

होटल प्रबंध, खान पान प्रौद्योगिकी एवं
अनुप्रयुक्त पोषण विज्ञान संस्थान, अहमदाबाद

INSTITUTE OF HOTEL MANAGEMENT
CATERING TECHNOLOGY AND
APPLIED NUTRITION, AHMEDABAD



वार्षिक प्रतिवेदन : २०१९-२०२०

ANNUAL REPORT : 2019-2020

पर्यटन मंत्रालय भारत सरकार के अधीन स्वायत्तशासी निकाय

अहमदाबाद-गांधीनगर हाइवे, (कोबा और इन्फोसीटी के बीच में), भाईजीपुरा पाटीया, पो. कोबा, गांधीनगर - ३८२४२६ (गुजरात)
दूरभाष : (०७९) २३२७६६५७-५८, फेक्स : (०७९) २३२७६६५६ | ई-मेल : info@ihmahmedabad.com | www.ihmahmedabad.com

An Autonomous Body under Ministry of Tourism, Government of India

Ahmedabad-Gandhinagar Highway (between Koba & Infocity), Bhaijipura Patia, P.O. - Koba, Gandhinagar-382 426. (GUJARAT)
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INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND APPLIED NUTRITION - AHMEDABAD

Annual Report : 2019-2020

i) Introduction

The institute was registered as a society in 1972 in the name and style of Food Craft Institute (Ahmedabad) Society , which was upgraded to INSTITUTE OF HOTEL MANAGEMENT CATERING AND NUTRITION(Ahmedabad) Society in 1984 by Ministry of Tourism, Government of India.

With due transformation from craft course to three year diploma course by National Council for Hotel Management , the institute has advanced steadily. So far around 1650 craft trainees and almost 3611 of Three years Diploma/Degree students have been trained and almost all are gainfully employed.

Through the same transformation, the three year diploma has been upgraded to the level of degree programme and the course offered as on today Bachelor of Science (B.Sc.) in Hospitality and Hotel Administration with an intake of 353 students along with other short courses.

ii) Aims and Objectives

As indicated in MOA of the Institute given below is the brief of aims and objectives of the Institute

1. The name of the society shall be the Institute of Hotel Management Catering and Nutrition (Ahmedabad) Society
2. The object for which the society is setup is to establish and to carry on the administration and management of the Institute of Hotel Management Catering Technology and Applied Nutrition hereinafter called the 'Institute' whose functions shall be :-
 - (a) (i) to provide instruction and training in all the craft and skills, in all the branches of knowledge both theoretical and applied; and all the organizational and management techniques, which are required for the efficient functioning of hotel and catering establishment of all kinds, as well as institutional feeding programs in schools, industrial establishments and similar organizations;
 - (ii) to impart instruction and training in modern and scientific techniques of management of modern hotels and hostels;
 - (b) To undertake and to associate itself with nutritional extension and development work;
 - (c) To propose economy in the handling and utilization of food stuffs;
 - (d) To assist in and associate itself with the efforts of the Central and State Government to popularize wholesome non cereals foods, particularly, protective foods, with a view to the diversification of the ordinary Indian diet and the enrichment of its nutritional content;
 - (e) To assist in and associate itself with the attempts of food research institutions, food scientists and food technologists to find effective and acceptable means of presenting their nutritional ideas through the development of suitable recipes and the planning of menus;
 - (f) In accordance with the general policy laid down by the Central Government, to prescribe course of instructions, hold examinations and grant certificates, diplomas and other awards to persons.
 - (g) To fix and demand such fees and other charges as may be laid down in the bye-laws.
 - (h) To establish, maintain and manage halls and hostels for residence of students and members of the staff

- (i) To supervise and control the residence, to regulate the discipline of students of the Institute and to make arrangements for promoting their health, general welfare and cultural and cooperative life
- (j) To institute teaching, administrative, technical, ministerial and such other posts as may be necessary and to make appointments thereto in accordance with rules, bye-laws and any instructions, orders and guidelines issued by the Central Government, from time to time.
- (k) To institute and award fellowship, scholarship, exhibitions, loans, monetary assistance, prizes and medals in accordance with the rules and bye-laws and

Within the broad frame work of the policy laid down by the Central Government, to seek affiliation with universities or other appropriate academic or governmental bodies or institutions and obtain the recognition of its course of instructions, its examinations, diplomas, certificates and other awards by the appropriate educational authorities.

iii) Facilities

Since the academic year 2005-2006, IHMA is functioning from its new building ,which is an environment friendly structure in six acres of land,IHMA now possesses good infrastructure and spacious classrooms.IHMA has upgraded its infrastructure by acquiring new equipments and furniture .

The institute with the grant in aid from Ministry of Tourism,Government of India , has equipped various departments with new equipments and furniture to enhance the efficiency and the process is still on.

The vertical extension work of the hostels (for both boys and girls) is complete and has increased the total accommodation for 350 students.

Location

Institute is located on Airport-Gandhinagar Road, between Koba Circle and Infocity. It is approximately 9km from the airport and 11 kms from the nearest railway station.

Practical Labs

An environment friendly structure with state of the art equipment in training specialised Kitchens and Restaurants, Housekeeping Lab and Training Guestroom facilities, Front Office Lab, Computer Lab with latest technology.

Library Facilities

Students of the Institute have access to well stocked air-conditioned library with e-journals.

Teaching Aids

Well equipped with multimedia projectors and computers to assist the classroom teaching, student presentations and guest lectures.

Health Services

Institute's Health Centre offers basic health care facilities to the students through a visiting doctor.

Hostel facilities

Limited hostel accommodation is available for boys and girls separately.

iv) **Management**

(I) **LIST OF BOARD OF GOVERNORS MEMBERS, AS ON 31/03/2020**

Smt. Mamta Verma, IAS : Chairman
Secretary (Tourism),
Govt. of Gujarat

Shri Gyan Bhushan, IES : Member
Economic Advisor, Ministry Of Tourism,
Govt. Of India Transport Bhavan,
1 Sansad Marg, New Delhi 110 001

Addl. Secretary & Financial Advisor : Member
Ministry Of Tourism, Govt. Of India, Transport Bhavan,
1 Sansad Marg, New Delhi 110 001

Shri D. Venkatesan : Member
Regional Director, India Tourism,
Govt. Of India Tourist Office,
Mumbai 123 M. Karve Marg, Opp. Churchgate,
Mumbai 400 020

Shri Satvir Singh : Member
Director (s) National Council For Hotel Management
Plot No. A-34 Sector 62, Institutional Area,
Noida 201 301 U.P.

Shri Jenu Devan, IAS : Member
Managing Director, Tourism Corporation Of Gujarat Ltd.
Block No 16, 4th Floor, Udyog Bhavan,
Sector 11 Gandhinagar. 382 017

Smt. Avantika Singh, IAS : Member
Commissioner, Directorate Of Technical Education,
Block No. 2, 6th Floor, Karmayogi Bhavan,
Sector 10-A, Gandhinagar 382 010

Shri Surpreet Singh Gulati, IAS : Member
Director Directorate of Employment And Training,
Govt. Of Gujarat, Block No. 1, 3rd Floor
Dr. Jivraj Mehta Bhavan, Gandhinagar. 380 010

Shri A. K. Singh, Principal ,Institute Of Hotel Management - Mumbai	: Member Catering Expert (Nominated By MOT, GOI)
Shri Pushparaj Mohanty Area Director, Operations, Clarks Inn Group of Hotels	: Member Industry Expert (Nominated By MOT, GOI)
Chef Varun Mohan Executive Chef, Royal Vega ITC Royal Bengal, Kolkata	: Member Industry Expert (Nominated By MOT, GOI)
Dr. J. K. Mangaraj Principal, IHM Ahmedabad	: Member Secretary

(II) LIST OF EXECUTIVE COMMITTEE MEMBERS, as on 31/03/2020

1. Smt. Avantika Singh, IAS, Commissioner, Directorate Of Technical Education, Govt. Of Gujarat	Member
2. Shri D. Venkatesan Regional Director India Tourism Govt. Of India	Convenor
3. Shri A. K. Singh Principal - Institute of Hotel Management Mumbai	Member
4. Dr. J. K. Mangaraj Principal IHMAhmedabad	Member-Secretary

v) Meetings of the Board and Executive Committee

Single Agenda Circulation : 13th June 2019
Executive Committee Meeting held on : 18th October 2019

vi) Courses offered

Institute offers 3 year B.Sc in Hospitality and Hotel Administration program (Both Regular and Vegetarian options) for which the sanctioned intake is 353 students.

vii) Admission Procedure

Admission for 3 year B.Sc in Hospitality and Hotel Administration Program is carried out on All India basis by National Council for Hotel Management & Catering Technology, Pusa, New Delhi Eligibility criteria is as follows :

- 12th class pass with English as a subject
- Maximum age limit is 25 years for general and OBC category and 28 years for SC/ST candidates.

The eligible candidates are required to register themselves for an All India Written Joint Entrance Examination (JEE) conducted by National Test Agency held at various Centers throughout the country. The Announcement regarding this examination features in all leading newspapers of the Country and Employment News during December-January. The examination is normally held during April of each year. An objective type of computer base examination in English and Hindi to test the candidates in:

- Reasoning and Logical Deductions
- Numerical ability & Analytical Aptitude
- General Knowledge and Current affairs
- English Language
- Aptitude for service sector

The final selection is on the basis of the overall performance in Written Entrance Examination and the options of IHM counselling..

Course	Details of seats available		
	Quota	Status of Students	Number of seat
3 Years UG Program	SAARC Quota	At par with Indian Students	Total 25 seats for all CIHM
	Quota for LD Countries	Sponsored by Govt. of India	Total 43 seats (One seat for each LDC. Allotment)
	Other Foreign National, NRI and PIOs	FN/NRI/PIO	Nearly 15% of the intake subject to maximum of 15 in each CIHM which is inclusive of SAARC and LDC quota

viii) Degree /Diploma/certificates awarded

Total 208 students were awarded B.Sc.HHA degree certificates in the year 2019-2020.

ix) Examinations

SEMESTER	APPEAR STUDENTS	PASS STUDENTS	PERCENTAGE
I SEM	249	249	100%
II SEM	242	242	100%
III SEM	217	217	100%
IV SEM	218	218	100%
V SEM	208	208	100%
VI SEM	208	RESULT AWAITED	

x) Reservations

	<u>Sanctioned</u>
OP	136
OP (PWD)	7
General - EWS	33
General EWS (PwD)	2
OB	90
OB (PWD)	5
SC	50
SC (PWD)	3
ST	25
ST (PWD)	1
KM	1
Total	353

xi) Degree Course – Pass outs

List of students passing out with B.Sc. HHA degree certificates in the year 2019-2020 is attached in annexure : 1.

xii) Placements

IHMA provides a platform for building professionals and co-ordinates with different leading hospitality organizations to visit the institute for campus recruitment .

The Park Hotels, The Oberoi Hotels, ACCOR Hotels, IHG, Reliance Industry, ITC Hotels, Reliance Retails, The Leela Hotel Bengaluru, The Fern Hotels, McDonald's India, Aditya Birla Fashion Limited, Fortune Hotels, Tommy Hilfiger, Sapphire Foods (KFC), TacoBell, Hyatt Hotels, Taj Skyline,

Sr. No.	Particular	Status
1	Total Number of Students of 6th Semester (2019 -20).....	208
2	Total Number of Students opted out from Campus Placement Process (2019 – 20)	68
3	Thus Total Number of Students opted for Campus Placement Process (2019 – 20)	140
4	Total Number of Students who were offered jobs (Out of 140).....	92
5	Total Number of Jobs were revoked due to Covid 19 by the companies	28
6	Total Number of Students couldn't join the offered job due to non-completion of Term End Examination	64
7	Thus total % of placement in academic year 2019 - 20	66%

Break Up		Corporate Trainee	Management Trainee	Supervisory Trainee	Operational Trainee
Hotel Company:	10	3	8	07	24
Food Retail Company:	3	-	40	11	-
Non Food Retail Company:	4	-	31	-	-
Total:	17	3	79	18	24

	Highest Salary Offered	Average Salary Offered	Lowest Salary Offered
Hotel Company:	Rs. 33,000/-	Rs. 17,654/-	Rs. 13,000/-
Food Retail Company:	Rs. 22,962/-	Rs. 21,048/-	Rs. 17,909/-
Non Food Retail Company:	Rs. 37,000/-	Rs. 28,438/-	Rs. 24,000/-
Thus Overall Salary Breakup:	Rs. 31,000/-	Rs. 22,380/-	Rs.13,000/-

Students' Matrix:

Out of 140 Students opted for Campus: 91

Thus % of placement so far: 65%

xiii) Short duration craft courses/ customized trainings conducted

SKILL TESTING AND CERTIFICATION PROGRAM

Sr. No.	Programme	No. of Trainee	Period
1	Skill Testing Program For Waiter - 60	25	30.09.2019 to 05.10.2019
2	Skill Testing Program For Housekeeping Utility - 01	40	23.12.2019 to 28.12.2019
3	Skill Testing Program For Housekeeping Utility - 02	33	30.12.2019 to 04.01.2020
4	Entrepreneurship Program For Bakers Under CBSP	26	05.02.2020 to 18.03.2020
5	Entrepreneurship Program For Halwai Under CBSP	25	05.02.2020 to 18.03.2020
6	Tourism Awareness Program Under CBSP	160	14.12.2019 to 15.12.2019

xiv) Research/Consultancy/Training

Sr. No.	Name of the Faculty Member	Type of program/work	Venue	Duration
01	Mr. Vinay Namjoshi Lecturer	Workshop on Entrepreneurship Skill	IHM Mumbai	9th to 11th May, 2019
02	Ms. Devangana Verma Asst. Lecturer	CLF Training	NCHMCT, Noida	27th May to 1st June, 2019
03	Mr. Shashank Rajauria Asst. Lecturer	CLF Training	NCHMCT, Noida	27th May to 1st June, 2019
04	Mr. Sanjit Maji Sr. Lecturer	Two-day Food Production Workshop	ICI, Noida	4th & 5th February, 2020

xv) Innovations / Good practices

- ◆ Swachhata Pakhvada Campaign
- ◆ Positive motivation for students with good attendance and Performance.
- ◆ Organizing Personality Development Classes for the second and third year
- ◆ Organizing Guest lectures from Academia and Industry Experts for second year & final year students

xvi) Important decisions and developments

- ◆ Plastic Free campus initiative
- ◆ Zero Waste System in students dining hall
- ◆ Grooming students for Quality Paper Presentation
- ◆ E-journal launched first time for CIHMs in India
- ◆ Veg Restaurant Launched
- ◆ Faculty & students exposure training to Rann Utsav

xvii) Events and Activities

Date	Type of Activity
24.07.2019	Induction for First year students
15.08.2019	Independence Day
29.08.2019	Fresher's Welcome
2019	SAP

SWACHCHTA ACTION PLAN

Date	Type of Activity	Location
16-Sep-19	Act - 1	Sabarmati Ashram
30-Sep-19	Act - 1	Ahmedabad Airport
03-Oct-19	Act- 1	Dandiya GMDC GROUND
04-Oct-19	Act- 1	Durgapooja kali mandir, bopal
07-Oct-19	Act- 1	Durgapooja Gandhinagar
11-Oct-19	Act- 2	BLUE BELL SCHOOL
15-Nov-19	Act- 2	MM Vasa High School
16-Nov-19	Act- 2	Ganesh KanyaVidhyalaya
19-Nov-19	Act- 2	Kum Kum School Maninagar
21-Nov-19	Act - 1	AkshayPatra, Bhadaj
22-Nov-19	Act- 2	KV CRPF
23-Nov-19	Act- 2	PrekshaVishwa Bharti School
28-Nov-19	Act - 1	4D Mall Motera
29-Nov-19	Act- 3	Silver Cloud Hotel
05-Dec-19	Act- 3	Metropole
06-Dec-19	Act- 3	Treatotel
10-Dec-19	Act- 3	Prominent Hotel
16-Dec-19	Act- 3	Comfort Inn President
17-Dec-19	Act- 3	Fortune Haveli
18-Dec-19	Act- 3	German Palace
19-Dec-19	Act- 3	Comfort Inn Sunset
10-Jan-20	Act - 1	Agora Mall
17-Jan-20	Act- 2	Apple English Medium School
22-Jan-20	Act- 1	AdalajniVav
29-Jan-20	Act- 2	Sakar High School

SWACHHTA HI SEWA

Date	Activity Details
11-Sep-19	Plastic free- Cleaning Drive (IHM Service road)
12-Sep-19	Plastic free- Cleaning Drive (Girls Hostel front area)
13-Sep-19	Plastic free- Cleaning Drive (IHM Staff quarter area)
14-Sep-19	Plastic free- Cleaning Drive (PDPU- knowledge corridor)
15-Sep-19	Plastic free- Cleaning Drive (Bhaijipura)
16-Sep-19	Plastic free- Cleaning Drive (outside MM Vasa school)
17-Sep-19	Plastic free- Cleaning Drive (Back Parking & Electric area)

18-Sep-19	Plastic free- Cleaning Drive (Boys hostel area)
19-Sep-19	Plastic free- Cleaning Drive (IHM Service road)
20-Sep-19	Plastic free- Cleaning Drive (Textile Park)
21-Sep-19	Plastic free- Cleaning Drive (Girls Hostel)
22-Sep-19	Plastic free- Cleaning Drive (Boys hostel)
23-Sep-19	Plastic free- Cleaning Drive (Front staff parking area)
24-Sep-19	Plastic free- Cleaning Drive (Infocity)
25-Sep-19	Plastic free- Cleaning Drive (Akshardhaam)
26-Sep-19	Plastic free- Cleaning Drive (Dhaulakuangaon)
27-Sep-19	Plastic free- Cleaning Drive (Airport Parking)
28-Sep-19	Plastic free- Cleaning Drive (Behind Lockers)
29-Sep-19	Plastic free- Cleaning Drive (PrekshaVishwa Bharti)
30-Sep-19	Plastic free- Cleaning Drive (Kudasan Bus stand)
01-Oct-19	Plastic free- Cleaning Drive (KOBA GAON)

SWACHHTA PAKHWADA

Date	Activity Details
11-Sep-19	Essay Writing- students (plastic waste free campaign)
12-Sep-19	Awareness Campaign (IHMA)
13-Sep-19	BhaashanPratidyogita (plastic waste awareness)
14-Sep-19	Awareness camp-Plastic free Neighbourhood (PDPU)
15-Sep-19	Awareness camp-Plastic free Neighbourhood (Bhaijipura)
16-Sep-19	Water Conservation Day
17-Sep-19	Painting Competition
18-Sep-19	Oral/ dental Hygiene awareness camp
19-Sep-19	Workshop (Jal Shakti)
20-Sep-19	Essay competition- Staff
21-Sep-19	Swachhta drive
22-Sep-19	Swachhta drive
23-Sep-19	Awareness Campaign
24-Sep-19	Campus free of single use plastic - Phase 1
25-Sep-19	Cleaning of all water storage facility
26-Sep-19	IEC activity
27-Sep-19	Campus free of single use plastic - Phase 2
28-Sep-19	Girls Hostel cleaning
29-Sep-19	Boys Hostel Cleaning
30-Sep-19	Quiz Competition
02-Oct-19	Shramdaan- IHMA vicinity

PARYATAN PARV 2019

Date	Activity Details
2-Oct-19	Excursion trip for Students to DandiKutir, Mahatma Mandir
3-Oct-19	NukkadNatak- "DekhoApnaDesh"
4-Oct-19	NukkadNatak- "Rural Tourism"
5-Oct-19	Essay Writing competition- "Tourism & Governance"
6-Oct-19	Poster making competition - "Tourism for All"
7-Oct-19	NukkadNatak- " Cultural Diversity of Incredible India"
8-Oct-19	Slogan Writing competition- Innovation in Tourism"
9-Oct-19	Quiz Competition - Tourism
10-Oct-19	PPT making competition- "Do You Know? - A Campaign to propagate interesting facts about Incredible India"
11-Oct-19	NukkadNatak- "Responsible & Sustainable Tourism"
12-Oct-19	Debate Competition- " Tourism- a threat to the Natural resources"
13-Oct-19	Run for Incredible India

150TH BIRTH ANNIVERSARY OF MAHATMA GANDHI

Date	Activity Details	Venue
02.10.19	Student & Faculty -Visit to places of Mahatma Gandhi	DandiKutir, MahatamaMandir, Gandhinagar
09.10.19	Short Film and Slide Show presentation on Lifestyle & Teachings of Mahatma Gandhi	AV Room IHM Ahmedabad
10.10.19	English Essay competition- Transition of Mohandas Karamchand Gandhi to MAHATMA	Board Room IHM Ahmedabad
14.10.19	Drawing competition	CR- 4 IHM Ahmedabad
16.10.19	Cleanliness Drive	Service Road, Koba Gandhinagar

VIGILANCE WEEK

Date	Activity
28.10.19	E-pledge for staff members
29.10.19	Workshop for students- "Integrity- A way of life"
30.10.19	Pamphlet Distribution
31.10.19	Slogan Writing Competition- "Integrity- A way of life"
	Essay Writing Competition- "Role of Ethics & Moral Values in Life"
	Debate Competition - "Corruption free India- An individual responsibility or a social effort"
18.10.2019	Heritage Food Festival (in association with Regional Tourism, Mumbai)-
31.10.2019	RASHTRIYA EKTA DIWAS

HINDI PAKHWADA

11th to 25th -09-2019 Essay Writing- staff members and students
Bhaashan Pratiyogita
VaadVivaad Pratiyogita
Kavitalekhan
Poster making(Chitrakaari)

WORLD TOURISM DAY

27.10.2019 At Mahatma Mandir , Principal, faculty and students attended the Seminar)
26.01.2020 Republic Day
28.02.2020 Annual Function

INTERNATIONAL WOMEN'S WEEK

02.03.2020 Essay Competition (Talent)
03.03.2020 Mixed Martial Art- Self Defense class
04.03.2020 Talent Singing Competition
05.03.2020 Interactive Session on women safety
06.03.2020 Awareness Session
07.03.2020 Food Fest of Women Chefs,

21.06.2020 - INTERNATIONAL YOGA DAY
November 2019 onwards - EK BHARAT SHRESHTHA BHARAT
November 2019 onwards - CONSTITUTION DAY

xviii) Measures taken / system in place to prevent ragging

We put in place the following system/mechanism for non-reoccurrence of incidents of ragging in future.

1. An Anti-ragging committee comprising of senior faculty members (both males & females), & senior students (both male & females) is formed.
2. The members of staff are assigned duty on rotation basis in the dining hall to keep a vigil during lunch hours.
3. The senior students are addressed jointly by the principal & senior faculty members.
4. Notices are put up at different prominent places asking senior students to refrain from any such practices

xix) Utilization of central assistance

Refer Schedule No. 5

xx) Status relating to court cases

NIL

xxi) Implementation of the Right to information Act 2005

i) The names, designations and other particulars of the Public Information Officers.

Name of the Public authority : Institute of Hotel Management Catering Technology &
Applied Nutrition, Ahmedabad.

Asst. Public Information Officer:

Sr. No.	Name	Designation	STD Code	Ph. No		Tele-Fax	Address
				Office	Home		
1.	Mrs. Priti Prakash	Office Superintendent	079	23276657		23276656 23276658	Institute of Hotel Management, Bhaijipura, P.O. : Koba Gandhinagar 382426 Gujarat

Public Information Officer:

Sr. No.	Name	Designation	STD Code	Ph. No		Tele-Fax	Address
				Office	Home		
1.	Mr. A. K. Sahoo	HOD-1	079	23276657		23276656	Institute of Hotel Management, Bhaijipura, P.O. : Koba Gandhinagar 382426 Gujarat

Appellate Authority:

Sr. No.	Name	Designation	STD Code	Ph. No		Tele-Fax	Address
				Office	Home		
1.	Dr. J. K. Mangaraj	Principal	079	23276657 23276658		23276656	Institute of Hotel Management, Bhaijipura, P.O. : Koba Gandhinagar 382426 Gujarat

ii) Details of the applications

No of Applications	Fee Collected	Status
28	Rs. 280/-	All applications replied

xxii) Status of audit paras

IAW conducted audit for 2012-2013 to 2015-2016 in the institute from 14-03-2017 to 17-03-2017, Total 18 paras dated 17-03-2017 were received on 17-03-2017.

The Compliance report was sent to the Senior Accounts Officer IAW giving factual information & corrective steps taken / to be taken with documentation, requesting to drop the paras.

xxiii) Progressive use of Hindi

- All the staff members are trained under Hindi Language scheme (Pragya) and are able to do their official work in Hindi.
- Competitions were organized among students in Hindi Language for promotion of the Language as a part of Hindi Pakhwada. In 2019 about 06 events were organized in which more than 64 candidates (students & staff) participated.
- Ms. Shweta Mehta (Librarian) and Ms. Devangana Verma (Asst. Lecturer) participated in the Hindi Prashnottari event organized by Narakas Gandhinagar. Ms Devangana Verma won the consolation prize.
- Ms. Jaya Sharma (Senior Lecturer) participated in the LekhanPratityogita organised by Narakas, Gandhinagar and she was awarded with the first prize.
- Use of Regional and Official languages on notice boards, nameplates, promotion, media, letterhead, advertisements etc displayed for the information of public
- Instrumental in the use of simple and natural Hindi in official work from all concerned staff members of the Institute (more than 80%)

xxiv) Scholarships:

Total 14 scholarships amounting to more than Rs. 7,25,700/- lakhs were disbursed outsourcing from governmental and non-governmental agencies and utilizing IHMA's own fund.

INDEPENDENT AUDITORS' REPORT

To,
The Members of
Institute of Hotel Management,
Catering Technology and Applied Nutrition - Ahmedabad

1. REPORT ON THE FINANCIAL STATEMENTS:

We have audited accompanying financial statements of Institute of Hotel Management, Catering Technology and Applied Nutrition- Ahmedabad. ('the Institute') which comprise the Balance Sheet as at March 31, 2020 and Income and Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Institute's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Institute in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the act for safeguarding the assets of the Institute and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3. AUDITORS RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under the act. Those standards require that we comply with ethical requirements 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 risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Institute's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Institute has in place and adequate internal financial control system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Institute's Governors, as well as evaluating the overall presentation of the financial statements.

We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

4. OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Institute as at 31st March, 2020 and its surplus over expenditure for the year ended on that date.

5. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of audit.
- b) In our opinion, proper books of accounts as required by law have been kept by the Institute so far as it appears from our examination of those books.
- c) The Balance Sheet and Income & Expenditure dealt with by this Report are in agreement with the books of accounts subject to the following :
 - i. Attention is invited to Note No.4 of Schedule : 25 regarding documents, vouchers and supporting pending to be submitted by GIDC duly audited for the amounts capitalized from the work in progress account (new building) which accounted on the basis of statement submitted by GIDC construction executive agency for the period from 1998-99 to 2006-07. The account of the GIDC is yet to be reconciled.
 - ii. Attention is invited to Note No. 5 of Schedule : 25 for insufficient provisioning of future leave encashment liability.
 - iii. Attention also invited to Note. No. 6 of Schedule 25 for Actuarial Valuation being done after implementation of 7th CPC (Pay Commission)
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards unless otherwise specifically provided.
- e) With respect to the other matters to be included in the Auditor's Report, in our opinion and to the best of our information and according to the explanations given to us :
 - i. The Institute has disclosed the impact of pending litigations on its financial position in its financial statements, if any.
 - ii. The Institute did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses:

For, Sandip Desai & Co.
Chartered Accountants
FRN: 111812W

(CA Sandip Desai)
Partner
Membership No. 44872
UDIN : 20044872AAAAAY1562

Place : Ahmedabad
Date : 16-09-2020

**INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND
APPLIED NUTRITION - AHMEDABAD**

BALANCE SHEET AS AT 31st MARCH 2020

[Amount - in Rupees]

<u>CORPUS/CAPITAL FUND AND LIABILITIES</u>	Schedule	Current Year	Previous Year
Corpus / Capital Fund	1	221145371	210569635
Reserves and Surplus	2	51847361	21932001
Earmarked /Endowment Funds	3	132420805	126203415
Secured Loans and Borrowings	4	0	0
Unsecured Loans and Borrowings	5	11336407	11946765
Deferred Credit Liabilities	6	0	0
Current Liabilities & Provisions	7	34525189	22533332
TOTAL		451275133	393185148
<u>ASSETS</u>			
Fixed Assets	8	143998643	138177021
Investments - Earmarked /Endowment Funds	9	171193096	162548664
Investments - Other	10	103847101	58389154
Current Assets, Loans and Advances	11	32236293	34070309
Miscellaneous Expenditure (to the extent not written off or adjusted)		0	0
TOTAL		451275133	393185148

**FOR, SANDIP DESAI & CO.
CHARTERED ACCOUNTANTS
FRN : 111812W**

for INSTITUTE OF HOTEL MANAGEMENT, AHMEDABAD.

Sd/-
SANDIP DESAI
PARTNER
M.NO. 44872

Sd/-
ACCOUNTANT

Sd/-
PRINCIPAL / SECRETARY

**DATE : 16-09-2020
PLACE : AHMEDABAD**

**INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND
APPLIED NUTRITION - AHMEDABAD**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
on 31st MARCH 2020**

[Amount - in Rupees]

	Schedule	Current Year	Previous Year
<u>A. INCOME</u>			
Income from Sales/Services	12	0	0
Grants/Subsidies	13	0	0
Fees/Subscriptions	14	79322798	68918559
Income from Investments (Earmarked/endowment Funds)	15	0	0
Income from Royalty, Publication etc.	16	0	0
Interest Earned	17	11999861	8375760
Other Income	18	40	370
Increase/(Decrease) in stock of finished goods and work-in-progress	19	0	0
TOTAL [A]		91322699	77294689
<u>B. EXPENDITURE</u>			
Establishment expenses	20	35781918	42801775
Other Administrative Expenses	21	20074534	20311469
Expenditure of Grants, Subsidies etc.	22	0	0
Interest	23	5356	6256
Depreciation (Net Total at the year end - corresponding to Schedule : 8)	8	5545531	5877397
TOTAL [B]		61407339	68996897
Balance being excess of Income over Expenditure (A-B)		29915360	8297792
Transfer to Special Reserve (Specify each)		0	0
Transfer to/from General Reserve		0	0
Balance being Surplus/(Deficit) carried to Corpus/Capital Fund		0	0

**FOR, SANDIP DESAI & CO.
CHARTERED ACCOUNTANTS
FRN : 111812W**

for INSTITUTE OF HOTEL MANAGEMENT, AHMEDABAD.

Sd/-
SANDIP DESAI
PARTNER
M.NO. 44872

Sd/-
ACCOUNTANT

Sd/-
PRINCIPAL /SECRETARY

**DATE : 16-09-2020
PLACE : AHMEDABAD**

**INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND
APPLIED NUTRITION - AHMEDABAD**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2020

[Amount - in Rupees]

SCHEDULE 1	Current Year		Previous Year	
<u>CORPUS /CAPITAL FUND</u>				
Balance at the beginning of the year	210569635		204256809	
Add : Contribution towards Corpus/Capital Fund Transferred from Capital Work In Progress	14349247		6312826	
	— 3773511			
Balance as at the year end		221145371		210569635
SCHEDULE 2 RESERVES AND SURPLUS				
1. Capital Reserve	0	0	0	0
2. Revaluation Reserve	0	0	0	0
3. Special Reserve	0	0	0	0
4. General Reserve (Income & Expenditure Account :				
Opening Balance	21932001		31300957	
Addition during the year (Excess of Income over Expenditure)	29915360		8297792	
less : Transferred to fund a/c.	0		— 17666748	
TOTAL :		51847361		21932001

**INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND
APPLIED NUTRITION - AHMEDABAD**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020

[Amount - in Rupees]

SCHEDULE :- 3 EARMARKED / ENDOWMENT FUND

Particular	Opening Balance	Contribution during the Year	Transfer from Other Accounts	Income from Investment	Transfer to other Fund/ Expenses	Balance as at 31-03-20	Balance as at 31-03-19
PENSION FUND	29326254	0	0	1305018	0	30631272	29326254
GRATUITY FUND	8190655	0	0	364484	0	8555139	8190655
LEAVE ENCASHMENT FUND	4740856	0	0	210968	0	4951824	4740856
SCHOLARSHIP FUND	3154086	0	0	140357	0	3294443	3154086
MEANS BASED SCHOLARSHIP FUND	700887	0	0	31189	0	732076	700887
INSTITUTE DEV. FUND	28122667			1398630	528264	28993033	28122667
STUDENT ACTIVITY FUND	0	0		29132	29132	0	0
GROUP GRATUITY[LIC]	21910571	0	0	3362637	171970	25101238	21910571
PENSION SCHEME [LIC]	26005816	0	0	6513092	6584249	25934659	26005816
RESERVE FUND	4026951	0	0	179199	0	4206150	4026951
TOTAL	126178743	0	0	13534706	7313615	132399834	126178743
ILO DONATION	24672				3701	20971	24672
TOTAL	126203415	0	0	13534706	7317316	132420805	126203415

**INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND
APPLIED NUTRITION - AHMEDABAD**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2020

[Amount - in Rupees]

SCHEDULE 4	Current Year		Previous Year	
SECURED LOANS AND BORROWINGS	0	0	0	0
SCHEDULE : 5				
UNSECURED LOANS AND BORROWINGS				
CENTRAL GOVERNMENT GRANTS				
Central Financial Assistance [T.A.P.]				
Opening Balance	174563		174563	
less : Utilised during the year	-262259		0	
Add : Entry Rectifies		- 87696	0	174563
Grants in Aid for HBA/Vehicle	746387		746387	
Circulating Fund		746387		746387
Grants in Aid for CBSP Programme				
Opening Balance	-1185718		-1258446	
Add : Received during year	555925		126228	
Total				
Less : Expenses	-272716	-902509	-53500	-1185718
Grants in Aid for central scholarship [SC]				
Opening Balance	136181		136181	
Transferred during the year	403900		0	
Total	0		0	
less : Utilised during the year	0	540081	0	136181

**INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND
APPLIED NUTRITION - AHMEDABAD**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2020

[Amount - in Rupees]

	Current Year		Previous Year	
Grants in Aid for CBSP FOR CHT Program				
Opening Balance	-48716		-48716	
Received during the year	0		0	
Total				
less : Utilised during the year - [W.I.P.]	0	-48716	0	-48716
Grants in Aid for Infrastructure expansion				
Opening Balance	0		6308472	
Received during the year	3773511		0	
Total	0		0	
less : Utilised during the year - [W.I.P.]	0	3773511	0	6308472
Grants in Aid for Replacement of Old sewer	2777499		2777499	
Grants in Aid for Installing STP	1894742		1894742	
Received during the year	0		0	
Total	0		0	
less : Utilised during the year - [W.I.P.]	-2777499	1894742	0	4672241
Grants in aid for laundry equipment and housekeeping	2085000	2085000	0	0
Grants in aid for Upgradation of Infra Hostel [B+ G]	7451827		0	
Opening Balance	0		7451827	
Received during the year	0			
less : Utilised during the year	-4116220	3335607	0	7451827
		11336407		11946765

**INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND
APPLIED NUTRITION - AHMEDABAD**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2020

[Amount - in Rupees]

SCHEDULE : 6	Current Year		Previous Year	
DEFERRED CREDIT LIABILITIES	0	0	0	0
SCHEDULE : 7				
CURRENT LIABILITIES & PROVISION				
A. CURRENT LIABILITIES				
1. Acceptance				
2. Sundry Creditors				
a. For Goods				
b. For Others				
Naidu Associates				
Caution Money Deposit Payable	7186650		5866950	
Caution Money Deposit Payable [CBSP]	12800		12800	
Car hiring Charges Payable	36156		0	
Pension / Gratuity Payable [LIC OF INDIA]	20000000		10000000	
Seminar Expense Payable	167180		0	
Stale Cheque A/c.	300856		542590	
Hostel Exp payable	32765		0	
IGNOU	1142065		995015	
Waste Collection payable A/c	0		7500	
IGNOU REM TN payable	194331		236062	
A M C payable	12000		0	
GST payable	7		7706	
National Seminar Exps payable	0		13981	
Equip /Non Capital Expense Payable	0		5900	

SCHEDULE : 7	Current Year		Previous Year	
P.N.G. GAS Line Exp payable	35312		59543	
Emd Deposit	424700		185700	
Electricity Exps payable	0		115000	
Security Charges payable	115671		139812	
Training Food Material Exp Payable	681112		968565	
Repairs & Maitenance Exps Payable	18293		180	
Labour Charges Payable	213807		222317	
News Paper Charges payable	822		1052	
GPF SAL	6		6	
Excess fees Payable	16006		16005	
N.H.TAT EXAM REM	3000		10000	
S.A.P Exp Payable	172500		0	
		30766039		19406684
3. Advances Received				
Schollarship Receipt & payment account	160000		0	
Abhikaram (Security Deposit)	10000		10000	
Store (Security Deposit)	1261761		1113730	
Hostel Deposit	2162935		1911935	
JEE Form Sale	0		0	
Misc Academic Exp payable	8243		840	
NPS PAYABLE	35263	3638202		3036505
4. Interest accrued but not due :				
5. Statutory Liabilities				
a. Overdue				
b. Others				
Group Insurance Payable	21146		18646	
Professional Tax Payable	6208		6409	
		27354		25055

SCHEDULE : 7	Current Year		Previous Year	
6. Other Current Liabilities				
Staff Club Fund	93594		63594	
TDS PAYABLE	0	93594	1494	65088
TOTAL (A)		34525189		22533332
B. PROVISIONS :				
1. For Taxation				
2. Gratuity				
3. Superannuation/Pension				
4. Accumulated Leave Encashment				
5. Trade Warranties/Claims				
6. Other (Specify)				
TOTAL (B)	0	0	0	0
TOTAL (A+B)		34525189		22533332

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND APPLIED NUTRITION - AHMEDABAD
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2020

SCHEDULE : - 8 Fixed Assets and Depreciation Statement. [Amount - in Rupees]

Description	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	On Addition/ (Deduction) during the year	Total upto the year end	As at the Current year	As at the previous year
	1	2	3	4	1	2	3	4	1	2
A FIXEDASSETS										
1 Land										
a. Freehold	1	0	0	1	0	0	0	0	1	1
b. Leasehold	0	0	0	0	0	0	0	0	0	0
2 Building										
a. On Free hold Land	143420489	0	0	143420489	54411434	4450453	0	58861887	84558602	89009055
b. On Leasehold land	173337	0	0	173337	161300	0	0	161300	12037	12037
3 Equipments	7223731	398357	0	7622088	4889435	394937	0	5284372	2337716	2334296
4 D. E. T. Equipments	95400	0	0	95400	95389	2	0	95391	9	11
5 Furniture & Fixtures	7256520	460128	0	7716648	4594519	298417	0	4892936	2823712	2662001
6 Office Equipments	687233	0	0	687233	602347	12733	0	615080	72153	84886
7 Computer	7983946	0	0	7983946	7869377	45828	0	7915205	68741	114569
8 Electric Fitting	8961993	44265	0	9006258	6673904	233235	0	6907139	2099119	2288089
9 Library Books	1306235	0	0	1306235	0	0	0	0	1306235	1306235
10 Equipments [IDF]	626280	0	0	626280	472009	23141	0	495150	131130	154271
11 Office Equipments [IDF]	1208010	0	0	1208010	1043225	24718	0	1067943	140067	164785
12 Computer [IDF]	707747	0	0	707747	693411	5734	0	699145	8602	14336
13 Furniture [IDF]	994665	0	0	994665	468350	52632	0	520982	473683	526315
Total :	180645587	902750	0	181548337	81974700	5541830	0	87516530	94031807	98670887
**14 Equipments (ILO)	2336010	0	0	2336010	2311338	3701	0	2315039	20971	24672
B. Work-in-progress	89679000	14237914	0	103916914	50197538	3773511	0	53971049	49945865	39481462
TOTAL	272660597	15140664	0	287801261	134483576	9319042	0	143802618	143998643	138177021

*Depreciation on Library books are not provided.

**INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND
APPLIED NUTRITION - AHMEDABAD**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2020

[Amount - in Rupees]

<u>SCHEDULE : 9</u>	Current Year		Previous Year	
<u>INVESTMENT OF EARMARKED/ENDOWMENT FUNDS.</u>				
In Government Securities				
In Fixed Deposit with Scheduled Bank				
Pension Fund	30631272		29326254	
Depreciation Fund	89829159		84286308	
Scholarship Fund	3294443		3154086	
Group Gratuity Fund	8555139		8190655	
Leave Encashment Fund	4951824		4740856	
Student Activity Fund	0		0	
Institute Development Fund	28993033		28122667	
Means Based Scholarship Fund	732076		700887	
Reserve Fund	4206150		4026951	
Total		171193096		162548664
<u>SCHEDULE : 10</u>				
<u>OTHER INVESTMENT</u>				
GPF Corpus Fund	1000		1000	
Group Gratuity Investment - Deposit with LIC	25101238		21910571	
Pension DA linked investment - Deposit with LIC	25934659		26005816	
Recurring Fund Deposit	52810204		10471767	
Total		103847101		58389154

**INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND
APPLIED NUTRITION - AHMEDABAD**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2020

[Amount - in Rupees]

SCHEDULE : 11	Current Year		Previous Year	
CURRENT ASSETS, LOANS, ADVANCES ETC.				
A. CURRENT ASSETS :				
1. Inventories :				
Raw Material	229712		202708	
Printing and Stationary Stock	0		0	
Uniform Stock (HSRT)	384900	614612	435100	637808
2. Sundry Debtors :		0		0
3. Cash on hand (Including cheques/ drafts and imprest)	99136	99136	9040	9040
4. Bank Balances :				
a. With Schedule Banks :				
— On Current Accounts - P.N.B.	2353939		7516070	
— On Current Accounts - O.B.C.	17669332		20645722	
— On Current Accounts - O.B.C. Grant A/c.	1426783	21450054	587358	28749150
TOTAL (A) :		22163802		29395998
B. LOANS, ADVANCES AND OTHER ASSETS				
1. Loans :				
a. Staff				
National Council Advance	44225		80130	
Temporary Advance	16332		10433	
T.A. Advance	5751		5751	
L.T.C. Advance	29457		33615	
E.P.F. (Sal)	1560		1560	
NPS / A/c.	0		47053	
JEE Advt. Receivable	109107		109107	

**INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND
APPLIED NUTRITION - AHMEDABAD**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2020

[Amount - in Rupees]

SCHEDULE : 11	Current Year		Previous Year	
CBSP ADV. Receivable	169698		451368	
National Seminar - 2019 [Hospitality Indust.]	0		530741	
b. Other Entities engaged in activities/ objectives similar to that of the entity				
c. Other (Specify)		376130		1269758
2. Advances and other amounts recoverable in cash or in kind or for value to be received				
CPWD deposit - Electric Work	127536		127536	
CPWD deposit -GUDA Charges	124722		124722	
CPWD deposit -Multipurpose Hall	3773511		0	
CPWD deposit - Replacment of old sewar	0		800960	
CPWD deposit - Upgradation Infrastructure (B & G)	3335607		0	
L.I.C. of India	10073		8528	
P.W.D. Deposit	46359		46359	
P.W.D. Receivables	10118		10118	
TDS Receivables	536947		562761	
G.E.B. Interest Receivables	53919		0	
Scholarship Rcpt. & Pymt	216920		216920	
Essay Competition Receivable	3640		3640	
Shri Ram Printer A/c.	2762		2762	
Other Deposits				
Ahmedabad Telephone (Deposit)	11083		11083	
Permanent Deposit with G.E.B.	921705		921705	
DAVP Deposit Account	50000		50000	
PNG Deposit A/c.	296447		296447	

**INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND
APPLIED NUTRITION - AHMEDABAD**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2020

[Amount - in Rupees]

SCHEDULE : 11	Current Year		Previous Year	
Sundry Debtors	175012		221012	
b. Prepayments				
c. Others		9696361		3404553
3. Income Accrued :				
a. On Investments from Earmarked/ Endowment Funds	0		0	
b. On Investments - Others	0		0	
c. On Loans and Advances	0		0	
d. Others (includes income due but unrealised)	0		0	
		0		0
4. Claims Receivable	0	0	0	0
TOTAL (B) :		10072491		4674311
TOTAL (A+B) :		32236293		34070309

**INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND
APPLIED NUTRITION - AHMEDABAD**

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS ON 31ST MARCH, 2020

[Amount - in Rupees]

SCHEDULE : 12	Current Year		Previous Year	
Income From Sales/Services	0	0	0	0
SCHEDULE : 13				
Grants/Subsidies (Irrecovable Grants And Subsidies Received)	0	0	0	0
SCHEDULE : 14				
Fees/Subscription				
Admission Fee	400500		378700	
Tution Fees	60372493		52550837	
Enrolment Fee	469800		0	
Training Food Fees / Meal Charges	43131		29504	
Examination Fees	1823900		1705600	
Miscellaneous Receipts	2019036		2547050	
Medical Fees	685200		670500	
Hostel Fees	12185477		10370926	
Other Receipt	358073		2000	
Lunch Charges / Food Charges	327468		125000	
Breakage Recovery	15075		59405	
Tender Fees	4700		5100	
Electric Charges	52819		40592	
Journal Fees	393325		381825	
Seminar Fee / Electric Charges	0		16358	
Sale Of Scrap	38551		35162	
I.O.C. Cooking Contest Fee	75000		0	
Certification Fees	58250		0	
TOTAL		79322798		68918559

**INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND
APPLIED NUTRITION - AHMEDABAD**

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS ON 31ST MARCH, 2020

[Amount - in Rupees]

SCHEDULE : 15	Current Year		Previous Year	
Income on Investment from Ear-marked / Endowment Fund .(Govt. Securities)	0	0	0	0
SCHEDULE : 16				
Income from Royalty, Publication etc.	0	0	0	0
SCHEDULE : 17				
Interest Earned				
1. On Term Deposit				
a. With Scheduled Banks (Other than Earmarked Investments)	665076		7524110	
2. On Saving Accounts :				
a. With Scheduled Banks	11157398		734252	
b. With Non-Scheduled Banks	0		0	
c. Post Office Saving Accounts	0		0	
d. Others (Income Tax Refund)		11822472		8258362
3. On Loan :				
a. Employees/Staff	73637		112527	
b. Others	103752	177389	4871	117398
4. Interest on Debtors and other Receivables				
TOTAL		11999861		8375760

**INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND
APPLIED NUTRITION - AHMEDABAD**

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS ON 31ST MARCH, 2020

[Amount - in Rupees]

SCHEDULE : 18	Current Year		Previous Year	
Other Income				
Fees for Miscellaneous services / RTI Fees	40	40	370	370
SCHEDULE : 19				
Increase/(Decrease) in stocks of Finished Goods & Work-in-Progress	0	0	0	0
SCHEDULE : 20				
Establishment Expenses				
a. Salaries & Wages	23079758		23169060	
b. Allowances and Bonus:	268286		250113	
Honorarium A/c. 140120				
Adhoc Bonus 128166				
c. Contribution to Provident Fund	0		0	
d. Contribution to Other Fund (Specify)	0		0	
e. Staff Welfare Expenses:				
L.T.C. Expenses	215945		453671	
Medical Reimbursement	103002		256712	
Re-imburement of Tution Fees (Children)	346170		244850	
Uniforms and aprons	21500		0	
f. Expenses on Employees Retirement and Terminal Benefits	1647470		1927369	
Pension Payment (1528664/-)	0		0	
Leave Encashment (118806/-)	0		0	
Superannuation pension Premium Expense	7500000		12500000	
Gratuity premium expense	2500000		4000000	
g. Other (G.P.F. Interest)	99787		0	
TOTAL		35781918		42801775

**INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND
APPLIED NUTRITION - AHMEDABAD**

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT ASON 31ST MARCH, 2020

[Amount - in Rupees]

SCHEDULE : 21	Current Year		Previous Year	
<u>Other Administrative Expenses</u>				
Purchase (Training Foods)	7529402		8283065	
Non Capital Equipment	0		25458	
Car hiring Charges	472528		457781	
Fuel Diesel Expenses	1800		0	
Electricity and Power	2519563		2587644	
Housekeeping & Cleaning Charges	8750		760808	
Hindi Incentive scheme	15000		5000	
Reparis and Maintenance	499046		256090	
Misc. Academic Expenses	142675		243329	
Website Maintenance/ Hosting /Development Exps	1183291		26425	
Postage & Telegrame Exp.	96650		97393	
Telephone & Fax Exp.	66974		61835	
Printing and Stationery	160756		166510	
TA/DA Expenses	225884		238146	
Conveyance & Cartage	10612		11305	
Expenses on seminar/workshop	0		8500	
Subscription Expenses	16458		30189	
Software Expense	148734		25905	
Hospitality Expenses	28120		116290	
Professional Charges	63218		50694	
Annual Maintanance Exps	51000		77500	
Rent , Rates and Taxes	0		0	
Office Contigencies	1670		5575	
Security Expenses	1411762		1455148	
Advertisement and Publicity	227456		98124	
Casual labour Charges	2269745		1690992	
Hostel Expense	828473		1214403	

**INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND
APPLIED NUTRITION - AHMEDABAD**

SCHEDULES FORMING PART OF INCOME & EXPENDITURE AS AT 31st MARCH 2020

[Amount - in Rupees]

SCHEDULE : 21	Current Year		Previous Year	
Journal Exps	238200		290000	
computer consumables	7400		11100	
Exam Expense	693880		537698	
Legal and Professional Services	960		220	
News paper & Periodicals	11336		10236	
Annual function/ Train prog/inter women day	76699		22453	
New Pension Scheme (Employers Contribution)	493091		521835	
Waste Collection And Garbage Disposal Charges	45200		97500	
P.N.G. Gas line Exps	496172		552793	
F.S.S.A.I CHARGES	0		10000	
Swatchta Action Plan Expense/ Paryatan Parv Exp	2515		263525	
Digital Marketing Exps	29514			
TOTAL		20074534		20311469
SCHEDULE : 22				
Expenditure on Grants, Subsidies etc.	0	0	0	0
SCHEDULE : 23				
Interest				
a. On Fixed Assets	0		0	
b. On Other Loans (Including bank charges)	5356		6256	
c. Other Specify - Interest to Gratuity A/c.	0	0	0	0
TOTAL		5356		6256

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND APPLIED NUTRITION - AHMEDABAD

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31-03-2020

SCHEDULE : 24 SIGNIFICANT ACCOUNTING POLICIES

1. **ACCOUNTING CONVENTION** : The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting.
2. **INVENTORY VALUATION** :
 - 2.1 Stock of Training Food is valued at Cost.
 - 2.2 Stock of Journal & Stationery are valued at Cost.
 - 2.3 Cost of crockery, cutlery and linens are written off in the year of purchase.
3. **INVESTMENTS**:
 - 3.1 Investments classified as "long term investments" are carried at cost. Provision for decline, other than temporary, is made in carrying cost of such investments.
 - 3.2 Investments classified as "Current" are carried at lower of cost and fair value. Provision for shortfall on the value of such investments is made for each investment considered individually and not on global basis.
 - 3.3 Income from Earmarked Investments are added to the Investments.
4. **FIXED ASSETS** :
 - 4.1 Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and direct expenses related to acquisitions.
 - 4.2 Fixed Assets received by way of non-monetary grants [other than towards the corpus fund] are capitalized.
5. **DEPRECIATION**:
 - 5.1 Depreciation is provided on written down value as per the rates specified in the Income-tax Act 1961.
 - 5.2 In respect of additions to / deduction from fixed assets during the year, is considered on pro-rata basis.
6. **ACCOUNTING FOR FEES - INCOME** :

Academic fees and fees from project related activities are accounted on realization basis.
7. **GOVERNMENT GRANTS/SUBSIDIES** :

Government grants/subsidies are accounted on realization basis.
8. **LEASE** :

Lease rentals are expensed with reference to lease terms.
9. **RETIREMENT BENEFITS** :

Liability towards gratuity payable on death/retirement of employees is accrued based on actuarial valuation from LIC of India.

**INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND
APPLIED NUTRITION – AHMEDABAD**

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31/03/2020

SCHEDULE : 25 CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1. CAPITAL COMMITMENTS

Estimated value of contracts remaining to be executed on capital account and not provided for [net of advances] Rs. NIL [Previous Year Rs. NIL]

2. CURRENT ASSETS, LOANS AND ADVANCES

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

3. A plot of land admeasuring 6 acres (approx.) at village Kudasani, Ahmedabad Airport, Gandhinagar Road had been allotted free of cost by Government of Gujarat under the Order No: B/land/V/16701779-9 dated 25/03/1991. The plot of land has been accounted for at a nominal value of Rs. 1/- and included in the Fixed Assets of the Institute.

4. Documents, Vouchers and Supporting is pending to be submitted by GIDC duly audited for the Amount Capitalized from the work in progress account [New Building] which was accounted on the basis of statements submitted by G.I.D.C construction executive agency for the period from 1998-99 to 2006-07. The account of GIDC is yet to be reconciled. Moreover, Expenditure of Rs. NIL is accounted as Capital Work-in-Progress Multi Purpose Hall on the basis of Certificate submitted by Central Public Works Department (CPWD). The work amounting to Rs. 4,99,45,865 /- (P.Y. Rs. 3,94,81,462/-) is shown as Work-in-Progress in Schedule 8 related to Fixed Assets and capitalized to Corpus Fund.

5. Future payment liability of Leave Encashment to the Employees are not ascertained. However, Institute has Earmarked Separate Fund and Investment thereof made by Bank Deposit(including interest) amounting to Rs. 49,51,824/- [P.Y. Rs. 47,40,856/-].

6. Due to implementation of 7th CPC Pay Commissions the actuarial valuation as on 16-08-2018 as per LIC amount to Rs. 8.91 crore of which 2 crore provision is being done till 31-03-2020.

7. During the year, the closing balance provided by LIC of India for the GSDLI policy is of Rs. 2,00,23,892.82/- in which the opening balance is mentioned as Rs. 2,00,95,050/- instead of Rs.2,60,05,816/- so, overall, there is a difference of Rs. 59,10,766/- in the closing balance of fund as on 31-3-2020.
8. Balance of Investment shown in the Earmarked funds have been transferred to/from Balance of Investment shown in by the Institute in the current year so as to arrive at the amount of Investment made in Bank Deposit for each earmarked funds.
9. Rs. 3,30,083 [3,00,055 + 30,028] being brought forward as deposit with PWD, since long, has been accounted for on the basis of old records/confirmations of PWD and as of 31-03-2019 Rs. 46,359.00 is pending settlement.
10. As the annual Return for FY 2019-20 is yet to be filed of Good and Service Tax Act, hence figures with respect to GST are subject to reconciliation and adjustment if any for GST Receiveable and GST Payable.
11. Corresponding figures for the previous year are not been regrouped/rearranged in all the cases and hence are not comparable with that of the previous year.
12. Schedules 1 to 25 are annexed to and form an integral part of the balance sheet as at 31/03/2019 and the income and expenditure account for the year ended on that date.

**FOR, SANDIP DESAI & CO.
CHARTERED ACCOUNTANTS
FRN : 111812W**

**Sd/-
SANDIP DESAI
PARTNER
M.NO. 44872**

**Sd/-
ACCOUNTANT**

**Sd/-
PRINCIPAL / SECRETARY**

**DATE : 16-09-2020
PLACE : AHMEDABAD**

INSTITUTE OF HOTEL MANAGEMENT, CATERING AND NUTRITION EMPLOYEES G.P.F. FUND

INDEPENDENT AUDITORS' REPORT

To the Members of
Institute of Hotel Management,
Catering Technology and Applied Nutrition Employees GPF Trust Ahmedabad,

1. REPORT ON THE FINANCIAL STATEMENTS:

We have audited the accompanying financial statements of Institute of Hotel Management, Catering Technology and Applied Nutrition-Employees GPF trust, comprise the Balance Sheet as at March 31, 2020, and Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

2. MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS:

Institute's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Institute. This responsibility includes the design, Implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3. AUDITORS RESPONSIBILITY:

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

4. OPINION:

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institute's preparation and fair presentation of the financial statements 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 Institute's Management, as well as evaluating the overall presentation of the financial statements.

We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

5. Further to our comments referred to in paragraphs above, we report that:
- i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of audit.
 - ii. In our opinion, the Institute has kept proper books of accounts as required by law so far as appears from the examination of those books.
 - iii. The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account of Trust.
 - iv. All books, deeds, accounts, vouchers, other documents of records required by us were produced before us.
 - v. The amount outstanding for more than I(One) year is Rs. NIL Amount written off during the year is Rs. NIL.
 - vi. Tenders were not invited as there were no repairs exceeding Rs.5000/-.
 - vii. Subject to forgoing, in our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
 - a) In the case of the Balance Sheet, of the state of affairs as at March 31, 2020; and
 - b) In the case of the Income and Expenditure Account, of the surplus for the year ended on that date.

For, Sandip Desai & Co.
Chartered Accountants
FRN: 111812W

CA Sandip Desai
Partner
M.No.: 44872

Place: Ahmedabad
Date : 16-09-2020

**INSTITUTE OF HOTEL MANAGEMENT, CATERING AND NUTRITION
EMPLOYEES G.P.F. FUND BALANCE SHEET AS AT 31-03-2020**

Sr.	PARTICULARS	Current Year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
I.	<u>SOURCE OF FUNDS</u>				
	CORPUS FUND				
	Contributed by Employer	1000	1000	1000	1000
	MEMBER'S FUND				
	Balance as per Last Year	11654327		10624454	
	Membership Contribution Received During The Year	1929385		2081942	
	Add: Interest on the Fund	975239		851958	
		14558951		13558354	
	Less : Withdrawal during the year	(420000)		(1904027)	
			14138951		11654327
	IHM - EMPLOYERS	0	0	0	0
	Excess of Income Over Expenditure	45494		1515161	
	Excess of Income Over Expenditure [Pr.Yr]	1462042	1507536	(53119)	1462042
	TOTAL		15647487		13117369
II.	<u>APPLICATIONS OF FUNDS</u>				
	Loans to Member				
	Balance as per Last Year	30109		86109	
	Loans to Members	0		0	
	Less : Recoverd During the Year	(1750)	28359	(56000)	30109
	Balances with Bank				
	In Fixed Deposit account with OBC	14097870		11730053	
	In Savings Bank Account with State Bank of India	1403293	15501163	1239242	12969295
	TDS Receivable				
	Year 2008-2009 Rs.53707/-	117965		117965	
	Year 2009-2010 Rs.32392/-		117965		117965
	Year 2010-2011 Rs.31866/-				
	TOTAL		15647487		13117369

Notes on Accounts

As per our Report of Even Date.

FOR, SANDIP DESAI & CO.
CHARTERED ACCOUNTANTS
FRN : 111812W

CA SANDIP DESAI
PARTNER
M.NO. 44872

**INSTITUTE OF HOTEL MANAGEMENT CATERING
& NUTRITION EMPLOYEES G.P.F. TRUST**

Sd/-
SECRETARY

Sd/-
TRUSTEES

PLACE : AHMEDABAD
DATE : 16-09-2020

**INSTITUTE OF HOTEL MANAGEMENT, CATERING AND NUTRITION
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-3-2020**

Sr.	PARTICULARS	Current Year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
I.	INCOME :				
	Interest From Bank				
	Savings Bank Interest	152916		46668	
	Fixed Deposit Interest	867817		752171	
	TOTAL :		1020733		798839
II.	EXPENDITURE :				
	Interest payable to Members	975239		851958	
	Interest paid to Retired Members	0		0	
	Bank Charges		975239		851958
	Excess of Income Over Expenditure		45494		(53119)
	TOTAL :		1020733		798839

Notes on Accounts
As per our Report of Even Date.

**FOR, SANDIP DESAI & CO.
CHARTERED ACCOUNTANTS
FRN : 111812W**

**INSTITUTE OF HOTEL MANAGEMENT CATERING
& NUTRITION EMPLOYEES G.P.F. TRUST**

**CA SANDIP DESAI
PARTNER
M.NO. 44872**

**Sd/-
SECRETARY**

**Sd/-
TRUSTEES**

**PLACE : AHMEDABAD
DATE : 16-09-2020**

**INSTITUTE OF HOTEL MANAGEMENT, CATERING AND NUTRITION
EMPLOYEES G.P.F. FUND**

ACCOUNTING POLICIES AND NOTES ON ACCOUNTS-

1. The Accounts are prepared on the historical cost basis and on the accounting principles of going concern.
2. Accounting Policies not specifically referred to otherwise are consistent, and are in accordance with generally accepted accounting principles.

NOTES ON ACCOUNTS-

1. Previous year's figures have been regrouped and rearranged wherever necessary
2. Fund has kept its surplus and members contribution with State bank of India in savings Bank account and in Fixed deposit account with Oriental Bank of Commerce.
3. The fund has paid interest to members as per the prevailing interest on PF scheme as declared by Ministry of Finance, Govt. of India the details of the same is as below :
01-04-2019 to 30-06-2019 @ 8.0%,
01-07-2019 to 31-03-2020 @ 7.90%
4. All the expenses of the trust is to be borne by the employer as per clause no 17 of the trust deed. In view of the which expenses of the trust is shown as expenses receivable from employer.
5. Interest free loan to members has been debited to the members fund account. Interest payable to such member on his balance has been worked out after deducting members loan amount.

As per our report of even date attached.

For, Sandip Desai & Co.
Chartered Accountants
FRN: 111812W

Sandip Desai
Partner
M.No.: 44872

Place: Ahmedabad
Date : 16-09-2020