



AUDIT REPORT OF INSTITUTE OF
HOTEL MANAGEMENT CATERING
TECHONOLOGY & APPLIED
NUTRITION, BODH GAYA
For Financial Year 2023-24

As submitted by

 **KMK & CO.**
(Chartered Accountants)

202A, Aradhaya Apartment, Road No-04, Mahesh Nagar, Patna-800024

Email: cakmkindia@gmail.com

To,

Principal
Institute of Hotel Management Catering Technology
& Applied Nutrition, Bodh Gaya
Opposite Magadh University, Dobhi Road
Bodh Gaya, Gaya-824234

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Institute of Hotel Management Catering Technology & Applied Nutrition, Bodh Gaya (A Society Registered Under Societies Registration Act 1860). These financial statements comprise of the Balance Sheet as at 31st March 2024 and the Income and Expenditure Account for the year then ended and notes to these financial statements, including a summary of significant accounting policies (collectively referred to as the "Financial Statements").

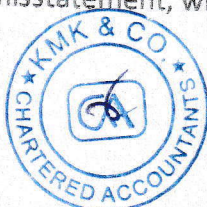
In our opinion, the aforesaid Financial Statements give a true and fair view of the financial position of the Society as at March 31, 2024, except for the effects of the matter described on the basis for Opinion section of our report as reported in the Management Letter annexed with this report and are in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at March 31st March 2024 & it's Income-Expenditure Account for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India (ICAI). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the implementing agency in accordance with the ICAI's Code of Ethics for undertaking this assignment, and we have fulfilled our ethical responsibilities in accordance with ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those charged with Governance for the Financial Statements

The Management is responsible for the preparation and fair presentation of the Financial Statements in accordance with the financial reporting framework described in Significant Accounting Policies attached with these financial statements, and for such internal control as management determines is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.



The Management and those charged with governance are responsible for overseeing the financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Standards of Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

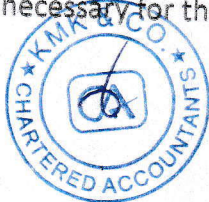
As part of an audit in accordance with Standard of Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
- evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures and whether these financial statements present the Society's operations and underlying transactions and events in a manner that achieves fair presentation in accordance with the financial reporting provisions described in Notes to the Accounts
- communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

Moreover, to our opinion on the Financial Statements, we further 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 our audit;



- b) in our opinion, proper books of accounts have been kept by the Institute so far as appears from our examination of those books;
- c) the Financial Statements dealt with by this report agrees with the books of accounts;
- d) the funds were utilized for the purposes for which they were provided;
- e) Procurements have been carried out in line with the agreed procedures as detailed in the Operations Manual/Procurement Manual/Scheme Implementation Plan/Legal Agreements; and
- f) Institute has an adequate internal financial control system and such controls were operating effectively as at March 31, 2024 and the Institute complies with the provisions on financial management contained in the Operations Manual/ Scheme Implementation Plan/ Financial Management Manual, in all material aspects.

For KMK & Co
Chartered Accountants
Firm's Registration No.: -016146C



CA Ram Raghab Choudhary
Partner
(Membership No. 513084)



Place: Patna

Date: 22/08/24

UDIN: 24513084 BKERNX5550

To,

Principal
Institute of Hotel Management Catering Technology
& Applied Nutrition, Bodh Gaya
Opposite Magadh University, Dobhi Road
Bodh Gaya, Gaya-824234

MANAGEMENT LETTER

We have audited the financial statements of Institute of Hotel Management Catering Technology & Applied Nutrition, Bodh Gaya (A Society Registered Under Societies Registration Act 1860). for the Financial Year 2023-24. We have familiarised ourselves with the documents, internal guidelines and circulars applicable during the period under audit. We have also reviewed the business of the society and evaluated the accounting systems and related Internal controls of the society in order to plan and perform the audit.

We have conducted audit in accordance with Auditing and Assurance Standards issued by the Institute of Chartered Accountant of India.

We are communicating appropriately to those charged with governance and management deficiencies in internal control that we have identified in an audit of financial statements. We have obtained an understanding of internal control relevant to the audit when identifying and assessing the risks of material misstatements. We have identified deficiencies in internal control not only during this risk assessment process but also at any other stage of the audit.

In particular, we shall explain that:

- i. The purpose of the audit was to express an opinion on the financial statements;
- ii. The audit included consideration of internal control relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control;
- iii. The matters being reported are limited to those deficiencies that we have identified during the audit and we have concluded are of sufficient importance to merit being reported to those charged with governance.

We are communicating significant deficiencies in internal control identified during the audit to those charged with governance at an appropriate level of responsibility.



1. We observed that In the F.Y 2021-22 IHM Balangir sent Rs 10,68,538/- to IHM Bodhgaya in the form of Demand Draft for payment of Gratuity amount to Mr Dhiman Banerjee (Principal). Above mentioned amount Made FDR in Canara Bank ending with 9591 by IHM Bodhgaya and on Such FDR Interest earned treated as income of the IHM Bodhgaya. It is recommended that above FDR should be reversed in the books of account of IHM and paid to the actual owner Mr Dhiman Banerjee.
2. On the traces portal of IHM Bodhgaya (TAN PTNI00560A) for showing following default due to error in filling of TDS return:

S.No	Financial Year	Total Default Amount
1	Prior to 2020-21	7,480.00
2	2020-21	56,570.00
3	2021-22	1,28,080.00
4	2022-23	2,430.00
5	2023-24	1,60,670.00
Total		3,55,230.00

For KMK & Co
Chartered Accountants
Firm's Registration No.: 016146C

Ra Raghab



CA Ram Raghab Choudhary
Partner
(Membership No. 513084)

Place: Patna

Date: 22/08/24

UDIN: 24513084 BKERYXSS5D

INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION, BODH

GAYA

OPPOSITE OF MAGADH UNIVERSITY , BIHAR

GAYA DOBHI ROAD -824231

BALANCE SHEET AS ON 31ST MARCH 2024

Particulars	Schedules	(Amount in Rs)	
		As on 31st March 2024	As on 31st March 2023
<u>Corpus fund and Liabilities</u>			
Corpus / Capital Fund	2	20,00,000.00	20,00,000.00
Reserve & Surplus	3	6,43,18,978.38	3,48,67,197.16
<u>Current Liabilities</u>			
Earmarked/Endowment Funds	4	2,06,41,340.10	3,09,68,109.10
Current Liabilities & Provisions	5	33,18,628.63	19,82,995.97
		9,02,78,947.11	6,98,18,302.23
<u>Assets</u>			
<u>Non Current Assets</u>			
Fixed Assets		2,84,15,856.91	2,64,26,012.43
Less - Accumulated Depreciation	6	1,16,43,873.58	85,67,115.13
		1,67,71,983.33	1,78,58,897.30
Other Non Current Assets , Loans & Advances	7	4,99,122.21	4,79,836.00
<u>Current Assets</u>			
Current Assets , Loans & Advances	8	7,30,07,841.57	5,14,79,568.93
		9,02,78,947.11	6,98,18,302.23

Significant Accounting Policy :- Schedule 1

Notes Refer to above form part of the Accounts

As per our separate report

Shuman

For - KMK & Co

Chartered Accountant

Firm Reg No - 016146C

Ram Raghav Choudhary

CA Ram Raghav Choudhary

Partner

M.No - 513084

UDIN 24513084BKERNXSSSD



Institute of Hotel Management Catering Technology
& Applied Nutrition Bodh Gaya

PRINCIPAL-CUM-SECRETARY
INSTITUTE OF HOTEL MANAGEMENT
BODH-GAYA

INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION, BODH GAYA

OPPOSITE OF MAGADH UNIVERSITY , BIHAR
GAYA DOBHI ROAD -824231

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

Particulars	Schedules	(Amount in Rs)	
		As on 31st March 2024	As on 31st March 2023
<u>Revenue</u>			
Income from Service	9	86,550.00	1,96,650.00
Grants	10	3,98,13,388.00	3,38,41,587.00
Academic Receipts	11	71,18,600.00	62,45,250.00
Other Income	12	48,59,202.00	39,54,324.17
Total (A)		5,18,77,740.00	4,42,37,811.17
<u>Expenditure</u>			
Establishment Expenses	13	1,54,47,904.66	1,10,01,618.37
Increase/Decrease in Stock of Closing Stock	14	-	-
Other Administrative Expenses	15	1,51,18,272.12	1,41,74,050.69
Total (B)		3,05,66,176.78	2,51,75,669.06
Excess of Income Over Expenditure (A-B)		2,13,11,563.22	1,90,62,142.11

Significant Accounting Policy :- Schedule 1
Notes Refer to above form part of the Accounts
As per our separate report

For - KMK & Co
Chartered Accountant
Firm Reg No - 016146C

CA Ram Raghab Choudhary
Partner

M.No - 513084

UDIN 24513084 BKER V X 5550



[Signature]

Institute of Hotel Management Catering Technology
& Applied Nutrition Bodh Gaya

PRINCIPAL-CUM-SECRETARY
INSTITUTE OF HOTEL MANAGEMENT
BODH-GAYA

INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED
NUTRITION, BODH GAYA ,OPPOSITE OF MAGADH UNIVERSITY , BIHAR
GAYA DOBHI ROAD -824231

Notes 1 :- Significant Accounting Policy

1.Accounting Convention

The financial Statement are prepared on the basis of historical cost convention, using mercantile system of Accounting unless otherwise stated.

2. Revenue Recognition -

Revenue from Grant is Recognized As per cash basis of accounting when its received in the institute.

3. Inventory -

As Stated by Institute, Opening stock & Closing Stock - Nil

3. Fixed Assets

I) Fixed Assets comprises of equipment,,Palnt ,furniture & fixture and books are stated at cost of acquisition. Less accumulated depreciation.

II) Fixed Assets Received by way of Capital Grant (Other than forming part of Corpus Fund) i.e. ID fund Released by Govt of India are not capitalized as physical possession has not been handed over till date.

4. Depreciation

Depreciation has been provided on fixed assets as per income tax Act

5. Government Grants

Government grant has been accounted as per realization basis.

Schedule 2:- Corpus/Capital Fund	(Amount in Rs)	
Particulars	As on 31st March 2024	As on 31st March 2023
Capital Grant in - Aid from Govt of Bihar	20,00,000.00	20,00,000.00
Total	20,00,000.00	20,00,000.00



PRINCIPAL-CUM-SECRETARY
INSTITUTE OF HOTEL MANAGEMENT
BODH-GAYA

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED
NUTRITION, BODH GAYA ,OPPOSITE OF MAGADH UNIVERSITY , BIHAR
GAYA DOBHI ROAD -824231**

Schedule 3:- Reserve & Surplus		(Amount in Rs)	
Particulars	As on 31st March 2024	As on 31st March 2023	
<u>I. Accumulated Income</u>			
Balance Brought forward from previous Year	3,48,67,197.16	1,58,05,055.05	
Add:- Excess of Income Over Expenditure	2,13,11,563.22	1,90,62,142.11	
	5,61,78,760.38	3,48,67,197.16	
II. General Reserve	-	-	
<u>III. Reserve against Capital Grant</u>			
Amount Equivalent to Net Value of Assets Purchased against Equivalent Grant	81,40,218.00	-	
Total	6,43,18,978.38	3,48,67,197.16	

Schedule 4:- Earmarked/Endowment Funds		(Amount in Rs)	
Particulars	As on 31st March 2024	As on 31st March 2023	
Examination Fee (NCHMCT)	6,90,540.28	5,67,040.28	
Enrollment Fee(NCHMCT)	6,300.00	-	
University Fee(NCHMCT)	6,450.00		
Student Activity	-	22,000.00	
Grant for Electricity SD	-	3,74,461.00	
Grant for Guide Training Program	3,54,480.00	25,57,320.00	
Caution Money	7,28,500.00	4,52,000.00	
IGNOU Fee	1,17,200.00	1,17,200.00	
Equipment Fund	1,13,44,965.00	1,94,85,183.00	
Training Program Fee	73,92,904.82	73,92,904.82	
Total	2,06,41,340.10	3,09,68,109.10	



[Handwritten Signature]

**PRINCIPAL-CUM-SECRETARY
INSTITUTE OF HOTEL MANAGEMENT
BODH-GAYA**

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION,
BODH GAYA ,OPPOSITE OF MAGADH UNIVERSITY , BIHAR
GAYA DOBHI ROAD -824231**

Schedule 5:- Current Liabilities & Provisions		(Amount in Rs)	
Particulars	As on 31st March 2024	As on 31st March 2023	
<u>Sundry Creditors</u>			
Ajitya Rakashak & Multi Services	8,78,182.00	-	
Shyam Indane Seva	46,884.00	46,884.00	
Star Solutions	-	52,303.00	
Ananya Jewelers	7,640.00	-	
Pratham Media Advertisement	5,95,515.00	-	
<u>Advances Deposit ,Provisions & Other Current Liabilities</u>			
Kitchen Craft Solution	-	15,000.00	
Maa Vaishno Enterprises	-	3,57,459.00	
Delta Green & Green Nursery	(11,750.00)	-	
Jai Bajrang Traders	60,893.00	-	
Unique Consultancy Services	49,980.00	-	
Shristika Computer Education	-	4,118.00	
Staffwelfare Fund	900.00	-	
SAP Program	-	21,951.00	
TDS	52,958.18	32,103.00	
TDS on GST	4,780.00	-	
Professional Tax Payable	-	59.00	
Team Members Remuneration Payable	15,03,449.45	10,63,319.44	
Guest Faculty Remuneration Payable	27,000.00	-	
NPS Employer Share	24,615.00	18,679.53	
Advance Fee	-	2,11,000.00	
EMD Refundable	60,000.00	60,000.00	
KMK & Co	17,582.00	-	
SBPDCL	-	1,00,120.00	
Total	33,18,628.63	19,82,995.97	

Schedule 7:- Other Non Current Assets		(Amount in Rs)	
Particulars	As on 31st March 2024	As on 31st March 2023	
<u>Security Deposits</u>			
Bharat Sanchar Nigam Limited	5,964.00	5,964.00	
Bihar State Electricity Board	4,93,158.21	4,73,872.00	
Total	4,99,122.21	4,79,836.00	

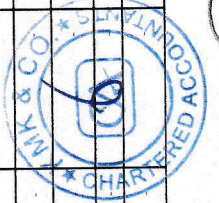


Shuman
PRINCIPAL-CUM-SECRETARY
INSTITUTE OF HOTEL MANAGEMENT
BODH-GAYA

INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION, BODH GAYA, OPPOSITE OF MAGADH UNIVERSITY, BIHAR

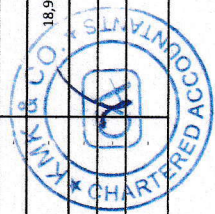
Schedule 6 :-Detail of Fixed Assets & Depreciations as per Income Tax Act read with Rule 5

Schedule 6 :- Detail of Fixed Assets & Depreciations per income tax Act read with Rule 5													
Particulars	Rate of Dep.	Gross Block as on 1st April 2023		Addition During the year		Sale/Disard	Gross Block as on 31st March 2024		Depreciation up to 1st April 2023	Depreciation for the year	Depreciation up to 31 March 2024	WDV as on 31st March 2024	WDV as on 31st March 2023
		> 180 Days	< 180 Days	> 180 Days	< 180 Days		> 180 Days	< 180 Days					
Furniture & Fixture	10%	30,80,290.60	4,93,354.00	8,550.00	35,82,194.60		11,11,291.94	2,46,662.77	13,57,954.71	22,24,239.89	19,68,998.66	3,37,948.10	
Gas Bank	15%	3,97,586.00			3,97,586.00		59,637.90	50,692.22	1,10,330.12	2,87,255.88	97,942.50	10,27,872.90	
Glow Sign Board	10%	1,08,825.00	-	-	1,08,825.00		10,882.50	9,794.25	20,676.75	88,148.25	7,608.65	26,210.13	
Air Conditioner	15%	14,25,688.00	-	-	14,25,688.00		3,97,815.11	1,54,180.93	5,51,996.04	8,73,691.97	7,608.65	10,27,872.90	
Digital Currency Display	15%	12,390.00	-	-	12,390.00		4,781.35	1,141.30	5,922.65	6,467.35	7,608.65	10,27,872.90	
Geysure	15%	37,200.00	-	-	37,200.00		10,989.87	3,931.52	14,921.39	22,278.61	26,210.13	26,210.13	
LED TV	15%	1,82,498.00	-	-	1,82,498.00		55,723.50	19,016.18	74,739.68	1,07,758.33	1,26,774.51	1,26,774.51	
Projector	15%	41,500.00	-	-	41,500.00		13,765.39	4,160.19	17,925.58	23,574.42	27,734.61	27,734.61	
Computer Device	40%	4,000.00	-	-	4,000.00		2,848.00	460.80	3,308.80	691.20	1,152.00	1,152.00	
Cooler	15%	63,530.00	-	-	63,530.00		9,529.50	8,100.08	17,629.58	45,900.42	54,000.50	54,000.50	
Crockery, Cutlery & Utensils	15%	9,35,761.00	4,63,455.00	1,38,096.00	15,37,312.00		1,07,853.75	2,04,061.54	3,11,915.29	12,25,396.71	8,27,907.25	8,27,907.25	
Steel Book case	10%	3,55,980.00	-	-	3,55,980.00		82,053.39	27,392.66	1,09,446.05	2,46,533.95	2,73,926.61	2,73,926.61	
Steel Cloth Locker	10%	4,20,000.00	-	-	4,20,000.00		96,810.00	32,319.00	1,29,129.00	2,90,871.00	3,23,190.00	3,23,190.00	
EPSON L-805 PRINTER	15%	26,950.00	-	-	26,950.00		2,021.25	3,739.31	5,760.56	21,189.44	24,928.75	24,928.75	
Equipment	15%	12,60,504.00	-	-	12,60,504.00		8,69,277.01	58,684.05	9,27,961.06	3,32,542.95	3,91,227.00	3,91,227.00	
Fax Machine	15%	15,600.00	-	-	15,600.00		13,217.92	357.31	13,575.23	2,024.77	2,382.08	2,382.08	
FIRE EXTINGUISHER BULK WITH STAND 13 KG	15%	38,232.00	-	-	38,232.00		5,734.80	4,874.58	10,609.38	27,622.62	32,497.20	32,497.20	
Printer	15%	71,489.00	-	-	71,489.00		20,676.32	7,621.90	28,298.22	43,190.79	50,812.69	50,812.69	
UPS	15%	83,740.00	-	-	83,740.00		56,360.57	4,106.91	60,467.48	23,272.52	27,379.43	27,379.43	
Fire Extinguisher	15%	7,425.00	-	-	7,425.00		6,594.85	124.52	6,719.37	705.63	830.15	830.15	
FIXTURE & FITTINGS	15%	24,500.00	-	-	24,500.00		3,675.00	3,123.75	6,798.75	17,701.25	20,825.00	20,825.00	
Water Purifier	15%	28,490.00	-	-	28,490.00		25,040.06	517.49	25,557.55	2,932.45	3,449.94	3,449.94	
Waighing Machine	15%	7,877.00	-	-	7,877.00		5,026.02	427.65	5,453.67	2,423.33	2,850.98	2,850.98	
Stabilizer 5 KVA	15%	12,400.00	-	-	12,400.00		9,958.67	366.20	10,324.87	2,075.13	2,441.33	2,441.33	
Stabilizer 10 KVA	15%	16,400.00	-	-	16,400.00		11,931.34	670.30	12,601.64	3,798.36	4,468.66	4,468.66	
Water Tank	15%	27,200.00	-	-	27,200.00		10,036.21	2,574.57	12,610.78	14,589.22	17,163.79	17,163.79	
Mixture	15%	5,141.00	-	-	5,141.00		3,263.95	281.56	3,545.51	1,595.49	1,877.05	1,877.05	
Inverter	15%	26,337.00	-	-	26,337.00		15,527.68	1,621.40	17,149.08	9,187.92	10,809.32	10,809.32	
IPV Board	15%	-	-	3,60,000.00	3,60,000.00		-	27,000.00	27,000.00	3,33,000.00	-	-	
Computer	40%	31,10,426.00	-	-	31,10,426.00		17,55,487.52	5,41,975.39	22,97,462.91	8,12,963.09	13,54,938.48	13,54,938.48	
Wall Clock	15%	1,600.00	-	-	1,600.00		530.70	160.40	691.10	908.90	1,069.30	1,069.30	
DD Double Lid Hard Chest Refrigerator	15%	-	-	35,000.00	35,000.00		-	2,625.00	2,625.00	32,375.00	-	-	
Books	100%	7,39,154.00	-	-	7,39,154.00		6,62,795.50	76,358.50	7,39,154.00	-	76,358.50	76,358.50	
CAMERA & VIDEO CONFERENCING SYSTEM	15%	2,85,999.00	-	-	2,85,999.00		21,449.93	39,682.36	61,132.29	2,24,866.71	2,64,549.07	2,64,549.07	
3 Door Under Counter Chiller	15%	1,24,900.00	-	-	1,24,900.00		26,697.38	14,730.39	41,427.77	83,472.23	98,202.62	98,202.62	
3 Door Under Counter Refrigerator	15%	95,000.00	-	-	95,000.00		20,306.25	11,204.06	31,510.31	63,489.69	74,693.75	74,693.75	
Granite Top	15%	2,50,000.00	-	-	2,50,000.00		53,437.50	29,484.38	82,921.88	1,67,078.12	1,96,562.50	1,96,562.50	
4 Door Vertical Freezer	15%	2,50,000.00	-	-	2,50,000.00		53,437.50	29,484.38	82,921.88	1,67,078.12	1,96,562.50	1,96,562.50	
Bar & Cue with Stand With Wheel	15%	28,000.00	-	-	28,000.00		5,985.00	3,302.25	9,287.25	18,712.75	22,015.00	22,015.00	



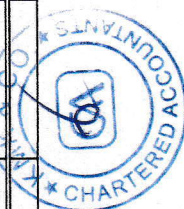
PRINCIPAL-CUM-SECRETARY
INSTITUTE OF HOTEL MANAGEMENT
BODH-GAYA

Cream Mixture	15%	96,000.00	-	-	-	96,000.00	20,520.00	11,322.00	31,842.00	64,158.00	75,480.00
Demo Table with 2 U/S	10%	48,000.00	-	-	-	48,000.00	9,120.00	3,888.00	13,008.00	34,992.00	38,880.00
Dough Sheet floor Model	15%	2,05,000.00	-	-	-	2,05,000.00	43,818.75	24,177.19	67,995.94	1,37,004.06	1,61,181.25
Gas Cooking Range	10%	5,76,000.00	-	-	-	5,76,000.00	83,520.00	49,248.00	1,32,768.00	4,43,232.00	4,92,480.00
Granite Top Table with drawer	10%	4,50,000.00	-	-	-	4,50,000.00	85,500.00	36,450.00	1,21,950.00	3,28,050.00	3,64,500.00
Granite Top Table with Cabinet	10%	60,000.00	-	-	-	60,000.00	11,400.00	4,860.00	16,260.00	43,740.00	48,600.00
Griddle Plate	10%	58,000.00	-	-	-	58,000.00	8,410.00	4,959.00	13,369.00	44,631.00	49,590.00
GRIDDLE AND SALEMMENDER Support Table	10%	43,500.00	-	-	-	43,500.00	8,265.00	3,523.50	11,788.50	31,711.50	35,235.00
Heavy Duty Mixture Grinder	15%	40,000.00	-	-	-	40,000.00	8,550.00	4,717.50	13,267.50	26,732.50	31,450.00
Hood Type Dish washer	15%	2,45,000.00	-	-	-	2,45,000.00	52,368.75	28,894.69	81,263.44	1,63,736.56	1,92,631.25
Hot Bain Marie	15%	48,000.00	-	-	-	48,000.00	10,260.00	5,661.00	15,921.00	32,079.00	37,740.00
Masala Grinder 10kg	15%	70,000.00	-	-	-	70,000.00	14,962.50	8,255.63	23,218.13	46,781.87	55,037.50
Oven Support Table	10%	28,000.00	-	-	-	28,000.00	5,320.00	2,268.00	7,588.00	20,412.00	22,680.00
Pipe Pot Rack	15%	16,000.00	-	-	-	16,000.00	4,440.00	1,734.00	6,174.00	9,826.00	11,560.00
Platform Trolley	15%	22,000.00	-	-	-	22,000.00	4,702.50	2,594.63	7,297.13	14,702.87	17,297.50
Potato/Onion Bin	15%	36,000.00	-	-	-	36,000.00	7,695.00	4,245.75	11,940.75	24,059.25	28,305.00
Potato Peeler	15%	32,000.00	-	-	-	32,000.00	6,840.00	3,774.00	10,614.00	21,386.00	25,160.00
Pulverizer	15%	18,000.00	-	-	-	18,000.00	3,847.50	2,122.88	5,970.38	12,029.62	14,152.50
Rice Aata Bin	15%	24,000.00	-	-	-	24,000.00	5,130.00	2,830.50	7,960.50	16,039.50	18,870.00
Rice Boiler 80 Ltrs	15%	80,000.00	-	-	-	80,000.00	17,100.00	9,435.00	26,535.00	53,465.00	62,900.00
Salamander	15%	42,000.00	-	-	-	42,000.00	8,977.50	4,953.38	13,930.88	28,069.12	33,022.50
Service Trolley with Handle	15%	28,000.00	-	-	-	28,000.00	5,985.00	3,302.25	9,287.25	18,712.75	22,015.00
Sink on RH Side with Drain Board	15%	4,00,000.00	-	-	-	4,00,000.00	97,740.00	45,339.00	1,43,079.00	2,56,921.00	3,02,260.00
Sink on LH Side with Drain Board	15%	4,00,000.00	-	-	-	4,00,000.00	1,09,980.00	43,503.00	1,53,483.00	2,46,517.00	2,90,020.00
Sirman Meat Mincer	15%	40,000.00	-	-	-	40,000.00	8,550.00	4,717.50	13,267.50	26,732.50	31,450.00
Sirman Meat Slicer	15%	30,500.00	-	-	-	30,500.00	6,519.38	3,597.09	10,116.47	20,383.53	23,980.62
S.S. Tandoor	15%	42,000.00	-	-	-	42,000.00	8,977.50	4,953.38	13,930.88	28,069.12	33,022.50
Stock Pot Burner	15%	8,500.00	-	-	-	8,500.00	1,816.88	1,002.47	2,819.35	5,680.65	6,683.12
Tandoor Support Table	15%	21,000.00	-	-	-	21,000.00	4,488.75	2,476.69	6,965.44	14,034.56	16,511.25
Til Ting Wet Grinder	15%	45,000.00	-	-	-	45,000.00	9,618.75	5,307.19	14,925.94	30,074.06	35,381.25
Tiling Pan Cap	15%	95,000.00	-	-	-	95,000.00	20,306.25	11,204.06	31,510.31	63,489.69	74,693.75
Two Burner Chines Cooking Range	15%	28,000.00	-	-	-	28,000.00	5,985.00	3,302.25	9,287.25	18,712.75	22,015.00
Two Burner Cooking Range	15%	96,000.00	-	-	-	96,000.00	20,520.00	11,322.00	31,842.00	64,158.00	75,480.00
Two Desk Oven	15%	2,40,000.00	-	-	-	2,40,000.00	51,300.00	28,305.00	79,605.00	1,60,395.00	1,88,700.00
Two Door Refrigerator	15%	75,000.00	-	-	-	75,000.00	16,031.25	8,845.31	24,876.56	50,123.44	58,968.75
Work Table for Student	15%	5,22,000.00	-	-	-	5,22,000.00	1,43,930.63	56,710.41	2,00,641.04	3,21,358.96	3,78,069.37
Almirah	10%	1,08,000.00	-	-	2,68,400.48	3,76,400.48	15,660.00	22,654.02	38,314.02	3,38,086.46	92,340.00
Annon Battery	15%	11,200.00	-	-	-	11,200.00	2,394.00	1,320.90	3,714.90	7,485.10	8,806.00
Beig RM6502K (Smart TV)	15%	4,37,998.00	-	-	-	4,37,998.00	93,627.07	51,656.39	1,45,278.46	2,92,719.54	3,44,375.93
Biometric Face Detected Mantra	15%	13,000.00	-	-	18,999.00	31,999.00	2,778.75	2,958.11	5,736.86	26,262.14	10,221.25
Chieffing Dish	15%	1,98,240.00	-	-	-	1,98,240.00	55,011.60	21,484.26	76,495.86	1,21,744.14	1,43,228.40
Coffee Machine	15%	63,000.00	-	-	-	63,000.00	17,482.50	6,827.63	24,310.13	38,689.87	45,517.50
Currency Counting Machine Mix Value	15%	10,620.00	-	-	-	10,620.00	2,270.03	1,252.50	3,522.53	7,097.47	8,349.97



Shamirah
PRINCIPAL-CUM-SECRETARY
INSTITUTE OF HOTEL MANAGEMENT
 ROAD C.A.V.

Dining Table (12' x30'x30")	15%	15,54,000.00	-	-	-	15,54,000.00	4,31,235.00	1,68,414.75	5,99,649.75	9,54,350.25	11,22,765.00
Exhaust Fan EXHD450MM	15%	37,332.00	-	-	-	37,332.00	7,979.72	4,402.84	12,382.56	24,949.44	29,352.28
Force Traveller T2 BSVI (25+D) (BUS)	15%	15,32,564.00	-	-	-	15,32,564.00	3,27,585.56	1,80,746.77	5,08,332.33	10,24,231.67	12,04,978.44
House Keeping Goods	15%	6,84,087.00	-	-	-	6,84,087.00	1,42,812.02	81,191.25	2,24,003.27	4,60,083.73	5,41,274.98
INTERACTIVE PANELS & ACCESSORIES	15%	3,80,000.00	-	-	-	3,80,000.00	28,500.00	52,725.00	81,225.00	2,98,775.00	3,51,500.00
LED BATTEN 20 WATT	15%	5,000.00	-	-	-	5,000.00	750.00	637.50	1,387.50	3,612.50	4,250.00
Ice Cube Machine	15%	71,980.00	-	-	-	71,980.00	19,974.45	7,800.83	27,775.28	44,204.72	52,005.55
Intercom Machine	15%	63,047.79	-	-	-	63,047.79	13,476.46	7,435.70	20,912.16	42,135.63	49,571.33
Laminators	15%	5,625.00	-	-	-	5,625.00	1,469.78	623.28	2,093.06	3,531.94	4,155.22
Light Equipment	15%	85,175.00	-	-	1,02,173.00	2,89,165.00	17,667.60	33,061.64	50,729.24	2,38,435.77	67,507.41
Microwave Oven	15%	1,24,840.00	-	-	-	1,24,840.00	24,443.10	15,059.54	39,502.64	85,337.36	1,00,396.90
Mobile	15%	22,199.00	-	-	-	22,199.00	3,329.85	2,830.37	6,160.22	16,038.78	18,869.15
Printer	15%	21,900.00	-	-	-	21,900.00	1,642.50	3,038.63	4,681.13	17,218.87	20,257.50
PVC WALL PANEL MIX PLATIC	10%	1,31,625.00	-	-	-	1,31,625.00	13,162.50	11,846.25	25,008.75	1,06,616.25	1,18,462.50
SS BIBCOCK	15%	23,010.00	-	-	-	23,010.00	3,451.50	2,933.78	6,385.28	16,624.72	19,558.50
WATER DISPENSER FS	15%	7,499.00	-	-	-	7,499.00	1,124.85	956.12	2,080.97	5,418.03	6,374.15
Paper Shredder	15%	4,800.00	-	-	-	4,800.00	1,332.00	520.20	1,852.20	2,947.80	3,468.00
Pen Drive	15%	1,504.00	-	-	-	1,504.00	417.36	163.00	580.36	923.64	1,086.64
Plate Warmer	15%	73,160.00	-	-	-	73,160.00	20,301.90	7,928.72	28,230.62	44,929.38	52,858.10
Querrid on Trolley	15%	31,860.00	-	-	-	31,860.00	8,841.15	3,452.83	12,293.98	19,566.02	23,018.85
Refrigerator	15%	1,06,868.04	-	-	-	1,06,868.04	29,655.89	11,581.82	41,237.71	65,630.33	77,212.15
Revolving Chair with Arm Push Back	10%	38,500.00	-	-	-	38,500.00	5,582.50	3,291.75	8,874.22	29,625.78	32,917.50
Rose Dining Chair	10%	66,368.00	-	-	-	66,368.00	9,623.36	5,674.46	15,297.82	51,070.18	56,744.64
Salad Trolley	15%	61,360.00	-	-	-	61,360.00	17,027.40	6,649.89	23,677.29	37,682.71	44,332.60
Sanitizer Dispenser	15%	14,999.00	-	-	-	14,999.00	4,162.22	1,625.52	5,787.74	9,211.26	10,836.78
Spiral Binding M/C Light	15%	5,500.00	-	-	-	5,500.00	1,175.63	648.66	1,824.29	3,675.71	4,324.37
S.S. Back Bar Refrigerator	15%	55,000.00	-	-	-	55,000.00	11,756.25	6,486.56	18,242.81	36,757.19	43,243.75
S.S. Bar Table	10%	38,000.00	-	-	-	38,000.00	5,510.00	3,249.00	8,759.00	29,241.00	32,490.00
S.S. Bottle Holder	10%	14,000.00	-	-	-	14,000.00	2,030.00	1,197.00	3,227.00	10,773.00	11,970.00
S.S Food Preparation REFRG Cum Table	15%	68,000.00	-	-	-	68,000.00	14,535.00	8,019.75	22,554.75	45,445.25	53,465.00
S.S. Ice Crusher	15%	14,000.00	-	-	-	14,000.00	2,992.50	1,651.13	4,643.63	9,356.37	11,007.50
Toaster	15%	21,240.00	-	-	-	21,240.00	5,894.10	2,301.89	8,195.99	13,044.01	15,345.90
Tullu Motor	15%	4,837.00	-	-	-	4,837.00	1,033.91	570.46	1,604.37	3,232.64	3,803.10
Washing Machine Equipments	15%	1,75,702.00	-	-	-	1,75,702.00	48,757.31	19,041.70	67,799.01	1,07,902.99	1,26,944.69
Washing Machine with Equipments	15%	19,20,600.00	-	-	-	19,20,600.00	5,32,966.50	2,08,145.03	7,41,111.53	11,79,488.47	13,87,633.50
Water Cool 80LTR	15%	2,59,996.00	-	-	-	2,59,996.00	72,148.89	28,177.07	1,00,325.96	1,59,670.04	1,87,847.11
Window Server Standard	15%	1,96,664.00	-	-	-	1,96,664.00	42,036.93	23,194.06	65,230.99	1,31,433.01	1,54,627.07
Total		2,64,26,012.43	10,58,626.00	9,31,218.48	-	2,84,15,856.91	85,67,115.13	30,76,758.48	1,16,43,873.58	1,67,71,983.33	1,78,58,897.30




PRINCIPAL-CUM-SECRETARY
INSTITUTE OF HOTEL MANAGEMENT
BODH-GAYA

INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION, BODH
GAYA ,OPPOSITE OF MAGADH UNIVERSITY , BIHAR
GAYA DOBHI ROAD -824231

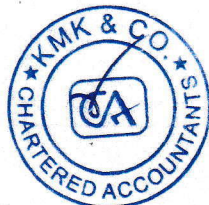
Schedule :- 8 Current Assets , Loans & Advances		(Amount in Rs)	
Particulars	As on 31st March		
	2024	2023	
IHM Bodh Gaya Hostel	45,500.00	45,500.00	
Morality Art Centre	-	-	
TDS Receivable	5,90,191.79	2,57,413.00	
Imprest Advance	8,746.00	-	
Fixed Deposit	-	10,68,538.00	
Interest Receivable on electricity SD	8,012.00	8,012.00	
LPG Cylinder Security Deposit	19,200.00	19,200.00	
Sundry Debtors	(12,06,936.00)	(4,71,675.00)	
Duties & Taxes	28,519.00	28,519.00	
	(5,06,767.21)	9,55,507.00	
<u>Investment</u>			
FD With Canara Bank-9340	12,07,172.00	-	
FD With Canara Bank-7475	1,33,40,145.00	-	
FD With Canara Bank-7761	1,04,81,148.00	-	
FD With Canara Bank-3482	1,04,95,092.00	-	
FD With Indian Bank-8258	51,55,477.00	-	
FD With Indian Bank-7218	51,55,477.00	-	
FD With Indian Bank-5630	51,49,090.00	-	
FD With Indian Bank-9328	51,49,090.00	-	
	5,61,32,691.00	-	
<u>Cash & Bank Balance</u>			
Cash in Hand	7,764.00	3,546.00	
<u>Cash at Bank</u>			
Axis Bank (9017)	-	2,465.00	
Central Bank of India (5139)	-	50,747.41	
Central Bank of India (1474)	-	(28.00)	
SBI Bodh Gaya (6518)	91,207.92	88,781.90	
SBI Bodh Gaya (7537)	5,78,824.09	6,75,790.13	
Canara Bank (2540)	1,17,434.00	14,28,063.00	
Canara Bank (2596)	11,081.00	10,040.00	
Canara Bank (2621)	-	-	
Canara Bank (9096)	4,172.99	(52,431.00)	
Canara Bank (9591)	46,34,851.53	(89,42,037.00)	
Central Bank of India Sweep(3622)	-	-	
SBI Sweep (1792)	-	-	
SBI Sweep (2854)	1,10,000.00	-	



Sharma

PRINCIPAL-CUM-SECRETARY
INSTITUTE OF HOTEL MANAGEMENT
BODH-GAYA

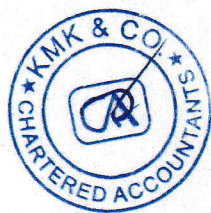
SBI Sweep (2646)	-	-
SBI Sweep (3514)	-	2,84,838.00
SBI Sweep (3646)	-	1,79,909.00
SBI Sweep (4906)	88,404.00	83,363.00
SBI Sweep (6572)	-	-
Fixed Deposit (IHM)	-	3,25,00,000.00
Canara Bank Sweep Account (1003)	-	5,15,386.00
Canara Bank Sweep Account (1016)	-	5,15,386.00
Canara Bank Sweep Account (1029)	-	5,15,386.00
Canara Bank Sweep Account (1031)	-	5,15,386.00
Canara Bank Sweep Account (1044)	-	5,15,386.00
Canara Bank Sweep Account (1057)	-	5,15,386.00
Canara Bank Sweep Account (1060)	-	5,15,386.00
Canara Bank Sweep Account (1072)	-	5,15,386.00
Continued... Schedule:-8 Current Assets ,Loans & Advances		(Amount in Rs)
Particulars	As on 31st March 2024	As on 31st March 2023
Canara Bank Sweep Account (1085)	-	5,15,386.00
Canara Bank Sweep Account (1098)	-	40.00
Canara Bank Sweep Account (1105)	-	3,36,200.00
Canara Bank Sweep Account (1118)	-	-
Canara Bank Sweep Account (1120)	-	-
Canara Bank Sweep Account (11235)	-	148.00
Canara Bank Sweep Account (1133)	-	-
Canara Bank Sweep Account (1146)	-	-
Canara Bank Sweep Account (1159)	-	-
Canara Bank Sweep Account (1161)	-	-
Canara Bank Sweep Account (1174)	-	-
Canara Bank Sweep Account (1187)	-	20,949.00
Canara Bank Sweep Account (1190)	-	93.00
Canara Bank Sweep Account (1207)	-	148.00
Canara Bank Sweep Account (1210)	-	148.00
Canara Bank Sweep Account (1222)	-	148.00
Canara Bank Sweep Account (1248)	-	148.00
Canara Bank Sweep Account (1250)	-	144.00
Canara Bank Sweep Account (1263)	-	148.00
Canara Bank Sweep Account (1276)	-	(270.00)
Canara Bank Sweep Account (1289)	-	148.00
Canara Bank Sweep Account (1291)	-	148.00
Canara Bank Sweep Account (1309)	-	148.00
Canara Bank Sweep Account (1311)	-	150.00
Canara Bank Sweep Account (1324)	-	-



[Signature]

**PRINCIPAL-CUM-SECRETARY
INSTITUTE OF HOTEL MANAGEMENT
BODH-GAYA**

Canara Bank Sweep Account (1337)	-	54.00
Canara Bank Sweep Account (1340)	-	148.00
Canara Bank Sweep Account (1352)	-	124.00
Canara Bank Sweep Account (1365)	-	(26,247.00)
Canara Bank Sweep Account (950)	5,19,741.00	4,84,628.00
Canara Bank Sweep Account (976)	5,41,667.00	5,00,148.00
Canara Bank Sweep Account (989)	4,70,337.00	5,00,148.00
Canara Bank Sweep Account (991)	-	5,00,148.00
Indian Bank (3359)	81,46,599.00	1,59,84,707.37
SBI Sweep Account 0930	-	2,40,000.00
SBI Sweep Account 8385	3,47,178.00	3,76,833.00
Canara Bank 90654	17,12,656.25	6,53,211.12
III	1,73,81,917.78	5,05,24,061.93
Total	7,30,07,841.57	5,14,79,568.93



Shuman

PRINCIPAL-CUM-SECRETARY
INSTITUTE OF HOTEL MANAGEMENT
BODH-GAYA

INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION,
BODH GAYA ,OPPOSITE OF MAGADH UNIVERSITY , BIHAR
GAYA DOBHI ROAD -824231

Schedule 9 :- Income from Service	(Amount in Rs)	
Particulars	As on 31st March 2024	As on 31st March 2023
<u>Lunch Charges</u>	86,550.00	1,96,650.00
Total	86,550.00	1,96,650.00

Schedule 10 :- Grants / Subsidies	(Amount in Rs)	
Particulars	As on 31st March 2024	As on 31st March 2023
Grant From Govt of Bihar	3,94,38,927.00	3,38,41,587.00
Grant From Govt of Bihar for SD of Electricity Board	3,74,461.00	-
Total	3,98,13,388.00	3,38,41,587.00

Schedule :-11 Academic Receipts	(Amount in Rs)	
Particulars	As on 31st March 2024	As on 31st March 2023
Admission Fee	76,700.00	54,500.00
Examination Fee (Re Appear)	-	(100.00)
Tuition Fee	68,94,450.00	61,32,950.00
Library Fee	8,000.00	7,000.00
Late Fine	14,250.00	41,000.00
Md. Akhtar	-	1,900.00
Student Activity	32,200.00	-
Miscllaneous Receipts	93,000.00	-
Registration Fees	-	8,000.00
Total	71,18,600.00	62,45,250.00

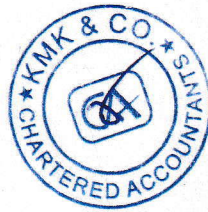


Shuman

PRINCIPAL-CUM-SECRETAR
INSTITUTE OF HOTEL MANAGEMENT
BODH-GAYA

INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION,
BODH GAYA ,OPPOSITE OF MAGADH UNIVERSITY , BIHAR
GAYA DOBHI ROAD -824231

Schedule :-12 Other Income		(Amount in Rs)	
Particulars	As on 31st March	As on 31st March	
	2024	2023	
Sale of Prospectus	34,590.00	9,249.00	
Sale Std , Journal Note Book	64,800.00	39,050.00	
Misc Income	-	4,240.23	
	99,390.00	52,539.23	
Interest on Saving Bank Account	3,38,699.00	3,66,522.00	
Discount Received	3,070.00	70,629.06	
Misc Income	4,20,800.00	6,29,939.00	
Interest on Sweep Account	3,17,051.00	11,63,550.00	
Interest on FD	28,74,492.00	1,85,440.00	
Interest on Security Deposit	21,430.00	-	
Other Income	34,799.00	14,500.00	
Share of electricity bill by IITM	-	1,62,263.00	
Tender Fee	-	7,500.00	
Sale of training Food	1,13,770.00	52,601.88	
Sale of Log Book	3,450.00	-	
IITM Rent	-	-	
Hostel fee	6,32,251.00	11,51,200.00	
Food Sales	-	97,640.00	
Total	48,59,202.00	39,54,324.17	



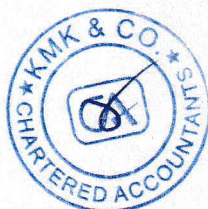
Shuman

PRINCIPAL-CUM-SECRETARY
INSTITUTE OF HOTEL MANAGEMENT
BODH-GAYA

INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION, BODH GAYA
,OPPOSITE OF MAGADH UNIVERSITY , BIHAR
GAYA DOBHI ROAD -824231

Schedule :-13 Establishment Expenses		(Amount in Rs)	
Particulars		As on 31st March	As on 31st March
		2024	2023
Staff Salary - Wages & Other Allowance		1,45,56,524.27	1,04,60,961.84
EPF Employer Share		43,175.00	15,000.00
EPS Employer Share		6,600.00	6,600.00
NPS Employer Share		3,96,795.84	3,35,251.53
EPF Admin Charges		6,900.00	6,900.00
Travelling Expenses		4,37,909.55	1,76,905.00
Total		1,54,47,904.66	1,10,01,618.37

Schedule14 :- Increase/Decrease in Stock of Closing Stock		(Amount in Rs)	
Particulars		As on 31st March	As on 31st March
		2024	2023
Opening Stock		-	-
Closing Stock		-	-
Total		-	-

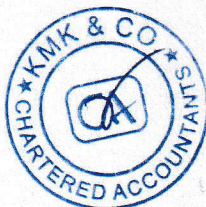


[Signature]

PRINCIPAL-CUM-SECRETARY
INSTITUTE OF HOTEL MANAGEMENT
BODH GAYA

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION, BODH GAYA ,OPPOSITE
OF MAGADH UNIVERSITY , BIHAR
GAYA DOBHI ROAD -824231**

Schedule :-15 Other Administrative Expenses		(Amount in Rs)	
Particulars	As on 31st March 2024	As on 31st March 2023	
Advertisement & Publicity	30,13,976.00	20,36,355.00	
Audit Fee	23,364.00	-	
Bank Charges	3,566.59	-	
Postage	11,678.70	-	
Printing & Stationery	3,53,705.00	2,61,966.55	
Professional Fee	93,300.00	1,30,900.00	
Telephone Expenses	1,29,526.90	1,41,019.06	
Depreciation	30,76,758.48	38,22,020.66	
Misc Expenses	2,82,474.00	-	
Linen	-	88,998.00	
News Paper,Periodicals,Journal	3,04,458.50	19,326.00	
Annual Maintenance Fee	4,45,682.00	26,550.00	
Nagar Panchayat Fees	-	5,000.00	
Vehicle Registration Charges	-	29,500.00	
Vehicle Annual Road Tax	-	13,000.00	
Vehicle Insurance	-	45,838.00	
HSRT Uniform	-	2,10,775.00	
Holding Tax	79,862.00	1,82,001.00	
Laundry AMC	-	69,738.00	
GENSET AMC	-	12,000.00	
FD Preclosure Penalty	-	1,23,796.00	
EPF	-	(4,175.00)	
Additional Store Room	-	4,80,604.00	
CRA Charges	-	361.00	
Bar Set up	-	1,94,421.00	
Contingency & Miscellaneous	5,42,767.25	2,22,474.00	
Cleaning & sanitation	1,07,847.00	78,120.00	
Conveyance & Cartridge	22,660.00	-	
Electricity Charges	6,78,414.00	8,61,752.00	
First Aid	20,474.00	33,971.00	
Food Material	24,59,946.75	24,65,686.00	
Fuel & Gas	3,39,290.00	7,67,941.00	
Linen & Furnishing	2,79,398.00	-	
Insurance	-	3,949.00	
Creation of Bus Gargage	4,83,179.99	-	
NPS Trust	-	6.00	
Petrol Deisel	5,32,823.00	4,46,685.29	
Plantation & Gardning	-	750.00	
Farewell Expenses	13,135.00	-	
Rent	9,00,000.00	2,66,000.00	
Repair & Maintanance	8,58,009.00	9,16,332.01	
Small tools	-	2,06,761.00	
Training & Implimantation Charges	62,000.00	-	
Website Renewal Charges	-	13,600.00	
Round Off / Opening Diff	(24.04)	29.12	
Total	1,51,18,272.12	1,41,74,050.69	



Shuman

**PRINCIPAL-CUM-SECRETARY
INSTITUTE OF HOTEL MANAGEMENT
BODH GAYA**