

SCHEDULE VIII
[Vide rule 17 (1)]

Name : **MAHARASHTRA STATE INSTITUTE OF HOTEL MANAGEMENT & CATERING TECHNOLOGY**

Balance sheet as at 31/03/2023

Fund & Liabilities	Rs.	PROPERTY & ASSETS	RS.	RS.
Trust Fund or Corpus		Immovable Property		
Balance As per Last Balance	1,83,07,889	(Suitable classified giving mode of valuation)	84,17,081	
Sheet's adjustment during the year (given details)		Addition or deduction (Including those for Depreciation) if any during the year	22,782	
Other earmarked funds (Created under the provision of the trust deed or scheme or out of the income)			-8,43,571	75,96,292
Depreciation Fund		Investment		
Sinking Fund		(As per Schedule 'C')		6,36,27,500
Reserve Fund		(Suitable classified mode of valuation)		
Any Other Fund		Furniture & Fixture		
Loans Secured or Unsecured		Balance As per Last Balance sheet	73,56,666	
Trustee		Addition or deduction (Including those for Depreciation) if any during the year	17,979	
From Other			-8,86,368	64,87,677
Liabilities		Loans (Secured or Unsecured)		
For Expenditure	78,05,100	Good / Doubtful		
For Advances		Loans Scholarship		
For Rent or Other Deposits		Other Loans		
For Sundry Credit balances	31,56,153	Advance		
Income & Expenditure Account		To Trustee		
Balance as per Last Balance	3,28,63,000	To Employees Sheet		
Surplus/Deficit Accumulation For Earlier Year	75,86,568	To Lawyer		
Less : Appropriations if any		To Contractor		
Add / Less : Surplus or deficit		To Other		2,19,207
As per Income & Expenditure account	3,03,53,811	Income Outstanding		
		Rent		
		Interest		4,40,351
		Other Income		
		Cash & bank Balance		
		(As per Schedule 'B')		17,01,992
		(a) In current account and fixed deposit account with (give name of bank and state in whose name the account stands)		
		(b) With the Trustee (give Name)		
		(c) With the manager (give Name)		
Total (RS)	8,00,72,520	Total (RS)		8,00,72,520

For, P. V. Page & Co.
Chartered Accountant



CA Chitkala Kulkarni
(Partner)
Membership No. 116672
FRN: 0107243W
Date : 28-08-2023



For Principal

Maharashtra State Institute of Hotel Management & Catering Technology

[Signature]

Principal
(BHMCT)

Maharashtra State Institute of
Hotel Management & Catering Technology
Shivajinagar, Pune-411016

[Signature]

Principal
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MAHARASHTRA STATE INSTITUTE OF HOTEL MANAGEMENT & CATERING
TECHNOLOGIES

INCOME & EXPENDITURE account for the year ended on 31-03-2023

For, P. V. Page & Co.
Chartered Accountants

CA Chitkala Kulkarni
(Partner)
Membership No. 116678
ERN.: 0107243W
Date: 28-08-2023

For Principal
Maharashtra State Institute of Hotel Management &
Catering Technology

PRINCIPAL
(BHMCT)

• Maharashtra State Institute of
Hotel Management & Catering Technology
Shivajinagar, Pune-411 006

PRINCIPAL
(8HMCT)

Maharashtra State Institute of
Hotel Management & Catering Technology
Shivajinagar, Pune-411016



Name:

**MAHARASHTRA STATE INSTITUTE OF HOTEL MANAGEMENT &
CATERING TECHNOLOGIES**
GROUPING TO ACCOUNTS IN BALANCE SHEET AS AT 31st MARCH 2023

SCHEDULE 'A'

<u>(i) Liability</u>	<u>As on</u> <u>31st March 2023</u>	<u>As on</u> <u>31st March 2022</u>
Duties & Taxes	8,95,000	20,067
Provisions		
Scholarship	9,25,942	12,01,387
University Pune (Cap)	82,717	22,717
Outstanding Liability	78,05,100	1,39,00,708
Caution Money Received	87,900	87,820
Food Festival	-	10,000
Outstanding Salary	9,50,587	
Security Deposits	88,000	
Eligibility Fee	21,540	
Prorata	35,796	
University Exam Fee Payable	1,31,263	
Total	1,09,61,253	1,52,42,699

SCHEDULE 'B'

<u>CASH AND BANK BALANCES</u>	<u>As on</u> <u>31st March 2023</u>	<u>As on</u> <u>31st March 2022</u>
A) Balances with Banks	16,58,141	7,04,699
B) Cash Balances	43,851	1,35,167
	17,01,992	8,39,866

SCHEDULE 'C'

<u>(i) Investment</u>	<u>As on</u> <u>31st March 2023</u>	<u>As on</u> <u>31st March 2022</u>
Fixed Deposits	6,36,27,000	5,78,62,000
Total	6,36,27,000	5,78,62,000

SCHEDULE 'D'

<u>(i) Advance and Deposits</u>	<u>As on</u> <u>31st March 2023</u>	<u>As on</u> <u>31st March 2022</u>
Interest Receivable	4,40,351	1,053
TDS 10% 21-22	16,000	
Airforce TDS For FY 2022-23	7,500	
MTDCL TDS For FY 2022-23	6,825	
FD TDS For FY 2022-23	1,88,882	
Total	6,59,558	




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SCHEDULE 'B'

Establishment Expenses	For the year ended 31st March 2023	For the year ended 31st March 2022
Salary	1,45,01,579	1,13,18,820
Visiting Salary	20,15,400	18,39,100
EPF (Admin Charges)	13,500	13,856
EPF (Employers Contribution)	3,37,501	3,46,396
Deputy Remuneration	48,000	-
Staff Workshop / Seminar	-	-
Daily Wages	8,41,950	-
	1,77,57,930	1,35,18,172

SCHEDULE 'F'

Expenditure on Object of the Trust	For the year ended 31st March 2023	For the year ended 31st March 2022
Advertisement Expenditure	45,872	19,017
Affiliation Fee	1,05,000	92,000
Bank Charges	8,780	8,058
Competition Charges	11,200	-
Repairs & Maintenance	2,14,886	16,996
Electricity Expenditure	5,26,875	19,09,791
Eligibility Fee	-	-
Fuel & Gas	2,16,033	4,000
Office Expenses	1,03,615	1,39,788
Kitchen Gas Expenditure	-	52,624
Material Supply	13,31,906	2,86,006
MHMCT Exam Expenditure	-	55,711
Postage	6,937	1,013
Printing Charges	86,752	23,858
Professional Fees	48,791	1,01,618
Refreshment Expenditure	17,411	7,280
Telephone Expenditure	48,385	48,114
Travelling Expenditure	1,54,562	82,768
Tree Plantation Expenditure	-	-
University Exam Expenditure	-	-
Water Charges	4,50,000	-
Guest Lecture	29,900	8,000
Property Tax	-	14,06,086
Admission Regulation Authority	40,000	40,000
Pest Control Charges	88,730	-
FRA Process fee	10,000	-
Security Charges	5,69,411	11,06,017
Messing Charges	8,000	-
	41,23,066	54,09,545



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SCHEDULE 'I'

Fees (Recurrent)	For the year ended 31st March 2023	For the year ended 31st March 2022
Development Fee	34,60,558	-
Tuition Fee	2,71,39,116	2,60,25,122
MHMCT Exam Fees	10,801	72,315
University Exam Fee	-	28,795
Admission Form Fee	-	-
E-Tender Process (Tender Form Fee)	7,000	-
Total	3,06,26,475	2,61,26,132

SCHEDULE 'II'

Sundry Receipts	For the year ended 31st March 2023	For the year ended 31st March 2022
Bonafide Charges	3,240	4,310
Lunch Charges	6,000	2,900
SCA Charges	5,915	125
Misc Income	43,238	10,607
Other Income (Admission Cancellation)	2,000	1,000
Short Course	3,79,316	2,36,200
University Pro rata Received	-	22,393
Food Festival	45,000	-
Total	4,84,709	2,79,535



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**Schedule D
Fixed Assets Details**

Assets		Opening WDV 31/03/2022	Amortisation before Sept.	Addition After Sept.	Delet ion	Gross WDV 31/03/2023	Depreciation for the year	Net Value As on 31/03/2023
Building (as Equip.						59,01,170	5,89,117	52,21,053
Furniture & deat stock	10%	58,01,179	-	-	-	25,20,383	2,51,021	22,69,362
Kitchen Equipment	10%	24,57,581	14,470	8,312	-	-	-	-
Housekeeping Lab						1,14,340	11,434	1,02,906
Equipment	10%	1,14,340	-	-	-	3,900	390	3,510
Bakery Lab Equipment	10%	1,990	-	-	-	-	-	-
Furniture & Fixture						2,32,321	23,732	2,09,089
Air Conditioner	10%	2,32,321	-	-	-	2,20,539	22,964	2,06,675
Bar Counter	10%	2,20,539	-	-	-	48,108	4,811	43,298
Classroom Table	10%	48,108	-	-	-	42,742	4,274	38,468
Classroom Platform	10%	42,742	-	-	-	78,233	7,823	70,410
Classroom White Board	10%	78,233	-	-	-	86,500	8,650	77,850
Collapsible Gate with Grill	10%	86,500	-	-	-	80,759	8,076	72,673
Gas Bank Cage	10%	80,759	-	-	-	2,08,729	22,673	2,06,056
Long Table	10%	2,08,729	-	-	-	-	-	-
Notice Board & Wooden						45,445	4,545	40,900
News Paper Display Rack	10%	45,445	-	-	-	22,386	2,237	20,149
Flower Grated Sofa	10%	22,386	-	-	-	22,656	2,266	21,290
Report Display Rack	10%	22,656	-	-	-	45,186	4,520	40,666
S.S Utility Trolley	10%	45,186	-	-	-	4,00,440	40,044	3,60,396
Steel Cupboard	10%	4,00,440	-	-	-	3,33,211	33,321	2,99,890
Steel Writing Table	10%	3,33,211	-	-	-	35,174	3,517	31,657
Steel	10%	35,174	-	-	-	1,54,850	15,485	1,39,365
Student Locker	10%	1,54,850	-	-	-	47,592	4,759	43,183
Teacher Desk	10%	47,592	-	-	-	56,507	5,651	50,856
Water Cooler	10%	56,507	-	-	-	51,030	5,103	45,927
Wooden Book Shelf	10%	51,030	-	-	-	23,33,588	2,33,109	21,00,479
Furniture & Fixture	10%	23,33,588	4,359	5,000	-	6,16,869	61,687	5,55,182
Bench	10%	6,16,869	-	-	-	4,56,322	45,632	4,10,690
Chairs	10%	4,56,322	-	-	-	1,31,968	13,197	1,18,771
Refrigerator	10%	1,31,968	-	-	-	43,696	4,370	39,326
Side Board	10%	43,696	-	-	-	1,52,920	16,292	1,46,628
Steel Book Case	10%	1,52,920	-	-	-	1,00,940	10,094	90,846
Classroom Green Board	10%	1,00,940	-	-	-	4,698	470	4,228
Classroom Black Board	10%	4,698	-	-	-	1,887	189	1,698
Camera	10%	1,887	-	-	-	1,883	188	1,695
Music System	10%	1,883	-	-	-	4,945	495	4,450
Pedestal Fan	10%	4,945	-	-	-	3,838	384	3,454
Air Cooler	10%	3,838	-	-	-	2,40,379	24,038	2,16,341
Books & Periodicals	40%	2,40,379	8,560	-	-	48,076	4,808	43,268
Name Sign Board	10%	48,076	-	-	-	53,162	5,316	47,846
Chain Link Compound	10%	53,162	-	-	-	4,92,616	49,262	4,43,354
Electricity Installation	15%	4,92,616	-	-	-	2,63,146	26,315	2,36,831
Generator	15%	2,63,146	-	-	-	6,059	606	5,453
Computer	40%	6,059	-	-	-	71	7	64
LED TV	40%	71	-	-	-	-	-	-
Xerox Machine	40%	-	-	-	-	-	-	-
Printer	40%	-	-	-	-	48,199	4,820	43,379
Digital Classroom	40%	48,199	-	-	-	27,591	2,759	24,832
EPABEX	40%	27,591	-	-	-	50,908	5,091	45,817
Lan & Networking	40%	50,908	-	-	-	-	-	-
Total		1,57,73,747	27,449	13,312	-	1,58,14,508	17,30,529	1,40,83,979

For, P. V. Page & Co.
Chartered Accountants



CA Chikala Kulkarni
(Partner)
Membership No. 116678
FPA: 0107243W
Date: 28-08-2023

For Principal
Maharashtra State Institute of Hotel

(Signature)
Principal

**PRINCIPAL
(BHMCT)**
Maharashtra State Institute of
Hotel Management & Catering Technology
Shivajinagar, Pune-411016



MAHARASHTRA STATE INSTITUTE OF HOTEL MANAGEMENT & CATERING TECHNOLOGY
BHMCT PROGRAMME
BALANCE SHEET AS ON 31ST MARCH, 2023

Liabilities	Amount	Amount	Assets	Amount	Amount
Amount Spent By Govt. Of Maharashtra		1,28,53,000	Fixed Assets		1,40,83,969
Capital Fund		1,83,07,989	Gross Block	1,58,14,508	
Surplus/Deficit Accumulation For	75,86,568	1,79,40,579	(Less) Depreciation	17,99,599	
(Add) Profit During the year	1,03,53,511				
Duties & Taxes		8,95,000			
Payable Salaries		9,59,582	Current Assets		6,59,88,590
Scholarship		6,25,942	Fixed Deposit	6,36,17,000	
Eligibility Fee		21,540	Cash In Hand	43,851	
University Pune (Cap)		82,717	Bank Account	16,56,141	
Outstanding Liability		78,05,100	Accrued Interest	4,40,351	
Caution Money Received		87,900	TDS 10% 2021-22	14,000	
Security Deposits		88,000	Airforce TDS For FY 2022	7,500	
University Exam Fee Payable		1,31,263	MTDCL TDS For FY 2022	6,825	
Pro rata		35,796	FD TDS For FY 2022-23	1,88,882	
Total		8,00,72,520	Total		8,00,72,520

For P. V. Page & Co.
CHARTERED ACCOUNTANTS

CA Chinkala Kulkarni
(PARTNER)
Membership no.: 116678
Place: Mumbai
Date : 28-08-2023



For MSIH/MCT, Pune

PRINCIPAL
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 Shivajinagar, Pune-411016
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MAHARASHTRA STATE INSTITUTE OF HOTEL MANAGEMENT & CATERING TECHNOLOGY
BHMT PROGRAMME
INCOME & EXPENDITURE
FOR THE PERIOD 01/04/2022 TO 31/03/2023

Expenditure	FY 2021-22	FY 2022-23	Income	FY 2022-23	FY 2021-22
Salary	1,45,05,525	1,13,17,326	Development Fee	34,04,558	32,37,702
Working Salary	26,15,300	15,79,100	Tuition Fee	2,72,39,116	22,07,420
Advertisement Expenditure	45,272	39,012	Scout/Fee Charges	3,240	4,310
Attendance Fee	1,05,000	92,000	BHMT Exam Fees	10,601	72,215
Audit fees	20,258	1,84,050	Leach Charges	6,000	2,600
Bank Charges	8,780	8,052	SGA Charges	5,925	125
Competition Charges	53,200	-	Misc Income	42,738	10,687
Daily Wages	6,43,930	-	Other Income (Acharya Ghorasani)	2,000	1,500
Depreciation	17,30,520	20,04,140	Interest on IDA	30,48,922	23,14,134
Degree Remuneration	44,000	-	University Projects Received	-	22,323
Electricity Expenditure	5,25,875	19,09,791	University Exam Fee	-	28,795
ETP (Admin Charges)	13,500	13,856	E Tender Process (Tender form fee)	7,000	-
EPF (Employers Contribution)	1,47,500	2,46,396	MHCL Short Course	3,79,116	2,38,306
FRA Process Fee	10,000	-	Interest on Bank	8,698	7,204
Fuel & Gas	2,16,002	9,690	Fund Festival	45,610	-
Guest Lecture	29,400	8,000			
Kitchen Gas Expenditure	-	52,624			
Material Supply	13,31,996	7,76,006			
Meeting Charges	8,000	-			
BHMT Exam Expenditure	-	55,713			
Office Expenditure	1,02,615	1,75,268			
Postage	6,337	1,013			
Printing Charges	86,752	25,958			
Professional Fees	48,794	1,01,618			
Property Tax	-	34,06,886			
Pest Control Charges	88,750	29,500			
Refreshment Expenditure	17,411	7,380			
Repair & Maintenance	2,14,896	16,996			
Telephone Expenditure	48,385	48,114			
Traveling Expenditure	1,54,562	82,268			
Admission Regulation Authority	40,000	40,000			
Water Charges	8,50,000	-			
Security Charges	5,08,411	31,06,017			
Excess of Income Over Expenditure	1,03,51,811	75,85,568			
Total	3,41,69,604	2,87,27,005	Total	3,41,69,604	2,87,27,005

For P. V. Page & Co.
 CHARTERED ACCOUNTANTS

CA Chikata Rukmini
 (PARTNER)
 Membership no.: 315679
 Place: Mumbai
 Date: 28-03-2023

For MSHMCT, Pune

PRINCIPAL

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 (BHMCT)

Maharashtra State Institute of
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