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# ENGLISH SECTION

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## ANNUAL REPORT FOR THE YEAR 2015-2016

### About the Institute :

#### I. Introduction :

The Food Craft Institute which was set up in Meghalaya was registered under Registration No. SR/FCI (m)-44/95 of 1995. The Institute was formally upgraded to an Institute of Hotel Management and Catering Technology and inaugurated on 20.11.2001 by Shri M.P. Bezbaruah IAS, the then Secretary, Ministry of Tourism, Government of India. The Institute was registered under the Society of Meghalaya under the registration of Societies Act vide No. SR/SOTMIOHM-44/95 of 1995 with revised memorandum of Association, Rules and Regulation and Bye Laws.

#### II. Aims & Objectives :

1. The objects for which the society is established are :
  - i) To establish and to carry on the administration and management of the Meghalaya Institute of Hotel Management herein after called for 'Institute' whose functions shall be :
    - a) to provide instruction and training in all the crafts and skills, all the branches of knowledge both theoretical and applied, and all the organisational and management techniques, which are required for the efficient functioning of the catering establishments of all kinds, as well as institutional feeding programmes in Schools, Industrial establishments and similar organisations;
    - b) to undertake and to associate itself with nutritional extension and development work and to propagate economy in the handling and utilisation of food stuff;
    - c) to provide instruction and training in development of skills and techniques for hospitality and industry as development of Tourism;
    - d) to assist in and associate itself with the efforts of the Central and State Government to popularise wholesome non-cereal foods, particularly protective foods, a view to the diversification of the ordinary Indian diet and the enrichment of its nutritional contents;
    - 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) to prescribe courses of instruction, 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 the 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 corporate life;
    - j) to institute teaching in administrative, technical, ministerial and such other work as may be necessary and to make appointments to the posts created therefore and in accordance with rules and bye-laws;
    - k) to institute and award fellowships, scholarships, exhibitions, loans, monetary assistance, prizes and medals in accordance with the rules and bye-laws; and
    - l) to seek affiliation with universities or other appropriate academic or Governmental bodies or institutions, and obtain the recognition of its courses of instruction, its examinations, its diplomas, certificates and other awards by the appropriate educational authorities.
  - ii) to give pensions, gratuities or charitable aid to the teachers, staff and other employees or ex-employees of the Society or to their wives, children to her or dependents;

- iii) to make payments towards insurance and form and contribution to provident and benefit funds for the benefit of any person employed by the society or of the wives, children or other relatives or dependents of such person;
- iv) to acquire, hold and dispose of property in any manner whatsoever provided that the prior approval of the Central and State Government of Meghalaya is obtained in the case of acquisition or disposal of immovable property;
- v) to deal with any property belonging to or vested in the society in such manner as the society may deem fit for advancing the functions of the Institute;
- vi) to borrow and raise money with or without security or on the security of any mortgage, charge or hypothecation or pledge of and over all or any of the immovable properties belonging to the Society or in any other manner whatsoever;
- vii) to build, construct and maintain houses, hostels, schools or other buildings, and extend, improve, repair, enlarge or modify the same including any existing building and to provide and equip the same with light, water, drainage, furniture, fittings, instruments, apparatus and appliances and other things for the use to which such buildings is to be put up or held;
- viii) to construct or otherwise acquire, lay out, repair, extend, alter, enlarge, improve and use any land, recreation or playgrounds, parks and other immovable property belonging to or held by the Society;
- ix) to start, conduct, print, publish and exhibit any magazines, periodicals, newspapers, books, pamphlets or posters that may be considered desirable for the promotion of the objects of the Society;
- x) to create and maintain a fund to which shall be created;
  - a) all money provided by the Central and State Governments;
  - b) all fees and other charges received by the society;
  - c) all money received by the Society by way of grants, gifts, donations, beneficitions bequests or transfers; and
  - d) all money received by the Society in any other manner or from any other sources;
- xi) to deposit all money credited to the Fund created and maintained under Sub-Clause 'x' in such banks or to invest that in such manner as the Society may decide;
- xii) to draw, make, accept endorse and discount cheques, notes or other negotiable instruments, and for these purpose to sign, execute and deliver such assurances and deeds as may be necessary;
- xiii) to put any of the funds belonging to the Society or out of any particular part of such funds the expenses incurred by the society from time to time including all expenses incidental to the formation of the society and management and administration of the foregoing objects including all rents, rates, taxes, outgoing and the salaries of the employees;
- xiv) to do such lawful acts, deeds or things as may be necessary, incidental or conductive to the attainment of all or any of the objects of the society.

### III. Facilities :

The Institute is now functioning from its main compus at Mawdiangding, Mawkasiang Shillong 793 018 situated at the New Shillong Township. The Capmus includes the Administrative and Academic Building as well as Hostel for both boys and girls. Classes for degree course both theory and practical are coducted from the main campus. Beside classes and practical under Hunar Se Rozgar are also conducted in the main campus.

### IV. Managment :

The Board of Governors has been vested with the powers for the general superintendence, direction and control of the IHM.

#### I Constitution of the Board – incumbents on 31/3

The members of the Board shall be the same as the members of the Society.

- MEMBERSHIP :** The Society shall consists of the following members :
- (a) A Chairman nominated by the Central Government.
  - (b) Three representatives of the State Government of Meghalaya one being the Director of Technical Education and Training, Government of Meghalaya, ex-officio or if there be no such person the officer who is for the time being; the administrative head of the department which is in charge of technical education; whether in addition to other functions or otherwise.
  - (c) Four representatives of the Central Government. One of them being FA to the Department of Tourism or his nominee.
  - (d) An expert on catering technology to be nominated by the Central Government.
  - (e) Two persons from the Hotel Industry to be nominated by the Central Government.
  - (f) The Principal of the Institute, ex-officio.
  - (g) The Central Government may at any time appoint any other person to be a member of the Society.

The Board in its 10<sup>th</sup> meeting of the IHM Shillong held on 24<sup>th</sup> October 2008 has advised to maintain 11 members only as follows :

- 3 (Three) Members from the Ministry of Tourism, Government of India.
- 1 (One) Member from National Council for Hotel Manangement, Noida.
- 4 (Four) Members from the Government of Meghalaya.
- 1 (One) Member as Technical Expert.
- 2 (Two) Members from the Industry.

The Members as of 31.3.2014 are as follows :

- |     |   |   |          |
|-----|---|---|----------|
| 1.  | Commissioner & Secretary Tourism<br>Government of Meghalaya.                    | - | Chairman |
| 2.  | Additional Director General,<br>Ministry of Tourism, Govt. of India             | - | Member   |
| 3.  | Financial Adviser,<br>Ministry of Tourism, Govt. of India                       | - | Member   |
| 4.  | Director (A&F),<br>NCHMCT, New Delhi.   | - | Member   |
| 5.  | The Commissioner & Secretary<br>Government of Meghalaya.<br>Finance Department. | - | Member   |
| 6.  | The Principal,<br>IHMCTAN, Guwahati.  | - | Member   |
| 7.  | The Director<br>Higher & Technical Education.<br>Government of Meghalaya.       | - | Member   |
| 8.  | Director of Tourism<br>Government of Meghalaya.                                 | - | Member   |
| 9.  | Regional Director (North East)<br>India Tourism, Govt. of India.                | - | Member   |
| 10. | Managing Director<br>Hotel Polo Towers, Shillong.                               | - | Member   |
| 11. | Managing Director,<br>Hotel Alpine Continental, Shillong.                       | - | Member   |

12. Shri V. Kumar - Member Secretary  
Principal,  
IHMCTAN, Shillong.

## II STRENGTH OF THE INSTITUTE -2015-2016

### Permanent Faculties

Principal	- 1
Head of Department	- 0
Senior Lecturer	- 1
Lecturer	- 3
Assistant Lecturer	- 5
Contract Faculty	- 1
Guest Faculty	- 5

### Administrative Staff

PA to Principal	- 1
Accountant	- 1
UDC	- 1
LDC	- 3
Asstt. Librarian	- 1
Peon	- 2
Driver	- 1
Contract Office Asstt.	- 1
Lab. Attendant	- 6
Helper	- 4
LDC Contract	- 1
Bakery Assistant	- 1
Hostel cook	- 1

## III COURSES OFFERED :

- 3 (three) years B.Sc in Hospitality and Hotel Administration. The total intake strength through JEE is 41.

## IV ADMISSION PROCEDURE :

- (a) For 3 (three) years B.Sc in Hospitality and Hotel Administration the admission procedure are as follows :

- through All India Joint Entrance Examination
- For State Quota seats and North East Council Seats – nomination by the respective State Governments concerned

- (b) 1½ yrs Trade Diploma in Food Production – Direct admission

Eligibility, age, qualification are as follows :

Sl. No.	Course	Duration	Qualification
1.	3 (three) years B.Sc in Hospitality and Hotel Administration	3 years	10+2 or equivalent
2.	Diploma in Food Production	18 months	10+2 or equivalent

Age-22 years relaxable by 3 years for SC/ST

Reservation-As per Govt. of India policy

**Admission in this academic session 2015-2016 in 1<sup>st</sup> Semester of 3 year BSc in Hospitality and Hotel Administration**

Intake	Admn. Taken through JEE Counseling					Admn. Of NEC, Forgn Ntnl & State reserved if any				Total
	Gen	SC	ST	OBC	PH	NEC	STATE QUOTA	RESIDUAL SEATS	FOREIGN NATIONAL	
41	9	2	3	3	--	14	13	--	--	44
	30	1	1	--	--	53	13	--	--	98

*R. V. Suchanig*

**Chairman  
IHMCTAN  
Shillong**

*Dipankar*

**Principal  
IHMCTAN  
Shillong**

## DETAILS OF FUNDS RECEIVED AND UNSPENT BALANCE

### Under Capacity Building for Providers (HSRT & STC & Any other CBSP Programme)

Sl. No.	Purpose of the grant	Sanction No. and Date	Amount released (₹)	Total funds received (₹)	Whether UC furnished	Unspent balance if any
1.	Funds for training under CBSP Scheme of the MOT – Skill Testing & Certification Programme	No. 3(52)/2013 – CBSP dated 26 <sup>th</sup> June 2015	14,62,090.00	14,62,090.00	Yes	Nil
2.	Funds for training under CBSP Scheme of the MOT – Hunar Se Rozgar Programme	No. 3(32)/2013 – CBSP dated 26 <sup>th</sup> June 2015	21,53,775.00	21,53,775.00	Yes	Nil

#### Target Assigned :

- i. Hunar Se Rozgar Training Programme : 400
- ii. 6 Days Training Programme : 310
- iii. 6 Months Course Training Programme : 60

#### Target Achieved

- Hunar Se Rozgar Training Programme : 304  
(Annexure I)
- 6 Days Training Programme : 275  
(Annexure II)
- 6 Months Course Training Programme : 30  
(Annexure III)



**Chairman  
IHMCTAN  
Shillong**




**Principal  
IHMCTAN  
Shillong**

## Hunar Se Rozgar Programme

**Details for the Training Program organize by the Institute of Hotel Management,  
Shillong for 8 Weeks - Bakery & Patisserie for the Financial Year 2015-16  
(Sponsored by the Ministry of Tourism, Government of India)**

Sl. No.	Training Programme	No. of Days	Period	Genders		No. of Trainees
				Male	Female	
1.	Bakery - 8 Weeks (23 <sup>rd</sup> Batch) Mrs. B. Kharshiing	40 Days	13 <sup>th</sup> July 2015 – 7 <sup>th</sup> September 2015	3	28	31
2.	Bakery - 8 Weeks (24 <sup>th</sup> Batch) Mrs. B. Kharshiing	40 Days	17 <sup>th</sup> August 2015 – 9 <sup>th</sup> October 2015	10	16	26
3.	Bakery - 8 Weeks (25 <sup>th</sup> Batch) Mrs. B. Kharshiing	40 Days	12 <sup>th</sup> January 2016 – 12 <sup>th</sup> March 2016	13	17	30
4.	Bakery - 8 Weeks (26 <sup>th</sup> Batch) Mrs. J. C. Langstieh	40 Days	25 <sup>th</sup> January 2016 - 15 <sup>th</sup> March 2016	9	16	25
<b>TOTAL</b>				<b>35</b>	<b>61</b>	<b>112</b>



**Chairman  
IHMCTAN  
Shillong**



**Principal  
IHMCTAN  
Shillong**



## Hunar Se Rozgar Programme

**Details for the Training Program organize by the Institute of Hotel Management,  
Shillong for 8 Weeks - Food Production for the Financial Year 2015-16**

Sl.	Training Programme	No. of	Period	Genders		No. of
				Male	Female	
1.	Food Production – 8 Weeks (31 <sup>st</sup> Batch) Mrs. J. C. Langstieh	48 Days	18 <sup>th</sup> May 2015 – 24 <sup>th</sup> July 2015	15	15	30
2.	Food Production – 8 Weeks (32 <sup>nd</sup> Batch) Ms. Linda Konghay	48 Days	14 <sup>th</sup> September – 2015 4 <sup>th</sup> Devenber 2015	15	10	25
3.	Food Production – 8 Weeks (33 <sup>rd</sup> Batch) Mr. Rahul Kumar	48 Days	14 <sup>th</sup> September – 2015 2 <sup>nd</sup> Devenber 2015	10	15	25
4.	Food Production – 8 Weeks (34 <sup>th</sup> Batch) Mr. V. Kumar	48 Days	4 <sup>th</sup> January 2016 – 11 <sup>th</sup> March 2016	5	17	25
5.	Food Production – 8 Weeks (35 <sup>th</sup> Batch) Mr. Rahul Kumar	48 Days	1 <sup>st</sup> March 2016 – 16 <sup>th</sup> May 2016	9	23	32
6.	Food Production – 8 Weeks (36 <sup>th</sup> Batch) Mrs. B. Kharshiing	48 Days	2 <sup>nd</sup> March 2016 – 6 <sup>th</sup> May 2016	8	22	30
			<b>TOTAL</b>	<b>62</b>	<b>102</b>	<b>167</b>

## Hunar Se Rozgar Programme

**Details for the Training Program organize by the Institute of Hotel Management,  
Shillong for 6 weeks – Housekeeping for the Financial Year 2015-16  
(Sponsored by the Ministry of Tourism, Government of India)**

Sl. No.	Training Programme	No. of Days	Period	Genders		No. of Trainees
				Male	Female	
1.	Housekeeping – (4 <sup>th</sup> Batch) Mrs. B. Kharshiing	36 Days	5 <sup>th</sup> February 2016 – 17 <sup>th</sup> March 2016	7	18	25
			<b>TOTAL</b>	<b>7</b>	<b>18</b>	<b>25</b>

*R. V. Sucharing*

**Chairman  
IHMCTAN  
Shillong**

*Dijay...*

**Principal  
IHMCTAN  
Shillong**

## Hunar Se Rozgar Programme

**Details for the Training Program organized by the Institute of Hotel Management,  
Shillong for the Financial Year 2015-16**

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

Sl. No.	Training Programme	Period	No. of Enrollment	No. of Pass - out
1.	Bakery - 8 Weeks (23 <sup>rd</sup> Batch)	13 <sup>th</sup> July 2015 – 7 <sup>th</sup> September 2015	31	31
2.	Bakery - 8 Weeks (24 <sup>th</sup> Batch)	17 <sup>th</sup> August 2015 – 9 <sup>th</sup> October 2015	26	25
3.	Bakery - 8 Weeks (25 <sup>th</sup> Batch)	12 <sup>th</sup> January 2016 – 12 <sup>th</sup> March 2016	30	30
4.	Bakery - 8 Weeks (26 <sup>th</sup> Batch)	25 <sup>th</sup> January 2016 - 15 <sup>th</sup> March 2016	25	21
5.	Food Production – 8 Weeks (31 <sup>st</sup> Batch)	18 <sup>th</sup> May 2015 – 24 <sup>th</sup> July 2015	30	27
6.	Food Production – 8 Weeks (32 <sup>nd</sup> Batch)	14 <sup>th</sup> September – 2015 4 <sup>th</sup> December 2015	25	21
7.	Food Production – 8 Weeks (33 <sup>rd</sup> Batch)	14 <sup>rd</sup> September 2015 – 2 <sup>nd</sup> December 2015	25	24
8.	Food Production – 8 Weeks (34 <sup>th</sup> Batch)	4 <sup>th</sup> January 2016 – 11 <sup>th</sup> March 2016	25	21
9.	Food Production – 8 Weeks (35 <sup>th</sup> Batch)	1 <sup>st</sup> March 2016 –	32	32
10.	Food Production – 8 Weeks (36 <sup>th</sup> Batch)	29 <sup>th</sup> February 2016 –	30	30
11.	Housekeeping – 6 Weeks (4 <sup>th</sup> Batch)	5 <sup>th</sup> February 2016 –	25	25
		<b>TOTAL</b>	<b>304</b>	<b>287</b>

*R. V. Suckhany*

**Chairman  
IHMCTAN  
Shillong**

*Vijay Kumar*

**Principal  
IHMCTAN  
Shillong**

## Hunar Se Rozgar Tak Training Programme

**Details for the Training Program organize by The Ministry of Tourism,  
Government of India for the Financial Year 2015 – 16.**

Sl. No.	Training Programme	No. of trainees employed
1.	Bakery - 8 Weeks (23 <sup>rd</sup> Batch)	-
2.	Bakery - 8 Weeks (24 <sup>th</sup> Batch)	-
3.	Bakery - 8 Weeks (25 <sup>th</sup> Batch)	7
4.	Bakery - 8 Weeks (26 <sup>th</sup> Batch)	3
5.	Food Production – 8 Weeks (31 <sup>th</sup> Batch)	5
6.	Food Production – 8 Weeks (32 <sup>nd</sup> Batch)	-
7.	Food Production – 8 Weeks (33 <sup>rd</sup> Batch)	1
8.	Food Production – 8 Weeks (34 <sup>th</sup> Batch)	-
9.	Food Production – 8 Weeks (35 <sup>th</sup> Batch)	7
10.	Food Production – 8 Weeks (36 <sup>th</sup> Batch)	-
11.	Housekeeping – 6 Weeks (4 <sup>th</sup> Batch)	3
<b>TOTAL</b>		<b>26</b>

*R. V. Suchanig*

**Chairman  
IHMCTAN  
Shillong**

*Wijay Kumar*

**Principal  
IHMCTAN  
Shillong**

## Hunar Se Rozgar Tak Training Programme

**Details for the Training Program organize by The Ministry of Tourism,  
Government of India for the Financial Year 2015 – 16.**

Sl. No.	Training Programme	No. of trainees who took to higher training course	
		In – line	Out side
1.	Bakery - 8 Weeks (23 <sup>rd</sup> Batch)		21
2.	Bakery - 8 Weeks (24 <sup>th</sup> Batch)		5
3.	Bakery - 8 Weeks (25 <sup>th</sup> Batch)		20
4.	Bakery - 8 Weeks (26 <sup>th</sup> Batch)		4
5.	Food Production – 8 Weeks (31 <sup>st</sup> Batch)		20
6.	Food Production – 8 Weeks (32 <sup>nd</sup> Batch)		3
7.	Food Production – 8 Weeks (33 <sup>rd</sup> Batch)		21
8.	Food Production – 8 Weeks (34 <sup>th</sup> Batch)		16
9.	Food Production – 8 Weeks (35 <sup>th</sup> Batch)		22
10.	Food Production – 8 Weeks (36 <sup>th</sup> Batch)		29
11.	Housekeeping – 6 Weeks (4 <sup>th</sup> Batch)		6
<b>TOTAL</b>		-	<b>167</b>

*R. V. Suchanig*

**Chairman  
IHMCTAN  
Shillong**

*Dijyanta*

**Principal  
IHMCTAN  
Shillong**

### Skill Testing and Certification Programme

**Details for the Skill Testing and Certification - 6 Days Training Program organize by the Institute of Hotel Management, Shillong for the Financial Year 2015-16**

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

Sl. No.	Training Programme	No. of Days	Period	No. of Trainees				No. of Trainees
				Cooks	Waiters	Bakers	Housekeeping	
1.	IHM, Shillong Mr. V. Kumar (Batch 14)	6 Days	12 <sup>th</sup> October 2015 – 17 <sup>th</sup> October 2015	-	19	-	-	19
2.	IHM, Shillong Mr. Rahul Kumar (Batch 16)	6 Days	12 <sup>th</sup> October 2015 17 <sup>th</sup> October 2015	5	-	-	-	5
3.	Wok Restaurant Mr. S. Khonglah	6 Days	12 <sup>th</sup> October 2015 17 <sup>th</sup> October 2015	7 (Batch 17)	8 (Batch 15)	-	-	15
4.	Cafe Raves Ms. Jolene C. Lamgstieh (Batch 18)	6 Days	12 <sup>th</sup> October 2015 17 <sup>th</sup> October 2015	12	-	-	-	12
5.	Annapurna Restaurant Ms. Jolene C. Lamgstieh (Batch 19)	6 Days	19 <sup>th</sup> October 2015 24 <sup>th</sup> October 2015	14	-	-	-	14
6.	Queen Resort Ms. S. Diengfoh	6 Days	21 <sup>st</sup> November 2015 26 <sup>th</sup> November 2015	15 (Batch 24)	9 (Batch 19)	-	-	24
7.	Soilyna Huts Mr. R. K. Chatterjee	6 Days	21 <sup>st</sup> November 2015 26 <sup>th</sup> November 2015	25 (Batch 25)	-	-	-	25
8.	Dairy Farming Mrs. B. Kharshing	6 Days	1 <sup>st</sup> December 2015 7 <sup>th</sup> December 2015	20 (Batch 23)	-	-	-	20

### Skill Testing and Certification Programme

**Details for the Skill Testing and Certification - 6 Days Training Program organize by the Institute of Hotel Management, Shillong for the Financial Year 2015-16**

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

Sl. No.	Training Programme	No. of Days	Period	No. of Trainees				No. of Trainees
				Cooks	Waiters	Bakers	Housekeeping	
9.	IHM, Shillong Ms. B. Kharshing	6 Days	11 <sup>th</sup> January 2016 – 16 <sup>th</sup> January 2016	24 (Batch 26)	-	-	-	24
10.	IHM, Shillong Sr. I. Dutta	6 Days	28 <sup>th</sup> January 2016 3 <sup>rd</sup> February 2016	25 (Batch 27)	25 (Batch 20)	-	-	50
11.	ITBP Mrs. B. Kharshing	6 Days	22 <sup>nd</sup> February 2016 27 <sup>th</sup> February 2016	14 (Batch 28)	14 (Batch 21)	-	-	28
12.	Short Bar Restaurant Ms. B. Kharshing	6 Days	22 <sup>nd</sup> December 2015 28 <sup>th</sup> December 2015	-	11 (Batch 16)	-	-	11
13.	IHM Ms. B. Kharshing	6 Days	14 <sup>th</sup> March 2016 19 <sup>th</sup> March 2016	2 (Batch 22)	-	-	-	2
14.	Galleria Anjalee Ms. B. Kharshing	6 Days	31 <sup>st</sup> March 2016 5 <sup>th</sup> April 2016	-	18 (Batch 17)	-	-	18
15.	NEC Ms. B. Kharshing	6 Days	28 <sup>th</sup> March 2016 2 <sup>nd</sup> April 2016	-	-	-	8 (Batch 3)	8
<b>TOTAL</b>				<b>163</b>	<b>104</b>	<b>-</b>	<b>8</b>	<b>275</b>

### Skill Testing & Certification Programme

**Details for the Skill Testing and Certification - 6 Days Training Program organize by the Institute of Hotel Management, Shillong for the Financial Year 2015-16**

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

Sl. No.	Training Programme	No. of Days	Period	No. of Trainees				No. of Enrollment	Employed
				Cooks	Waiters	Bakers	Housekeeping		
1.	IHM Shillong	6 Days	12th October 2015 17th October 2015	-	19	-	-	19	19
2.	IHM Shillong	6 Days	12th October 2015 17th October 2015	5	-	-	-	5	5
3.	IHM Shillong	6 Days	12th October 2015 17th October 2015	7	8	-	-	15	15
4.	Wok Restaurant	6 Days	12th October 2015 17th October 2015	12	-	-	-	12	12
5.	Annapurna Restaurant	6 Days	19th October 2015 24th October 2015	14	-	-	-	14	14
6.	Queen Resort	6 Days	21st November 2015 26th November 2015	15	9	-	-	24	24
7.	Soilyna Huts	6 Days	21st November 2015 26th November 2015	25	-	-	-	25	25
8.	Dairy Farming	6 Days	1st December 2015 7th December 2015	20	-	-	-	20	20



### Hunar Se Rozgar Programme

**Details for the Skill Testing and Certification - 6 Days Training Program organize by the Institute of Hotel Management, Shillong for the Financial Year 2015-16**

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

Sl. No.	Training Programme	No. of Days	Period	No. of Trainees				No. of Enrollment	Employed
				Cooks	Waiters	Bakers	Housekeeping		
9.	IHM Shillong	6 Days	11th January 2016 16th January 2016	24	-	-	-	24	24
10.	IHM Shillong	6 Days	28th January 2016 3rd February 2016	25	25	-	-	50	50
11.	ITBP	6 Days	22nd February 2016 27th February 2016	14	14	-	-	28	28
12.	Short Bar Restaurant	6 Days	18th December 2015 23rd December 2015		11	-	-	11	11
13.	IHM Shillong	6 Days	14th March 2016 19th March 2016	2	-	-	-	2	2
14.	Galleria Anjalee	6 Days	31st March 2016 5th April 2016	-	18	-	-	18	18
15.	NEC	6 Days	28st March 2016 2nd April 2016	-	-	-	8	8	8
<b>TOTAL</b>				<b>163</b>	<b>104</b>	<b>-</b>	<b>8</b>	<b>275</b>	<b>275</b>

### 6 Months Training Programme

Details for the Training Program organized by the Institute of Hotel Management,  
Shillong for the Financial Year 2015-16

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

Sl. No.	Training Programme	No. of Days	Period	Genders		No. of Trainees	Venue
				Male	Female		
1.	Food Production (2 <sup>nd</sup> Batch) Mrs. B. Kharshing	124 Days	13 <sup>rd</sup> July 2015– 8 <sup>th</sup> January 2016	22	8	30	IHM Shillong
<b>TOTAL</b>				<b>22</b>	<b>8</b>	<b>30</b>	

### 6 Months Training Programme

Details for the Training Program organized by the Institute of Hotel Management,  
Shillong for the Financial Year 2015-16

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

Sl. No.	Training Programme	Period	No. of Enrollment	No. of Pass - out
1.	Food Production (2 <sup>nd</sup> Batch)	13 <sup>rd</sup> July 2015– 8 <sup>th</sup> January 2016	30	20
<b>TOTAL</b>			<b>30</b>	<b>20</b>



Chairman  
IHMCTAN  
Shillong



Principal  
IHMCTAN  
Shillong

**VIII IMPLEMENTATION OF THE RIGHT TO INFORMATION ACT 2005 :**

(a) Particulars of CAPIO, CPIO Appellate Authority

Assistant Public Information Officers :

Sl.No.	Name	Designation	STD Code	Ph.No.		Fax	Email	Address
				Office	Home			
1.	Smt. Balabynta Kharshiing		0364	2912255		No Fax availability at this area.	ihmctan.shillong@gmail.com	Institute of Hotel Management Catering Technology & Applied Nutrition, Mawkasiang Mawdiangdiang, Shillong 793018

Public Information Officers :

Sl.No.	Name	Designation	STD Code	Ph.No.		Fax	Email	Address
				Office	Home			
1.	Shri Vijay Kumar	Principal	0364	2912252		No fax availability at this area	ihmctan.shillong@gmail.com	Institute of Hotel Management Catering Technology & Applied Nutrition, Mawkasiang Mawdiangdiang Shillong 793018

Department Appellate Authority :

Sl.No.	Name	Designation	STD Code	Ph.No.		Fax	Email	Address
				Office	Home			
1.	Smt. R. V. Suchiang	Principal Secretary to the Govt. of Meghalaya, Tourism & Chairperson IHM Shillong	0364	2210132		2210132	rvsaddal@gmail.com	Additional Secretariat Building



**Chairman  
IHMCTAN  
Shillong**



**Principal  
IHMCTAN  
Shillong**



**SUMIT DAS & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

Membership No. 030776  
Firm Reg. No. 327850E

PR VISHAL MEGAMART, JAIL ROAD, SHILLONG - I, Ph. No. +91-9402131843, Email : casumitdas.2012@gmail. com

## **AUDITORS' REPORT**

We have audited the attached Annual Financial Statements of **THE INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION:: MAWDIANG-DIANG:: SHILLONG-793018:: MEGHALAYA**, which comprises of the Annual Balance Sheet as at **March 31<sup>st</sup>, 2016**, the Annual Income and Expenditure Account for the year ended **March 31<sup>st</sup>, 2016** and the underlying Receipts and Payments Account as on even date.

These Financial Statements are the responsibility of the management. This responsibility includes 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 of material misstatements. Our responsibility is only to express an opinion on these financial statements based on our audit.

We have obtained all the information and explanations which to the best of our knowledge and belief are necessary for the purpose of the audit. Moreover, **the following Audit Report is to be read in congruence with the Report to Management, Audit Report with respect to Training Centre and Audit Report of HSRT Programme submitted on even date.**

In our opinion, on the basis of the relevant records and as per the explanations received, we report the following: -

1. **Physical verification of Fixed Assets** must be undertaken on regular intervals and genuine reports for the same must be obtained. Also, such **assets must be suitably tagged and unique identification numbers must be affixed** on movable assets for ease must be acknowledged and properly recorded in the Fixed Assets Register. Profit or loss There should be a **Capital Asset Movement Register** for recording the centralised purchases of assets which are subsequently transferred to the different departments within the Institute. Due to hefty procurements of capital assets during the period in hand, adherence to this norm has become an immediate necessity. In absence of the same, we are not in a position to establish the accuracy of the value and location of Fixed Assets as appearing in the books of accounts.
2. **It is firmly advised that all procurements of raw materials, consumables, kitchen equipment and other capital assets be done by making proper calls for tenders along with financial and technical bids. Also, quotations and authentic expressions of interest, as the case may be, should be obtained thereof.** We suggest that the General Financial Rules (GFR) formulated by the Government for public procurements be strictly adhered to. In absence of the same, **we cannot vouch for the propriety and the competitive rates at which the aforementioned purchases have been made.**

We have made the following observations in the underlying specific **procurements** based on the test checks exercised: -



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Bill No.	Cheque Number	Supplier	Particulars	Amount (₹)	Remarks
15/15-16 (Adjustment Bill)	-	-	Furniture, Fixtures and Furnishings	99,600.00	No proper quotation papers produced before us.
64/15-16	118059	M/s Ientreilang Suppliers Association	Furniture, Fixtures and Furnishings	50,000.00	No proper quotation papers produced before us.
255/15-16	210497	M/s Sunshine Trading and Transport	Furniture, Fixtures and Furnishings	3,81,600.00	No proper tender papers produced before us.
232/15-16	084469	Gopika Rajdhani Paul & Sons	Office Equipment	43,733.00	No proper quotation papers produced before us.

3. The Institute deducts from the salaries of its staffs certain sums of money on account of their retirement benefits, provident fund, etc which are being regularly remitted to **Savings Bank Accounts** held with Vijaya Bank and Bank of Baroda, Shillong. However, it is advisable for the Institute to follow the provisions of the **Provident Fund Act**. Also, provisions should be made for **gratuity and other death-cum-retirement benefits** in accord with the statutes governing such employee benefits.
4. In congruence with last year's accounts, no depreciation on 'Buildings on Freehold Land' has been provided for in the current financial year as well. They have been treated as Capital Work in Progress. We are of the opinion that the management should acquire authentic **Completion Certificates** from the building-contractors and civil engineers to help identify the extent of construction of the aforementioned buildings. Moreover, valuation to the same extent must also be done by the Institute. Depreciation on **fully** constructed buildings should be provided only when such Completion Certificates are furnished. Such depreciation maybe provided with retrospective effect, if need be, as regards the Completion Certificates. Also, in absence of Measurement Books and other details of cost as incurred by CPWD with respect to the above, we are unable to comment on the expediency of the expenditure so incurred.
5. With regards to **maintenance of necessary records and books of accounts** we comment the following: -
  - a. **Sanction Orders** with respect to advances and loans forwarded by the Institute, especially to its staff, must be authenticated by proper seals of the



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- sanctioning authority along with genuine note sheets explaining the purpose and need of the same.
- b. Acceptance of **'Kaccha' vouchers must be avoided as far as possible.**
  - c. **Money receipts** should be printed on letter heads of the recipients of payments. They should be properly authenticated via signatures, official seals and affixing of revenue stamps, if necessary.
  - d. In cases of **direct credit by parties into the bank account** of the Institute, often the trails of such receipts have not been produced before us. The Bills raised by the Institute to such parties should be traced to sort this out.
  - e. **Physical verification of 'Cash-in-hand'** must be done at regular intervals.
  - f. **Journal Voucher** files should be maintained. A 'Journal Proper' should be accorded for record of such entries. The practice of passing journal adjustment entries through the Cash Book is erroneous and should not be encouraged.
  - g. **Bank, Cash and Imprest vouchers** should not be clubbed together. Different voucher files should be preserved for each.
  - h. **Cheques** should be debited when they are presented for payment to the parties, and not when they are written. This unnecessarily burdens the Cash Book and often due to shortage of funds, un-presented cheques are cancelled. Due to this baseless reversal entries have to be passed.
  - i. The **books of accounts** as maintained by the Institute require considerable improvement as far as distinguishing between capital and revenue items of expenditure is concerned.
  - j. **Log Books** towards conveyance and travelling expenses should be maintained.
  - k. It must be brought to light that an **Imprest Account** is maintained for immediate cash requirements and not for running the general business of the Institute. So, a **daily withdrawal limit must be established** to keep in check the outflows via petty cash expenses.
  - l. It must be taken care that **in all invoices obtained from third parties, the name of the customer should be that of the Institute and not of individuals** employed by the Institute.
  - m. **Correct accounting heads must be accorded in the manual voucher files** and bills prepared. In case of multiple ledger heads being affected vide a single bill, details of all such ledgers should be mentioned clearly. Note-sheets should have cross references with the bill numbers they relate to.
  - n. It must be duly noticed that in the **vouchers** prepared, the Dealing Officer and recipient of cheque should not be the same person. Also, signatures of the Duty Officer as well as the Principal should be present in each voucher.
  - o. It should be ensured that **invoices issued by third parties** with regards to hefty procurements **have official seal, signature, date of invoice and party name mentioned.** Incomplete invoices should not be accepted in case of heavy purchases. **TIN and/or CST** numbers should be mentioned in the invoices of suppliers from whom constant heavy procurements are made.



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- p. **Supply orders** with respect to a certain kind of item should be given to dealers who trade in that line of item only. It must be guaranteed beforehand whether a supplier has the individual capacity to supply the items demanded from his own establishment. As far as possible, orders should not be placed before intermediaries and agents as this leads to price hike in supplies brought in.
- q. **Proper note-sheets** with regards to transfers of amounts to and from HSRT Programme, Hostel accounts, Training Centre and the likes should be prepared and maintained. The purpose, interest bearing factors, procedures for refund and similar details should be clearly stated and approved thereon.

B. In line with the above comments, based on the sample checks exercised, following **vouching observations** have been made: -

Bill No. & Date	Cheque No.	Third Party Name	Particulars	Amount (₹)	Remarks
13/15-16	281205	Ram Chandra Rai	Workshop & Seminar Expenses	35,000.00	The amount paid includes the following: - a.) Cooking Charges- ₹17,000.00 b.) Waiter's Charges- ₹12,000.00 c.) Tent House Charges- ₹6,000.00 No proper invoices with respect to any of the above have been presented to us. <i>Kaccha</i> vouchers for such hefty expenses should not be accepted.
200/15-16	089436	-	Student Activities	6,519.00	Duplicate vouchers pertaining to very old dates i.e., of 12/04/2013 for ₹3259.00 and of 05/09/2013 for ₹3260.00 towards payments for P.A. System and Music System hiring have been produced before us. Original vouchers should be kept. Moreover, no opening creditors with respect to such long pending dues are present in the books of accounts.



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					We, thereby, cannot vouch for the accuracy of such an expense.
332/15-16	210568	D. R. S. Passah	Travelling Advance	6,000.00	The voucher produced before us pertains to grant of advance towards completion of VISA procedures. We have not been provided with a suitable explanation regarding the requirement of incurring such an expense.
340/15-16	210575	B. Kharshiing	Travelling Expenses	30,021.00	A twin room has been booked for stay of a single person at New Delhi for undergoing training programme. The avoidable expense caused over and above the rates for a single room has led to revenue loss for the Institute.
364/15-16	399147	B. Kharshiing	Workshop & Seminar Expenses	23,727.00	The following amounts pertaining to <i>Kaccha</i> vouchers have been punched against this bill: - ₹660.00, ₹900.00, ₹193.00, ₹1,630.00, ₹3,250.00, ₹15,018.00, ₹350.00, ₹2,580.00, ₹11,580.00, ₹5,648.00. Moreover, excess baggage charges of ₹ 2500.00 have been paid to Air Asia. This expense could have been avoided vide rail travel. It also remains to be seen as to whether the 4 (four) persons travelling vide flights are permitted to do so or not as per the guidelines of General Financial Rules (GFR).





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					Also, boarding passes with respect to the travel have not been furnished for audit.
With respect to payments made to NCHMCT and IGNOU, no bills or invoices are raised by such third parties. In absence of the above, the Institute is advised to obtain proper third party confirmations of bills cleared and payables thereon. For instance, Bill No. 194 dated 13/10/2015 amounting to ₹ 2,63,600.00 paid to NCHMCT and Bill No. 95/15-16 dated 29/07/2015 amounting to ₹ 4,09,500.00. Mere, sanction orders shall not suffice.					
NCHMCT Enrolment Fees collected during the year stands at ₹ 96,000.00, both as per Cash Book and the Deposit Register. However, remittance to NCHMCT for the same is of ₹99,000.00 during the year. On scrutiny it has been found that enrollment dues of B. Jana and P. Lyngkhoi (students) have been paid to NCHMCT, even though no receipt of such fees from their end has been recorded in the Deposit Register. We have not been provided with a proper explanation for the mismatch.					
285/15-16	-	Cashier	Outdoor Catering Advance	1,00,000.00	The advance has been given in Cash, after withdrawal of the same amount vide a self cheque from the Bank. This practice of forwarding advances in cash should be avoided to ensure authenticity of outflows. Moreover, no proposal letter with respect to this advance has been furnished to us.
It has come to our notice that air tickets are often booked just a few days ahead of the date of departure. The benefits of lower rates should be availed by booking such tickets as many days before hand as officially feasible.					
1/15-16	-	B. Kharshiing	Travelling Expenses incurred against Advance	38,239.00	The food and refreshment expenses amount roughly to ₹650.00 per person per day on tour. This is in excess of maximum allowable slab of ₹ 500.00 as per the guidelines in the General Financial Rules (GFR). We cannot thereby vouch for such excess expense incurred. This norm of being in non-compliance with the GFR has been noticed in



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					numerous other transactions as well. ₹3,166.00 expended vide the said bill is supported by a <i>Kaccha</i> voucher.
69/15-16 (19/1/16) (Hostel)	118064	M/s Jupiter Chem.	House-keeping and Garden Materials	47,390.00 (Payment)	No vouchers with respect to these transactions have been produced before us. In absence of the same, we are unable to vouch for their correctness.
90/15-16 (Hostel)	-	-	Misc. Income	20,496.00 (Receipt)	
48/15-16 (Hostel)	118043	MGECCS, Shillong	Operating Expenses (Hostel)	1,42,913.00	No approval from the Commissioner or Chairman with respect to this payment above ₹ 1,00,000.00 has been presented to us.

Hefty **cash payments** should be avoided. Payments to parties should be cleared vide account payee cheques. It is suggested that procurements from the same dealer against similar requisitions through separate lots of bills be avoided, as this negates the chance of availing benefits of bulk purchases. In light of this, with respect to the **following cash transactions, we are unable to satisfactorily establish the end-use of the moneys spent: -**

i) 47/15-16 (Hostel)		R. Chatterjee (Expenses against advance availed)	Operating Expenses (Hostel)	81,296.00	<u>On 7/9/15-</u> ₹ 14320.00 paid in Cash to M/s Rajan Chettri. <u>On 27/8/15-</u> ₹ 19746.00 paid in cash to A. Khyriem Store. <u>Between 28/8/15 to 11/9/15-</u> ₹ 47,230.00 paid in aggregate vide cash to A. Khyriem Store.
ii) 38/15-16 (Hostel)		R. Chatterjee (Expenses against advance availed)	Operating Expenses (Hostel)	49,999.00	<u>On 24/8/15-</u> ₹ 4880.00, ₹4297.00 and ₹4020.00 paid vide separate invoices in cash to A. Khyriem Store. <u>On 25/8/15-</u> ₹4550.00, ₹3655.00, ₹3400.00, ₹2520.00, ₹3450.00,



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					₹4750.00, ₹ 4608.00 and ₹4995.00 paid vide separate invoices in cash to A. Khyriem Stores. On <u>27/8/15</u> - ₹4874.00 paid in cash to A. Khyriem Store.
iii) 36/15-16 (Hostel)	R. Chatterjee (Expenses against advance availed)	Operating Expenses (Hostel)	49,903.00	On <u>17/8/15</u> - ₹4400.00, ₹4001.00, ₹4600.00 and ₹4975.00 paid vide separate invoices in cash to A. Khyriem Store. (Also, the invoice of ₹` 4400.00 includes purchase of 50 kgs of sugar @ ₹32.00 per kg. ₹1700.00 has been raised and paid towards this instead of ₹1600.00) On <u>19/8/15</u> - ₹4720.00, ₹3290.00 and ₹3760.00 paid vide separate invoices in cash to A. Khyriem Store. On <u>24/8/15</u> - ₹3860.00 and ₹4750.00 paid vide separate invoices in cash to A. Khyriem Store.	
iv) 31/15-16	R. Chatterjee (Expenses against advance availed)	Operating Expenses (Hostel)	49,905.00	On <u>7/8/15</u> - ₹9105.00 and ₹5380.00 paid vide separate invoices in cash to Raju's Store. On <u>8/8/15</u> - ₹13,700.00 paid in cash to Raju's Store.	
v) 25/15-16	R. Chatterjee (Expenses against advance availed)	Operating Expenses (Hostel)	49,885.00	On <u>27/7/15</u> - ₹15,840.00 paid in cash to M/s Rajan Chettri. On <u>28/7/15</u> - ₹16,325.00 paid in cash to M/s Rajan Chettri. On <u>29/7/15</u> - ₹17,720.00 paid in cash to M/s Rajan	



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vi) 22/15-16		R. Chatterjee (Expenses against advance availed)	Operating Expenses (Hostel)	49,927.00	Chettri.  On 18/7/15- ₹21,409.00, ₹2758.00 and ₹3505.00 paid vide separate invoices in cash to Raju's Store On 20/7/15- ₹1040.00 and ₹3622.00 paid vide separate invoices in cash to Raju's Store
Payments towards Exam Remunerations should not be meted out vide Cash. Account payee cheques or drafts should be issued to concerned recipients. For instance, payment made vide Bill No. 273/15-16 aggregating to the tune of ₹55,860.00					

6. The status of the **temporary campus** at Bishop Cotton Road must be clearly stated, and proper guidance for the treatment of the same must be illustrated by the management. If the campus is due to be demolished or has been reverted to another party, then proper accounting treatment for the same must be made along with treatment for concerned assets transferred thereon. Permission to do any of the above must be authenticated by proper authorities.
7. The Institute still follows manual system of accounting. It is therefore suggested to convert to a **computerized system of accounting** to nullify arithmetical errors, increase accuracy, amplify accounting expediency and quicken the accounting process as well. Furthermore, information system controls must be set up along with installation of proper antivirus software to keep in safety the IT resources within the Institute.
8. A **Stock Inspection Committee** must be set up to regularly monitor the allocation of consumables and other materials by the store-keeper to the general campus and kitchen. Store room should be kept under surveillance as an anti-larceny measure. Proper requisition slips with due entries for stock taking must be meted out in the **Bin-Cards and Stock Register(s)** as well. Besides, **physical verification** of unissued stock via sampling-method must also be carried out at regular intervals.  
**A qualified Purchase Officer must be in charge of approving material requisitions and conducting surveys thereof. Lecturers and other personnel incognisant of the concept of placing supply orders and stock maintenance should not be in charge of the same.**  
Owing to a huge inflow of stock into the Institute over a period of time, it is also recommended that periodical **Stock Audit** be undertaken.
9. **Prior Period Adjustments** have been made during the year. The 'Notes to Accounts' should be referred to for details of the same. We suggest that requisite registers be prepared in tandem with corresponding ledgers and reconciliation if any be done at regular intervals and not be piled for years thereon.



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10. During the Board Meeting (BOG Meeting) on 28<sup>th</sup> of August, 2015 a budget for the Financial Year 2015-16 has been presented. There have been major deviations in actual performances from the anticipations foreseen in the budget. The following is depicted as under: -

PARTICULARS	Amount in ₹	
	Budgeted Amount (2015-2016)	Actual Amount (2015-2016)
<b><u>INCOME</u></b>		
INCOME FROM SALES/ SERVICES	12,72,756.00	16,44,745.00
GRANTS/ SUBSIDIES	0.00	25,00,000.00
FEES/ SUBSCRIPTIONS	1,67,50,100.00	1,74,79,950.00
INCOME FROM INVESTMENTS (INCOME ON INVESTMENTS, FROM EARMARKED/ENDOWMENT FUNDS TRANSFERRED TO FUNDS)	0.00	0.00
INCOME FROM ROYALTY, PUBLICATION ETC	0.00	0.00
INTEREST EARNED	2,00,432.00	1,21,891.00
OTHER INCOME	64,520.00	79,365.00
INCREASE/ (DECREASE) IN STOCK OF FINISHED GOODS AN WORK-IN-PROGRESS	0.00	0.00
<b>TOTAL (A)</b>	<b>1,82,87,808.00</b>	<b>2,18,25,951.00</b>
<b><u>EXPENDITURE</u></b>		
ESTABLISHMENT EXPENSES	2,62,35,607.00	1,74,46,786.00
OTHER ADMINISTRATIVE EXPENSES ETC	41,24,345.00	14,62,618.25
EXPENDITURE ON GRANTS, SUBSIDIES ETC	0.00	0.00
INTEREST	0.00	0.00
DEPRECIATION	52,63,307.10	77,78,346.00
<b>TOTAL (B)</b>	<b>3,56,23,259.10</b>	<b>2,66,87,750.25</b>
<b>BALANCE BEING EXCESS OF EXPENDITURE OVER INCOME (B-A)</b>	<b>1,73,35,451.10</b>	<b>48,61,799.25</b>



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11. It is suggested that a **Current Account** be opened to run the general business of the Institute. Moreover, hefty balances lying in the General Savings Bank Account beyond Working Capital Requirements and margins thereof, maybe invested in Term Deposits.
12. Transactions of activities carried out on behalf of **IGNOU, JEE and NCHMCT** need to be separately maintained, giving due bifurcation of expenses pending re-imburements, payables/receivables thereon along with direct expenses incurred or direct receipts availed, if any. It has been made known to us that most dues with respect to IGNOU, JEE and NCHMCT have been settled. However, the final accounts depict a conflicting picture. The mismatch must be reconciled with instantaneous effect.
13. **Preparation of Fee Register:** Details of transactions pertaining to each student must be preserved separately (student-wise) for both semester as well as hostel fees. Adjustment of advance fees lying with the Institute must be duly recorded against each student along with Fees Receivable and Caution Money(s) received. Moreover, full details of fees refunded in addition to caution money and security deposits collected from students are to be upheld properly.
14. **Fees Receivable** as on 31<sup>st</sup> March, 2016 has not been arrived at by the Institute. As a consequence, the Current Assets of the Institute have been understated. Furthermore, the Fees amount specified in the Income and Expenditure Account based on accrual system of accounting too is understated.
15. **Interests on fixed deposits** have been accounted for on realisation basis.
16. A. **No Tax is Deducted at Source** during payments made towards Security Charges, Contractors, Professional Fees and Salaries of Staff. **Service Tax implications** on all services rendered and received by the Institute viz., Outdoor Catering Services provided, Laundry Services received, Pest Control Services received, Works Contract Services received should be given due notice. Moreover, **VAT regulations** during Food Sales, Outdoor Catering, etc., if applicable, should be complied with properly.
  - B. **No tax has been deducted at source towards the payments made to Security Agencies.**
  - C. Timely filing of **TDS Returns and Income Tax Returns along with timely clearances of payments due to the Income Tax Department** are absolute requirements. Interest on Late payment of TDS to the tune of ₹ 3,015.00 and Late Filing Fee under section 234 E to the tune of ₹ 6,400.00 has been paid by the Institute during the period under audit. This has led to loss of revenue.



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17. **Long pending Payables and Receivables** with respect to Professional-cum-Accounting Charges, CBSP, IHMCTAN Training Centre , Advances etc. must be settled with immediate effect or a written and endorsed consensus to negate the same must be arrived at. Such delay in recovering receivables has also led to interest loss. The position of an **Opening Term Deposit balance** of ₹ 7,20,816.00 maintained with State Bank of India, Polo Bazar Branch must be established.
18. **Unreconciled opening balance difference** of ₹ 4,46,333.00 of the year 2013-14 in the Bank Reconciliation Statement of Vijaya Bank Account No. 8305 should be sorted out immediately.

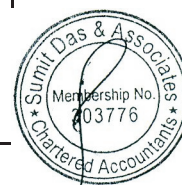
**For Sumit Das & Associates**  
**Chartered Accountants**

**Dated: Shillong**  
**The 8<sup>th</sup> of September, 2016**

**(Sumit Das, ACA)**  
**(Proprietor)**  
**Membership No. 303776**

**BALANCE SHEET AS AT 31st MARCH, 2016**

		Amount in ₹	Amount in ₹
<b>CORPUS CAPITAL FUND AND LIABILITIES</b>	Schedule	Current Year (2015-16)	Previous Year (2014-2015)
CORPUS/CAPITAL FUND	1	1692957.43	1692957.43
RESERVES AND SURPLUS	2	1156076.32	1156076.32
EARMARKED/ENDOWMENT FUNDS	3	316428178.74	313777056.74
SECURED LOANS AND BORROWINGS	4	0.00	0.00
UNSECURED LOANS AND BORROWINGS	5	500000.00	0.00
DEFERRED CREDIT LIABILITIES	6	0.00	0.00
CURRENT LIABILITIES AND PROVISIONS	7	3822200.00	3233374.00
		<b>323599412.49</b>	<b>319859464.49</b>
<b>ASSETS</b>			
FIXED ASSETS	8	278732145.51	263748022.51
INVESTMENTS-FROM EARMARKED/ ENDOWMENT FUNDS	9	3854960.00	30032276.00
INVESTMENTS-OTHERS	10	0.00	0.00
CURRENTS ASSETS, LOANS, ADVANCES, ETC	11	26826324.23	16754982.48
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)		14185982.75	9324183.50
		<b>323599412.49</b>	<b>319859464.49</b>
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		



As per Audit Report Annexed as on Even Date  
For Sumit Das & Associates  
Chartered Accountants

Dated: Shillong  
The 8<sup>th</sup> of September, 2016

*R. V. Suckering*  
Chairman  
IHMCTAN  
Shillong

*Sumit Das*  
Principal  
IHMCTAN  
Shillong

*Sumit Das*  
(Sumit Das, ACA)  
(Proprietor)  
Membership No. 303776



**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2016**

		Amount in ₹	Amount in ₹
	Schedule	Current Year (2015-16)	Previous Year (2014-2015)
<b>INCOME</b>			
INCOME FROM SALES/ SERVICES	12	1644745.00	1405713.00
GRANTS/ SUBSIDIES	13	2500000.00	3500000.00
FEES/ SUBSCRIPTIONS	14	17479950.00	14892189.00
INCOME FROM INVESTMENTS (INCOME ON INVESTMENTS, FROM EARMARKED/ENDOWMENT FUNDS TRANSFERRED TO FUNDS)	15	0.00	0.00
INCOME FROM ROYALTY, PUBLICATION ETC	16	0.00	0.00
INTEREST EARNED	17	121891.00	1075671.00
OTHER INCOME	18	79365.00	24157.00
INCREASE/ (DECREASE) IN STOCK OF FINISHED GOODS AN WORK-IN-PROGRESS	19	0.00	0.00
<b>TOTAL (A)</b>		<b>21825951.00</b>	<b>20897730.00</b>
<b>EXPENDITURE</b>			
ESTABLISHMENT EXPENSES	20	17446786.00	15850829.00
OTHER ADMINISTRATIVE EXPENSES ETC	21	1462618.25	3435553.00
EXPENDITURE ON GRANTS, SUBSIDIES ETC	22	0.00	0.00
INTEREST	23	0.00	52585.00
DEPRECIATION (NET TOTAL AT THE YEAR ENDED CORRESPONDING TO SCHEDULE 8)		7778346.00	5848119.00
<b>TOTAL (B)</b>		<b>26687750.25</b>	<b>25187086.00</b>
<b>BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE (A-B)</b>		<b>(4861799.25)</b>	<b>(4289356.00)</b>
TRANSFER TO SPECIAL RESERVE: -			
1.) EARMARKED ENDOWMENT FUND		0.00	0.00
TRANSFER TO/FROM GENERAL RESERVE		0.00	0.00
<b>DEFICIT TRANSFERRED TO MISCELLANEOUS EXPENDITURE</b>		<b>(4861799.25)</b>	<b>(4289356.00)</b>
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		



RECEIPTS		AMOUNT (₹)	PAYMENTS		AMOUNT (₹)
<b>Opening Balances:</b>			<b>Current Liabilities Paid-off:</b>		
<i>Cash In Hand:</i>			Caution Fees (College) 16500.00		
General	0.00		Caution Fees (Hostel)	28000.00	
Petty Cash	26140.00	26140.00	IGNOU Fees	850500.00	
<i>Cash at Bank:</i>			NCHMCT Fees	502700.00	
SBI A/c No. 1977 (Building Account)	14681386.58		NPS Contribution of Staff	255992.00	
SBI A/c No. 1988 (General Account)	351130.90		Tax Deducted At Source	374130.00	2027822.00
Vijaya Bank A/c No. 8305			<b>Fixed Assets Acquired:</b>		
(Provident Fund A/c)	(47860.00)		New Building Project at		
SBI A/c No. 4262 (Hostel Account)	624261.00	15608918.48	Mawdiang-diang	20319231.00	
<b>Earmarked/ Endowment Funds Generated:</b>			Electronic and Electrical Equipment	538661.00	
Interest Earned on Grants			Kitchen Equipment	452087.00	
(Building Account)	646717.00		Furniture, Fixtures and Furnishings	879710.00	
Interest Earned on Grants			Computers and Peripherals	390000.00	
(Term Deposits)	1912914.00	2559631.00	Library Books	61860.00	22641549.00
<b>Unsecured Loans and Borrowings Rased:</b>			<b>Advances Released towards:</b>		
Loan from HSRT		500000.00	<i>Office Expenses:</i>		
<b>Current Liabilities Raised:</b>			Mohan Chandra	10000.00	
Advance College Fees	800.00		<i>Purchase of Furniture and Equipment:</i>		
Advance Hostel Fees	8000.00		R. Chatterjee	100000.00	
Advance Accommodation Charges			<i>Purchase of Materials:</i>		
for South Asian Games	136364.00		R. Chatterjee	300000.00	
Caution Fees (College)	240000.00		<i>Medical:</i>		
Caution Fees (Hostel)	272000.00		Hari Prasad	30000.00	
IGNOU Fees	855000.00		<i>Board Meeting(BOG)</i>		
GPF Contribution of Staff			Cashier	30000.00	
(received from Srinagar)	50352.00		<i>Campus Interview:</i>		
Interest Received (On Provident			R. Chatterjee	27000.00	
Fund A/c)	40177.00	1602693.00	<i>Outdoor Catering:</i>		
<b>Investments from Earmarked or Endowment Funds:</b>			B. Kharshiing	110000.00	
Maturity Proceeds of Term Deposit A/c No. 00499	26268807.00		Vijay Kumar	100000.00	
<b>Refunds received on Advances towards:</b>			Cashier	220000.00	
<i>Purchase of Furniture and Equipment:</i>			<i>Examination:</i>		
R. Chatterjee	400.00		Cashier	12000.00	
S. Diengdoh	8680.00		<i>IGNOU:</i>		
<i>Purchase of Materials:</i>			D. R. S. Passah	7000.00	
R. Chatterjee	481.00		R. Kumar	7000.00	
<i>Student Activities:</i>			<i>LTC:</i>		
B. Kharshiing	2450.00		Ashok Kumar	30088.00	
<i>Examination:</i>			D. R. S. Passah	19165.00	
Cashier	403.00		<i>Research and Development:</i>		
<i>Travelling:</i>			B. Kharshiing	40000.00	
B. Kharshiing	12364.00		<i>Training:</i>		
C. P. Rane	6271.00		Cashier	30000.00	
D. R. S. Passah	3270.00		<i>Festival Advance:</i>		
Rahul Kumar	3608.00		Hari Prasad	3000.00	
R. Chatterjee	17359.00		L. Konghay	3000.00	
<i>Outdoor Catering:</i>			N. Pyngrope	3000.00	
B. Kharshiing	1436.00		S. Makdok	3000.00	
<i>Workshop and Seminar</i>			<i>Student Activities:</i>		
Cashier	14912.00		B. Kharshiing	40000.00	
J. C. Langstieh	3520.00	75154.00			



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<b>Fees and Subscriptions:</b>			<i>Travelling:</i>		
Admission Fees	97000.00		B. Kharshiing	70000.00	
Enrolment Fees- NCHMCT	96000.00		I. Dutta	20000.00	
Examination & Reappearance Fees	776700.00		D. R. S. Passah	26000.00	
Fines and Late Fees	2910.00		Rahul Kumar	32000.00	
Hostel Fees (Net of Refund)	2663500.00		Ashok Kumar	10000.00	
Institutional Local Fees	1277500.00		R Chatterjee	20000.00	
Issue of Certificates and Marksheets	16800.00		<i>Workshop and Seminar:</i>		
Issue of Library Cards	200.00		I. Dutta	6000.00	
JEE Receipts	8000.00		Mohan Chandra	2000.00	
Short Training Receipts	6000.00		B. Kharshiing	50000.00	
Training Programme Receipts	306880.00		Cashier	80000.00	
Tuition Fees	12105600.00		J. C. Langstieh	15000.00	1455253.00
IGNOU Receipts	120660.00	17477750.00	<b>Establishment Expenses:</b>		
<b>Income From Sales and Services:</b>			<i>Academic Expenses:</i>		
<i>Income From Sales:</i>			Campus Recruitment and Interview Expenses		
Sale of Food Items	4830.00			28782.00	
Sale Proceeds during Meghalaya Day Celebration	5130.00		Enrolment Fees Remittances to NCHMCT	99000.00	
Sale Proceeds during Republic Day Celebration	12970.00		Exam Remunerations & Other Exam Expenses	126540.00	
South Asian Games Sale Proceeds	300180.00		JEE Expenses (Honorarium, etc)	18375.00	
Sale of Log Books and Brochures	7500.00	330610.00	Periodicals and Magazines	5650.00	
<i>Income from Services:</i>			Student Activities	235519.00	
Campus Interview and Recruitment	1482.00		IGNOU Expenses (Including Honorarium, Etc.)	74890.00	
Communal Harmony Campaign Receipts-	3899		Workshop and Seminar Expenses	145553.00	734309.00
Less: Communal Harmony Campaign Payments-	3899	0.00	<i>General Establishment Expenses:</i>		
MTDC Examination Charges	29000.00		Bonus To Employees	70558.00	
Skill Test Conducting	6750.00		Children Education Allowance	124094.00	
Workshop and Seminar	20000.00		D. A. Arrears	136371.00	
Outdoor Catering Receipts	1240750.00	1297982.00	Honorarium to Guest Faculty, Co-orinator, Etc.	323950.00	
<b>Interest Earned:</b>			Honorarium to Guest Faculty (Hostel)	14250.00	
On General Savings Accounts	92683.00		Medical Reimbursement	218724.00	
On Hostel Savings Accounts	26710.00	119393.00	Net Salaries and Wages (College)	10188972.00	
<b>Revenue Grants and Subsidies:</b>			Net Salaries and Wages (Hostel)	447967.00	
NRE Grant received from Ministry of Tourism		2500000.00	Hostel Remuneration	21446.00	
<b>Other Incomes:</b>			Campus Security Charges	802906.00	12349238.00
Orientation Programme Receipts	7500.00		<i>Operational Expenses:</i>		
Quotation Fees	28800.00		House-keepng & Gardening		
Miscellaneous Incomes	20496.00		Materials	409482.00	
Tender Fees	6000.00	62796.00	Consumables, Raw-Materials, Etc. (Hostel)	733545.00	
			Consumables, Raw-Materials, Etc.	875671.00	
			Outdoor Catering Expenses	92499.00	2111197.00
			<b>Other Administrative Expenses:</b>		
			Petty Cash Expenses		
			(As per Annexure I)	137250.00	
			Advertisement Expenses	53246.00	
			Board Meeting Expenses	21194.00	
			Electricity and Power	511213.00	



	Fines, Late Fees, Penalties and Penal Interest	9420.00	
	LPG Cylinders and Refilling Charges	89400.00	
	Membership Fees	3708.00	
	Pest Control Expenses	1800.00	
	Printing and Stationery	112549.00	
	Printing and Stationery (Hostel)	25000.00	
	Professional Fees	60850.00	
	Repairs and Maintenance- Computers and Peripherals	8880.00	
	Repairs and Maintenance- Kitchen Equipment	6200.00	
	Repairs and Maintenance- Cylinders and Gas	67116.00	
	Telephone, Internet & Cable Charges	86065.00	
	Bank and Allied Service Charges	5801.00	
	Bank and Allied Service Charges (Hostel)	1319.25	
	Travelling and Conveyance Expenses	115178.00	1316189.25
	<b>Closing Balances:</b>		
	<i>Cash In Hand:</i>		
	General	0.00	
	Petty Cash	6558.00	
	Petty Cash (Hostel)	130.00	6688.00
	<i>Cash at Bank:</i>		
	SBI A/c No. 1977 (Building Account)	23025732.58	
	SBI A/c No. 1988 (General Account)	1461363.90	
	BoB A/c No. 6462 (New General Account)	189193.00	
	Vijaya Bank A/c No. 8305 (Provident Fund A/c)	249085.00	
	SBI A/c No. 4262 (Hostel Account)	63711.75	
	BoB A/c No. 6367 (New Hostel Account)	1018.00	
	BoB A/c No. 6479 (New Provident Fund A/c)	797525.00	25787629.23
<b>Total (₹)</b>			<b>68429874.48</b>
	<b>Total (₹)</b>		<b>68429874.48</b>



As per Audit Report Annexed as on Even Date  
For Sumit Das & Associates  
Chartered Accountants

Dated: Shillong  
The 8<sup>th</sup> of September, 2016

*R. V. Suchanig*  
Chairman  
IHMCTAN  
Shillong

*Sumit Das*  
Principal  
IHMCTAN  
Shillong

*Sumit Das*  
(Sumit Das, ACA)  
(Proprietor)  
Membership No. 303776

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2016**

	CURRENT YEAR (2015-16)		PREVIOUS YEAR (2014-15)	
<b><u>SCHEDULE 1- CORPUS/ CAPITAL FUND</u></b>				
BALANCE AS AT THE BEGINNING OF THE YEAR	1692957.43		1692957.43	
Add: CONTRIBUTION TOWARDS CORPUS/CAPITAL FUND	0.00		0.00	
Less: TRANSFER FROM MISCELLANEOUS EXPENDITURE	0.00		0.00	
Add: BALANCE OF NET INCOME TRANSFERRED FROM THE INCOME AND EXPENDITURE ACCOUNT	0.00	1692957.43	0.00	1692957.43
<b><u>BALANCE AT THE YEAR-END</u></b>		<b>1692957.43</b>		<b>1692957.43</b>

	CURRENT YEAR (2015-16)		PREVIOUS YEAR (2014-15)	
<b><u>SCHEDULE 2- RESERVES AND SURPLUS:-</u></b>				
<b><u>1. CAPITAL RESERVE:</u></b>				
AS PER LAST ACCOUNT			0.00	
ADDITION DURING THE YEAR			0.00	
LESS: DEDUCTION DURING THE YEAR		0.00	0.00	0.00
<b><u>2. REVALUATION RESERVE</u></b>				
AS PER LAST ACCOUNT			0.00	
ADDITION DURING THE YEAR			0.00	
LESS: DEDUCTION DURING THE YEAR		0.00	0.00	0.00
<b><u>3. SPECIAL RESERVE</u></b>				
AS PER LAST ACCOUNT			0.00	
ADDITION DURING THE YEAR			0.00	
LESS: DEDUCTION DURING THE YEAR		0.00	0.00	0.00
<b><u>4. GENERAL RESERVE</u></b>				
AS PER LAST ACCOUNT	1156076.32		1156076.32	
ADDITION DURING THE YEAR	0.00		0.00	
LESS: DEDUCTION DURING THE YEAR	0.00	1156076.32	0.00	1156076.32
		<b>1156076.32</b>		<b>1156076.32</b>



## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2016

SCHEDULE 3-EARMARKED/ENDOWMENT FUNDS	FUND-WISE BREAK UP						Current Year (2015-2016)	Previous Year (2014-2015)
	Construction of Hostel for Teachers' Accommodation	Furnishing of Permanent Campus	Construction Of Internal Roads and Retaining Walls	Addition to Superstructure of IHM Campus	Interest Earned on Grants			
(a) Opening Balance of the Fund							313777056.74	286523120.74
(b) Additions to the Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25418000.00
(i) Donation/grants- Ministry Of Tourism, Govt. Of India	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income from Investments made on account of Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Other additions (Bank Interest)	0.00	0.00	0.00	0.00	0.00	0.00	2651122.00	1835936.00
<b>TOTAL (a+b)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>316428178.74</b>	<b>313777056.74</b>
(c) Utilization/Expenditure towards objectives of funds								
(i) Capital Expenditure	Capital Work in Progress	Utilisation Certificate has been submitted	Capital Work in Progress	Capital Work in Progress	Capital Work in Progress	Capital Work in Progress		
Fixed Assets		:: Asset bifurcation is awaited						
Others								
<b>Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Salaries, wages and allowances etc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Administrative Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL (c)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET BALANCE AS AT YEAR-END (a+b-c)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2651122.00</b>	<b>0.00</b>	<b>316428178.74</b>	<b>313777056.74</b>

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2016**

	CURRENT YEAR (2015-16)		PREVIOUS YEAR (2014-15)	
<b><u>SCHEDULE 4- SECURED LOANS AND BORROWINGS:</u></b>				
1	Central Government	0.00		0.00
2	State Government (Specify)	0.00		0.00
3	Financial Institutions			
	(a) Term Loans	0.00	0.00	
	(b) Interest accrued and due	0.00	0.00	0.00
4	Banks:			
	(a) Term Loans	0.00	0.00	
	Interest accrued and due	0.00	0.00	
	(b) Others Loans (Specify)	0.00	0.00	
	Interest accrued and due	0.00	0.00	0.00
5	Other Institutions and Agencies	0.00		0.00
6	Debentures and Bonds	0.00		0.00
7	Others (Specify)	0.00		0.00
	<b><u>Total</u></b>	<b>0.00</b>		<b>0.00</b>
<b>Note: Amounts due within one year</b>				



*R. V. Suckering*

Chairman  
IHMCTAN  
Shillong

*Wijaykumar*

Principal  
IHMCTAN  
Shillong

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2016**

	Current Year (2015-2016)	Previous Year (2014-2015)
<b><u>SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS:</u></b>		
1 Central Government	0.00	0.00
2 State Government (Specify)	0.00	0.00
3 Financial Institutions	0.00	0.00
4 Banks:		
(a) Term Loans	0.00	0.00
(b) Others Loans	0.00	0.00
5 Other Institutions and Agencies	0.00	0.00
6 Debentures and Bonds	0.00	0.00
7 Fixed Deposits	0.00	0.00
8 Others (Specify)	500000.00	0.00
<b>Total</b>	<b>500000.00</b>	<b>0.00</b>
<b>Note: Amounts due within one year</b>		

	Current Year (2015-2016)	Previous Year (2014-2015)
<b><u>SCHEDULE 6- DEFERRED CREDIT LIABILITIES:</u></b>		
(a) Acceptances secured by Hypothecation of capital equipment and other assets	0.00	0.00
(b) Others	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>
<b>Note: Amounts due within one year</b>		





**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2016**

<b>SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS</b>		<b>Current Year (2015-2016)</b>		<b>Previous Year (2014-2015)</b>	
<b>A. CURRENT LIABILITIES</b>					
1	Acceptance		0.00		0.00
2	Sundry Creditors				
	a) For Goods	0.00		0.00	
	b) Others: -	<u>15000.00</u>	15000.00	<u>15000.00</u>	15000.00
3	Advances Received				
	a. Hostel Fees	8000.00		1000.00	
	b. College Fees	800.00		1200.00	
	c. Advance received towards Accommodation Charge for South Asian Games	<u>136364.00</u>	145164.00	0.00	2200.00
4	Interest accrued but not due on:				
	a) Secured Loans/ borrowings	0.00		0.00	
	b) Unsecured Loans/ borrowings	0.00	0.00	0.00	0.00
5	Statutory Liabilities:				
	a) Overdue	0.00		0.00	
	b) Others	0.00	0.00	0.00	0.00
6	Other Current Liabilities				
	a. Deposit from students				
	i) College Caution Fees	916135.00		692635.00	
	ii) Hostel Caution Fees	636884.00		392884.00	
	b. Deposit from Others				
	i) Earnest Money, Security Deposit	34940.00		34940.00	
	c. Tax Deducted At Source Payable	(5420.00)		(5420.00)	
	d. Accounting Charges Payable	48000.00		196558.00	
	e. CBSP	94151.00		94151.00	
	f. IGNOU Fee Payable	(16641.00)		(170910.00)	
	g. NCHMCT Fee Payable	148500.00		651200.00	
	h. Travelling expenses received pending reimbursement	0.00		20891.00	
	i. Unexplained Deposits in Vijaya Bank Account	68616.00		68616.00	
	j. Audit Fees Payable	134750.00		30000.00	
	k. Professional Tax Payable	52863.00	1963009.00	(6895.00)	1998650.00
<b>Total (A)</b>			2123173.00		2015850.00
<b>B. PROVISIONS</b>					
1	For Taxation	0.00		0.00	
2	Gratuity	0.00		0.00	
3	Superannuation/ Pension	0.00		0.00	
4	Accumulated Leave Encashment	0.00		0.00	
5	Trade Warranties/ Claims	0.00		0.00	
6	Pension Fund	981573.00		981573.00	
7	GPF/CPF (including Interest)	717454.00	1699027.00	235951.00	1217524.00
<b>Total (B)</b>			1699027.00		1217524.00
<b>Total (A+B)</b>			<b>3822200.00</b>		<b>3233374.00</b>



## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2016

SCHEDULE 8 - FIXED ASSETS DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Cost/Valuation As at beginning of the year	Addition during the year	Deduction during the Year	Cost /Valuation As at the Year-end	As at the Beginning of the year	Additions during the Year	Deductions during the year	Total up to the year-end	As at the current year-end	As at the previous year-end
<b>FIXED ASSETS:</b>										
<b>LAND:</b>										
(a) Freehold		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(b) Leasehold		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUILDINGS:</b>										
(a) On Freehold Land	119735727.00	0.00	0.00	119735727.00	0.00	0.00	0.00	0.00	119735727.00	119735727.00
(b) On leasehold Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(c) Onwenship Flats/Premises	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(d) Superstructures on Land not belonging to the entity	6249067.00	0.00	0.00	6249067.00	2608474.84	364059.00	0.00	2972533.84	3276533.16	3640592.16
(e) Cafeteria at Mawkadak	36588.00	0.00	0.00	36588.00	14983.31	2160.00	0.00	17143.31	19444.69	21604.69
(f) Boundary Wall	6990000.00	0.00	0.00	6990000.00	4564184.70	242582.00	0.00	4806766.70	2183233.30	2425815.30
<b>PLANT &amp; MACHINERY &amp; EQUIPMENT:</b>										
(a) Electrical and Electronic Equipments	15352272.00	538661.00	0.00	15890933.00	2857189.68	1916340.00	0.00	4773529.68	11117403.32	12495082.32
(b) Kitchen Equipments	18171752.00	452087.00	0.00	18623839.00	5325847.46	1946271.00	0.00	7272118.46	11351720.54	12845904.54
<b>VEHICLES</b>										
	939472.48	0.00	0.00	939472.48	693169.79	36945.00	0.00	730114.79	209357.69	246302.69
<b>FURNITURE &amp; FIXTURES &amp; FURNISHING</b>										
	31475661.25	1000630.00	0.00	32476291.25	7951771.62	2389574.00	0.00	10341345.62	22134945.64	23523889.64
<b>OFFICE EQUIPMENTS</b>										
	1196665.00	0.00	0.00	1196665.00	747414.36	67388.00	0.00	814802.36	381862.64	449250.64
<b>COMPUTER &amp; PERIPHERALS</b>										
	4207920.80	390000.00	0.00	4597920.80	4128519.88	203641.00	0.00	4334160.88	265759.92	79400.92
<b>LIBRARY BOOKS</b>										
(a) Books & Periodicals	2700887.00	61860.00	0.00	2762747.00	2495843.63	146459.00	0.00	2642302.63	120444.37	205043.37
<b>TUBEWELLS &amp; WATER SUPPLY</b>										
	957422.00	0.00	0.00	957422.00	383684.48	86061.00	0.00	469745.48	487676.52	573737.52
<b>OTHER FIXED ASSETS:</b>										
(a) Sports Material	53714.00	0.00	0.00	53714.00	22157.28	3156.00	0.00	25313.28	28400.72	31556.72
(b) Campus Beautification Equipments	368267.00	0.00	0.00	368267.00	33132.00	50270.00	0.00	83402.00	284865.00	335135.00
(c) Mobile Phone	19950.00	0.00	0.00	19950.00	2244.00	2656.00	0.00	4900.00	15050.00	17706.00
(d) Other Equipments	2317168.00	0.00	0.00	2317168.00	178609.00	320784.00	0.00	499393.00	1817775.00	2138559.00
<b>TOTAL OF CURRENT YEAR (A)</b>	210772533.53	2443238.00	0.00	213215771.53	32007226.03	778346.00	0.00	39785572.03	173430199.51	178765307.51

Annual Report & Accounts

2015-2016

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2016

SCHEDULE 8 - FIXED ASSETS  
DESCRIPTION

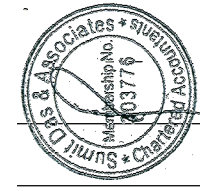
DESCRIPTION	GROSS BLOCK					DEPRECIATION				NET BLOCK	
	Rate of Depreciation	Cost/Valuation As at beginning of the year	Addition during the year	Deduction during the year	Cost/Valuation As at the Year-end	As at the Beginning of the year	Additions during the Year	Deductions during the year	Total up to the year-end	As at the current year-end	As at the previous year-end
<b>CAPITAL WORK-IN-PROGRESS</b>											
Construction of Hostel for Teachers' Accommodation	0%	10000000.00	0.00	0.00	10000000.00	0.00	0.00	0.00	0.00	10000000.00	10000000.00
New Building Project at Mawdiang-diang	0%	69639000.00	20319231.00	0.00	89958231.00	0.00	0.00	0.00	0.00	89958231.00	69639000.00
IHM Campus Training Centre	0%	5163315.00	0.00	0.00	5163315.00	0.00	0.00	0.00	0.00	5163315.00	5163315.00
Construction of Platform in New Campus	0%	75000.00	0.00	0.00	75000.00	0.00	0.00	0.00	0.00	75000.00	75000.00
Hydraulic Excavation for levelling of Playground	0%	105400.00	0.00	0.00	105400.00	0.00	0.00	0.00	0.00	105400.00	105400.00
<b>TOTAL OF CURRENT YEAR (B)</b>		<b>84982715.00</b>	<b>20319231.00</b>	<b>0.00</b>	<b>105301946.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>105301946.00</b>	<b>84982715.00</b>
<b>TOTAL (A+B)</b>		<b>295755248.53</b>	<b>22762469.00</b>	<b>0.00</b>	<b>31851771.53</b>	<b>32007226.03</b>	<b>7778346.00</b>	<b>0.00</b>	<b>39785572.03</b>	<b>278732145.51</b>	<b>263748022.51</b>

*R. V. Guahing*

Chairman  
IHMCTAN  
Shillong

*D. J. J. J.*

Principal  
IHMCTAN  
Shillong



*(Signature)*

(Sumit Das, ACA)  
(Proprietor)  
Membership No. 303776

As per Audit Report Annexed as on Even Date  
For Sumit Das & Associates  
Chartered Accountants

Dated: Shillong  
The 8<sup>th</sup> of September, 2016

**Total Depreciation ON ADDITIONS During The Year 2015-16**

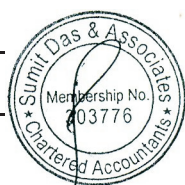
<u>Fixed Asset</u>	<u>Amount</u>	<u>Month of Purchase</u>	<u>No. of Months</u>	<u>Rate of Depreciation</u>	<u>Amount of Months</u>
1. Library Books (Books and Periodicals) :					
	<u>17820.00</u>	June	9	60%	<u>8019.00</u>
	<b><u>44040.00</u></b>	August	7	60%	<b><u>15414.00</u></b>
	<b><u>61860.00</u></b>				<b><u>23433.00</u></b>
2. Computer & Pheriperals	19500.00	June	9	60%	87750.00
	<u>19500.00</u>	August	7	60%	<u>68250.00</u>
	<b><u>390000.00</u></b>				<b><u>156000.00</u></b>
3. Furniture, Fixtures, Fittings & Furnishings					
	11250.00	April	11	10%	1031.00
	21320.00	April	11	10%	1954.00
	99600.00	July	8	10%	6640.00
	79005.00	August	7	10%	4609.00
	92745.00	August	7	10%	5410.00
	79920.00	September	6	10%	3996.00
	28110.00	December	3	10%	703.00
	50000.00	December	3	10%	1250.00
	381600.00	December	3	10%	9540.00
	82080.00	December	3	10%	2050.00
	75000.00	March	0	10%	0.00
	<b><u>1000630.00</u></b>				<b><u>37185.00</u></b>
4. Kitchen Equipments					
	256854.00	October	5	15%	16053.00
	43733.00	November	4	15%	2187.00
	45800.00	January	2	15%	1145.00
	7000.00	March	0	15%	0.00
	98700.00	March	0	15%	0.00
	<b><u>452087.00</u></b>				<b><u>19385.00</u></b>
5. Electrical & Electronic Equipment :					
	86061.00	May	10	15%	10758.00
	242600.00	September	6	15%	18195.00
	210000.00	October	5	15%	13125.00
	<b><u>538661.00</u></b>				<b><u>42078.00</u></b>
6. New Buildong Project at Mawsiang-diang (Capital Work-in-progress):					
	183928.00	July	8	0%	0.00
	90150.00	September	6	0%	0.00
	19103.00	January	2	0%	0.00
	2000000.00	March	0	0%	0.00
	26050.00	March	0	0%	0.00
	<b><u>20319231.00</u></b>				<b><u>0.00</u></b>
<b>Total ADDITIONS During the Year</b>					<b><u>22762469.00</u></b>
<b>Total Depreciation ON ADDITIONS During the Year</b>					<b><u>278081.00</u></b>



**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2016**

	Current Year (2015-2016)	Previous Year (2014-2015)
<b>SCHEDULE 9- INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS</b>		
1 In Government Securities	0.00	0.00
2 Other approved Securities	0.00	0.00
3 Shares	0.00	0.00
4 Debentures and Bonds	0.00	0.00
5 Subsidiaries and Joint Ventures	0.00	0.00
6 Others: -	0.00	0.00
Balance with banks in Term Deposits-		
a. State Bank of India Polo Bazar Branch-		
Brought Forward	720816.00	
Add:- Invested during the year (including interest)	0.00	
Less:- Matured During the year	0.00	
Closing Balance	720816.00	720816.00
b. SBI, Polo Bazar Branch (A/c No. 34816132972)		
Brought Forward	1042653.00	
Add:- Invested during the year (including interest)	91491.00	
Less:- Matured During the year	0.00	
Closing Balance	1134144.00	1042653.00
c. SBI, Polo Bazar Branch (A/c No. 34139200499)		
Brought Forward	26268807	
Add:- Invested during the year (including interest)	0.00	
Less:- Matured During the year	26268807	
Closing Balance	0.00	26268807
d. Vijaya Bank, Jail Road Branch (A/c No. 850103311002358)		
Brought Forward	2000000.00	
Add:- Invested during the year (including interest)	0.00	
Less:- Matured During the year	0.00	
Closing Balance	2000000.00	2000000.00
<b>TOTAL</b>	<b>3854960.00</b>	<b>30032276.00</b>

	Current Year (2015-2016)	Previous Year (2014-2015)
<b>SCHEDULE 10- INVESTMENTS OTHERS</b>		
1 In Government Securities	0.00	0.00
2 Other approved Securities	0.00	0.00
3 Shares	0.00	0.00
4 Debentures and Bonds	0.00	0.00
5 Subsidiaries and Joint Ventures	0.00	0.00
6 Others (to be specified)	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>



**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2016**

	Current Year (2015-2016)		Previous Year (2014-2015)	
<b>SCHEDULE 11- CURRENT ASSETS, LOANS, ADVANCES, ETC.</b>				
<b>A. CURRENT ASSETS:</b>				
<b>1. Inventories</b>				
(a) Stores and Spares	0.00		0.00	
(b) Loose Tools	0.00		0.00	
(c) Stock-in-Trade				
Finished Goods	0.00		0.00	
Work-in-progress	0.00		0.00	
Raw Materials	0.00	0.00	0.00	0.00
<b>2. Sundry Debtors:</b>				
(a) Debts Outstanding for a period exceeding six months	0.00		0.00	
(b) Others	0.00	0.00	0.00	0.00
<b>3. Cash Balances in Hand (including cheques/drafts and imprest)</b>				
		6688.00		26140.00
<b>4. Bank Balances:</b>				
(a) <u>With Scheduled Banks</u>				
i) On Current Accounts	0.00		0.00	
ii) On Deposit Accounts: -				
With SBI- FDR Account		0.00		
iii) On savings Accounts: -				
1. SBI A/c No. 1977 (Building Account)	23025732.58		14681386.58	
2. SBI A/c No. 1988 (General Account)	1461363.90		351130.90	
3. BoB A/c No. 6462 (New General Account)	189193.00		0.00	
4. Vijaya Bank A/c No. 8305 (Provident Fund A/c)	249085.00		(47860.00)	
5. SBI A/c No. 4262 (Hostel Account)	63711.75		624261.00	
6. BoB A/c No. 6367 (New Hostel Account)	1018.00		0.00	
7. BoB A/c No. 6479 (New Provident Fund A/c)	797525.00	25787629.23	0.00	15608918.48
(b) <u>With non-Scheduled Banks:</u>				
On Current Accounts	0.00		0.00	
On Deposit Accounts	0.00		0.00	
On savings Accounts	0.00	0.00	0.00	0.00
<b>5. Post Office- Savings Accounts</b>				
		0.00		0.00
<b>TOTAL (A)</b>	<b>25794317.23</b>		<b>15635058.48</b>	



**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2015**

	Current Year(2014-2015)		Previous Year (2013-2014)	
<b>SCHEDULE 11- CURRENT ASSETS, LOANS, ADVANCES ETC</b>				
<b><u>B. LOANS, ADVANCES AND OTHER ASSETS:</u></b>				
<b><u>1. Loans</u></b>				
(a) Staff	0.00		0.00	
(b) Other Entities engaged in activities/objectives similar in that of the entity	0.00		0.00	
(c) Other Specify	0.00	0.00	0.00	0.00
<b><u>2. Advances and other amounts recoverable in cash or in kind or for value to be received</u></b>				
(a) On Capital Account	0.00		0.00	
(b) Prepayments	0.00		0.00	
(c) Others:				
<u>Advance for Office Expenses</u>				
Mohan Chandra	10000.00		0.00	
<u>Advance for Purchase of Furniture &amp; Electronic Equipment</u>				
S. Diengdoh	0.00		30000.00	
<u>BOG Advance</u>				
Cashier	30000.00		0.00	
<u>Campus Interview Advance</u>				
R Chatterjee	7000.00		0.00	
<u>Computer Advance</u>				
W. Khongwar	4500.00		10500.00	
<u>Festival Advance</u>				
B. Khongngain	0.00		2100.00	
Hari Prasad	2100.00		2100.00	
L Konghay	2100.00		0.00	
N Pyngrope	2100.00		2100.00	
S Makdok	2100.00		0.00	
<u>GPF Advance</u>				
N Pyngrope	(12.00)		5991.00	
S.Makdoh	47180.00		80540.00	
V. Kumar	186513.00		286113.00	
W. Khogwar	12400.00		41200.00	
<u>House Building Advance</u>				
Hari Prasad	67000.00		85000.00	
<u>LTC Advance</u>				
Ashok Kumar	30088.00		0.00	
D.R.S. Passah	19165.00		0.00	
<u>Medical Advance</u>				
Hari Prasad	30000.00		0.00	



**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2016**

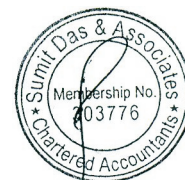
	Current Year(2015-2016)		Previous Year (2014-2015)	
<b>SCHEDULE 11- CURRENT ASSETS, LOANS, ADVANCES ETC</b>				
<u>Motor Cycle Advance</u>				
S. Makdoh	0.00		2507.00	
<u>Research &amp; Development advance</u>				
B Kharshiing	40000.00		0.00	
<u>Student Activity Advance</u>				
Baggio Pakynten	3000.00		3000.00	
Prasant Singh Chand Student	3000.00		3000.00	
Sailo & N. Lyngdoh	4500.00		4500.00	
S. Khoglah	15000.00		15000.00	
<u>Training Advance</u>				
Cashier	30000.00		0.00	
<u>Transportation Advance</u>				
Hari Prasad	3000.00		3000.00	
<u>Travelling Advance</u>				
B Kharshiing	30000.00		50000.00	
C.P Rane	0.00		20000.00	
D.R.S Passah	6000.00		20000.00	
I Dutta	20000.00		0.00	
Rahul Kumar	12000.00		0.00	
R Chatterjee	0.00	618734.00	40000.00	706651.00
<u>3.Income Accured</u>				
(a) On investments from Earmarked/Endowment Funds	0.00		0.00	
(b) On Investments-Others	0.00		0.00	
(c) On Loans and Advances	0.00		0.00	
(d) Others	0.00	0.00	0.00	0.00
<u>4.Claims Receivable</u>				
(a) TDS Receivable	7910.00		7910.00	
(b) Deposits (Telephone, Lease Rent, etc)	22600.00		22600.00	
(c) IGNOU Remuneration	(19903.00)		(19903.00)	
(d) IHMCTAN Training Centre	402031.00		402031.00	
(e) Others	635.00	413273.00	635.00	413273.00
<b>TOTAL (B)</b>		1032007.00		1119924.00
<b>TOTAL (A+B)</b>		<b>26826324.23</b>		<b>16754982.48</b>

R. V. Suckhang

Chairman  
IHMCTAN  
Shillong

*Dijy...*

Principal  
IHMCTAN  
Shillong





**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 31st MARCH, 2016**

	Current Year (2015-2016)	Previous Year (2014-2015)
<b>SCHEDULE 12- INCOME FROM SALES/SERVICES</b>		
1 <u>Income from sales</u>		
(a) Sale of finished goods	0.00	0.00
(b) Sale of Raw Material	0.00	0.00
(c) Sale of Scraps	0.00	0.00
(d) Sale of Brochure & Journals	450.00	17550.00
(e) Sale of Log Books	7050.00	0.00
(f) Meghalaya Day Celebration Sale Proceeds	5130.00	0.00
(g) Republic Day Sale Proceeds	12970.00	0.00
(h) South Asian Games Sale Proceeds	300180.00	0.00
(i) Sale of Food Items	4830.00	0.00
(f) Others	0.00	12100.00
2 <u>Income from Services</u>		
(a) Labour and Processing Charges	0.00	0.00
(b) Professional/Consultancy Services	0.00	0.00
(c) Agency Commission and Brokerage	0.00	0.00
(d) Maintenance Services (Equipment/Property)	0.00	0.00
(e) Others: -	0.00	0.00
Meal charges from staff	17635.00	34813.00
Outdoor Catering	1240750.00	334050.00
MTDC Exmaination Charges	29000.00	0.00
Workshops and Seminars	20000.00	23500.00
Scholarships	0.00	904200.00
Receipts from Conducting Skill Tests	6750.00	0.00
Food and Accommodation (Hostel Receipts)	0.00	73500.00
Hostel Rent	0.00	6000.00
<b>TOTAL</b>	<b>1644745.00</b>	<b>1405713.00</b>
<b>SCHEDULE 13- GRANTS/SUBSIDIES</b>		
(Irrevocable Grants & subsidies Received)		
1 Central Government	0.00	0.00
2 State Government	0.00	0.00
3 Government Agencies	0.00	0.00
4 Institutional/Welfare Bodies	0.00	0.00
5 International Organisations	0.00	0.00
6 Ministry of Tourism	2500000.00	3500000.00
<b>TOTAL</b>	<b>2500000.00</b>	<b>3500000.00</b>



## SCHEDULES FORMING PART OF INCOME &amp; EXPENDITURE ACCOUNT FOR THE YEAR 31st MARCH, 2015

<b>SCHEDULE 14- FEES/ SUBSCRIPTIONS</b>		<b>Current Year (2015-2016)</b>	<b>Previous Year (2014-2015)</b>
1	Entrance Fees	0.00	0.00
2	Annual Fees/ Subscriptions	0.00	0.00
3	Seminar/ Program Fees	0.00	0.00
4	Consultancy Fees	0.00	0.00
5	Others: -	0.00	0.00
<b>Academic Receipts during the year:-</b>			
<b>Degree Students:</b>			
	a. Admission Fees	97000.00	45000.00
	b. Examination Fees & Reappearance Fees	776700.00	639700.00
	c. Fines & Late Fees	2910.00	6190.00
	d. Institutional Local Fees	1277500.00	1009700.00
	e. Operational Fees	0.00	0.00
	f. Other Fees (including Issue of ID Cards, Library Cards, Marksheets and Certificates)	17000.00	150.00
	g. Training, Food & Lab. Material Fees	0.00	0.00
	h. Tuition Fees	12106800.00	10112178.00
	i. Enrolment Fees (NCHMCT)	96000.00	57000.00
	j. Un-bifurcated Fees	0.00	69000.00
<b>1 &amp; 1/2 Diploma Students:</b>			
	a. Admission Fees	0.00	19000.00
	b. Examination Fees & Reappearance Fees	0.00	76000.00
	c. Fines & Late Fees	0.00	0.00
	d. Institutional Local Fees	0.00	36000.00
	e. Operational Fees	0.00	108000.00
	f. Other Fees (including Issue of ID Cards and other Certificates)	0.00	71.00
	g. Registration and Enrolment Fees	0.00	5250.00
	h. Tuition Fees	0.00	360000.00
	Hostel Fees	2664500.00	2192950.00
	Short Term Training Receipts	6000.00	0.00
	Training Programme Receipts	306880.00	0.00
	IGNOU receipts, JEE receipts and other allied revenue receipts	128660.00	6000.00
	Receipt towards Evaluation Study of Mid-Day Meal Schools	0.00	150000.00
		17479950.00	14892189.00
		Adjusted against the corresponding fees	
Less: - Refunds and remittances			
<b>TOTAL</b>		<b>17479950.00</b>	<b>14892189.00</b>



**SCHEDULE 15- INCOME FROM INVESTMENTS**

(Income on Invest from Earmarked/ Endowment Funds transferred to Funds)

	Investment from Earmarked		Investment Others	
	Current Year (2015-2016)	Previous Year (2014-2015)	Current Year (2015-2016)	Previous Year (2014-2015)
1 Interest				
a) On Govt. Securities		0.00	0.00	0.00
b) Other Bonds/ Debentures		0.00	0.00	0.00
2 Dividends:				
a) On Shares		0.00	0.00	0.00
b) On Mutual Fund Securities		0.00	0.00	0.00
3 Rents		0.00	0.00	0.00
4 Others( Specify)		0.00	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS**

As per Audit Report Annexed as on Even Date  
For Sumit Das & Associates  
Chartered Accountants



Sumit Das, ACA  
(Proprietor)  
Membership No. 303776

Dated: Shillong  
The 8<sup>th</sup> of September, 2016

Chairman  
IHMCTAN  
Shillong

Principal  
IHMCTAN  
Shillong

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 31st MARCH, 2016**

	Current Year (2015-2016)	Previous Year (2014-2015)
<b><u>SCHEDULE 16- INCOME FROM ROYALTY, PUBLICATION ETC</u></b>		
1 Income from Royalty	0.00	0.00
2 Income from Publications	0.00	0.00
3 Others (Specify)	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>

	Current Year (2015-2016)	Previous Year (2014-2015)
<b><u>SCHEDULE 17- INTEREST EARNED</u></b>		
1 On Term Deposits:		
(a) With Scheduled Banks	0.00	893460.00
(b) With Non-Scheduled Banks	0.00	0.00
(c) with Institutions	0.00	0.00
(d) Others	0.00	0.00
2 On Savings Accounts		
(a) With Scheduled Banks	119393.00	182211.00
(b) With Non-Scheduled Banks	0.00	0.00
(c) with Institutions	0.00	0.00
(d) Others	0.00	0.00
3 On Loans:		
(a) Employees/Staff (On Computer Advance)	2498.00	0.00
(b) Others	0.00	0.00
4 Interest on Debtors and Other Receivables	0.00	0.00
<b>TOTAL</b>	<b>121891.00</b>	<b>1075671.00</b>

*R. V. Suckhany*

**Chairman  
IHMCTAN  
Shillong**

*Wijay Kumar*

**Principal  
IHMCTAN  
Shillong**



**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 31st MARCH, 2016**

	Current Year (2015-2016)	Previous Year (2014-2015)
<b><u>SCHEDULE 18- OTHER INCOME</u></b>		
1 Profit on Sale/Disposal of Assets		
(a) Owned Assets	0.00	0.00
(b) Assets acquired out of grants, or received free of cost	0.00	0.00
2 Export Incentives realized	0.00	0.00
3 Fees for Miscellaneous Services	0.00	0.00
4 Deferred Income	0.00	0.00
5 Prior Period Receipts	0.00	0.00
6 Orientation Programme Receipts	7500.00	0.00
7 Miscellaneous Receipts	20496.00	9637.00
8 License Fees	12970.00	14520.00
9 Other revenue deductions form Staff Salaries	3599.00	0.00
10 Quotation Fees	28800.00	0.00
11 Tender Fees	6000.00	0.00
<b>TOTAL</b>	<b>79365.00</b>	<b>24157.00</b>

	Current Year (2015-2016)	Previous Year (2014-2015)
<b><u>SCHEDULE 19- INCREASE/DECREASE IN STOCK OF FINISHED GOODS &amp; WORK IN PROGRESS</u></b>		
(a) Closing Stock		
Finished Goods	0.00	0.00
Work-in-progress	0.00	0.00
(b) Less: Opening Stock		
Finished Goods	0.00	0.00
Work-in-progress	0.00	0.00
<b>NET INCREASE/(DECREASE) [a-b]</b>	<b>0.00</b>	<b>0.00</b>



	Current Year (2015-2016)	Previous Year (2014-2015)
<b>SCHEDULE-20 ESTABLISHMENT EXPENSES</b>		
<b>General Establishment Expenses: -</b>		
Campus Salaries and wages (including arrears)	11645637.00	10359325.00
Hostel Salaries and wages (including arrears)	449399.00	
Allowances and Bonus: -		
Children Education Allowances	124094.00	104312.00
Bonus to Employees	70558.00	0.00
Leave Travel Expenses	0.00	8100.00
Honorarium to Guest Faculty, Co-ordinators etc	323950.00	502900.00
Honorarium to Guest Faculty, Co-ordinators etc (Hostel)	14250.00	0.00
Medical Reimbursements	218724.00	283667.00
Campus Security Charges	802906.00	1394676.00
Remuneration (Hostel Warden, etc)	21446.00	48333.00
	<b>13670964.00</b>	<b>12701313.00</b>
<b>Academic Expenses: -</b>		
Campus Interview and Recruitment Expenses	47300.00	100229.00
Enrolment Fee Remittances to NCHMCT	99000.00	-
Examination Remuneration and other Exam Expenses	138137.00	59346.00
IGNOU Expenses (Including honorarium, etc. )	74890.00	0.00
Papers and Periodicals	5650.00	0.00
Scholarship	0.00	904200.00
Student Activities	273069.00	425979.00
Mid-Day Meal Expenses	0.00	80300.00
Training Programme Expenses	0.00	111652.00
Joint Entrance Examination Expenses	18375.00	21491.00
Workshops and Seminars	280121.00	303661.00
	936542.00	2006858.00
Less:- Receipts on account	0.00	0.00
	<b>936542.00</b>	<b>2006858.00</b>
<b>Operational Expenses: -</b>		
Consumables & raw-materials for Campus	875671.00	643086.00
Consumables & raw-materials for Hostel	1033064.00	131918.00
House-keeping and Gardening materials	409482.00	367654.00
Outdoor Catering Charges	521063.00	0.00
	2839280.00	1142658.00
Less:- Receipts on account	0.00	0.00
	<b>2839280.00</b>	<b>1142658.00</b>
<b>TOTAL</b>	<b>17446786.00</b>	<b>15850829.00</b>



	Current Year (2014-2015)	Previous Year (2013-2014)
<b><u>SCHEDULE 21- OTHERS ADMINISTRATIVE EXPENSES ETC</u></b>		
Purchases	0.00	0.00
Labour and Processing Expenses	0.00	93700.00
Cartage and Carriage Expenses	0.00	0.00
Electricity and Power		
i) Campus & Hostel	511213.00	543085.00
Water Charges	0.00	0.00
Insurance	0.00	0.00
Repairs and Maintenance-		
i) Gas Bank, Cylinders and Gas Range	67116.00	40265.00
ii) Vehicles	0.00	69783.00
iii) Computers and Peripherals	8880.00	49850.00
iv) Furniture and Fixtures	0.00	410754.00
v) Electrical and Electronic Equipments	0.00	182687.00
vi) Hostel (Plumbing Works)	0.00	18224.00
vii) Kitchen Equipment	6200.00	0.00
Excise Duty	0.00	0.00
Rent,Rates and Taxes	0.00	0.00
Vehicles Running and Maintenance	0.00	0.00
Postage, Telephone and Communication Charges	86065.00	80735.00
Printing and Stationery (General Campus)	112549.00	463030.00
Printing and Stationery (Hostel)	25000.00	
Travelling and Conveyance Expenses	298665.00	227723.00
Transportation Charges	0.00	16000.00
Subscription Expenses (including Membership Fee)	0.00	0.00
Expenses on Fees	0.00	0.00
Auditors Remuneration	89800.00	33090.00
Hospitality Expenses	0.00	0.00
Professional Charges	76850.00	12300.00
Provisions for Bad and Doubtful debts / Advances	0.00	0.00
Irrecoverable Balances Written Off	0.00	0.00
Packing Charges	0.00	0.00
Freight and Forwarding Expenses	0.00	0.00
Distribution Expenses	0.00	0.00
Advertisement and Publicity	53246.00	42287.00
<b><u>Others: -</u></b>		
Bank Charges	7120.25	5953.00
Board Meeting Expenses	27944.00	29670.00
Office Expenses	0.00	38358.00
Cleaning Expenses	0.00	68000.00
LPG Cylinders and Refilling	89400.00	287250.00
Pest Control	1800.00	60021.00
Membership Fees	3708.00	4045.00
Fines, Late Fees, Penalties and Penal Interest	9420.00	0.00
Petty Expenses and Sundries as per <b>Annexure I</b>	137250.00	158270.00



	Current Year (2014-2015)	Previous Year (2013-2014)
<b>SCHEDULE 21- OTHERS ADMINISTRATIVE EXPENSES ETC</b>		
<b>Prior Period Adjustments: -</b>		
<b>a. Salary related deductions: -</b>		
Against Festival Advance	0.00	2534.00
Against Motor Cycle Advance	0.00	(720.00)
Against GPF Advance	0.00	(790.00)
Against Medical Advance	0.00	180000.00
Against Computer Advance	0.00	992.00
<b>b. Other deductions: -</b>		
Travelling Expenses	0.00	154957.00
Student Activities	0.00	49500.00
Transportation Expenses	0.00	40000.00
Examination Expenses	0.00	50000.00
Career Counselling Expenses	0.00	9000.00
Other Expenses	0.00	15000.00
<b>c. Other Expenses</b>		
Professional Fees	(164558.00)	0.00
Auditors' Remuneration	14950.00	0.00
<b>TOTAL</b>	<b>1462618.25</b>	<b>3435553.00</b>

As per Audit Report Annexed as on Even Date  
For Sumit Das & Associates  
Chartered Accountants

Dated: Shillong  
The 8<sup>th</sup> of September, 2016



Sumit Das, ACA)  
(Proprietor)  
Membership No. 303776

Chairman  
IHMCTAN  
Shillong

Principal  
IHMCTAN  
Shillong



**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 31st MARCH, 2016**

	Current Year (2015-2016)	Previous Year (2014-2015)
<b><u>SCHEDULE 22- EXPENDITURE ON GRANTS, SUBSIDIES ETC</u></b>		
(a) Grants given to Institutions/Organisations	0.00	0.00
(b) Subsidies given to Institutions/Organisations	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

**Note-** Name of the Entities, their Activities along with the amount of Grants/Subsidies are to be Disclosed

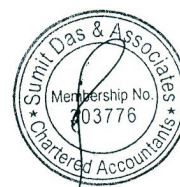
	Current Year (2015-2016)	Previous Year (2014-2015)
<b><u>SCHEDULE 23- INTEREST</u></b>		
(a) On fixed Loans	0.00	0.00
(b) On other Loans (including Bank Charges)	0.00	52585.00
(c) Others (specify)	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>52585.00</b>

*R. V. Suchanig*

**Chairman  
IHMCTAN  
Shillong**

*Dijay Kumar*

**Principal  
IHMCTAN  
Shillong**



**SCHEDULE 24- SIGNIFICANT ACCOUNTING POLICIES****1. ACCOUNTING CONVENTION:**

The financial statements of Institute of Hotel Management, Catering Technology and Applied Nutrition (hereafter referred to as Institute) are prepared on the basis of historical cost convention and on accrual method of accounting. However, interests on term and other bank deposits are accounted for on realization basis

**2. RETIREMENT BENEFITS:**

The Institute makes provisions for retirement benefits by transferring a part of its employees' salary to a savings bank accounts held with Vijaya Bank and Bank of Baroda.

The deductions for retirement benefits of the employees on deputation are remitted to the respective employees' stations-of-origin.

**3. DEPRECIATION:**

The Institute follows the provisions of Accounting Standard 6- Depreciation Accounting and has the following to disclose-

- a. Depreciation for a year is calculated on the written down value of the asset.
- b. Depreciation on assets is charged as with reference to the rates specified for such assets in the Income-tax Act, 1961.

**4. FIXED ASSETS:**

Schedule 8 has been prepared keeping in mind the disclosure requirements of Accounting Standard 10- Accounting for Fixed Assets.

**Subject to our report of even date  
For Sumit Das & Associates  
Chartered Accountants**

**Dated: Shillong  
The 24<sup>th</sup> June, 2015**



**Chairman  
IHMCTAN  
Shillong**



**Principal  
IHMCTAN  
Shillong**




**(Sumit Das, ACA)  
(Proprietor)  
Membership No. 303776**

**Schedule 25- CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS**

1. No contingent liabilities exist as on 31<sup>st</sup> March 2015.
2. The Institute is exempt from paying Income Tax under section 10(23C)(iiiab)
3. Previous year's figures, wherever necessary, have been re-grouped: -
4. Following Prior Period Adjustments against Advances have been made during the year towards un-reconciled balances of previous financial years :-

Particulars	Amount ( ₹)
Accounting Charges Payable	1,96,558.00(Dr.)
Accounting Charges Payable	32,000,00(Cr.)
Audit Fees Payable	14,950.00 (Cr.)
Atavelling Expenses Pending Reimbursement	20,89,.00 Dr.)

5. Opening advances of fees pertaining to both college and hostel, have been recognized in the income and Expenditure Account of the current year, as such advances were received in the previous year, for the current year's period.
6. No transfer to General Reserve has been made during the year, as the Institute has been running in deficits.

**Subject to our report of even date  
For Sumit Das & Associates  
Chartered Accountants**

**Dated: Shillong  
The 24<sup>th</sup> June, 2015**



*R. V. Suchanig*  
**Chairman  
IHMCTAN  
Shillong**

*Sumit Das*  
**Principal  
IHMCTAN  
Shillong**

*(Signature)*  
**(Sumit Das, ACA)  
(Proprietor)  
Membership No. 303776**

**ANNEXURE I**  
**PETTY CASH EXPENSES FOR THE YEAR ENDED 31ST MARCH, 2016**

<u>Particulars</u>	<u>Amount in ₹</u>		
	<u>General Campus</u>	<u>Hostel</u>	<u>Total</u>
Postage & Telegram	12500.00	0.00	12500.00
Petrol, Oil and Lubricants	1000.00	15100.00	16100.00
Other Operational Expenses	2335.00	14770.00	17105.00
Conveyance	57070.00	0.00	57070.00
Printing and Stationery	4114.00	0.00	4114.00
Advertisement & Publicity	882.00	0.00	882.00
Office Expenses	14710.00	0.00	14710.00
Miscellaneous Expenses	716.00	0.00	716.00
Examination Expenses	10473.00	0.00	10473.00
IGNOU Exam Expenses	2280.00	0.00	2280.00
Repairs & Maintenance	1300.00	0.00	1300.00
<b>Total (₹)</b>	<b>107380.00</b>	<b>29870.00</b>	<b>137250.00</b>



**Bank Reconciliation Statement as on 31/03/2016**  
**Vijaya Bank Account No. 8305**

₹

Closing Balance as per Cash Book		<b>249085.00</b>
Opening Balance as per Audited Accounts of 2013-14		1349106.00
Add: -Unrecognised Investment in Fixed Deposit		
<u>Date</u>	<u>FDR No.</u>	₹
21-05-2012	850103311000882	1000000.00
Add: - Clearance of cheque deposited last year		
<u>Date</u>	<u>Cheque No.</u>	₹
-	712701	33925.00
Add: -Opening Balance as per Bank Statement of 2013-14		<u>761514.00</u>
Unreconciled Opening Balance Difference of 2013-14		<u>446333.00</u>
Closing Balance as per Pass Book		<u><b>695418.00</b></u>

**Bank Reconciliation Statement as on March 31st 2016**  
**SBI Account No. 4262**

₹

Closing Balance as per Cash Book		63711.75
Add: Cheques issued but not presented for payment		
<u>Date</u>	<u>Cheque No.</u>	₹
31-03-2016	118080	21920.00
31-03-2016	118081	26901.00
31-03-2016	118082	44372.00
31-03-2016	118083	9000.00
31-03-2016	118084	98700.00
		200893.00
Closing Balance as per Bank Statement		<u><b>264604.75</b></u>

**Bank Reconciliation Statement as on March 31st 2016**  
**Bank of Baroda Account No. 6479**

₹

Closing Balance as per Cash Book		797525.00
Less: - Cheques deposited into bank but not cleared		
<u>Date</u>	<u>Cheque No.</u>	₹
31-03-2016	399140	102350.00
		102350.00
Closing Balance as per Pass Book		<u><b>695175.00</b></u>



**Bank Reconciliation Statement as on March 31st 2016****Bank of Baroda Account No. 6462**

Closing Balance as per Cash Book			₹	189193.00
Add: Cheques issued but not presented for payment				
	<u>Date</u>	<u>Cheque No.</u>	₹	
	31-03-2016	RTGS Salary Cheque	350200.00	350200.00
Less: - Cheques deposited into bank but not cleared				
	<u>Date</u>	<u>Cheque No.</u>	₹	
	31-03-2016	399141	350200.00	350200.00
Closing Balance as per Pass Book				<b>189193.00</b>

**Bank Reconciliation Statement as on March 31st 2016****Bank of Baroda Account No. 6367**

Closing Balance as per Cash Book			₹	1018.00
Closing Balance as per Pass Book				<b>1018.00</b>

**Bank Reconciliation Statement as on March 31st 2016****SBI Account No. 1988**

Closing Balance as per Cash Book				23025732.58
Closing Balance as per Bank Statement				<b>23025732.58</b>

**Bank Reconciliation Statement as on March 31st 2016****SBI Account No. 1977**

Closing Balance as per Cash Book				₹	1461363.90
Add: Cheques issued but not presented for payment					
	<u>Date</u>	<u>Cheque No.</u>	₹		
	18-03-2016	399133	3007.00		
	18-03-2016	399134	173100.00		
	31-03-2016	399137	9420.00		
	31-03-2016	399139	463529.00		
	31-03-2016	399140	102350.00		
	31-03-2016	399141	350228.00		
	31-03-2016	399142	49830.00		
	31-03-2016	399143	10000.00		
	31-03-2016	399144	149071.00		
	31-03-2016	399145	40279.00		
	31-03-2016	399146	26050.00		
	31-03-2016	399147	23727.00		
	31-03-2016	399148	69000.00		
	31-03-2016	399149	42750.00		
	31-03-2016	399150	10000.00		
	31-03-2016	399151	11000.00		
	31-03-2016	399152	37800.00		
	31-03-2016	399153	75000.00		
	31-03-2016	399155	36390.00		
					1682531.00
Closing Balance as per Bank Statement					<b>3143894.90</b>



## AUDITORS' REPORT

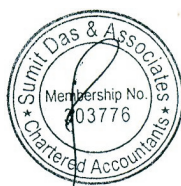
We have audited the accompanying financial statements of **HUNAR SE ROZGAR TAK (HSRT), conducted by INSTITUTE of HOTEL MANAGEMENT, CATERING TECHNOLOGY and APPLIED NUTRITION (IHMCTAN)**, which comprises of the Balance Sheet as at **31st March, 2016**, the Income and Expenditure Account for the year ended and the underlying Receipts and Payments Accounts as on the date.

These Financial Statements are the responsibility of the management. This responsibility includes 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 of material misstatements. Our responsibility is only to express an opinion on these financial statements based on our audit.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been maintained by the entity so far as it appears from our examination of the books.

In our opinion, on the basis of the relevant records and as per the explanations received, we report the following :-

1. It has come to our notice that constant **procurements** of raw materials, perishables and consumables are mostly being made **from the same suppliers**. It is suggested that on periodic basis, quotations be taken and if need be updated as well. Also, for hefty purchases tenders should be called in tandem with the guidelines of General Financial Rules (GFR)
2. We recommend that **Miscellaneous Expenditure be bifurcated into broader heads** as substantial amounts under various programmes have been under this head.
3. Details regarding the **nature of remittance made under the head "Transfer of IHM-General Account"** could not be established. In light of this, all amounts paid under this head during the year have been treated as revenue expenditure. We, however, are of the opinion that all such amounts should be treated as Loans with outstanding balance thereon being properly reflected in the Balance Sheet.
4. We recommend that as far as feasible **payments of stipends** be made via account payee cheques instead of cash to further guarantee the end-use of the expenses incurred thereof.
5. We recommend that written documentation be maintained with respect to **Administrative charges** that are being retained from the grants.



Dated : Shillong  
The 8th of September, 2016

For Sumit Das & Associated  
Chartered Accountants

(Sumit Das, ACA  
(Proprietor)

Membership No. 303776

**HUNAR SE ROZGAR TAK**  
**INSTITUTE OF HOTEL MANAGEMENT :: MAWDIANG DIANG**  
**BALANCE SHEET AS AT 31ST MARCH 2016**

**LIABILITIES****Corpus Fund:**

As per last account	2015259.25	
Less: Deficit during the Year		
	<u>1626588.00</u>	388671.25

**ASSETS****Loans & Advances:**

Per Last Account	200000.00	
Add: Advances given during the period	<u>402558.00</u>	
	602558.00	
Less: Refunded during the period	61650.00	
Less: Adjusted during the period	<u>230000.00</u>	310908.00

**Current Assets:**

Imprest Cash	17860.00	
Cash at Bank	38303.25	
Cash in Hand	<u>5000.00</u>	61163.25

**Difference in Opening  
Balance between Audited  
Statement and Cash Book**

16600.00

Total ₹ 388671.25

Total ₹ 388671.25

As per Audit Report Annexed as on Even Date  
For Sumit Das & Associates  
Chartered Accountants

Dated: Shillong  
The 8<sup>th</sup> of September, 2016



(Sumit Das, ACA)  
(Proprietor)  
Membership No. 303776

*R. V. Suchanig*  
Chairman  
IHMCTAN  
Shillong

*Wijay Kumar*  
Principal  
IHMCTAN  
Shillong



**HUNAR SE ROZGAR TAK**  
**INSTITUTE OF HOTEL MANAGEMENT :: MAWDIANG DIANG**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016**

**EXPENDITURE****INCOME****8-Weeks Food Production Programme:**

Training Fee	338545.50		Grant received from Ministry of Tourism	4184209.00
Course Material	56963.00		Bank Interest	81047.00
Certification Fee	37500.00		Stale Cheque written back	36050.00
Uniforms	247003.00			
Tool Kits	50000.00		Deduction from Salary on account of :	
Lunch Charges	460359.50		Lunch Charges	603.00
Stipend	212000.00		Professional Tax	<u>1400.00</u> 2003.00
Miscellaneous Expenditure	<u>32121.00</u>	1434492.00		

**8-Weeks Bakery Programme:**

Training Fee	678411.00		Excess of Expenditure over Income transferred to Capital Account	1626588.00
Course Material	29960.00			
Certification Fee	56250.00			
Uniforms	308754.00			
Tool Kits	73600.00			
Lunch Charges	330271.00			
Stipend	258000.00			
Miscellaneous Expenditure	<u>46400.00</u>	1781646.00		

**(C) 6 Weeks-House Keeping Utility Programme :**

Training Fee	35020.00			
Course Material	10399.00			
Miscellaneous Expenditure	<u>6000.00</u>	51419.00		

**6-Days Skill Certification Programme**

Training Fee	365844.00			
Course Material	52100.00			
Meal Charges	96161.00			
Miscellaneous Expenditure	47750.00			
Testing Expenditure	158636.00			
Stipend	272400.00			
Certification Fee	<u>12500.00</u>	1005391.00		



<b>Carried Forward</b>		<b>4272948.00</b>	<b>Carried Forward</b>	<b>5929897.00</b>
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<b>Brought Forward</b>	<b>4272948.00</b>	<b>Brought Forward</b>	<b>5929897.00</b>
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**6-Months food Production Programme:**

Training Fee	246629.00		
Course Material	23996.00		
Meal Charges	6614.00		
Miscellaneous Expenditure	14726.00		
Testing Fee	22000.00		
Stipend	270000.00		
Certification Fee	20000.00		
Material Charges	166423.00		
Uniform	<u>23750.00</u>	794138.00	

**6-Weeks Event Facilitators**

Uniform		76000.00	
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**Others:**

Transfer to General IHM Account	500000.00		
Administrative Charges	199324.00		
Advertisement Charges	86830.00		
Bank Charges	<u>657.00</u>	786811.00	

<b>Total ₹</b>	<b><u>5929897.00</u></b>	<b>Total ₹</b>	<b><u>5929897.00</u></b>
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**As per Audit Report Annexed as on Even Date  
For Sumit Das & Associates  
Chartered Accountants**

**Dated: Shillong  
The 8<sup>th</sup> of September, 2016**



**(Sumit Das, ACA)  
(Proprietor)  
Membership No. 303776**

*R. V. Suchanig*  
**Chairman  
IHMCTAN  
Shillong**

*Dijay Kumar*  
**Principal  
IHMCTAN  
Shillong**

**HUNAR SE ROZGAR TAK**  
**INSTITUTE OF HOTEL MANAGEMENT :: MAWDIANG DIANG**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016**

**RECEIPTS****Opening Balance:**

Imprest	29964.00	
Cash at Bank	1763695.25	
Cash in Hand	<u>5000.00</u>	1798659.25
Grant received from Ministry of Tourism		4184209.00
Bank Interest	81047.00	
Stale Cheque written back	36050.00	
Deduction from Salary on account of:		
Lunch Charges	603.00	
Professional Tax	<u>1400.00</u>	2003.00

Refund of Advances		61650.00
Wrong Credit Entry (w.r.t to General Account)	300.00	
Less: Transferred to General Account	<u>300.00</u>	0.00

**PAYMENTS****(A) 8-Weeks Food Production Programme:**

Training Fee	339545.50	
Course Material	56963.00	
Certification Fee	37500.00	
Uniforms	247003.00	
Tool Kits	50000.00	
Lunch Charges	460359.50	
Stipend	212000.00	
Advertisement	0.00	
Administrative Charges	0.00	
Miscellaneous Expenditure	<u>31121.00</u>	1434492.00

**(B) 8-Weeks Bakery Programme:**

Training Fee	678411.00	
Course Material	29960.00	
Certification Fee	56250.00	
Uniforms	308754.00	
Tool Kits	73600.00	
Lunch Charges	300271.00	
Stipend	258000.00	
Advertisement	0.00	
Miscellaneous Expenditure	<u>50400.00</u>	1755646.00

**(C) 6 Weeks-House Keeping Utility Programme :**

Training Fee	35020.00	
Course Material	6399.00	
Certification Fee	0.00	
Uniforms	0.00	
Tool Kits	0.00	
Lunch Charges	0.00	
Stipend	0.00	
Advertisement	0.00	
Miscellaneous Expenditure	<u>6000.00</u>	47419.00

**(D) 6-Days Skill Certification Programme:**

Training Fee	286844.00	
Course Material	39600.00	
Meal Charges	75161.00	



Miscellaneous Expenditure	35250.00	
Testing Expenditure	143636.00	
Stipend	212400.00	
Certification Fee	<u>12500.00</u>	805391.00

**(F) 6-Months Food Production Programme:**

Training Fee	246629.00	
Course Material	23996.00	
Meal Charges	6614.00	
Miscellaneous Expenditure	14726.00	
Testing Fee	10000.00	
Tool Kits	12000.00	
Stipend	270000.00	
Certification Fee	20000.00	
Advertisement	0.00	
Material Charges	166423.00	
Uniform	<u>23750.00</u>	794138.00

**(D) 6-weeks Event Facilitators:**

Uniforms		76000.00
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**Others:**

Advance given to 6 days Skill certification	342558.00	
Advance towards Purchase of Raw Materials	30000.00	
Advance given for Food Production Programme	30000.00	
Transfer to General IHM Account	500000.00	
Administrative Charges	199324.00	
Advertisement Charges	86830.00	
Bank Charges	<u>657.00</u>	1189369.00

**Closing Balance:**

Imprest Cash	17860.00	
Cash at Bank	38303.25	
Cash in Hand	<u>5000.00</u>	61163.25

Total ₹

6163618.25

Total ₹

6163618.25

Dated: Shillong  
The 8<sup>th</sup> of September, 2016



As per Audit Report Annexed as on Even Date  
For Sumit Das & Associates  
Chartered Accountants

Sumit Das, ACA  
(Proprietor)

Membership No. 303776

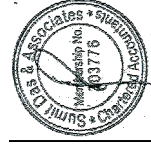
**HUNAR SE ROZGAR TAK**  
**INSTITUTE OF HOTEL MANAGEMENT :: MAWDIANG DIANG**  
**ANNEXURE FOR INCOME & EXPENDITURE ACCOUNT ON VARIOUS TRAINING PROGRAMMES CONDUCTED DURING THE YEAR 2015-16**

**(A) 8-Weeks Food Production Programme:**

	Training Fee	Course Material	Certification Fee	Uniforms	Tool Kits	Lunch Charges	Stipend	Administrative	Miscellaneous	TOTAL
29th Batch	0.00	11425.00	0.00	0.00	10000.00	0.00	0.00	0.00	0.00	21425.00
30th Batch	6231.00	0.00	0.00	47501.00	10000.00	13610.00	68000.00	0.00	0.00	145342.00
31st Batch	90905.00	21156.00	12500.00	57000.00	10000.00	148002.00	54000.00	0.00	10689.00	404252.00
32nd Batch	71799.00	12121.00	12500.00	47500.00	10000.00	66711.50	42000.00	0.00	7642.00	270273.50
33rd Batch	107291.00	12261.00	12500.00	47501.00	10000.00	152296.00	48000.00	0.00	10000.00	399849.50
34th Batch	60152.00	0.00	0.00	47501.00	0.00	47079.00	0.00	0.00	3790.00	158522.00
35th Batch	0.00	0.00	0.00	0.00	0.00	18521.00	0.00	0.00	0.00	18521.00
36th Batch	2167.00	0.00	0.00	0.00	0.00	14140.00	0.00	0.00	0.00	16307.00
<b>Total</b>	<b>338545.50</b>	<b>56963.00</b>	<b>37500.00</b>	<b>247003.00</b>	<b>50000.00</b>	<b>460359.50</b>	<b>212000.00</b>	<b>0.00</b>	<b>32121.00</b>	<b>1434492.00</b>

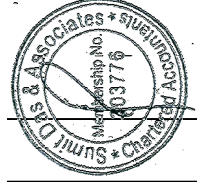
**B) 8-Weeks Bakery Programme:**

	Training Fee	Course Material	Certification Fee	Uniforms	Tool Kits	Lunch Charges	Stipend	Miscellaneous	TOTAL
19th Batch	0.00	0.00	0.00	0.00	10000.00	0.00	0.00	0.00	10000.00
20th Batch	0.00	0.00	0.00	0.00	10400.00	0.00	0.00	0.00	10400.00
21st Batch	115276.00	0.00	15625.00	47500.00	10000.00	20265.00	50000.00	10000.00	268666.00
22nd Batch	127820.00	0.00	15625.00	57001.00	10000.00	59698.00	62000.00	10000.00	342144.00
23rd Batch	226912.00	11496.00	12500.00	47501.00	12400.00	35019.00	64000.00	0.00	409828.00
24th Batch	123474.00	18464.00	12500.00	61751.00	10800.00	72742.00	82000.00	16400.00	398131.00
25th Batch	49104.00	0.00	0.00	47501.00	10000.00	120095.00	0.00	0.00	226700.00
26th Batch	35825.00	0.00	0.00	47500.00	0.00	22452.00	0.00	10000.00	115777.00
<b>Total</b>	<b>678411.00</b>	<b>29960.00</b>	<b>56250.00</b>	<b>308754.00</b>	<b>73600.00</b>	<b>330271.00</b>	<b>258000.00</b>	<b>46400.00</b>	<b>1781646.00</b>



**(C) 6 Weeks House Keeping Utility Programme:**

	Training Fee	Course Material	Certification Fee	Uniform	Tool Kite	Meal Charges	Stipend	Miscellaneous	TOTAL
4th Batch	35020.00	10399.00	0.00	0.00	0.00	0.00	0.00	6000.00	51419.00
<b>TOTAL</b>	<b>35020.00</b>	<b>10399.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6000.00</b>	<b>51419.00</b>



**(C) 6-Days Skill Certification Programme:**

	Training Fee	Course Material	Meal Charges	Miscellaneous	Testing Fee	Stipend	Certification Fee	TOTAL
	365844.00	52100.00	96161.00	47750.00	158636.00	272400.00	12500.00	1005391.00
<b>TOTAL</b>	<b>365844.00</b>	<b>52100.00</b>	<b>96161.00</b>	<b>47750.00</b>	<b>158636.00</b>	<b>272400.00</b>	<b>12500.00</b>	<b>1005391.00</b>

**(C) 6-Months Food Production Programme:**

	Training Fee	Course Material	Meal Charges	Miscellaneous	Tool Kit	Stipend	Certification Fee	Materials	Uniform	TOTAL
1st Batch	15506.00	12500.00	3691.00	0.00	10000.00	270000.00	5000.00	0.00	0.00	316697.00
2nd Batch	231123.00	11496.00	2932.00	14726.00	12000.00	00.00	15000.00	166423.00	23750.00	477441.00
<b>TOTAL</b>	<b>246629.00</b>	<b>23996.00</b>	<b>6614.00</b>	<b>14726.00</b>	<b>22000.00</b>	<b>270000.00</b>	<b>20000.00</b>	<b>166423.00</b>	<b>23750.00</b>	<b>794138.00</b>

**(F) 6 week Event Facilitators**

	Training Fee	Course Material	Meal Charges	Miscellaneous	Testing Fee	Stipend	Certification Fee	Tool Kit	Uniform	TOTAL
1st Batch	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38000.00	38000.00
2nd Batch	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38000.00	38000.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>76000.00</b>	<b>76000.00</b>