



Since 1962

होटल प्रबन्ध, केटरिंग एवम् पोषाहार संस्थान
पूसा, नई दिल्ली - 110012
(पर्यटन मंत्रालय, भारत सरकार के अधीन स्वायत्त निकाय)

**INSTITUTE OF HOTEL MANAGEMENT,
CATERING & NUTRITION**
Pusa, New Delhi 12

**(Sponsored by the
Ministry of Tourism,
Government of India)**

वार्षिक रिपोर्ट
2017-2018

Annual Report
2017-2018



**INSTITUTE OF HOTEL MANAGEMENT, CATERING AND NUTRITION
PUSA, NEW DELHI-110012**

**(SPONSORED BY THE MINISTRY OF TOURISM, GOVT. OF INDIA)
(AFFILIAED TO NCHMCT, NOIDA AND INDIRA GANDHI NATIONAL OPEN
UNIVERSITY, NEW DELHI)**

ANNUAL REPORT FOR THE YEAR 2017-2018

1.0 BRIEF HISTORY AND INTRODUCTION

1.1 The Institute of Hotel Management, Catering & Nutrition, Pusa, New Delhi, is an autonomous registered Society which was set up in 1962. It is one of the premier institutes set up by the Central Government. It is the only HACCP certified Institute in the country. The first & the only Institute having ISSN journal (ISSN- 2395020X).

1.2 The Institute made a humble start in a small building in 1962. It shifted to the existing campus consisting of teaching block, hostels and staff flats in 1967-68. Additional teaching block and residential units for the staff were added in 1986-87.

1.3 Contribution: The Institute has, over the years, turned out more than 9500 trained personnel, many of whom are leading lights of hospitality industry and training institutes. The Institute imparts education and training to over 1000 students every year. Students from various developing and neighbouring countries vie for enrolment at Institute of Hotel Management, Pusa, New Delhi. The Institutes has also trained in the field of hotel management, key faculty and hotel executives from Russia, Kazakhstan, Mauritius, Maldives, Kyrgyzstan, Tajikistan and Repblic of Syria under ITEC programme of Ministry of External Affairs. Having attained credibility on International platform, the Institute is poised for leadership in Southeast and Central Asia in the field of hospitality education.

1.4 To keep pace with the latest trends in Hospitality education, the curriculum & Syllabus is constantly updated keeping in view of industry needs.

1.5 It was a constant endeavour of the Institute to be self-reliant. We have succeeded in our efforts and at present we are self-sufficient in terms of revenue account as we do not require any revenue grant-in-aid from Ministry of Tourism, Govt. of India for running the training programmes.

2.0 PATTERN OF MANAGEMENT/BOARD OF GOVERNOURS

2.1 The Institute is managed by an autonomous society registered under the Societies Registration Act, 1860. The Composition of the society is indicated at page 42 . Representatives of the Ministries/Department of Tourism, Education, Finance, National Council for Hotel Management, Govt. of NCT and experts in the field of Hotel Industry are on its Board of Governors with Additional Secretary, Ministry of Tourism, Government of India as its Chairman.

2.2 The day to day administration of the Institute is vested with the Principal, who is also Member-Secretary of the Board of Governors. He works under the overall supervision and guidance of the Board of Governors. The Principal is assisted by an Administrative Officer and a team of qualified and experienced faculty and other operational and administrative staff as detailed at page 43.

3.0 COURSES OF STUDY:

3.1 During the year under report the seven full time professional courses recognised by the National Council for Hotel Management & Catering Technology are conducted:

(a) **M.Sc. HOSPITALITY ADMINISTRATION**, The two years full time Post-Graduate Degree Programme (four semesters) is implemented by IGNOU and National Council for Hotel Management.

(b) **1 YEAR AND 3 MONTHS POST GRADUATE DIPLOMA IN DIETETICS AND HOSPITAL FOOD SERVICE**. This is a comprehensive course aimed at providing dieticians in hospitals and other related establishment.

(c) **1 ½ YEAR POST-GRADUATE DIPLOMA IN ACCOMMODATION OPERATION AND MANAGEMENT**: This is a comprehensive course in Front Office and Housekeeping.

(d) **B.Sc. IN HOSPITALITY AND HOTEL ADMINISTRATION**. This is a comprehensive training programme aimed at providing Managers, Supervisors, Senior Executives to Hotels, Restaurants, Flight Kitchens and other Catering Establishments.

(e) **1 ½ YEAR DIPLOMA IN FOOD AND BEVERAGE SERVICE**.

(f) **1 ½ YEAR DIPLOMA IN BAKERY AND CONFECTIONERY**.

(g) **1 ½ YEAR CRAFTSMANSHIP COURSE IN FOOD PRODUCTION AND PÂTISSERIE**.

3.2 Besides the above, the institute organises short term courses.

4.0 ADMISSION PROCEDURE

4.1 Admission to M.Sc. Hospitality Administration is granted to those who have completed their B.Sc. in Hospitality & Hotel Administration or Diploma in Hotel Management from NCHMCT or any other Degree + Diploma in Hotel Management from NCHMCT with minimum two years work experience. There are 25 seats in the institute.

4.2 For admission to POST GRADUATE DIPLOMA IN DIETETICS AND HOSPITAL FOOD SERVICE, the candidate should be a Graduate in Home Science or Graduate with Nutrition as a major subject, B.Sc. (Hospitality & Hotel Administration)* (*Students with science in 12th Standard), B.Sc. in Bio Medical Science, Biological Sciences, Biochemistry, Food Technology, Micro-Biology, Applied Life Sciences, Applied Sciences, Life Sciences, Physical Education & Sports Science, Food Science & Technology, BHMS, BAMS (Nursing) and MBBS duration of the course is one year followed by three months internship. In public/private hospital. The upper age limit is 25 year as on 1st July relaxable up to 28 years in case of SC/ST candidate. 22½% seats in the course are reserved for SC/ST candidates. There were 6 students admitted to the programmed during the year under report.

4.3 For admission to POST-GRADUATE DIPLOMA IN ACCOMMODATION OPERATION & MANAGEMENT, the candidates should be a University Graduate in any steam with English as one of the subjects. Duration of the course is one year followed by six months industrial Training. The upper age limit is 25 Years as on 1st July relaxable up to 28 years in case of SC/ST candidates. 22 ½ % seats in the course are reserved for SC/ST candidates. There were 7 students admitted to the programme during the year under report.

4.4 Admission to FIRST YEAR of B.Sc. IN HOSPITALITY AND HOTEL ADMINISTRATION is granted on the basis of a Joint Entrance Examination and based on performance in written test candidates are shortlisted for centralised counselling by National Council for Hotel Management. Candidates should have passed the +2 stage of 10+2 system or equivalent examination in any academic stream with English as a compulsory subject. Upper age limit is 22 years, which is relaxable upto 25 years in case of candidates belonging to SC/ST categories. 22 ½ % seats in the course are reserved for SC/ST candidates. There were 245 students on roll in the 1st year of Three-year Degree during the year under report.

- 4.5 For admission to CRAFTSMANSHIP COURSE IN FOOD PRODUCTION, & PATISSERIE the candidates should have successfully completed 10th class of 10+2 pattern or an equivalent qualification with English as compulsory subject. The upper age limit is 22 year as on 1st July relaxable up to 25 years in case of SC/ST candidates. 22 ½ % seats are reserved for SC/ST. there were 75 students on roll during the year under report.
- 4.6 For admission to DIPLOMA IN FOOD & BEVERAGE SERVICE the candidates should have successfully completed Senior Secondary or equivalent qualification with English as a compulsory subject. The upper age limit is 22 years as on 1st July relaxable up to 25 years in case of SC/ST candidates. 22 ½ % seats are reserved for SC/ST. There were 41 students on roll during the year under report.
- 4.7 For admission to DIPLOMA IN BAKERY AND CONFECTIONERY, the candidates should have successfully completed Senior Secondary or equivalent qualification with English as a compulsory subject. The upper age limit is 22 year as on 1st July, relaxable up to 25 years in case of SC/ST candidates. 22 ½ % of seats are reserved for SC/ST. There were 95 students admitted to the programme during the year under report.

8.0 EXAMINATIONS

8.1 National Council for Hotel Management, Catering and Technology (NCHMCT) - The Annual Exams.

7.0 PLACEMENT

Every year in the month of November and February many hotel/organisation representatives come to select candidates for placement. This year around 180 students have been selected for jobs.

8.0 RIGHT TO INFORMATION ACT

8.1 The detail of RTI Act, 2005 for further reference is available on the website of Institute i.e. www.inhmpunjab.net. The authorities of the Institute under the Act are as under:

- | | |
|---------------------------------------|---------------------|
| 1. Sr. Kamal Kant Pant, Principal | Appellant Authority |
| 2. Sr. Anil Kumar Goyal, Sr. Lecturer | C.P.O. |
| 3. Sr. Santosh Kumar, UDC | A.P.O. |

8.2 RTI Annual Return Information System (2017-2018)

Annual Return Form

Institute of Hotel Management, Catering & Nutrition, Flux, New Delhi-110012

Year: 2017-2018

(Insert Mode (New Return))

5.0 ACADEMIC PROGRESS

5.1 Statement of results for the year 2017-2018 is given below:-

S.No.	Course	Appeared		Result	Appeared		Result
		Odd Sem	Passed		Even Sem	Passed	
1	B.Sc (HHA) 1st & 2nd Semester	245	245	100%	242	242	100%

S.No.	Course	Appeared		Result	Appeared		Result
		Odd Sem	Passed		Even Sem	Passed	
2	B.Sc (HHA) 3rd & 4th Semester	110	110	100%	109	105	96.33%

S.No.	Course	Appeared		Result	Appeared		Result
		Odd Sem	Passed		Even Sem	Passed	
3	B.Sc (HHA) 5th & 6th Semester	216	216	100%	218	218	100%
4	PGAOM 1st & 2nd Semester	7	7	100%	RESULT AWAITED		
5	CCFP 1st & 2nd Semester	75	75	100%	RESULT AWAITED		
6	PG(DIETETICS) 1st & 2nd Semester	6	6	100%	RESULT AWAITED		

S.No	Course	Annual Result					
					Appeared	Passed	Result
7	Diploma in Bakery & Confectionary	RESULT AWAITED			RESULT AWAITED		
8	Diploma in Food & Beverage Service	RESULT AWAITED			RESULT AWAITED		

6.0 EXAMINATIONS

6.1 National Council for Hotel Management Catering and Technology, Noida and IGNOU Conduct the Annual Exams.

7.0 PLACEMENT

Every year in the month of November and February many hotel/organisation representatives came to select to candidates for placement. This year around 180 students have been selected for jobs.

8.0 RIGHT TO INFORMATION ACT

8.1 The detail of RTI Act, 2005 for further reference is available on the website of Institute i.e. www.ihmpusa.net. The authorities of the Institute under the Act are as under.

- | | |
|---------------------------------------|---------------------|
| 1. Sh. Kamal Kant Pant, Principal | Appellant Authority |
| 2. Sh. Anil Kumar Goyal, Sr. Lecturer | C.P.I.O. |
| 3. Sh. Santosh Kumar, UDC | A.P.I.O. |

8.2 RTI Annual Return Information System (2017-2018)

Annual Return Form

Institute of Hotel Management, Catering & Nutrition, Pusa, New Delhi-110012.

Year : 2017-2018

Insert Mode (New Return)

Progress in 2017-2018						
	Opening Balance as on beginning of 1 st quarter (Apr-17 June-17)	No. of Applications received as transfer from other Pas u/s 6(3)	Received during the quarter (Including cases transferred to other pas)	No. of cases transferred to other pas u/s 6(3)	Decisions where requests/appeals rejected	Decision where requests/appeals accepted

Requests	0	20	12	0	0	32
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First Appeals	N/A	0	1	N/A	0	1
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No. of Cases where disciplinary action taken against any officer

No. of CAPIO's designated	No. of ACPIO's designated	No. of AA designated
1	1	1

No. of time various provisions were invoked while rejecting requests													
Relevant Sections of RTI Act 2005													
section 8(1)										Sections			
a	b	c	d	e	f	g	h	i	j	9	11	24	Other
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

Amount of Charges Collected (in Rs.)		
Registration Fee Amount	Additional fee & Any other charges	Penalties Amount
80	130	

10 weeks + 2 weeks training

The Institute has conducted the following training programmes under HSR scheme of Ministry of Tourism, Govt of India in the year 2017-18. The figures of year 2017-2018 (Jan-2018 - Mar-2018)

S. NO.	Stream	Target	No. of person trained
1	Mult Cuisine Cook		
2	Food and Beverage Steward		
3	Room Attendant		
4	Front Office		
	Total		

9.0 HUNAR SE ROZGAR TAK (HSRT) AND SKILL TESTING CERTIFICATION (STC)

HUNAR SE ROZGAR TAK (HSRT) and SKILL TESTING CERTIFICATION (STC) are an initiative of Ministry of Tourism, Government of India which have been implemented in the Institute of Hotel Management, Pusa.

A. Hunar Se Rozgar Tak at the Institute

The HSRT Programme is for creation of employable skills amongst youth belonging to economically

Weaker strata of the society. It is funded under the Ministry of Tourism's Scheme of Capacity Building for Service Providers and the enrolled students get stipend, tool kit, uniforms, and stationery and course material.

The candidates enrolled and completing the 6-week training programme is paid a stipend of Rs. 1500/- while Rs.2000 are paid as stipend to the candidates completing the 8-week programme.

Courses Offered under this scheme are

Course	Duration
Food and Beverage Steward	8 Weeks + 5 Weeks Training
Multi Cuisine Cook	14 weeks +5 weeks training
Room Attendant	8 weeks + 5 weeks training
Front Office Associate	10 weeks + 5 weeks training

The Institute has conducted the following training Programmes under HSR scheme of Ministry of Tourism, Govt of India in the year 2017 -18.

The Figures of year 2017-2018 (Jan. 2018 – Mar. 2018)

S.NO	Stream	Target	No. of person trained
1	Multi Cuisine Cook	1040	-
2	Food and Beverage Steward		-
3	Room Attendant		-
4	Front Office		-
	Total		-

B. Skill Testing Certification (STC)

The STC Programme is to certify all those people who are working in hospitality industry as Housekeepers or waiters or cooks for a long period time but without any formal qualification

This scheme is being conducted in following 3 segments

1. Housekeepers, 2. Waiters and 3. Cooks.

In this scheme the candidate has to take part in 5 day orientation programme at the institute and on 6 day he / she undergo a competency/oral test. The candidate is

Paid Rs.300/- stipend per day

The programmes are being conducted every week starting from Monday.

The Figures of Year 2017-18 (April 2017 August 2018)

S. No.	Stream	Target	No. of Person trained
1	Food Production		0
2	Waiters	1280 Persons	0
3	Housekeeping		102
	Total		102

Activities (session 2017-18)

1. Dietetic day event was celebrated on 10.01.2018 during this occasion a street play was performed by the student of IHM Pusa.
2. Writer club of IHM Pusa conducted a pop culture quiz on 19.01.2018.
3. Republic day celebrated at 26.01.2018
4. The Institute participated in the Bharat Parv organized at Red Fort from 26 to 31ST Jan. 2018. The studio kitchen was organized for the first time showcasing regional cuisine.
5. The Institute celebrated its Annual sports day at Common Wealth Game Stadium.
6. The students of the Institute participated in the Kalakrit Sangamam competition at IHM Chennai. The Institute received the following prizes:

a) Quiz competition	-	Gold Medal
b) Cooking competition	-	Gold Medal
c) Best Manager competition	-	Gold Medal
d) Mocktail competition	-	Silver Medal
7. The Institute celebrated its Annual Day on 28.03.2018.
8. The student of the Institute participated in the competition organized by the IHM Dehradun on 01.03.2018. The Institute won the Gold Medal in Bakery Competition.
9. The students of the Institute participated in the Nestle Competition on 07.03.2018. The Nestle Hamper and Certificates were awarded to the students who got First, Second and Third Position in the competition.
10. The Institute organized the Appreciation Day on 27.03.2018.
11. Fare well party was organized by the Institute on 04.04.2018.
12. The Institute organized the consultancy training programme for the IRCTC staff from 14-15 April 2018.
13. Food Safety and Kitchen Management training program was organized by the Institute for Mess Supervisor, Assistant Mess Supervisor and Mess Proctors of the IIT Delhi.
14. The IHM Pusa got the Rank 1 at All India College Ranking of Hotel Management Institutes by renowned magazines like India Today, The Week, The Outlook, The Global Human Development Center (GHRDC) and Career 360.

BOARD OF GOVERNORS OF IHM PUSA

Secretary (Tourism) Ministry of Tourism, Government of India Chairperson I.H.M. Pusa, New Delhi	
Representing State Government of Delhi	Representing State Government of Delhi
Financial Advisor-cum Addl. Secreary Ministry of Tourism Govt. of India	Secretary, Department of Tourism Govt. of NCT Delhi
ADG (T), Minstry of Tourism, Govt. of India	Director, Technical Education, Govt. of NCT Delhi
Regional Director Tourist Office, Ministry of Tourism Govt. of India	Labour, Commissioner, Govt. of NCT Delhi
Deputy Education Advisor Minstry of HRD Govt. of India	Registrar, Board of Technical Education, Govt. of NCT Delhi
Director (Studies) NCHMCT, New Delhi	
Representing Industry	
Mr. Rakesh Mathur (Consultant)	
Mr. Manjit Singh Gill (Member)	
Mr. Saeed Shervani (Member)	
Principal / Secretary	

ANNEXURE 'B'
STAFF STRENGTH FOR THE YEAR 2017-18

POST	SANCTIONED	FILLED IN	VACANT
PRINCIPAL	1	1	-
HOD	3	3	-
SR. LECTURER	6	5	1
LECTURER	9	7	2
ASST. LECTURER	11	5	6
TEACHING ASSOCIATES	-	4	-
A.O.	1	-	1
O.S.	1	-	1
ACCOUNTANT	1	1	-
UDC/STOREKEEPER/CASHIER	6	6	-
LDC	8	5 (CONTRACT)	8
LIBRARIAN	1	1	-
P.A. TO PRINCIPAL	1	1	-
STENOGRAPHER	1	-	1
FOREMAN	1	1 (CONTRACT)	1
DRIVER	1	1	-
SKILLED SUPPORT STAFF	2	2	-
LAB. ASS./ATTENDANT	7	7	-

POST	SAANCTIONED	FILLED IN	VACANT
PRINCIPAL	1	1	
HOD	3	3	
SR. LECTURER	6	5	1
LECTURER	9	7	2
ASST LECTURER	11	8	3
TEACHING ASSOCIATE	-	4	

PART - II
(Audited Accounts)

(A) INCOME & EXPENDITURE FOR 2017-2018
(B) BALANCE SHEET AS AT 31-03-2018 WITH AUDITOR'S REPORT

LIBRARIAN	1	1	
P.A. TO PRINCIPAL	1	1	
STENOGRAPHER	1	1	
FOREMAN	1	1	
DRIVER	1	1	
SKILLED SUPPORT STAFF	2	2	
LAB. ASS. ATTENDANT	1	1	

INSTITUTE OF HOTEL MANAGEMENT, CATERING & NUTRITION
Library Avenue, PUSA Complex, PUSA, New Delhi

BALANCE SHEET AS AT 31 MARCH 2018

CORPUS/CAPITAL FUND & LIABILITIES	Schedule	Current Year 31.03.2018	Previous Year 31.03.2017
Corpus/Capital Fund	1	139,996,656	139,996,656
Reserves & Surplus	2		
Earmarked / Endowment Fund	3	33,421,163	33,783,174
Secured Loan and Borrowings	4	NIL	NIL
Unsecured Loan and Borrowings	5	NIL	NIL
Deferred Credit Liabilities	6	NIL	NIL
Current Liabilities & Provision	7	26,552,981	28,168,831
TOTAL (A)		199,970,800	201,948,661
ASSETS			
Fixed Assets	8		
Gross Block		63,492,516	63,001,543
Less: Depreciation		44,506,479	41,712,799
Net Block		18,986,037	21,288,744
Investment - Earmarked/Endowment Fund	9	350,000	300,000
Investment - Other	10	NIL	NIL
Current Assets, Loans & Advances	11	135,813,481	134,940,488
Balance as per Reserve & Surplus	2	44,821,282	45,419,429
TOTAL (B)		199,970,800	201,948,661
Significant Accounting Policies	24		
Contingent Liabilities & Notes to Accounts	25		

for **INSTITUTE OF HOTEL MANAGEMENT, CATERING & NUTRITION**

for **MUKESH OM GUPTA & ASSOCIATES**
Chartered Accountants
FRN- 020855N

(Secretary)
Place: New Delhi
Dated:

(Administrative Officer)

(Accountant)

MUKESH GUPTA
Proprietor
M.No. 504304

INSTITUTE OF HOTEL MANAGEMENT, CATERING & NUTRITION
Library Avenue, PUSA Complex, PUSA, New Delhi
Income and Expenditure Account 31 MARCH 2018

Particulars	Schedule	Current Year 31.03.2018	Previous Year 31.03.2017
A. INCOME			
Income from Sales/ Services	12	14,925,775	15,118,100
GRANTS/ SUBSIDIES	13	-	-
FEEs/ SUBSCRIPTIONS	14	68,037,466	64,018,381
Income from Investments	15	32,533	31,504
INCOME FROM ROYALTY, PUBLICATION ETC.	16	921,156	921,156
Interest Earned	17	2,177,178	1,346,827
Other Income	18	2,557,712	3,382,665
Increase/(Decrease) in Stock in Finished Goods & Work in Progress	19	(12,202)	(46,220)
Total (A)		88,639,618	84,772,413
B. EXPENDITURE			
Establishment Expenses	20	67,833,312	62,352,033
Other Administrative Expenses Etc.	21	17,397,632	18,940,043
Expenditure on Grants, Subsidies etc.	22	NIL	NIL
Interest	23	NIL	NIL
Total Expenditure before depreciation (B)		85,230,944	81,292,076
Balance being Surplus/(deficit) of Income over Expenditure before depreciation (A-B)		3,408,674	3,480,337
Depreciation during the year	8	2,810,527	3,234,288
Balance being Surplus/(deficit) of Income over Expenditure after depreciation (Less) /Add : Prior Period Items		598,147	246,049
Balance Being Surplus/(Deficit) carried to Surplus from Income & Expenditure A/C		598,147	246,049
Significant Accounting Policies	24		
Contingent Liabilities & Notes to Accounts	25		

for INSTITUTE OF HOTEL MANAGEMENT, CATERING & NUTRITION
for MUKESH OM GUPTA & ASSOCIATES
Chartered Accountants
FRN - 020855N

(Secretary)

Place: New Delhi

Dated:

(Administrative Officer)

(Accountant)

MUKESH GUPTA

Proprietor

M.No. 504304

INSTITUTE OF HOTEL MANAGEMENT, CATERING & NUTRITION Library Avenue, Pusa Complex, Pusa, New Delhi SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH 2018				
	Current Year 2017-18		Previous Year 2016-17	
	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)
Schedule 1 – Corpus / Capital Fund				
Balance at the beginning of Year				
Add: Contribution towards Corpus/Capital Fund		139,996,656		139,996,656
Less : Refund to Ministry of Tourism Capital grant	-		-	
Less : Expenditure toward object of the fund	-		-	
Add (Deduct) Balance of Net Income Transferred from the Income and Expenditure Account	-		-	
Balance at the year end.		139,996,656		139,996,656

INSTITUTE OF HOTEL MANAGEMENT, CATERING & NUTRITION Library Avenue, Pusa Complex, Pusa, New Delhi SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2018				
	Current Year 2017-18		Previous Year 2016-17	
	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)
Schedule 2 – Reserves & Surplus				
1. Capital Reserve :				
Balance as per last Account	-		-	
Additions during the year	-		-	
Less: Deduction during the year	-		-	
Balance at the year end.		NIL		NIL
2. Revaluation Reserve :				
Balance as per last Account	-		-	
Additions during the year	-		-	
Less: Deduction during the year	-		-	
Balance at the year end.		NIL		NIL
3. Special Reserve :				
Balance as per last Account	-		-	
Additions during the year	-		-	
Less: Deduction during the year	-		-	
Balance at the year end.		NIL		NIL
4. General Reserve :				
Balance as per last Account	-		-	
Additions during the year	-		-	
Less: Deduction during the year	-		-	
Balance at the year end.		NIL		NIL
5. Surplus / (Deficit) from Income & Expenditure Account				
Balance at the beginning of the year				
Add/Less:- Ignou Balance	(45,419,429)		(44,250,978)	
Add/ Less: Tds which are not a income of Institute	-		(1,414,500)	
Add: Interest Accrued	-		-	
Add/ Less: (Deficit) /Surplus during the year	598,147		246,049	
Balance at the year end.		(44,821,282)		(45,419,429)
Total		(44,821,282)		(45,419,429)

INSTITUTE OF HOTEL MANAGEMENT, CATERING & NUTRITION
Library Avenue, Pusa Complex, Pusa, New Delhi

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH 2018

Schedule 3 - Earmarked / Endowment Fund	(Amount in Rs.)			
	Student Activity Fund	Capacity Building Service Provider Scheme Fund	Institution Development Fund	Current Year 2017-2018
a) Opening Balance of the funds	4,440,763	27,820,883	1,521,528	33,783,174
b) Additions to the funds :				
i) Donations/grants	-	-	-	-
ii) Income from investments made of the funds	-	-	-	-
iii) Other additions	939,271	-	-	-
Student Activity Fund	-	-	-	-
Lounge Fees	234,500	-	-	-
Magazine Fees	187,750	-	-	-
College Magazines	-	-	-	-
National Skill Certification Program	-	-	-	-
Hunar Se Rojgar (Institute / Hotels)	-	-	-	-
ITDC	-	-	-	-
Total (a + b)	5,802,284	27,820,883	1,521,528	35,144,695
c) Utilisation / Expenditure towards objectives of funds:				
i) Capital Expenditure	-	-	-	-
- Fixed Assets	-	-	-	-
- Others	-	-	-	-
Total	-	-	-	-
ii) Revenue Expenditure	957,531	957,531	-	1,723,532
- National Skill Certification program	-	-	-	-
- Hunar Se Rojgar (Institute / Hotels)	-	-	-	-
- ITDC	69,472	-	-	-
- College Magazines	1,250	-	-	-
- Magazine Fees	750	-	-	-
- Lounge Expenses	-	-	-	-
- Student Activity Expenses	694,529	-	-	-
Total	766,001	957,531	1,521,528	1,723,532
Closing Balance at the year end (a + b - c)	5,036,283	26,863,352	-	33,421,163
				33,783,174

INSTITUTE OF HOTEL MANAGEMENT, CATERING & NUTRITION
Library Avenue, Pusa Complex, Pusa, New Delhi
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2018

Schedule 4 - SECURED LOANS AND BORROWINGS :	Current Year 2017-18		Previous Year 2016-17	
	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)
1. Central Government		-		-
2. State Government (Specity)		-		-
3. Financial Institutions				
a) Term Loans		-		-
b) Interest accrued and due		-		-
4. Banks :				
a) Term Loans				
- Interest accrued and due		-		-
b) Other Loans (Specity)				
- Interest accrued and due		-		-
5. Other Institutions and Agencies		-		-
6. Debentures and Bonds		-		-
7. Others (Specify)		-		-
TOTAL		NIL		NIL

Note : Amounts due within one Year.

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Schedule 5 - UNSECURED LOANS AND BORROWINGS :	Current Year 2017-18		PREVIOUS Year 2016-17	
	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)
1. Central Government		-		-
2. State Government (Specity)		-		-
3. Financial Institutions				
4. Banks :				
a) Term Loans		-		-
b) Other Loans (Specity)		-		-
5. Other Institutions and Agencies		-		-
6. Debentures and Bonds		-		-
7. Fixed Deposits		-		-
8. Others (Specify)		-		-
TOTAL		NIL		NIL

Note : Amounts due within one Year.

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Schedule 6 - DEFERRED CREDIT LIABILITIES :	Current Year 2017-18		Previous Year 2016-17	
	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)
1. Acceptances secured by hypothecation of capital equipment and other assets		-		-
2. Others		-		-
TOTAL		NIL		NIL

Note : Amounts due within one Year.

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Schedule 7- Current liabilities & Provisions	Current Year 2017-18		Previous Year 2016-17	
	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)
A. CURRENT LIABILITIES				
1. Acceptances		-		-
2. Sundry Creditors				
- for Goods	-		-	
- for others (National Council for Hotel Management against Sales of Prospectus for 2017-18)	20,553	20,553	345,508	345,508
3. Advances received & Deposits				
- Security from Contractors	2,417,750		2,538,315	
- Security from Reliance Ind. For rent	135,000		135,000	
- Security from PNB For rent of ATM	45,000		45,000	
- College Caution Fee	4,621,580		3,118,030	
- Hostel Caution Fee	1,388,390	8,607,720	975,940	6,812,285
4. Interest accrued but not due on :				
a) Secured Loans / borrowings	-		-	
b) Unsecured Loans / borrowings	-		-	
5. Statutory Liabilities (GIS, GPF, ESIC, EPF)				
a) Overdue				
b) Others				
- C.P.F./N.P.S.	1,550,971		1,431,545	
- G.P.F.	262,265		124,265	
- TDS Payable	214,470	2,027,706	152,562	1,708,372
6. Other Current Liabilities				
- Salary Payable	2,356,999		-	1,998,143
- Pension Payable	2,071,747		-	1,463,559
- LIC	3,245		-	3,245
- Ground Rent	4,236		-	4,236
- Syndicate Bank against employees loan	3,764		-	3,764
- Payable to Students/Staff (List enclosed)	1,158,023		-	983,906
- Audit Fee / Professional Charges Payable	40,695		-	39,788
- Scholarships	10,170		-	402,170
- Expenses Payable				
- Bill Expenses payable	653,361		2,166,074	
- HSR Hotel	646,974		646,974	
- HSR 6 Month	513,081		513,081	
- HSR Payable	474,745		1,476,145	
- NSC Expnses payable	3,627,529		4,239,529	
- Stipend Payab (F.y 15-16 and 16-17)	2,239,500	8,155,190	3,847,500	12,889,303
- PIHMA Association	-	100,000	-	100,000
- Narula Foundation Fund	-	200,000	-	200,000
- OTHER PAYABLES (LIST ENCLOSED)	1,792,933	15,897,002		1,214,552
TOTAL (A)		26,552,981		28,168,831
B. PROVISIONS				
1. For Taxation				
1. Cratuity		-		-
2. Superanuation / Pension Payable		-		-
3. Arrear of 6th pay Commission Payable		-		-
4. Leave Encashment		-		-
TOTAL (B)		-		-
TOTAL (A + B)		26,552,981		28,168,831

Schedule - 8 - FIXED ASSETS

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Sl. No.	Particulars	Rate of Depreciation %	Gross block			Depreciation		Net Block					
			Cost / Value at the beginning of the Year	Addition during the Year	Deduction during the Year	Cost / Value at the year end	At the beginning of the Year	For the Year	Total upto Year end	As at the Current Year END	As at the Previous Year END		
			1	2	3	4	5	6	7	8	9	10	11
			Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
1	Land:												
a.	Freehold Leasehold		89,424	-	-	-	89,424	-	-	-	-	-	89,424
2	Building:												
a.	on freehold land	10%	16,242,345	-	-	-	16,242,345	-	-	-	-	-	-
b.	on leasehold land		-	-	-	-	-	-	-	-	-	-	-
c.	ownership flats/ premises		-	-	-	-	-	-	-	-	-	-	-
d.	superstructures on land not belonging to the Institute		-	-	-	-	-	-	-	-	-	-	-
3	Plant, Machinery & Equipment												
4	Vehicles	15%	38,500	-	-	-	38,500	-	-	-	-	-	-
5	Furniture & Fixtures	10%	5,812,211	-	-	-	5,812,211	-	-	-	-	-	-
6	Office Equipment	15%	5,976,301	225,250	32,054	-	6,233,605	5,252,337	144,786	5,397,123	288,343	3,217,120	2,883,434
7	Computers/ Peripherals	40%	12,774,795	-	-	-	12,774,795	12,733,203	16,637	12,749,840	144,786	5,397,123	73,964
8	Electrical Equipment	15%	2,013,497	-	-	-	2,013,497	1,616,913	59,488	1,676,401	16,637	12,749,840	41,592
9	Library Books	40%	-	1,461	-	-	1,461	-	584	584	584	1,676,401	396,584
10	Tubewell and Water Supply	15%	79,179	-	-	-	79,179	70,028	1,373	71,401	1,373	71,401	9,151
11	Other Fixed Assets:												
a.	Kitchen Equipments	15%	2,229,333	-	-	-	2,229,333	1,822,762	60,986	1,883,748	60,986	1,883,748	406,571
b.	Audio Visual Equipment	15%	704,256	-	-	-	704,256	503,874	30,057	533,931	30,057	533,931	200,382
c.	Lab Equipment	15%	1,505,447	4,949	-	-	1,510,396	1,184,061	48,950	1,233,011	48,950	1,233,011	321,386
d.	Lift	15%	927,608	-	-	-	927,608	698,668	34,341	733,009	34,341	733,009	228,940
e.	Mobile Phone	15%	18,490	15,999	-	-	34,489	1,387	4,965	6,352	4,965	6,352	17,103
f.	Generator	15%	197,435	-	-	-	197,435	155,244	6,329	161,573	6,329	161,573	42,191
g.	Air Conditioner	15%	918,913	-	-	-	918,913	592,087	49,024	641,111	49,024	641,111	326,826
h.	CCTV	15%	302,747	-	-	-	302,747	116,821	27,889	144,710	27,889	144,710	185,926
i.	Heavy Equipment	15%	11,677,424	-	207,475	-	11,884,899	2,608,326	1,375,925	3,984,251	1,375,925	3,984,251	9,069,098
j.	Fire Fighting	15%	1,386,791	-	20,632	-	1,407,423	955,075	66,305	1,021,380	66,305	1,021,380	431,716
k.	Gas Fitting	15%	90,000	-	-	-	90,000	60,731	4,390	65,121	4,390	65,121	29,289
	Total		62,984,696	247,659	260,161	-	63,492,516	41,695,952	2,810,527	44,506,479	2,810,527	44,506,479	21,288,744
	Previous Year		62,205,712	708,678	87,153	-	63,001,543	38,478,511	3,234,288	41,712,799	3,234,288	41,712,799	23,727,200

Note: This is Eleventh year to charge the depreciation on fixed assets.

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Schedule 9: Investments from Earmarked And Endowment Funds	Current Year 2017-18		Previous Year 2016-17	
	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)
1. In Government Securities		-		-
2. Other Approved Securities		-		-
3. Shares		-		-
4. Debentures and Bonds		-		-
5. Subsidiaries and Joint Ventures		-		-
6. Others (to be specified)		-		-
- VD KOTHARI	50,000			
- PIHMA Association	100,000		100,000	
- Narula Foundation	200,000	350,000	200,000	300,000
TOTAL		350,000		300,000

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Schedule 10: Investments - Others	Current Year 2017-18		Previous Year 2016-17	
	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)
1. In Government Securities		-		-
2. Other Approved Securities		-		-
3. Shares		-		-
4. Debentures and Bonds		-		-
5. Subsidiaries and Joint Ventures		-		-
6. Others (to be specified)		-		-
TOTAL		NIL		NIL

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Schedule 11: Current Assets, Loans & Advances Etc.	Current Year 2017-18		Previous Year 2016-17	
	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)
A. Current Assets				
1. Inventories				
a) Stores & Spares				
- Prospectus, Training Material (Food Items, Text Books etc.)	71,339		71,339	
b) Loose Tools	-		-	
c) Stock -in-Trade	114,854		127,057	
- Finished Goods	-		-	
- Work-In-progress	-		-	
- Raw Materials	-	186,194	-	198,396
2. Sundry Debtors				
a) Debts Outstanding for a period exceeding six months	1,127,738		1,667,741	
b) Others (Golden Jubilee)		1,372,130		1,667,741
c) Bill Receivable	244,392		-	
3. Cash & Bank Balances (Including Cheques / Drafts and Imprest)	101,555	101,555	291,077	291,077
4. Bank Balances				
a) With Scheduled Banks:				
- In Deposit Account (FDR with PNB)	45,000	-	45,000	
- In Deposit Account (FDR with SBI)	35,000,000		25,000,000	
- in Saving Account (SB 10285163432 & SB 285163443 & 30156)	6,082,011	41,127,011	8,544,241	33,589,241
b) With non-Scheduled Banks:				
- In Current Account	-	-	-	-
- In Deposit Account	-	-	-	-
- in Saving Account	-	-	-	-
5. Post Office- Saving Accounts				
TOTAL (A)		42,786,889		35,746,455

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Schedule 11: Current Assets, Loans & Advances Etc.(Contd.)	Current Year 2017-18		Previous Year 2016-17	
	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)
B. Loans, Advances and other Assets				
1. Loans				
a) Staff (HBA, Car/Scooter, Cycle Adv, Festival & Fan Adv.)	11,650		11,650	
b) Others (Students)	-	11,650	-	11,650
2. Advances and other amounts recoverable in cash or in kind or for value to be received.				
a) On Capital Account				
- DTTDC	85,802,800		85,802,800	
b) Prepaid Expenses				
- DAVP (For Advertisement)	25,446		25,446	
c) Others				
- Security (List enclosed)	48,397		48,397	
- National Council for Hotel Management(National award Function)	-		37,009	
- PIHMA Association	99,325		99,325	
- PIHMA -Silver Jubilee-83	5,000		5,000	
- IHM BHUBHNESHWAR	5,000		5,000	
- IHM AHMEDABAD	6,040		6,040	
- Batch (1980) Scholarship	45,000		45,000	
- Suspense Account	-		4,082	
- GIS	258		465	
- IGNOU	969,663		509,639	
- Ministry of Tourism (Receivable grant in aid HSRT Programme)	1,566,764		10,150,079	
- Receivable against Rational India Engineering Training	15,700	88,589,393	15,700	96,753,982
3. Income Accrued				
b) On Investments - Others				
c) On Loans & Advances				
d) Others (Interest on FDR)	2,226,506	2,226,506	535,251	535,251
4. Claims Receivable (TDS)				
Tax Deducted at Source prior to F.Y. 2004-05	122,912		122,912	
Tax Deducted at Source on Rent/Interest for the F.Y. 2006-07	134,093		134,093	
Tax Deducted at Source on Rent for the F.Y. 2007-08	126,155		126,155	
Tax Deducted at Source on Interest for the F.Y. 2007-09	25,260		25,260	
Tax Deducted at Source on Rent for the F.Y. 2008-09	125,372		125,372	
Tax Deducted at Source on Rent/Interest for the F.Y. 2009-10	134,758		134,758	
Tax Deducted at Source on Rent/Interest for the F.Y. 2010-11	80,100		80,100	
Tax Deducted at Source on Rent/Interest for the F.Y. 2015-16	341,928		341,928	
Tax Deducted at Source on Rent/Interest for the F.Y. 2016-17	802,572		802,572	
Tax Deducted at Source on Rent/Interest for the F.Y. 2017-18	305,893	2,199,043	-	1,893,150
TOTAL (B)		93,026,592		99,194,033
TOTAL (A+B)		135,813,481		134,940,488

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Schedule 12: INCOME FROM SALES & SERVICES	Current Year 2017-18		Previous Year 2016-17	
	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)
1. Income from Sales				
d) Sale of I. Card	136,850		190,500	-
f) Sale of Log Books	17,850		17,290	-
g) Sale of Prospectus	341,200		467,150	-
h) Sale of Uniform (Golden Jubilee/ sweatshirts)	23,000		47,500	-
i) Sale of Tender Form	8,000		17,000	-
j) Sale of Fast Food at Bakery Shop	1,518,236		1,849,104	-
l) Hostel Mess Charges from Students	8,740,705		4,796,300	-
m) Meal Charges from Staff	1,138,000	11,923,841	3,231,820	10,616,664
2. Income from Services				
b) Professional & Consultancy Services	2,053,434		3,636,626	-
- Less:- Expenses against consultancy	362,500	1,690,934	373,440	3,263,186
d) Internet and Doctor Service to student		889,200		1,238,250
e) Laundry Receipts		421,800		-
e) Other (Specify)		-		-
TOTAL		14,925,775		15,118,100

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Schedule 13: GRANTS/ SUBSIDIES (Irrevocable Grants & Subsidies Received)	Current Year 2017-18		Previous Year 2016-17	
	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)
1. Central Government	-		-	
2. State Government	-		-	
3. Government Agencies	-		-	
4. Institutions/ Welfare Bodies	-		-	
5. International Organisations	-		-	
6. Other	-		-	
TOTAL		-		-

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Schedule 14: FEES/ SUBSCRIPTIONS	Current Year 2017-18		Previous Year 2016-17	
	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)
1. Entrance Fee	-	-	-	-
2. Annual Fees / Subscriptions	-	-	-	-
3. Seminar/ Program I Fees	-	-	-	-
4. Consultancy Fees	-	-	-	-
5. Other	-	-	-	-
- Admission Fees	775,800	-	599,625	-
- Tution Fees	57,532,299	-	54,913,074	-
- Examination Fees	1,562,520	-	1,342,000	-
- Operational Fees	1,187,750	-	1,266,750	-
- Fees from NRI	2,586,655	-	906,632	-
- Fees from MSC Students	2,242,000	-	853,750	-
- Locker Fees	300,000	-	393,250	-
- Room Rent Charges	96,042	-	2,179,500	-
- Cookery Training Fees	1,754,400	68,037,466	1,563,800	64,018,381
TOTAL		68,037,466		64,018,381

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Schedule 15: Income from Investments (Income on Investments from Earmarked/Endowment Funds)	Investment from Earmarked Funds		Investment - Other	
	2017-18	2016-17	2017-18	2016-17
1. Interest				
- on Government Securities	-	-	-	-
- on Debentures / Bonds	-	-	-	-
2. Dividends on Mutual Fund Securities				
- on Shares	-	-	-	-
- on Mutual Fund Securities	-	-	-	-
3. Rent	-	-	-	-
4. Other				
a) Inteest received against the FDR with SBI (Narula Foundation)	-	-	18,985	18,147
a) Inteest received against the FDR with SBI (PHIMMA Association)	-	-	13,548	13,357
TOTAL	NIL	NIL	32,533	31,504

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Schedule 16: INCOME FROM ROYALTY, RENT & PUBLICATION ETC.	Current Year 2017-18		Previous Year 2016-17	
	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)
1. Income from Royalty	-	-	-	-
2. Income from Publications	-	-	-	-
3. Other				
- Rent from PNB ATM	207,000	-	207,000	-
- Rent from Reliance Industries (Gross)	714,156	921,156	714,156	921,156
TOTAL		921,156		921,156

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Schedule 17: Interest Earned	Current Year 2017-18		Previous Year 2016-17	
	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)
1. On Term Deposits				
a) with Scheduled Banks(Including last years Interest)	1,871,682	-	381,331	-
b) with Non-Scheduled Banks	-	-	-	-
c) with Institutions	-	-	-	-
d) tds deducted on fdr on behalf of pf department	-	1,871,682	-	381,331
2. On Saving Accounts :				
a) with Scheduled Banks	305,496	-	929,687	-
b) with Non-Scheduled Banks	-	-	-	-
c) Post Office Saving Accounts	-	-	-	-
d) Other (Interest on I.T refund)	-	305,496	35,809	965,496
3. On Loans				
a) Employees/ Staff	-	-	-	-
b) Other	-	-	-	-
4. On Capital Grants	-	-	-	-
TOTAL		2,177,178		1,346,827

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Schedule 18: Other Income	Current Year 2017-18		Previous Year 2016-17	
		Amount(Rs.)		Amount(Rs.)
1. Profit Sale/Disposal of Assets				
- Owned Assets		-		-
- Assets acquired out of Grants, or received free of cost		-		-
2. Export Incentives realised		-		-
3. Fees for Miscellaneous Services		-		-
4. Miscellaneous Income				
- College & Hostel Caution Fee W/O		-		-
- Rent & License fee from staff		-		-
- Guest House Charges		2,876		-
- CGHS Contribution		131,200		99,525
- Electricity & water Charge recovered from staff		969,188		1,048,790
- Electricity Charge recovered from PNB		104,511		127,235
- Miscellaneous receipt		1,204,914		2,018,751
- Water Charges from Staffs		71,950		24,900
- Recovery of HRA FROM Staff		73,073		63,464
TOTAL		2,557,712		3,382,665

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Schedule 19: Increase/(Decrease) in Stock in Finished Goods & Work in Progress	Current Year 2017-18		Previous Year 2016-17	
		Amount(Rs.)		Amount(Rs.)
a) Closing Stock				
- Finished Goods		186,194		198,396
- Work -in - progress		-		-
b) Opening Stock				
- Finished Goods		198,396		244,616
- Work -in - progress		(12,202)		(46,220)
Net Increase/(Decrease) (a-b)		(12,202)		(46,220)

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Schedule 20: Establishment Expenses	Current Year 2017-18		Previous Year 2016-17	
		Amount(Rs.)		Amount(Rs.)
a) Salaries and Wages		40,337,448		40,161,390
c) Contribution to Provident Fund		1,118,693		1,405,530
e) staff aprons and uniforms		54,370		317,384
f) Expenses on Employee' Retirement Pension		16,409,523		15,478,825
g) Academic Expenses		1,782,876		1,990,743
h) Leave Encashment		2,483,293		313,283
i) Other (Medical Exp. LTC)		869,332		557,656
j) CGHS Exp.		1,110,158		614,720
k) Commuted Value		942,769		530,770
l) Gratuity		2,724,850		981,732
Total		67,833,312		62,352,033

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Schedule 21: Other Administrative Expenses Etc.	Current Year 2017-18		Previous Year 2016-17	
		Amount(Rs.)		Amount(Rs.)
a) Purchase (Expenses on Training Foods)		5,465,284		6,030,242
b) Electricity and Power		5,473,732		5,277,201
c) Water Charges		1,156,886		903,744
d) Repairs and Maintenance		986,715		2,087,600
f) Postage , Telephone and Communication Charges		133,460		205,096
g) Printing and Stationery		335,396		347,053
h) Travelling and Conveyance Expenses		16,923		6,517
j) Subscription Expenses (Periodical Magazine & News Paper)		43,487		58,834
k) Computer Expenses		195,974		109,822
l) Auditor Remuneration		40,695		39,788
m) Professional Charges		155,612		258,441
n) Advertisement and Publicity		417,237		219,490
o) Other		-		-
- Bank Charges		32,756		7,419
- General Expenses		42,664		67,383
- Hostel expenses		311,440		363,975
- Light Equipment not for Capital Nature		34,816		7,660
- Annual Day Exp.		301,030		249,492
- Cost of Prospectus		40,005		57,960
- Cleaning Material		163,142		167,189
- Fuel and Gas Consumed		643,833		599,418
- Crockery and Glassware		40,840		32,407
- Generator Running Expenses		25,418		-
- TA/DA & Honorarium Expenses		268,636		135,140
- Taxi Expenses		389,627		987,397
- Property Tax		506,551		506,551
- HACCP		71,610		108,735
- Lab Chemicals & Glassware		517		-
Seminar work expenses		93,346		92,011
- guest house charges				13,478
- Hindi Parliamentary Committee		10,000		-
Total		17,397,632		18,940,043

INSTITUTE OF HOTEL MANAGEMENT, CATERING & NUTRITION
Library Avenue, Pusa Complex, Pusa, New Delhi
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2018

Schedule 22: Expenses on Grants, Subsidies	Current Year 2017-18		Previous Year 2016-17	
	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)
A. Grants given to Institutions / Organisations		-		-
B. Subsidies given to Institutions / Organisations		-		-
TOTAL		NIL		NIL

INSTITUTE OF HOTEL MANAGEMENT, CATERING & NUTRITION
Library Avenue, Pusa Complex, Pusa, New Delhi
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2018

Schedule 23: Interest	Current Year 2017-18		Previous Year 2016-17	
	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)
a) On Fixed Loans		-		-
b) On Other Loans (Including Bank Charges)		-		-
c) On Others (Specify)		-		-
TOTAL		NIL		NIL

Institute of Hotel Management Catering & Nutrition
Library Avenue, Pusa, New Delhi

SCHEDULES ANNEXED TO AND FORMING PART OF THE ACCOUNTS
AS AT MARCH 31, 2018

SCHEDULE 24: SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Convention

The accounts have been prepared on accrual/cash basis under historical cost convention and as per accounting principles generally accepted in India.

2. Inventory Valuation

Inventory has been valued as per the Accounting Standard issued by The Institute of Chartered Accountants of India at lower of cost and realizable value. Inventory is certified and valued by the Management of the Institute.

3. Investment

The Institute had made all of its Investment in Term Deposit.

4. Fixed Assets

i.) Fixed Assets are stated at cost of acquisition inclusive on inward freight, Duties and Taxes and incidental and direct expenses relating to acquisition.

ii.) Fixed assets received by way of non-monetary grants (other than toward the Corpus fund), are capitalized at value stated, by corresponding credit to capital Reserve.

5. Depreciation

i.) Depreciation has been provided on written down value method as per rates Specified in the Income Tax Act, 1961.

ii.) In respect of addition to/deduction from fixed assets during the year, depreciation is considered on Pro-rata basis for /up to month in which asset is available for use/disposal.

iii.) Depreciation reserve as at 31.3.2018 is amounting to Rs. 44,506,479/-

6. Revenue Recognition

Institute follows Revenue Recognition of Income/expenses mainly as per cash basis i.e. as and when they are earned.

7. The loans & advances, receivable and current assets / current liabilities are subject to Confirmation & reconciliations.

8. Government Grants / Subsidies

i.) Government grants of the nature of contribution towards capital cost of Setting up projects are treated as capital Reserve.

ii.) Grants in respective of specific fixed assets acquired are shown as a Deduction from the cost of the related assets.

iii) Government Grants/subsidy is accounted on realization basis.

9. Lease

Lease rentals are expensed with reference to lease terms.

10. Retirement Benefits

i.) Liability towards gratuity payable on death/retirement of the employees is not provided in the books of accounts and accounted on payment basis.

ii) Provision for accumulated leave encashment benefit to the employees has not been provided in the books of account.

11. Income From Consultancy has been recorded Net of Expenses.

For INSTITUTE OF HOTEL MANAGEMENT, CATERING & NUTRITION

**For Mukesh om Gupta & Associates
(Chartered Accountants)**

(Secretary)

(Admn. Officer)

(Accountant)

**Mukesh Gupta
(Prop.)**

Institute of Hotel Management Catering & Nutrition
Library Avenue, Pusa, New Delhi

SCHEDULES ANNEXED TO AND FORMING PART OF THE ACCOUNTS
AS AT MARCH 31, 2018

SCHEDULE 25: CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

1. CONTINGENT LIABILITIES

- i) Claims against the institute not acknowledge as debt. Rs-NIL-(Previous year Rs-NIL)
- ii) In respect of
 - Bank guarantees given by/on behalf of the Institute Rs. NIL (Previous year Rs-NIL--)
 - Letter of credit opened by Bank on behalf of the institute Rs-NIL (Previous Year Rs.NIL-)
 - Bills discounted with banks Rs. NIL (Previous Year Rs. NIL)
- iii) Disputed demands in respect of:
 - Income Tax Rs. NIL (Previous Year Rs. NIL)
 - Sales Tax Rs. NIL (Previous Year Rs. NIL)
 - Municipal-Taxes Rs. NIL (Previous Year Rs. NIL)
- iv) In respect from claims from parties for non-executive of order, but contested by Institute Rs. NIL (Previous Year Rs. NIL)
- v) IHM is pursuing three court cases with its former employees pending with Central Admn Tribunal/ District Court/ High Court. Liability against the outcome of these cases is yet to be concluded.

2. CAPITAL COMMITMENTS

Estimated value of contracts remaining to be executive on Capital Account and not provided for (net of advance) Rs. NIL (Previous Year Rs. NIL).

3. LEASE OBLIGATIONS

Future obligations for rental under finance lease arrangements for Plant and Machinery amount to Rs. NIL (Previous Year Rs. NIL).

4. CURRENT ASSETS, LOANS AND ADVANCES

In the opinion of the management, the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.

5. TAXATION

- 1) In the view of there being no Taxable Income under the provisions of Section 12A of The Income Tax Act, 1961 being the expenditure is more than 85% of the Total Income, no provision for Taxation has been considered necessary.
- 2) TDS are deducted on Payment Basis.

6. FOREIGN CURRENCY TRANSACTION

The Institute does not have any foreign currency transaction during the year.

7. Bank Reconciliation includes cheques issued/balance credited for Rs 39,46,340.70/- and cheques deposited/balance debited for Rs 47,86,400.82/- for the year 2010-11. The above balance should be written off by the IHM.

8. Advance to DTTDC amounting Rs. 858.02 lakhs has been made. No utilization certificate has been provided / received from DTTDC. IHM yet to obtain the completion certificate against this advance.
9. TDS on interest on fixed Deposit of GPF/CPF trust deposited on institute PAN has been recorded in the Institute Books, whenever the amount will be realized from the revenue department it will be transferred to the respective fund.
10. Opening Balance of CPF/GPF Account which are related to CPF/GPF Trust has to be transferred to the corresponding Fund.
11. Depreciation rate on computer and books has been changed w.e.f 01/04/2017 vide notification no. [Notification No. 103/2016/ F.No.370142/29/2016 -TPL Dated 07th Nov 2016 and revised rate have been charged in the books of accounts on the corresponding assets.
12. Fixed Assets Register is not maintained / updated by the IHM.
13. Corresponding figures for the previous year (2017-18) have been regrouped / rearranged, wherever necessary.
14. The amounts are rounded off to nearest Rupee.
15. Schedule 1 to 25 are annexed to and form an integral part of the Balance Sheet As at 31.3.2018 and Income and Expenditure Account for the year ended on that date.

For INSTITUTE OF HOTEL MANAGEMENT, CATERING & NUTRITION For **Mukesh Om Gupta & Associates**
(Chartered Accountants)
FRN: - 020855N

(Secretary) (Admn. Officer) (Accountant) **Mukesh Gupta**
(Prop.)
M.NO.504304

INSTITUTE OF HOTEL MANAGEMENT, CATERING & NUTRITION	
PUSA, NEW DELHI-12	
Annexure for the Financial Year ending 31 March 2018	
Payable To Staff / Student:	Cr.
Dhani ram kala	1,000
Examination fees payable NCHMCT	177,600
Faculty development fund	106,000
Get at Klick	5,750
Harish Raheja	344,596
Jagdish Ram	1,000
Suresh Kumar	311,583
Alok ShivaPuri	100,000
Nandani Shivapuri	10,494
Sudeep Bose	100,000
Total	1,158,023
Income From Consultancy:	Cr.
Consultancy from UPSC	75,000
IRCTC	150,040
Jee Counselling	398,395
Consultancy From President House	1,429,999
Total	2,053,434
Other Payable:	Cr.
National Council Of Hotel Management	1,440,933
Petty Cash Imprest	2,000
V D Kothari Memorial Gold Medal	50,000
Stipend to NRI Student	300,000
Total	1,792,933
Sundry Debtors:	Dr.
Recoverable From Staff/Student :	
Ministry of External affair	383,300
Amarjeet Kundu	7,000
Anshu Singh	8,239
Sakshi Sharma	12,812
Shweta Mishra	18,360
Anil bhushan chaddha	39,642
Anil Kumar Goyal	89,258
Anil Kumar	26,362
Mayank Leader Mumbai tour	7,000
Raunak Arora	30,000
Naresh Popli	3,200
M P Tourism	8,114
Rakesh Kumar	238,351
Ram Naresh	12,060
Vipul singhal	11,500
Relince	88,054
Imprest with Postage	1,000

Imprest with Maintenance	4,000
Vijay Dhawan	8,711
Recoverable From Taxi service provider for TDS:	14,181
SBI Against employees loan	14,128
Amit singh Kushwaha	26,000
Prashant sharma	13,500
Vinay kUmar	42,254
Divya Bose	15,000
Tonggoumang Haokip	1,000
Rajendra Prasad	1,758
Rajdeep Enterprises	2,954
Total	1,127,738
Securities:	
Security With Airtel	7,500
Security With Kanwal Gas	7,200
Security With MCD	1,400
Security With Motorades	18,750
Security With NDPL	2,800
Security With Pepsi	4,880
Security With Pure Drinks	2,867
Security With Super Bazar	3,000
Total	48,397

Independent Auditor's Report

To
The Members,
Institute of Hotel Management, Catering & Nutrition
Library Avenue, Pusa Complex
New Delhi,
110012

Report on the Financial Statements

We have audited the accompanying Financial Statements of Institute of Hotel Management, Catering & Nutrition, which comprises the Balance Sheet as at 31st March 2018 Income & Expenditure Account for the period then ended, and summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the financial Statements

The Management of the Institute is responsible for the preparation of these financial statement that give a true & fair view of financial position and financial performance of the Institute in accordance with Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design implementation & maintenance of internal control relevant to preparation & presentation of the financial statements that give a true and fair view and free from material misstatement, weather due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Standards issued by The Institute of Chartered Accountants of India. Those standards require that we comply with the ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements.

The procedures selected depend on the auditor's judgment including the assessment of the risk of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the Institute's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the

management, as well as evaluating the overall presentation of the financial statement. We believe that the audit evidence we have obtained sufficient and appropriate to provide a basis for our audit opinion.

BASIS FOR QUALIFIED OPINION

- 1) Balance of parties accounts included in current assets/current liabilities are subject to confirmation, reconciliation and consequent adjustment, if any.
- 2) Institute is not following accrual system of accounting regularly; bills and invoices are recorded on date in which payment/receipt made.
- 3) I.H.M. should conduct the Actuarial Valuation of Pension/Gratuity fund to conclude the actual liability to be transferred to that fund.
- 4) Advance to DTTDC amounting Rs. 858.02 lakhs has been made. No utilization certificate has been provided / received from DTTDC

Opinion

In our opinion and to the best of our knowledge and according to the explanations provided to us, except the effect of matter described in the basis of qualified opinion paragraph, the financial statement gives the information required by the Act in the manner so required and give true and fair view in conformity with the accounting principles generally accepted in India-

- A) In case of Balance Sheet, statement of affairs of IHM as at 31st March 2018
- B) In case of Income & Expenditure Account, Excess of Income over Expenditure for the year ended on that date.

Report on other Legal & Regulatory Requirement:

We report that

- a) We have obtained all the information & explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of account as required by law have been kept by IHM so far as it appears from our examination of those books.
- c) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.
- d) In our opinion, the Balance Sheet and Income & Expenditure Accounts comply with the Accounting Standard issued by The Institute of Chartered Accountants of India.

For Mukesh Om Gupta & Associates
Chartered Accountants
(FRN: 020855N)

(Mukesh Gupta)
Proprietor
M. N. 504304
Place: Noida
Date:

