

ANNUAL REPORT FOR THE YEAR 2018-2019

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 conducive to the attainment of all or any of the objects of the society.

III. Facilities :

The Institute is now functioning from its main campus at Mawdiangding, Mawkasiang Shillong 793 008 situated at the New Shillong Township. The Campus includes the Administrative and Academic Building as well as Hostel for both boys and girls. Classes for degree course both theory and practical are conducted 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 10th meeting of the IHM Shillong held on 24th 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 Management, 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 31.3.2019 are as follows :

- | | | | |
|----|---|---|-------------|
| 1. | Commissioner & Secretary (Tourism)
Government of Meghalaya, Shillong - 793001 | - | Chairperson |
| 2. | Shri Gyan Bhushan,
Economic Adviser, Ministry of Tourism
C-1, Hutments, Dara Shukoh Road, New Delhi - 110011 | - | Member |
| 3. | The Financial Adviser,
Govt. of India, Ministry of Tourism,
Transport Bhavan, New Delhi - 110002 | - | Member |
| 4. | The Regional Director
India Tourism, Guwahati, Assam Paryatan Bhavan
Third Floor, Near Nepali Mandir, Platan Bazar
Guwahati - 781008 | - | Member |
| 5. | The Commissioner & Secretary
Finance Department, Govt. of Meghalaya, Shillong | - | Member |
| 6. | Director (A&F),
NCHMCT, A-34 Sector 62, Institutional Area
Noida (UP) 201301 | - | Member |
| 7. | Principal Institute of Hotel Management
VIP Road, Upper Hengrabari, Barbari
Guwahati - 781036 | - | Member |
| 8. | The Director, Higher & Technical Education
Govt. of Meghalaya, Shillong | - | Member |

9.	The Director of Tourism Govt. of Meghalaya, Shillong	-	Member
10.	Managing Director, Alpine Continental, Shillong	-	Member
11.	Managing Director Hotel Polo Towers, Shillong	-	Member
12.	The Principal IHMCTAN, Shillong	-	Member Secretary

II STRENGTH OF THE INSTITUTE -2018-2019

Permanent Faculties

Principal	-	1
Head of Department	-	1
Senior Lecturer	-	1
Lecturer	-	2
Assistant Lecturer	-	5
Guest Faculty	-	6

Administrative Staff

PA to Principal	-	1
Accountant	-	1
UDC	-	2
LDC	-	3
Asstt. Librarian	-	1
Peon	-	2
Driver	-	1
LDC Contract	-	1
Lab. Attendant	-	4
Lab. Asstt.	-	4
House Keeping Staff	-	14
Hostel Warden	-	2
Hostel Helper	-	2
Hostel Housekeeping	-	1
Hostel cook	-	1
Laundry Helper	-	1

III COURSES OFFERED :

1. 3 (three) years B.Sc in Hospitality and Hotel Administration. The total intake strength through JEE is 120.

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

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

Age-22 years relaxable by 3 years for SC/ST
Reservation-As per Govt. of India policy

Admission this academic session 2018-2019 in 1st Semester of 3 years B.Sc 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	
120	54	2	10	16	NIL	59	13	2	-	156



Chairman
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Shillong



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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 for the Financial year 2016-17 & 2017-18	F. No. 3(52)/2013 CBSP Dated 28/11/2018	4,35,210/-	4,35,210/-	N/A	N/A
2.	Funds for training under CBSP Scheme of the MOT – Hunar Se Rozgar Programme for the Financial Year 2017-18	F. No. 3(32)/2013- CBSP-Vol-II dated: 07.05-2018	7,42,896/-	7,42,896/-	N/A	N/A
3.	Funds for training under CBSP Scheme of the MOT – Hunar Se Rozgar Programme for the Financial Year 2017-18	F. No. 3(32)/2013- CBSP-Vol-II dated: 10-07-2018	4,17,678/-	4,17,678/-	N/A	N/A

Target Assigned

i. Hunar Se Rozgar Training Programme : 300

ii. 6 Days Training Programme : 150

iii. Entrepreneurship Training Programme : 200

Target Achieved

Hunar Se Rozgar Training Programme : 300

(Annexure I)

6 Days Training Programme : 150

(Annexure II)

6 Days Training Programme : 200

(Annexure III)



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Hunar Se Rozgar Programme

Details for the Training Program organize by the Institute of Hotel Management, Shillong
for Multi Cuisine Cook for the Financial Year 2018-19
(Sponsored by the Ministry of Tourism, Government of India)

Sl. No.	Training Programme	No. of Hours	Period	Genders		No. of Trainees
				Male	Female	
1.	Multi Cuisine Cook (40 th Batch)	700 Hours	28 th March 2018 – 25 th August 2018	14	32	46
TOTAL				14	32	46



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Hunar Se Rozgar Programme

Details for the Training Program organize by the Institute of Hotel Management, Shillong
for Room Attendant for the Financial Year 2018-19

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

Sl. No.	Training Programme	No. of Hours	Period	Genders		No. of Trainees
				Male	Female	
1.	Room Attendant (3 rd Batch)	500 Hours	21 th March 2018 – 30 th May 2018	20	06	26
			TOTAL	20	06	26



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Hunar Se Rozgar Programme

Details for the Training Program organized by the Institute of Hotel Management, Shillong
for the Financial Year 2018-19

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

Sl. No.	Training Programme	Period	No. of Enrollment	No. of Pass - out
1.	Multi Cuisine Cook (40 th Batch)	28 th March 2018 – 25 th August 2018	46	39
2.	Room Attendant (3 rd Batch)	21 th March 2018 – 30 th May 2018	26	26
		TOTAL	72	65



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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 2018-19

(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 (Batch 33)	6 Days	26 th March 2018 – 31 st March 2018	15	-	-	-	15
2.	Laitlum, Smit (Batch 34)	6 Days	26 th March 2018 – 31 st March 2018	20	-	-	-	20
3.	Windermere Resort	6 Days	21 st August 2018 – 25 th August 2018	-	08 (Batch 22)	-	-	08
4.	IHM, Shillong (Batch 35)	6 Days	29 th October 2018 – 3 rd November 2018	06	-	-	-	06
TOTAL				41	08	-	-	49



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Hunar Se Rozgar Programme

Details for the Entrepreneurship Training Program organize by the Institute of Hotel Management,
Shillong for the Financial Year 2018-19

(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 (Batch 1)	150	4 th February 2019 – 1 st March 2019	-	04	-	-	04
2.	IHM Shillong (Batch 2)	150	4 th February 2019 – 1 st March 2019	-	26	-	-	26
3.	IHM Shillong (Batch 3)	150	18 th March 2019 – 12 th April 2019	-	15	-	-	15
4.	IHM Shillong (Batch 1)	150	18 th March 2019 – 12 th April 2019	-	-	-	01	01
5.	IHM Shillong (Batch i)	150	25 th March 2019 – 19 th April 2019	05	-	-	-	05
TOTAL				05	45	-	01	51



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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	HOD		60330 96587		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		60330 96588		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.	Dr. Vijay Kumar D.	Commissioner & Secretary, Tourism Department, Govt of Meghalaya, Chairperson IHM Shillong	0364	2226043		No Fax	vijay meghalaya@gmail.com	Main Secretariat Building



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INDEPENDENT AUDITOR'S REPORT
TO THE MANAGEMENT OF
THE INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION
MAWDIANG-DIANG:: SHILLONG-793018:: MEGHALAYA

Opinion

We have audited the financial statements of **THE INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION :: MAWDIANG-DIANG:: SHILLONG-793018:: MEGHALAYA**, which comprise the Balance Sheet as at March 31st 2019, and the Income & Expenditure Account and Receipts & Payments Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2019, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Shillong, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.





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1. Fixed Assets:

- a. Physical verification of Fixed Assets has not been carried out till date and should be carried out at the earliest.
- b. Marking on the body of fixed assets must be carried out in respect of assets procured during the year.
- c. Fixed Assets register should be updated at the earliest.

2. Capital Work in Progress:

- a. In respect of Capital Work in Progress, the management should obtain Completion Certificates from the contractors / civil engineers / CPWD in order to identify the extent of completion of Fixed Assets lying under CWIP. During the year, no items of Capital Work in Progress have been transferred to Fixed Assets Account.
- b. Depreciation on fully constructed buildings should be provided when such Completion Certificates are furnished.
In absence of supporting documents and other records in respect of cost incurred by CPWD for construction of Building undertaken by them in earlier years, we are unable to comment on the expediency of the expenditure so incurred.

3. Books of Accounts and supporting documents / records:

- a. The procurement of raw materials, consumables, kitchen equipment and other Fixed Assets should be done by way of RPF / EOI / Open Tender, etc wherever applicable. In respect of procurements through Purchase Committee, their roles and responsibilities of should be well defined.
- b. Vouchers / Bills in plain paper with no details of vendors / suppliers (i.e. 'Kuccha' Vouchers) must be avoided as far as possible. Also all payment invoices should invariably be in the name of the Institute and not in the name of individuals employed by the Institute.
- c. Revenue Stamp must be affixed on all payments above Rs 5000/-.
- d. In cases of direct credit by parties into the bank account of the Institute, often there are delays in submission of trails of such receipts. Also there are cases where fees have not been deposited in pre-defined bank account. A monthly reconciliation should be carried out in this regard.





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- e. Physical verification of 'Cash-in-hand' and 'Imprest Cash' must be done at regular intervals.
- f. Journal Voucher files should be maintained.
- g. 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.
- h. The Internal Financial Controls within the Institute needs sizeable improvements. Some of the areas include : procurement and recording of fixed assets, purchase of raw materials, advances to staff and others, Collection of Fees.
- i. Daily limit for Imprest Account have not been fixed yet.
- j. In respect of Caution Money, it is strongly recommended that a reconciliation statement should be prepared to ascertain the extent of liability and any surplus / deficit should be adjusted in the books of accounts at the earliest.
- k. Correct accounting heads have not been 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.
- l. Fixed Assets of the Institute should be protected sufficiently by way of Insurance. IT resources within the Institute should be protected by way of installation of Antivirus.
- m. Funds which are not in immediate requirement of the Institute should be invested by way of Term Deposits / MOD Account.
- n. There should be a definite time frame for settlement of advances. Few advances of earlier years are yet to be settled till 31.03.2019.
- o. There should be periodical reconciliation of all the bank accounts in respect of transactions wrongly done from those accounts and any surplus / deficit should be transferred before 31.03.2019.
- p. Proper note-sheets with regards to transfers of amounts to and from Hostel Accounts, General (College) Accounts should be prepared and maintained.





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- q. There should be a procedure of comparing the actual results of the Institute with the Budget at regular intervals and the deviations should be addressed.
4. The policies in respect of contribution to EPFO and NPS should confirm with the statutes governing the same. Also, necessary provisions should be made for gratuity, pension and other death-cum-retirement benefits in accordance with the statutes governing the same.
 5. **Inventory Control:**
 - a. A Stock Inspection Committee must be set up to regularly monitor the allocation of materials, consumables and other items by the store-keeper to the general campus, hostel and kitchen.
 - b. Store room should be kept under surveillance as an anti-larceny measure. Store Room maintenance also needs to be given due notice.
 - c. Stock Register should be maintained at the earliest.
 - d. Proper requisition slips should be obtained before procurement as well as issuing Stock.
 - e. Physical verification of stock and necessary adjustments should be carried out at the earliest.
 6. **IGNOU, JEE and NCHMCT :**
 - a. Separate set of accounts should be maintained in respect of transactions of activities carried out on behalf of IGNOU, JEE and NCHMCT, giving due bifurcation of expenses pending reimbursements, payables / receivables thereon along with direct expenses incurred or direct receipts availed, if any.
 - b. As per explanations given to us, most dues in respect to IGNOU, JEE and NCHMCT have been settled. However, the same needs to be adjusted in the books of accounts at the earliest.
 7. Since Fees Receivable as on 31st March, 2019 has not been arrived at by the Institute, Fees amount specified in the Income and Expenditure Account as well as the Current Assets of the Institute has been understated to that extent.





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8. Taxation:

- a. During the year under audit, tax has not been deducted in respect of payments made towards Security Charges, Contractors, Professional Fees, etc.
- b. The provisions of GST should be explored by the Institute wherever applicable

9. Unreconciled Issues:

- a. Long pending Payables and Receivables must be settled with immediate effect.
- b. There are negative balances appearing in certain ledger heads as on 31.03.2019 which needs to be settled at the earliest. Third Party Confirmations in this regard should be obtained for reconciliation.

10. The Institute must take up serious and timely measures to clear-up issues pointed out in audit reports over previous periods.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from





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fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.



for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

Chairman
IHMCTAN
Shillong

Principal
IHMCTAN
Shillong

CA SHYAM CHETTRI
Membership No. 305246
UDIN : 19303246AAAAGISE

Place : Shillong
Date : 17.09.2019

BALANCE SHEET AS AT 31st MARCH, 2019

		Amount in ₹	Amount in ₹
	Schedule	Current Year (2018-19)	Previous Year (2017-2018)
CORPUS CAPITAL FUND AND LIABILITIES			
CORPUS/CAPITAL FUND	1	1692957.43	1692957.43
RESERVES AND SURPLUS	2	1156076.32	1156076.32
EARMARKED/ENDOWMENT FUNDS	3	442364022.74	395421221.74
SECURED LOANS AND BORROWINGS	4	0.00	0.00
UNSECURED LOANS AND BORROWINGS	5	0.00	1000000.00
DEFERRED CREDIT LIABILITIES	6	0.00	0.00
CURRENT LIABILITIES AND PROVISIONS	7	8312632.00	8392929.00
		453525688.49	407663184.49
ASSETS			
FIXED ASSETS	8	318736316.51	322016501.51
INVESTMENTS-FROM EARMARKED/ ENDOWMENT FUNDS	9	0.00	1275670.00
INVESTMENTS-OTHERS	10	0.00	0.00
CURRENTS ASSETS, LOANS, ADVANCES, ETC	11	86179189.97	40526014.18
MISCELLANEOUS EXPENDITURE		48610182.01	43844998.80
		453525688.49	407663184.49
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		



As per our separate report of even date attached
for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

[Signature]

Chairman
IHMCTAN
Shillong

[Signature]

Principal
IHMCTAN
Shillong

[Signature]

CASHYAM CHETTRI
(Membership No 303246)
Place : Shillong
Date : 17.09.2019

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2019

		Amount in ₹	Amount in ₹
	Schedule	Current Year (2018-19)	Previous Year (2017-2018)
INCOME			
INCOME FROM SALES/ SERVICES	12	572058.00	760910.00
GRANTS/ SUBSIDIES	13	2859591.00	2000000.00
FEES/ SUBSCRIPTIONS	14	51485501.00	42959145.00
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	459371.00	233318.00
OTHER INCOME	18	3128265.00	123873.00
INCREASE/ (DECREASE) IN STOCK OF FINISHED GOODS AN WORK-IN-PROGRESS	19	0.00	0.00
TOTAL (A)		58504786.00	46077250.00
EXPENDITURE			
ESTABLISHMENT EXPENSES	20	37074227.00	32387248.00
OTHER ADMINISTRATIVE EXPENSES ETC	21	9085084.21	5678224.80
EXPENDITURE ON GRANTS, SUBSIDIES ETC	22	0.00	0.00
INTEREST	23	0.00	95580.00
DEPRECIATION (NET TOTAL AT THE YEAR ENDED CORRESPONDING TO SCHEDULE 8)	8	17110658.00	18114673.00
TOTAL (B)		63269969.21	56275725.80
BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE (A-B)		(4765183.21)	(10198475.80)
TRANSFER TO SPECIAL RESERVE		0.00	0.00
TRANSFER TO/FROM GENERAL RESERVE		0.00	0.00
DEFICIT TRANSFERRED TO MISCELLANEOUS EXPENDITURE		(4765183.21)	(10198475.80)
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		



THE INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION :: MAWDIANG-DIANG :: SHILLONG-793018 :: MEGHALAYA

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

<u>Receipt</u>	<u>Amount ₹</u>	<u>Amount ₹</u>	<u>Payment</u>	<u>Amount ₹</u>	<u>Amount ₹</u>
Opening Balances:			Current Liabilities Paid-off:		
Cash In Hand:			Accounting Charges Payable	275000.00	
General			GPF, NPS, CPF Contributions of Staff	4055047.00	
Petty Cash	5033.00		Caution Fees (College)	27500.00	
Petty Cash (Hostel)		5033.00	NCHMCT Fees Payable	408830.00	
			Earnest Money, Security Money	38250.00	
Cash at Bank:			IGNOU Fee Payable	2409800.00	
SBI A/c No. 1977 (Building Account)	3545408.58		Professional Tax Payable	172820.00	
SBI A/c No. 1988 (General Account)	148977.40		Tax Deducted at Source Payable	1019900.00	8407147.00
BoB A/c No. 6462 (New General Account)	723092.90				
SBI A/c No. 4977 (New General Account)	7810.60		Fixed Assets Acquired:		
SBI A/c No. 4262 (Hostel Account)	4177.75		Boundary Wall	161000.00	
BoB A/c No. 6367 (New Hostel Account)	1083348.40		Building on freehold land	218520.00	
BoB A/c No. 6479 (New Provident Fund A/c)	6549712.15		Other Equipment	102575.00	
BoB A/c No. 7469 (New Building A/c)	27294044.40	39356572.18	Office Equipments	12000.00	
			Electronic & Electrical Equipment	3380830.00	
ADVANCES:			Kitchen Equipment	4180058.00	
<u>GPF Advance:</u>			Computer and Peripherals	53865.00	
N Pyngrope	(12.00)		Furniture, Fixtures and Furnishings	5717115.00	
S Makdoh	99220.00		Library Books	5980.00	13831943.00
V Kumar	387193.00				
W. Khongwar	33630.00		Repayment of Loan:		
			Loan refunded to HSRT Account		1000000.00
<u>Training Advance:</u>					
Linda Khonghay	15000.00		Establishment Expenses:		
			Academic Expenses:		
			Campus Recruitment and Interview Expenses		29201.00



वार्षिक रिपोर्ट और हिसाब

2018-2019

Annual Report & Accounts

<u>House Building Advance:</u> Hari Prasad	31000.00	Exam Fee Remittances, Remuneration & other Exam Expenses	738957.00
		JEE Expenses (Honorarium, etc)	15560.00
		Student Activities	1618377.00
		IGNOU Expenses (Including Honorarium, Etc.)	609674.00
		Workshop and Seminar Expenses	1739946.00
			4751715.00
<u>Student Activity Advance:</u> Baggio Pakyntan	3000.00	<i>General Establishment Expenses:</i> Bonus To Employees	131252.00
Prasant Singh Chand	3000.00	Children Education Allowance	72712.00
Rahul Kumar	10000.00	D. A. Arrears	93360.00
Sailo & N Lyngdoh	4500.00	LTC Encashment and Expenses	217533.00
S Khonglah	15000.00	Medical Reimbursement	547784.00
		Net Salaries and Wages (College)	20386376.00
<u>Travelling Advance:</u> B Kharshiing	30000.00	Net Salaries and Wages (Hostel)	1153512.00
B L Warjri	2500.00	Security Charges	1256615.00
V Kumar	25000.00		23859144.00
		<i>Operational Expenses:</i> House-keeping & Gardening Materials	969158.00
<u>House Keeping Advance:</u> B Kharshiing	4500.00	HSRT Programme Expenses	3530443.00
		Consumables, Raw-Materials, Etc. (Hostel)	2626227.00
<u>Transportation Advance:</u> Hari Prasad	3000.00	Consumables, Raw-Materials, Etc.	1337540.00
			8463368.00
<u>Workshop & Seminar Advance:</u> Cashier	55000.00	Other Administrative Expenses: Petty Cash Expenses (As per Annexure I)	240533.00
	721531.00	Advertisement Expenses	72249.00
		Annual Subscription	12558.00
		Board Meeting Expenses	51520.00
		Electricity and Power	934192.00
		Carriage & Handeling Charges	48000.00
Earmarked/ Endowment Funds Generated: Capital Grants received from Ministry of Tourism	45746800.00	Campus Cleaning Charges	21020.00
Interest Earned on Grants (Building Account)	1196001.00	LPG Cylinders and Refilling Charges	403400.00
	46942801.00		



Current Liabilities Raised:				
Cautious Fees (College)	1040500.00		Office Expenses	387691.00
Cautious Fees (Hostel)	616000.00		Membership Fees	4248.00
Earnest Money & Security Money	178717.00		Campaign Clean India Expenses	62630.00
Professional Tax Payable	89477.00		Insurance	31631.00
Tax Deducted at Source Payable	1026900.00		Paryatan Parv Program Expenses	99881.00
IGNOU Fees	3112800.00		Printing and Stationery	362578.00
GPF, NPS, CPF Contributions of Staff	1820414.00		Professional and Accounting Charges	15750.00
			Repairs and Maintenance- Computers & Peripherals	26700.00
Interest Received (On Provident Fund A/c)	244118.00	8128926.00		
Maturity Proceeds of Term Deposit				
Term Deposit A/c No. 34816132972		1275670.00		
Fees and Subscriptions:				
Admission Fees	238500.00		Repairs and Maintenance- Building	2188721.00
Enrolment Fees- NCHMCT	288000.00		Repairs and Maintenance- Furniture and Fixtures	58500.00
Examination & Reappearance Fees	1852000.00		Repairs and Maintenance- Electrical and Electronic Items	458535.00
Fines and Late Fees	70850.00		Repairs and Maintenance- Kitchen Equipment	66930.00
Hostel Fees	15536289.00		Repairs and Maintenance- Cylinders and Gas	80824.00
NCHMCT Fees received	80988.00		Repairs and Maintenance- Plumbing	190164.00
Advance College Fees	14800.00		Refund of Fees	457500.00
Advance Hostel Fees	1500.00		Swatch Pakhwada Expenses	960.00
Institutional Local Fees	3260372.00		Swatch Action Plan (SAP) Expenses	1299257.00
Issue of Library Cards Certificates and Marksheets	55455.00		Telephone, Internet & Cable Charges	44727.00
JEE Receipts	4410.00		Gardening Expenses	249696.00
Training Programme Receipts	863035.00		CGST & SGST Paid	29276.00
Tuition Fees	29137440.00	51403639.00	Land Revenue	57667.00
			License Fees	60180.00
			NPS Charges	5366.00
			Hindi Classes Expenses	6959.00
Income From Sales and Services:			Bank and Allied Service Charges	44136.21
Income From Sales:			FHRAI Registration	8500.00
Sale of Food Items	28670.00		Training Expenses	248366.00
			Uniform Expenses	99540.00
			Travelling and Conveyance Expenses	45775.00
				8887160.21



वार्षिक रिपोर्ट और हिसाब

2018-2019

Annual Report & Accounts

Sale of Scrap	200.00				
Sale of Log Books and Brochures	5770.00	34640.00			
Income from Services:					
Outdoor Catering Receipts	23736.00				
Mid Day Meal	20140.00	43876.00			
Interest Earned:					
On General Savings Accounts	229240.00				
On Hostel Savings Accounts	230131.00	459371.00			
Revenue Grants and Subsidies:					
a) Ministry of Tourism (CBSP Training)	2078058.00				
b) Directorate of Commerce and Industry	967700.00				
c) Directorate of Employment & Craftsmen	76561.00				
d) Directorate of Fisheries	165000.00				
e) MIDC, Shillong	494750.00				
f) Ministry of Tourism (Paryatan Parv Programme)	97884.00	3879953.00			
Other Incomes:					
Sale of Library Books	1470.00				
Guest room	42640.00				
Faculty Development Programme	50000.00				
Remuneration from IITM	17250.00				
Sale of Coupons	34390.00				
Fund transferred from HSRT Programme A/c	994067.00				
IGNOU Remuneration	81862.00				
Lunch from Staffs	150341.00				
Tender Fees	11900.00	1385520.00			
Temporary Loan					
a) IHM HSRT Account	30000.00				
b) IHM Training Centre A/c.	10000.00	40000.00			
Closing Balances:					
<i>Cash In Hand:</i>					
General	-				
Petty Cash	1697.00				
Petty Cash (Hostel)	-				
<i>Cash at Bank:</i>					
SBI A/c No. 1977 (Building A/c)	4993798.58				
SBI A/c No. 1988 (General A/c)	154613.40				
BoB A/c No. 6462 (New General A/c)	164133.25				
SBI A/c No. 4977 (New General A/c)	33162.60				
SBI A/c No. 4262 (Hostel A/c)	4325.75				
BoB A/c No. 6367 (New Hostel A/c)	4492912.44				
BoB A/c No. 6479 (New Provident Fund A/c)	4599472.35				
BoB A/c No. 9554 (Pension & Gratuity Fund A/c)	3004411.00				
BoB A/c No. 9553 (Caution Money A/c)	1029691.00				
BoB A/c No. 7469 (New Building A/c)	64378316.60				
GPF Advance:					
N Pyngrope	(12.00)				
S Makdoh	220600.00				
V Kumar	1055193.00				
W. Khongwar	139240.00				



<u>House Building Advance:</u> Hari Prasad	14500.00
<u>Student Activity Advance:</u> Baggio Pakyntan	3000.00
Prasant Singh Chand	3000.00
Sailo & N Lyngdoh	4500.00
S Khonglah	15000.00
<u>Travelling Advance:</u> B L Warjri	2500.00
<u>Transportation Advance:</u> Hari Prasad	3000.00
<u>Workshop & Seminar Advance:</u> B Kharshiing	25000.00
Cashier	55000.00
Total (₹)	153637532.18
Total (₹)	153637532.18



for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

[Signature]

Chairman
IHMCTAN
Shillong

Place : Shillong
Date : 17.09.2019

[Signature]

Principal
IHMCTAN
Shillong

[Signature]

CA SHYAM CHETTRI
Membership No. 303246
UDIN : 19303246AAAAAGI5336

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2019

	CURRENT YEAR (2018-19)		PREVIOUS YEAR (2017-18)	
SCHEDULE 1- CORPUS/ CAPITAL FUND				
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
BALANCE AT THE YEAR-END		1692957.43		1692957.43
SCHEDULE 2- RESERVES AND SURPLUS:-				
1. CAPITAL RESERVE:				
AS PER LAST ACCOUNT			0.00	
ADDITION DURING THE YEAR			0.00	
LESS: DEDUCTION DURING THE YEAR		0.00	0.00	0.00
2. REVALUATION RESERVE				
AS PER LAST ACCOUNT			0.00	
ADDITION DURING THE YEAR			0.00	
LESS: DEDUCTION DURING THE YEAR		0.00	0.00	0.00
3. SPECIAL RESERVE				
AS PER LAST ACCOUNT			0.00	
ADDITION DURING THE YEAR			0.00	
LESS: DEDUCTION DURING THE YEAR		0.00	0.00	0.00
4. GENERAL RESERVE				
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
		1156076.32		1156076.32



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2019

SCHEDULE 3-EARMARKED/ENDOWMENT FUNDS	FUND-WISE BREAK UP		Total Amount in (₹)	
	Hostel Building for Boys & Girls	Interest Earned on Grants	Current Year (2018-2019)	Previous Year (2017-2018)
(a) Opening Balance of the Fund	0.00	0.00	393225418.74	359230662.74
(b) Additions to the Funds				
(i) Donation/grants- Ministry Of Tourism, Govt. Of India	45746800.00	0.00	45746800.00	33994756.00
(ii) Income from Investments made on account of Funds	0.00	30541.00	30541.00	0.00
(iii) Other additions (Bank Interest)	0.00	1165460.00	3361263.00	2195803.00
TOTAL(a+b)	45746800.00	1196001.00	442364022.74	395421221.74
(c) Utilization/Expenditure towards objectives of funds				
(i) Capital Expenditure				
Fixed Assets				
Capital Work in Progress		-----		
Others				
Total	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure				
Salaries, wages and allowances etc	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00
Other Administrative Expenses	0.00	0.00	0.00	0.00
(iii) Prior Period Adjustment	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00
TOTAL (c)	0.00	0.00	0.00	0.00
NET BALANCE AS AT YEAR-END (a+b-c)	45746800.00	1196001.00	442364022.74	395421221.74

for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants



[Signature]

Chairman
IHMCTAN
Shillong

[Signature]

Principal
IHMCTAN
Shillong

[Signature]

CA SHYAM CHETTRI
Membership No. 303246

Place : Shillong
Date : 17.09.2019

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2019

		CURRENT YEAR (2018-19)		PREVIOUS YEAR (2017-18)	
SCHEDULE 4- SECURED LOANS AND BORROWINGS:					
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	0.00
4	Banks:				
	(a) Term Loans	0.00		0.00	
	Interest accrued and due	0.00		0.00	
	(b) Others Loans:	0.00		0.00	
	Overdraft (BoB A/c No. 1598)	0.00		3000000.00	
	Interest accrued and due	0.00		221550.00	
		0.00		3221550.00	
	Less : Repaid	0.00	0.00	3221550.00	0.00
5	Other Institutions and Agencies		0.00		0.00
6	Debentures and Bonds		0.00		0.00
7	Others		0.00		0.00
Total			0.00		0.00



for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

Chairman
IHMCTAN
Shillong

Principal
IHMCTAN
Shillong

CA SHYAM CHETTRI
Membership No. 30324

Place : Shillong
Date : 17.09.2019

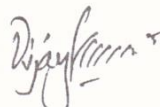
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2019

	Current Year (2018-2019)	Previous Year (2017-2018)
SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS:		
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 (Loan HSRT)	1000000.00	1000000.00
Less : Repaid	1000000.00	0.00
Total	0.00	1000000.00

	Current Year (2018-2019)	Previous Year (2017-2018)
SCHEDULE 6- DEFERRED CREDIT LIABILITIES:		
(a) Acceptances secured by Hypothecation of capital equipment and other assets	0.00	0.00
(b) Others	0.00	0.00
Total	0.00	0.00



Chairman
IHMCTAN
Shillong



Principal
IHMCTAN
Shillong



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2019

SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS:		Current Year (2018-2019)		Previous Year (2017-2018)	
A. CURRENT LIABILITIES					
1	Acceptance		0.00		0.00
2	Sundry Creditors				
	a) M/s Taste	0.00		0.00	
	b) Others	15000.00	15000.00	15000.00	15000.00
3	Advances Received	0.00			0.00
4	Statutory Liabilities:				
	a) Overdue	0.00		0.00	
	b) Others	0.00	0.00	0.00	0.00
5	Other Current Liabilities				
	a. Deposit from students				
	i) College Caution Fees	2728635.00		1715635.00	
	ii) Hostel Caution Fees	1639884.00		1023884.00	
	b. Deposit from Others				
	i) Earnest Money, Security Deposit	172107.00		31640.00	
	c. Tax Deducted At Source Payable	(22100.00)		(22100.00)	
	d. Accounting Charges Payable	180000		275000.00	
	e. CBSP	94151.00		94151.00	
	f. IGNOU Fee Payable	1841166.00		1138166.00	
	g. NCHMCT Fee Payable	(260330.00)		148500.00	
	h. Travelling expenses recd pending reimbursement	0.00		0.00	
	i. TDS from Staff Salary	7000.00		0.00	
	j. Audit Fees Payable	94400.00		47200.00	
	l. Duties & Taxes (GST Receivables)	(29276.00)			
	m. Professional Tax Payable	(8539.00)	6437098.00	68597.00	4526880.00
Total (A)			6452098.00		4541880.00
B. PROVISIONS					
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	Pension Fund	1532467.00		1514340.00	
6	GPF/CPF (including Interest)	328067.00	1860534.00	2336709.00	3851049.00
Total (B)			1860534.00		3851049.00
Total (A+B)			8312632.00		8392929.00

NET BLOCK

DEPRECIATION



SCHEDULE 8- FIXED ASSETS
DESCRIPTION

DESCRIPTION	Rate of Depreciation	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				
<u>LAND:</u>															
(a) Freehold	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(b) Leasehold	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>BUILDINGS:</u>															
(a) On Freehold Land	10%	126064633.00	218520.00	0.00	126283153.00	23895785.00	10218706.00	0.00	34114491.00	92168662.00	102168848.00	102168848.00	92168662.00	102168848.00	102168848.00
(b) On leasehold Land	10%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(c) Ownership Flats/Premises	10%	0.00	0.00	0.00	0.00	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	10%	6249067.00	0.00	0.00	6249067.00	3595074.84	265399.00	0.00	3860473.84	2388593.16	2653992.16	2653992.16	2388593.16	2653992.16	
(e) Cafeteria at Mawkkok	10%	36588.00	0.00	0.00	36588.00	20837.31	1575.00	0.00	22412.31	14175.69	15750.69	15750.69	14175.69	15750.69	
(f) Boundary Wall	10%	6990000.00	161000.00	0.00	7151000.00	5221580.70	192942.00	0.00	5414522.70	1736477.30	1768419.30	1768419.30	1736477.30	1768419.30	
<u>PLANT & MACHINERY & EQUIPMENT:</u>															
(a) Electrical and Electronic Equipment	15%	17103799.00	3380830.00	0.00	20484629.00	8061011.68	1655696.00	0.00	9716707.68	10767921.32	9042787.32	9042787.32	10767921.32	9042787.32	
(b) Kitchen Equipments	15%	19127050.00	4180058.00	0.00	23307108.00	10472197.46	1460509.00	0.00	11932706.46	11374401.54	8654852.54	8654852.54	11374401.54	8654852.54	
<u>VEHICLES</u>	15%	2101430.48	0.00	0.00	2101430.48	1047707.79	158058.00	0.00	1205765.79	895664.69	1053722.69	1053722.69	895664.69	1053722.69	
<u>FURNITURE, FIXTURES & FURNISHINGS</u>	10%	37161763.25	5717115.00	0.00	42878878.25	14981822.62	2519584.00	0.00	17501406.62	25377471.64	22179940.63	22179940.63	25377471.64	22179940.63	
<u>OFFICE EQUIPMENTS</u>	15%	1196665.00	12000.00	0.00	1208665.00	920769.36	42884.00	0.00	963653.36	245011.64	275895.64	275895.64	245011.64	275895.64	
<u>COMPUTER & PERIPHERALS</u>	40%	5178179.80	53865.00	0.00	5232044.80	4732224.88	197710.00	0.00	4929934.88	302109.92	445954.92	445954.92	302109.92	445954.92	
<u>LIBRARY BOOKS</u>															
(a) Books & Periodicals	60%	2887754.00	5980.00	1470.00	2892264.00	2764747.63	75613.00	0.00	2840360.63	51903.37	123006.37	123006.37	51903.37	123006.37	
<u>TUBEWELLS & WATER SUPPLY</u>	15%	1045372.00	0.00	0.00	1045372.00	625552.48	62973.00	0.00	688525.48	356846.52	419819.52	419819.52	356846.52	419819.52	
<u>OTHER FIXED ASSETS:</u>															
(a) Sports Material	10%	82988.00	0.00	0.00	82988.00	34625.28	4836.00	0.00	39461.28	43526.72	48362.72	48362.72	43526.72	48362.72	
(b) Campus Beautification Equipment	15%	467517.00	0.00	0.00	467517.00	182612.00	42736.00	0.00	225348.00	242169.00	284905.00	284905.00	242169.00	284905.00	
(c) Mobile Phone	15%	19950.00	0.00	0.00	19950.00	9077.00	1631.00	0.00	10708.00	9242.00	10873.00	10873.00	9242.00	10873.00	
(d) Other Equipment	15%	2328143.00	102575.00	0.00	2430718.00	1005472.00	209806.00	0.00	1215278.00	1215440.00	1322671.00	1322671.00	1215440.00	1322671.00	
TOTAL OF CURRENT YEAR (A)		228040899.53	13831943.00	1470.00	241871372.53	77571098.03	17110658.00	0.00	94681756.03	147189616.51	150469801.50	150469801.50	147189616.51	150469801.50	

वार्षिक रिपोर्ट और हिसाब

2018-2019

Annual Report & Accounts

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2019

SCHEDULE 8- FIXED ASSETS
DESCRIPTION

DESCRIPTION	Rate of Depreciation	Cost/Valuation As at beginning of the year	GROSS BLOCK			DEPRECIATION			NET BLOCK			
			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	
CAPITAL WORK-IN-PROGRESS												
Construction of Hostel for Teachers' Accommodation	0%	43982300.00	0.00	0.00	43982300.00	0.00	0.00	0.00	0.00	43982300.00	43982300.00	43982300.00
Construction of IHM applied Training Centre (Capital Work-in-Progress):	0%	10000000.00	0.00	0.00	10000000.00	0.00	0.00	0.00	0.00	10000000.00	10000000.00	10000000.00
New Building Project at Mawdiangdiang	0%	117384000.00	0.00	0.00	117384000.00	0.00	0.00	0.00	0.00	117384000.00	117384000.00	117384000.00
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	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	105400.00
TOTAL OF CURRENT YEAR (B)		171546700.00	0.00	0.00	171546700.00	0.00	0.00	0.00	0.00	171546700.00	171546700.00	171546700.00
GRAND TOTAL (A+B)		399587599.53	13831943.00	1470.00	413418072.53	77571098.03	17110658.00	0.00	94681756.03	318736316.51	322016501.51	322016501.51



for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

[Signature]

Chairman
IHMCTAN
Shillong

[Signature]

Principal
IHMCTAN
Shillong

[Signature]

CA SHYAM CHETTRI
Membership No. 303246

Place : Shillong
Date : 17.09.2019

Total Depreciation ON ADDITIONS During The Year 2018-19

<u>Fixed Asset</u>	<u>Carrying Amount</u> (₹)	<u>No. of</u> <u>Months</u>	<u>Rate of</u> <u>Depreciation</u>	<u>Amount of</u> <u>Depreciation (₹)</u>
Electronic and Electrical Equipment:				
	222168.00	12	15%	33325.00
	168410.00	11	15%	23156.00
	296865.00	10	15%	37108.00
	142336.00	9	15%	16013.00
	889157.00	8	15%	88916.00
	289490.00	7	15%	25330.00
	171600.00	6	15%	12870.00
	951014.00	5	15%	59438.00
	249790.00	1	15%	3122.00
	3380830.00			299278.00
Kitchen Equipment:				
	20060.00	12	15%	3009.00
	76710.00	10	15%	9589.00
	208371.00	9	15%	23442.00
	100000.00	8	15%	10000.00
	556512.00	7	15%	48695.00
	62896.00	6	15%	4717.00
	456749.00	5	15%	28547.00
	43760.00	2	15%	1094.00
	2655000.00	1	15%	33188.00
	4180058.00			162281.00
Computers and Peripherals:				
	49175.00	11	40%	18031.00
	690.00	10	40%	230.00
	4000.00	8	40%	1067.00
	53865.00			19328.00
Furniture, Fixtures and Furnishings:				
	30208.00	11	10%	2769.00
	543000.00	10	10%	45250.00
	1425896.00	9	10%	106942.00
	802511.00	8	10%	53501.00
	346150.00	7	10%	20192.00
	547644.00	6	10%	27382.00
	315500.00	5	10%	13146.00
	406960.00	4	10%	13565.00
	25000.00	3	10%	625.00
	911866.00	2	10%	15198.00
	362380.00	1	10%	3020.00
	5717115.00			301590.00



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2018-2019

Annual Report & Accounts

Fixed Asset	2018-2019		Annual Report & Accounts	
	Carrying Amount (₹)	No. of Months	Rate of Depreciation	Amount of Depreciation (₹)
Library Books:	5980.00 <u>5980.00</u>	9	60%	2691.00 <u>2691.00</u>
Boundary Wall	161000.00 <u>161000.00</u>	12	10%	16100.00 <u>16100.00</u>
Building on Freehold Land	218520.00 <u>218520.00</u>	1	10%	1821.00 <u>1821.00</u>
Office Equipment	12000.00 <u>12000.00</u>	10	15%	1500.00 <u>1500.00</u>
Other Equipments	97200.00 5375.00 <u>102575.00</u>	9 7	15% 15%	10935.00 470.00 <u>11405.00</u>
Total ADDITIONS During The Year				13831943.00
Total Depreciation ON ADDITIONS During The Year				815994.00



for SHYAM CHETTRI AND ASSOCIATES

Chartered Accountants

[Signature]

Chairman
IHMCTAN
Shillong

[Signature]

Principal
IHMCTAN
Shillong

[Signature]

CA SHYAM CHETTRI
Membership No. 303246

Place : Shillong
Date : 17.09.2019

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2019

	Current Year (2018-2019)	Previous Year (2017-2018)
SCHEDULE 9- INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS		
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	0.00	0.00
Add:- Invested during the year (including interest)	0.00	0.00
Less:- Adjustment (Prior Period)	0.00	0.00
Closing Balance	0.00	0.00
b. SBI, Polo Bazar Branch (A/c No. 34816132972)		
Brought Forward	1275670.00	1193127.00
Add:- Invested during the year (including interest)	0.00	82543.00
Less:- Matured During the year	1275670.00	0.00
Closing Balance	0.00	1275670.00
c. Vijaya Bank, Jail Road Branch (A/c No. 850103311002358)		
Brought Forward	0.00	0.00
Add:- Invested during the year (including interest)	0.00	0.00
Less:- Matured During the year	0.00	0.00
Closing Balance	0.00	0.00
d. Bank of Baroda, Mawdiang-diang (30270300015140)		
Brought Forward	0.00	10495734.00
Add:- Invested during the year (including interest)	0.00	0.00
Less:- Matured During the year	0.00	10495734.00
Closing Balance	0.00	0.00
e. Bank of Baroda, Mawdiang-diang (30270300015141)		
Brought Forward	0.00	5281959.00
Add:- Invested during the year (including interest)	0.00	0.00
Less:- Matured During the year	0.00	5281959.00
Closing Balance	0.00	0.00
TOTAL	0.00	1275670.00



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2019

<u>SCHEDULE 10- INVESTMENTS OTHERS</u>	Current Year (2018-2019)	Previous Year (2017-2018)
	1 In Government Securities	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
TOTAL	0.00	0.00



for SHYAM CHETTRI AND ASSOCIATES

Chartered Accountants

[Signature]

Chairman
IHMCTAN
Shillong

[Signature]

Principal
IHMCTAN
Shillong

[Signature]

CA SHYAM CHETTRI
Membership No. 303245

Place : Shillong
Date : 17.09.2019

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2019

	Current Year (2018-2019)		Previous Year (2017-2018)	
SCHEDULE 11- CURRENT ASSETS, LOANS, ADVANCES, ETC.				
A.CURRENT ASSETS:				
1.Inventories				
(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
2. Sundry Debtors:				
(a) Debts Outstanding for a period exceeding six months	0.00		0.00	
(b) Others	0.00	0.00	0.00	0.00
3. Cash Balances in Hand (including cheques/ drafts and imprest)				
		1697.00		5033.00
4. Bank Balances:				
(a) With Scheduled Banks				
i) On Current Accounts	0.00		0.00	
ii) On Deposit Accounts				
iii) On savings Accounts: -				
1. SBI A/c No. 1977 (Building Account)	4993798.58		3545408.58	
2. SBI A/c No. 1988 (General Account)	154613.40		148977.40	
3. BoB A/c No. 6462 (New General Account)	164133.25		723092.90	
4. BoB A/c No. 9553 (Caution A/c)	1029691.00		0.00	
5. SBI A/c No. 4262 (Hostel Account)	4325.75		4177.75	
6. BoB A/c No. 6367 (New Hostel Account)	4492912.44		1083348.40	
7. BoB A/c No. 6479 (New Provident Fund A/c)	4599472.35		6549712.15	
8. SBI 4977 (New General Account)	33162.60		7810.60	
9. BoB A/c No. 9554 (Pension & Gratuity A/c)	3004411.00		0.00	
10. BoB A/c No. 7469 (New Building A/c)	64378316.60	82854836.97	27294044.40	39356572.18
(b) With non-Scheduled Banks:				
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
5. Post Office- Savings Accounts				
		0.00		0.00
TOTAL (A)		82856533.97		39361605.18



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2019

SCHEDULE 11- CURRENT ASSETS, LOANS, ADVANCES, ETC. B. LOANS, ADVANCES AND OTHER ASSETS:	Current Year (2018-2019)		Previous Year (2017-2018)	
<u>1. Loans</u>				
(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	
IHM-HSRT Account	30000.00			
IHM-Training Centre Account	10000.00	40000.00	0.00	
<u>2. Advances and other amounts recoverable in cash or in kind or for value to be received</u>				
(a) On Capital Account	0.00		0.00	
(b) Prepayments	0.00		0.00	
(c) Others:				
<u>Advance for Office Expenses</u>				
B Kharshiing	0.00		4500.00	
<u>BOG Advance</u>	0.00		0.00	
<u>Examination Advance</u>	0.00		0.00	
<u>Festival Advance</u>	0.00		0.00	
<u>GPF Advance</u>				
N Pyngrope	(12.00)		(12.00)	
S.Makdoh	220600.00		99220.00	
V. Kumar	1055193.00		381793.00	
W. Khongwar	139240.00		33630.00	
Hari Prasad	0.00		0.00	
<u>House Building Advance</u>				
Hari Prasad	14500.00		31000.00	
<u>Student Activity Advance</u>				
Rahul Kumar	0.00		10000.00	
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	



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<u>Training Advance</u>				
Linda Khonghay	00.00		15000.00	
<u>Transportation Advance</u>				
Hari Prasad	3000.00		3000.00	
<u>Travelling Advance</u>				
B Kharshiing	0.00		30000.00	
B L Warjri	2500.00		2500.00	
Vijay Kumar	00.00		25000.00	
<u>Workshop & Seminar Advance</u>				
B Kharshiing	25000.00		0.00	
Cashier	55000.00		55000.00	
		1540521.00		721531.00
<u>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>Claims Receivable</u>				
(a) TDS Receivable	37515.00		37515.00	
(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) Ministry of Tourism	1299257.00		0.00	
(f) Others	635.00	1742135.00	635.00	442878.00
TOTAL (B)		3322656.00		1164409.00
TOTAL (A+B)		86179189.97		40526014.18



for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

[Signature]

Chairman
IHMCTAN
Shillong

[Signature]

Principal
IHMCTAN
Shillong

[Signature]

CA SHYAM CHETTRI
Membership No. 303246

ace : Shillong
ate : 17.09.2019

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 31st MARCH, 2019

	Current Year (2018-2019)	Previous Year (2017-2018)
SCHEDULE 12- INCOME FROM SALES/SERVICES		
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	200.00	0.00
(d) Sale of Brochure / Journals / Coupons	34390.00	9000.00
(e) Sale of Log Books	5770.00	162000.00
(f) Republic Day Sale Proceeds	0.00	0.00
(g) South Asian Games Sale Proceeds	0.00	0.00
(h) Sale of Food Items	28670.00	88760.00
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	150341.00	0.00
Outdoor Catering	261701.00	501150.00
Faculty Development Programme	50000.00	0.00
Workshops and Seminars	0.00	0.00
Remuneration	17250.00	0.00
Accommodation Charges	0.00	0.00
Mid Day Meal	23736.00	0.00
TOTAL	572058.00	760910.00
SCHEDULE 13- GRANTS/SUBSIDIES		
(Irrevocable Grants & subsidies Received)		
1 Central Government :		
Ministry of Tourism	1299257.00	750000.00
2 State Government:		
Directorate of Commerce & Industry	967700.00	550000.00
MIDC, Shillong	494750.00	0.00
3 National Council for Hotel	0.00	0.00
4 Paryatan Parv Programme	97884.00	100000.00
5 Grant received towards 3 days Programme	0.00	600000.00
6 International Organisations	0.00	0.00
TOTAL	2859591.00	2000000.00



SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 31st MARCH, 2019

SCHEDULE 14- FEES/ SUBSCRIPTIONS		Current Year (2018-2019)	Previous Year (2017-2018)
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
Academic Receipts during the year:-			
✓ a.	Admission Fees	238500.00	196150.00
✓ b.	Examination Fees & Reappearance Fees	1852000.00	1458900.00
✓ c.	Fines & Late Fees	70850.00	41471.00
✓ d.	Institutional Local Fees	3260372.00	2440310.75
✓ e.	Other Fees (including Issue of ID Cards, Library Cards, Marksheets and Certificates)	55455.00	550.00
✓ f.	Tuition Fees	29152240.00	22354491.00
g.	NCHMCT Receipts	80988.00	
✓ h.	Enrolment Fees (NCHMCT)	288000.00	123900.00
	Hostel Fees	15537789.00	11753225.25
	Training Programme Receipts	863035.00	453800.00
	IGNOU receipts, JEE receipts and other allied revenue receipts	86272.00	4136351.00
		51485501.00	42959149.00
	Less: - Refunds and remittances		Adjusted against the corresponding fees
TOTAL		51485501.00	42959149.00



for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

[Signature]

Chairman
IHMCTAN
Shillong

[Signature]

Principal
IHMCTAN
Shillong

[Signature]

CA SHYAM CHETTRI
Membership No. 303246

Place : Shillong
Date : 17.09.2019

SCHEDULE 15- INCOME FROM INVESTMENTS	Investment from Earmarked Funds		Investment Others	
	Current Year (2018-2019)	Previous Year (2017-2018)	Current Year (2018-2019)	Previous Year (2017-2018)
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
TOTAL	0.00	0.00	0.00	0.00

TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS



for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

[Signature]

Chairman
IHMCTAN
Shillong

[Signature]

Principal
IHMCTAN
Shillong

[Signature]

CA SHYAM CHETTRI
Membership No. 303245

Place : Shillong
Date : 17.09.2019

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 31st MARCH, 2019

		Current Year (2018-2019)	Previous Year (2017-2018)
SCHEDULE 16- INCOME FROM ROYALTY, PUBLICATION ETC			
1	Income from Royalty	0.00	0.00
2	Income from Publications	0.00	0.00
3	Others	0.00	0.00
TOTAL		0.00	0.00

		Current Year (2018-2019)	Previous Year (2017-2018)
SCHEDULE 17- INTEREST EARNED			
1	On Term Deposits:		
	(a) With Scheduled Banks	0.00	0.00
	(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	459371.00	233318.00
	(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 Motor Advance)	0.00	0.00
	(b) Others	0.00	0.00
4	Interest on Debtors and Other Receivables	0.00	0.00
TOTAL		459371.00	233318.00



for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

[Signature]

Chairman
IHMCTAN
Shillong

[Signature]

Principal
IHMCTAN
Shillong

[Signature]

CA SHYAM CHETTRI
Membership No. 30324

Place : Shillong
Date : 17.09.2019

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 31st MARCH, 2019

SCHEDULE 18- OTHER INCOME	Current Year (2018-2019)	Previous Year (2017-2018)
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 Guest Room	42640.00	54165.00
6 Miscellaneous Receipts	0.00	7300.00
7 License Fees	0.00	0.00
8 Other revenue deductions form Staff Salaries	0.00	4408.00
9 Quotation Fees	0.00	9000.00
10 Tender Fees	13500.00	49000.00
11 Fund transferred from HSRT A/c	3072125.00	0.00
TOTAL	3128265.00	123873.00

SCHEDULE 19- INCREASE/DECREASE IN STOCK OF FINISHED GOODS & WORK IN PROGRESS	Current Year (2018-2019)	Previous Year (2017-2018)
(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
NET INCREASE/(DECREASE) [a-b]	0.00	0.00



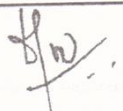
Chairman
IHMCTAN
Shillong



Principal
IHMCTAN
Shillong



	Current Year (2018-2019)	Previous Year (2017-2018)
SCHEDULE-20 ESTABLISHMENT EXPENSES		
General Establishment Expenses: -		
Campus Salaries and wages	20386376.00	20067216.00
Hostel Salaries and wages	1153512.00	551788.00
Allowances and Bonus: -		
Children Education Allowances	72712.00	104115.00
Bonus to Employees	131252.00	144276.00
D A Arrears	93360.00	70771.00
MACP Arrears	0.00	0.00
Leave Travel Concession (Expenses and Encashment)	217533.00	42460.00
Research and Development Expenses	0.00	0.00
Honorarium to Guest Faculty, Co-ordinators etc	0.00	321450.00
Honorarium to Guest Faculty, Co-ordinators etc (Hostel)	0.00	117800.00
Medical Reimbursements	547784.00	541848.00
Security Charges	1256615.00	1378978.00
Remuneration (Hostel Warden, etc)	0.00	0.00
	23859144.00	23340702.00
Academic Expenses: -		
Campus Interview and Recruitment Expenses	29201.00	14700.00
Enrolment Fees remittance to NCHMCT	0.00	667700.00
Exam Fee Remittances, Remuneration & other Exam Expenses	738957.00	686542.00
IGNOU Expenses (Including honorarium, etc.)	609674.00	1543500.00
Papers and Periodicals	0.00	8390.00
Student Activities	1618377.00	232265.00
Joint Entrance Examination Expenses(Honorarium etc)	15560.00	12192.00
Workshops and Seminars	1739946.00	707216.00
	4751715.00	3872505.00
Less:- Receipts on account	0.00	0.00
	4751715.00	3872505.00
Operational Expenses: -		
Consumables & raw-materials for Campus	1337540.00	1044282.00
Consumables & raw-materials for Hostel	2626227.00	2951507.00
HSRT Programme Expenses	3530443.00	0.00
House-keeping and Gardening materials	969158.00	1031097.00
Outdoor Catering Charges	0.00	147155.00
	8463368.00	5174041.00
Less:- Receipts on account	0.00	0.00
	8463368.00	5174041.00
TOTAL	37074227.00	32387248.00


Chairman
IHMCTAN
Shillong


Principal
IHMCTAN
Shillong



	Current Year (2018-2019)	Previous Year (2017-2018)
SCHEDULE 21- OTHERS ADMINISTRATIVE EXPENSES ETC		
Purchases	0.00	0.00
Cartage and Carriage Expenses	48000.00	0.00
Electricity and Power		
i) Campus & Hostel	934192.00	928801.00
Campaign Clean India	62630.00	69478.00
Insurance	31631.00	41143.00
Repairs and Maintenance-		
i) Gas Bank, Cylinders and Gas Range	80824.00	103928.00
ii) Computers and Peripherals	26700.00	20903.00
iii) Furniture and Fixtures	58500.00	80000.00
iv) Electrical and Electronic Equipments	458535.00	627236.00
v) Kitchen	66930.00	24382.00
vi) Building	2188721.00	493012.00
vii) Plumbing	190164.00	0.00
viii) Vehicles	0.00	14394.00
Postage, Telephone and Communication Charges	44727.00	76393.00
Printing and Stationery	362578.00	494102.00
Travelling and Conveyance Expenses	457775.00	474533.00
Paryatan Parv Programme Expenses	99881.00	81999.00
Swatchata Pakhwara	960.00	0.00
Swatch Action Plan Expenses	1299257.00	0.00
Auditors Remuneration	47200.00	92200.00
Gifts & Souvenirs	0.00	96800.00
Professional & Accounting Charges	195750.00	190260.00
License Fees	60180.00	0.00
Land Revenue	57667.00	0.00
NPS Charges	5366.00	0.00
Hindi Class Expenses	6959.00	0.00
Registration Fees	8500.00	0.00
Advertisement and Publicity	72249.00	84233.00
Annual Subscription	12558.00	0.00
Training Expenses	248366.00	776029.00
Gardening Expenses	249696.00	0.00
Uniforms	99540.00	54400.00



	Current Year (2018-2019)	Previous Year (2017-2018)
SCHEDULE 21- OTHERS ADMINISTRATIVE EXPENSES ETC		
Others: -		
Bank Charges	44136.21	29787.80
Board Meeting Expenses	51520.00	13364.00
Office Expenses	387691.00	46000.00
Cleaning Expenses	21020.00	0.00
LPG Cylinders and Refilling	402400.00	271800.00
Refund of fees	457500.00	0.00
Membership Fees	4248.00	23437.00
Fines, Late Fees, Penalties and Penal Interest	0.00	3161.00
Petty Expenses and Sundries as per Annexure I	240533.00	466449.00
Prior Period Adjustments: -		
Professional Fees	0.00	0.00
Auditor's Remuneration	0.00	0.00
TOTAL	9085084.21	5678224.80



for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

[Signature]

Chairman
IHMCTAN
Shillong

[Signature]

Principal
IHMCTAN
Shillong

[Signature]

CA SHYAM CHETTRI
Membership No. 303246

Place : Shillong
Date : 17.09.2019

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 31st MARCH, 2019

	Current Year (2018-2019)	Previous Year (2017-2018)
SCHEDULE 22- EXPENDITURE ON GRANTS, SUBSIDIES ETC		
(a) Grants given to Institutions/Organisations	0.00	0.00
(b) Subsidies given to Institutions/Organisations	0.00	0.00
Total	0.00	0.00

	Current Year (2018-2019)	Previous Year (2017-2018)
SCHEDULE 23- INTEREST		
(a) On fixed Loans	0.00	0.00
(b) On other Loans (including Bank Charges)	0.00	0.00
(c) Others (specify)	0.00	0.00
Total	0.00	0.00



for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

[Signature]

Chairman
IHMCTAN
Shillong

[Signature]

Principal
IHMCTAN
Shillong

[Signature]

CA SHYAM CHETTRI
Membership No. 303246

Place : Shillong
Date : 17.09.2019

SCHEDULE 24- SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 31.03.2019**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.

2. RETIREMENT BENEFITS:

The Institute makes provisions for retirement benefits by transferring a part of its employees' salaries to savings bank accounts held with Bank of Baroda. Further the Institute contributes to EPFO and to NPS in respect of eligible employees.

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

3. GRANTS

Grants are accounted for in the books of accounts as and when they become receivable. Grant received / receivable on Capital Account are capitalised and shown separately in the books of accounts and those received / receivable on Revenue Account are treated as income of the year. Grant receivable as on 31.03.2019 from Ministry of Tourism amounted to Rs 1299257.00/-

4. TRANSFER TO GENERAL RESERVE

In view of deficit in the current financial year, no amount has been transferred to General Reserve.

5. DEPRECIATION:

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

- a. Depreciation for the 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.

6. FIXED ASSETS:

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



As per our separate report of even date attached for SHYAM CHETTRI AND ASSOCIATES Chartered Accountants

Chairman
IHMCTAN
Shillong

Principal
IHMCTAN
Shillong

CA SHYAM CHETTRI
Membership No. 303246

Date : 17.9.2019

THE INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION
MAWDIANG-DIANG:: SHILLONG-793018:: MEGHALAYA

Schedule 25- CONTINGENT LIABILITIES AND NOTES
ON ACCOUNTS FOR THE YEAR ENDED 31.03.2019

1. No contingent liabilities exist as on 31st March 2019.
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. 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.



As per our separate report of even date attached
for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

Chairman
IHMCTAN
Shillong

Principal
IHMCTAN
Shillong


CA SHYAM CHETTRI
Membership No. 303246

Date : 17.9.2019

ANNEXURE I
PETTY CASH EXPENSES FOR THE YEAR ENDED 31ST MARCH, 2019

Particulars	Amount in ₹		
	General Campus	Hostel	Total
Postage & Telegram	177.00	21547.00	21724.00
Petrol, Oil and Lubricants	50000.00	35000.00	85000.00
Examination Expenses	0.00	0.00	0.00
Operational Expenses	13145.00	5152.00	18297.00
Repairs & Maintenance	1270.00	0.00	1270.00
Conveyance	8580.00	0.00	8580.00
Hostel Expenses	0.00	55186.00	55186.00
Advertisement & Publicity	0.00	0.00	0.00
Books and Periodicals	0.00	0.00	0.00
CLF Expenses	9820.00	0.00	9820.00
Vehicle Expenses	2248.00	0.00	2248.00
Office Expenses	15903.00	0.00	15903.00
Training & Workshop	22505.00	0.00	22505.00
Total (₹)	123648.00	116885.00	240533.00


Chairman
IHMCTAN
Shillong


Principal
IHMCTAN
Shillong



for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants



CA SHYAM CHETTRI
Membership No. 303246

Place : Shillong
Date : 17.9.2019

Bank Reconciliation Statement as on March 31st 2019
SBI Account No. 4262 (Hostel)

Closing Balance as per Cash Book	₹ 4325.75
Closing Balance as per Pass Book	<u>4325.75</u>

Bank Reconciliation Statement as on March 31st 2019
Bank of Baroda Account No. 6479 (New Provident Fund A/c)

Closing Balance as per Cash Book	₹ 4599472.35
Closing Balance as per Pass Book	<u>4599472.35</u>

Bank Reconciliation Statement as on March 31st 2019
Bank of Baroda Account No. 6462 (New General Account)

Closing Balance as per Cash Book		₹ 164133.25	
Add: Cheques issued but not presented for payment			
<u>Date</u>	<u>Cheque No./Bill No.</u>	₹	
15.12.2017	391	3822.00	
11.05.2018	-	150.00	
11.06.2018	-	137200.00	
15.06.2018	-	1400.00	
13.08.2018	-	3433.00	
07.03.2019	622	249696.00	
22.03.2019	662	89380.00	
22.03.2019	665	12250.00	
29.03.2019	664	129600.00	
29.03.2019	665	6200.00	
29.03.2019	666	25304.00	
29.03.2019	667	165358.00	
29.03.2019	668-669	217141.00	
29.03.2019	670	8180.00	
29.03.2019	671	<u>8035.00</u>	<u>1057149.00</u>
Less : Cheques deposited but not credited by Bank			
<u>Date</u>	<u>RT No</u>	₹	
22.11.2017	7408	1000.00	
18.06.2018	-	50000.00	
01.12.2018	8099	42750.00	
01.02.2019	9099	<u>12750.00</u>	<u>106500.00</u>
Closing Balance as per Bank Statement			<u><u>1114782.25</u></u>



Bank Reconciliation Statement as on March 31st 2019
Bank of Baroda Account No. 6367 (New Hostel Account)

Closing Balance as per Cash Book ₹ 4492912.44

Add: Cheques issued but not presented for payment

<u>Date</u>	<u>Cheque / Bill No.</u>	₹	
11.09.2017	46 / 2017-18	12000.00	
08.06.2018	48 / 2018-19	147050.00	
14.12.2017	367 / 2017-18	29030.00	188080.00

Closing Balance as per Pass Book ₹ 4680992.44

Bank Reconciliation Statement as on March 31st 2019
SBI Account No. 1988 (General Account)

Closing Balance as per Cash Book ₹ 154613.40

Closing Balance as per Bank Statement ₹ 154613.40

Bank Reconciliation Statement as on March 31st 2019
SBI Account No. 1977 (Building Account)

Closing Balance as per Cash Book ₹ 4993798.58

Closing Balance as per Pass Book ₹ 4993798.58

Bank Reconciliation Statement as on March 31st 2019
BoB A/c No. 7469 (New Building A/c)

Closing Balance as per Cash Book ₹ 64378316.60

Add: Cheques issued but not presented for payment

<u>Date</u>	<u>Cheque / Bill No.</u>	₹	
11.09.2017	46 / 2017-18	2655000.00	
08.06.2018	48 / 2018-19	249790.00	
14.12.2017	367 / 2017-18	221950.00	
13.03.2019	632 / 2018-19	218520.00	
22.03.2019	653 / 2018-19	362380.00	3707640.00

Less: Amount debited by Bank not entered in Cash Book

<u>Date</u>	<u>Cheque / Bill No.</u>	₹	
22.02.2019	586 / 2018-19	192930.00	192930.00

Closing Balance as per Pass Book ₹ 67893026.60



Bank Reconciliation Statement as on March 31st 2019 SBI A/c No. 4977 (General A/c)	
Closing Balance as per Cash Book	₹ 33162.60
Closing Balance as per Bank Statement	<u>33162.60</u>

Bank Reconciliation Statement as on March 31st 2019 SBI A/c No. 9553 (Caution Money A/c)	
Closing Balance as per Cash Book	₹ 1029691.00
Closing Balance as per Pass Book	<u>1029691.00</u>

Bank Reconciliation Statement as on March 31st 2019 BoB A/c No. 9554 (Pension & Gratuity A/c)	
Closing Balance as per Cash Book	₹ 3004411.00
Closing Balance as per Bank Statement	<u>3004411.00</u>



for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

[Signature]

Chairman
IHMCTAN
Shillong

[Signature]

Principal
IHMCTAN
Shillong

[Signature]

CA SHYAM CHETTRI
Membership No. 303246

Place : Shillong
Date : 17.09.2019

**SHYAM CHETTRI & ASSOCIATES
CHARTERED ACCOUNTANTS**

Mobile No. +91 9774355434/8256974774, E-mail : shy.chettri@gmail.com
Basement, DGC Cross Road, A.C. Lane, Police Bazar, Shillong – 793001,

AUDITORS' REPORT

We have verified the attached Receipts and Payments Account of INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND APPLIED NUTRITION : MAWDIANG DIANG :: SHILLONG IN RESPECT OF NATIONAL SERVICE SCHEME ACCOUNT for the year ended 31.03.2019.

These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit includes examining on test basis, evidence supporting the amounts and disclosure in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We have obtained all the information we have required for those accounts which were placed before us. The said accounts are in agreement with the books and according to the explanation given to us the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the NSS Grant Account of the Institution as on 31.03.2019.



for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

Shyam Chettri

CA SHYAM CHETTRI
Membership No. 303246
19303246AAAAGR6491

Place : Shillong
Date : 17.09.2019

[Signature]

Chairman
IHMCTAN
Shillong

[Signature]

Principal
IHMCTAN
Shillong

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND APPLIED NUTRITION
MAWDIANG DIANG :: SHILLONG

NATIONAL SERVICE SCHEME ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2019

RECEIPTS	Amount	PAYMENTS	Amount
Opening Balance:		<u>Personality Development</u>	
Cash in Hand	-	<u>Programme:</u>	
Cash at Bank with BOB		a) Honorarium	53000.00
A/c No 30270100009000	<u>134535.00</u>	b) Flex / Banner	5850.00
	134535.00	c) Stationery	14160.00
		d) Training	
		Materials	58101.00
		e) Refreshments	<u>2483.00</u>
			133594.00
Bank Interest	4031.00	<u>Closing Balance:</u>	
		Cash in Hand	-
		Cash at Bank with BOB	
		A/c No 30270100009000	<u>4972.00</u>
Total ₹	<u>138566.00</u>	Total ₹	<u>138566.00</u>



for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

[Signature]

Chairman
IHMCTAN
Shillong

[Signature]

Principal
IHMCTAN
Shillong

[Signature]

CA SHYAM CHETTRI
Membership No. 303246

Place : Shillong
Date : 17.09.2019

Pl:
D:

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND APPLIED NUTRITION
MAWDIANG DIANG :: SHILLONG

NATIONAL SERVICE SCHEME ACCOUNT

BANK RECONCILIATION STATEMENT AS AT 31.03.2019

Bank Balance as per cash book	4972.00
Balance as per pass book	4972.00



for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

[Signature]

Chairman
IHMCTAN
Shillong

[Signature]

Principal
IHMCTAN
Shillong

[Signature]

CA SHYAM CHETTRI
Membership No. 303246

Place : Shillong
Date : 17.09.2019

**SHYAM CHETTRI & ASSOCIATES
CHARTERED ACCOUNTANTS**

FRN - 328633E

Mobile No. +91 9774355434/8256974774, E-mail : shy.chettri@gmail.com
Basement, DGC Cross Road, A.C. Lane, Police Bazar, Shillong – 793001,

**INDEPENDENT AUDITOR'S REPORT
TO THE MANAGEMENT OF
THE INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION
HUNAR SE ROZGAR TAK (HSRT)
MAWDIANG-DIANG:: SHILLONG-793018:: MEGHALAYA**

Opinion

We have audited the financial statements of **HUNAR SE ROZGAR TAK (HSRT)** conducted by **THE INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION :: MAWDIANG-DIANG:: SHILLONG-793018:: MEGHALAYA**, which comprise the Balance Sheet as at March 31st 2019, and the Income & Expenditure Account and Receipts & Payments Account for the year then ended.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2019, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Shillong, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

1. There was a difference in Opening Balance between Audited Statement and Cash Book (2009-2010) appearing in the Balance Sheet which needs to be reconciled at the earliest.
2. Physical verification of Cash in hand was not carried out during the year under audit.





SHYAM CHETTRI & ASSOCIATES CHARTERED ACCOUNTANTS

Mobile No. +91 9774355434/8256974774, E-mail : shy.chettri@gmail.com
Basement, DGC Cross Road, A.C. Lane, Police Bazar, Shillong – 793001,

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.





SHYAM CHETTRI & ASSOCIATES
CHARTERED ACCOUNTANTS

FRN - 328633E

Mobile No. +91 9774355434/8256974774, E-mail : shy.chettri@gmail.com
Basement, DGC Cross Road, A.C. Lane, Police Bazar, Shillong – 793001,

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on

the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

for SHYAM CHETTRI AND ASSOCIATES

Chartered Accountants



Chairman
IHMCTAN
Shillong

Place : Shillong

Date : 17.09.2019

Principal
IHMCTAN
Shillong

CASHYAM CHETTRI

(Membership No 303246)

UDIN : 19303246AAAAGQ4405

HUNAR SE ROZGAR TAK

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND APPLIED NUTRITION

:: MAWDIANG DIANG

BALANCE SHEET AS AT 31ST MARCH 2019

<u>LIABILITIES</u>	Amount	Amount	<u>ASSETS</u>	Amount	Amount
Corpus Fund:			Loans & Advances:		
As per last account	3217855.00		Per Last Account	1000000.00	
Less : Deficit for the Year	<u>1686187.00</u>	1531668.00	Add: Given during the year	-	
				<u>1000000.00</u>	
			Less: Refunded during the year	<u>1000000.00</u>	-
Unsecured Loan:			Current Assets:		
From IHM General A/c		30000.00	Imprest Cash	-	
			Cash at Bank with:		
Current Liabilities:			BoB (A/c no. 7467)	1635468.00	
Audit Fees Payable	35400.00		Cash in Hand	<u>5000.00</u>	1640468.00
Accounting Charges Payable	<u>60000.00</u>	95400.00			
			Difference in Opening Balance between Audited Statement and Cash Book (2009-2010)		16600.00
Total ₹		<u>1657068.00</u>	Total ₹		<u>1657068.00</u>



As per our separate report of even date attached for SHYAM CHETTRI AND ASSOCIATES Chartered Accountants

[Signature]

Chairman
IHMCTAN
Shillong

[Signature]

Principal
IHMCTAN
Shillong

[Signature]

CA SHYAM CHETTRI
Membership No. 303246
19303246AAAAAGR6491

Place : Shillong
Date : 17.09.2019

HUNAR SE ROZGAR TAK

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND APPLIED NUTRITION

:: MAWDIANG DIANG

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

EXPENDITURE		Amount	INCOME		Amount
(A) 8-Weeks Training Programme:			Grant received from Ministry of Tourism, Govt. of India		1595784.00
Raw materials	159390.00				
Stipend	<u>42000.00</u>	201390.00			
			Bank Interest		50894.00
Fund transferred to IHM General A/c		3072125.00			
Others:			Excess of expenditure over income transferred to capital account		1686187.00
Travelling & Conveyance	21650.00				
Audit Fees	17700.00				
Certificates 1000 nos	<u>20000.00</u>	59350.00			
TOTAL		<u>3332865.00</u>	TOTAL		<u>3332865.00</u>



As per our separate report of even date attached for SHYAM CHETTRI AND ASSOCIATES Chartered Accountants

Chairman
IHMCTAN
Shillong

Principal
IHMCTAN
Shillong

CA SHYAM CHETTRI
Membership No. 303246
19303246AAAAGR6491

Place : Shillong
Date : 17.09.2019


HUNAR SE ROZGAR TAK (HSRT)


INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND APPLIED NUTRITION ::
MAWDIANG DIANGRECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

RECEIPTS	Amount	PAYMENTS	Amount
Opening Balance:		(A) 8-Weeks Training Programme:	
Imprest Cash	-	Raw materials	159390.00
Cash at Bank with:		Stipend	42000.00
SBI (A/c No. 51999)	42000.00		
BoB (A/c no. 7467)	2276955.00	Fund transferred to IHM General A/c	3072125.00
Cash in Hand	5000.00		
	2323955.00	Others:	
Grant received from Ministry of Tourism, Govt. of India	1595784.00	Travelling & Conveyance	21650.00
		Certificates 1000 nos	20000.00
		Accounting Charges	15000.00
			56650.00
Bank Interest	50894.00	Closing Balance:	
Loan refunded from IHM General A/c	1000000.00	Imprest Cash	-
		Cash at Bank with:	
		BoB (A/c no. 7467)	1635468.00
		Cash in Hand	5000.00
			1640468.00
Total ₹	4970633.00	Total ₹	4970633.00

As per our separate report of even date attached
for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

Place : Shillong
Date : 17.09.2019


Chairman
IHMCTAN
Shillong


Principal
IHMCTAN
Shillong


CA SHYAM CHETTRI
Membership No. 303246
19303246AAAAGR6491



HUNAR SE ROZGAR TAK (HSRT)

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND APPLIED NUTRITION :: MAWDIANG DIANG
ANNEXURE FOR INCOME & EXPENDITURE ACCOUNT ON VARIOUS TRAINING PROGRAMMES CONDUCTED DURING THE YEAR 2018-19

(A) 8-Weeks Food Production Programme:

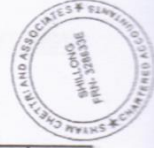
	Training Fee	Course Material	Certification Fee	Uniforms	Tool Kits	Lunch Charges	Stipend	Administrative	Miscellaneous	TOTAL
31st Batch	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35th Batch	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36th Batch	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38th Batch	0.00	0.00	0.00	0.00	0.00	0.00	42000.00	0.00	0.00	42000.00
39th Batch	0.00	74153.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74153.00
TOTAL	0.00	74153.00	0.00	0.00	0.00	0.00	42000.00	0.00	0.00	116153.00

(B) 8-Weeks Bakery Programme:

	Training Fee	Course Material	Certification Fee	Uniforms	Tool Kits	Lunch Charges	Stipend	Miscellaneous	TOTAL
25th Batch	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26th Batch	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

(C) 6 Weeks-House Keeping Utility Programme :

	Training Fee	Course Material	Certification Fee	Uniforms	Tool Kits	Lunch Charges	Stipend	Miscellaneous	TOTAL
4th Batch	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



HUNAR SE ROZGAR TAK (HSRT)

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND APPLIED NUTRITION :: MAWDIANG DIANG
ANNEXURE FOR INCOME & EXPENDITURE ACCOUNT ON VARIOUS TRAINING PROGRAMMES CONDUCTED DURING THE YEAR 2018-19

(D) 6-Days Skill Testing Training Programme:

	Training Fee	Course Material	Meal Charges	Miscellaneous	Testing Fee	Stipend	Testing Material	TOTAL
-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

(E) 6-Month Food Production Programme:

	Training Fee	Course Material	Meal Charges	Miscellaneous	Testing Fee	Stipend	Testing Material	TOTAL
-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

(F) 8-Week Room Attendant Programme:

	Training Fee	Course Material	Certification Fee	Uniforms	Tool Kits	Lunch Charges	Stipend	Administrative	Miscellaneous	TOTAL
1st Batch	0.00	85237.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85237.00
TOTAL	0.00	85237.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85237.00



HUNAR SE ROZGAR TAK (HSRT)
INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND APPLIED NUTRITION
:: MAWDIANG DIANG

BANK RECONCILIATION STATEMENT AS AT 31.03.2019

Bank Balance as per cash book	1635468.00
Balance as per pass book	<u>1635468.00</u>



for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

[Signature]

Chairman
IHMCTAN
Shillong

[Signature]

Principal
IHMCTAN
Shillong

[Signature]

CA SHYAM CHETTRI
Membership No. 303246

Place : Shillong
Date : 17.09.2019