,588		6,59,453
8. Bonus		1,19,000		1,38,160
9. Salaries Recoveries		5,71,938		7,38,250
<b>TOTAL</b>		<b>6,88,75,382</b>		<b>6,19,83,302</b>



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## Schedule Forming Part Of Income &amp; Expenditure Account For The Year Ended 31st March-2024

**SCHEDULE 21 - ADMINISTRATIVE AND GENERAL EXPENSES**

Particulars		Current Year 2023-24 Rs.		Previous Year 2022-23 Rs.
<b>(A). OPERATIONAL COSTS</b>				
1. Electricity and water charges		47,86,953		39,60,946
2. Fuel and gas		9,15,095		7,78,550
3. Conveyance		3,80,391		4,16,934
4. Crockery, Glassware and linen		-		1,560
5. Cleaning materials		4,62,298		7,33,724
7. Diesel for Genset		49,085		-
8. Manpower wages		1,00,05,893		72,10,663
<b>(B) TO EXPENDITURE ON TRAINING METERAELS</b>		1,14,61,429		83,50,839
<b>(C) REPAIRS &amp; MAINTENANCE</b>				
1. Equipment		6,12,639		8,63,138
2. Furniture		4,26,842		12,82,893
3. Lawns & Gardens		54,869		1,00,150
4. Building		8,55,382		18,44,453
5. Car / Moped		82,536		47,865
6 Computers		91,991		1,24,246
7. Vehicle Insurance		15,711		16,456
8 Internet Charges		2,53,892		2,10,608
9. Minor equipment		4,98,246		3,22,532
10 Software		73,000		1,47,830
11 Lab Expenses and chemicals		2,23,480		1,64,906
<b>C/I</b>		<b>3,12,49,732</b>		<b>2,65,78,293</b>



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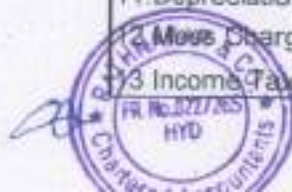


**SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC. Contd...**

**Current Year  
2023-24  
Rs.**

**Previous Year  
2022-23  
Rs.**

B/f	3,12,49,732	2,65,78,293
<b>(D) MISC. ACADEMIC EXPENSES</b>		
1. Visual aids & Charts	99,110	59,001
2. Newspapers & Periodicals	20,888	14,770
3. Membership Of Societies	17,794	4,901
4. Seminars /workshop & Training	1,28,050	1,87,706
5. Website Devpl Charges	1,93,044	-
6. Repairs and Maintenance	7,64,882	9,63,585
7. Examination Fee	31,08,525	11,93,600
<b>E. OFFICE EXPENSES</b>		
1. Telephone Expenses	1,72,388	1,34,500
2. Printing expenses	13,49,760	10,90,757
3. Advertisement & Publicity	3,46,912	2,61,884
4. Office Contingencies	1,05,530	-
<b>(F) MISC. EXPENDITURE</b>		
1. Audit fee	80,000	50,000
2. Bank charges	3,558	23,472
3. Drafting charges	-	7,500
4. Municipal tax	6,62,232	6,03,827
5. Student activities	23,21,198	18,71,650
6. Misc. Expenditure	3,08,889	1,50,828
7. First Aid	2,469	6,668
8. Annual Maint. Contract	1,54,392	98,193
9. Fee Refund	19,98,602	2,76,846
10. Outdoor Catering expenses	45,46,589	39,12,043
11. Depreciation Expenses	47,58,824	31,89,775
12. Mues Charges	69,50,954	64,60,817
13. Income Tax Penalty and Provisions	2,73,228	4,41,636



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SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC. Contd...		Current Year 2023-24 Rs.		Previous Year 2022-23 Rs.
14.Hostel Rent Outside		-		12,60,000
15.Hostel Fee Refund		3,20,000		27,500
16.Maintiance of Hostel		5,17,898		6,83,426
17. Filing Charges		70,500		33,900
18 Food Festival		14,29,747		10,60,663
19 Other Activities		20,98,555		11,21,809
<b>TOTAL</b>		<b>6,40,54,249</b>		<b>5,17,69,550</b>



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