

ANNUAL REPORT FOR THE YEAR 2019-2020

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 or dependents;

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

III. Facilities :

The Institute is now functioning from its main campus at Mawdiangding, Mawkasiang Shillong 793 018 situated at the New Shillong Township. The Capmus includes the Administrative and Academic Building as well as Hostel for both boys and girls. Classes for degree course both theory and practical are 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 Manangement, Noida.

4 (Four) Members from the Government of Meghalaya.

1 (One) Member as Technical Expert.

2 (Two) Members from the Industry.

The Members as of 31.3.2020 are as follows :

- | | | | |
|----|---|---|-------------|
| 1. | Commissioner & Secretary (Tourism) Government of Meghalaya, Shillong - 793001 | - | Chairperson |
| 2. | Shri Gyan Bhushan, Additional Director General Transport Bhawan, 1 Sansad Marg, New Delhi - 110001 | - | 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 | - | 3 |
| Lecturer | - | 3 |
| Assistant Lecturer | - | 3 |
| Guest Faculty | - | 6 |

Administrative Staff

| | | |
|------------------|---|---|
| PA to Principal | - | 1 |
| Accountant | - | 1 |
| UDC | - | 3 |
| LDC | - | 3 |
| Asstt. Librarian | - | 1 |
| Peon | - | 2 |
| Driver | - | 1 |

Contract Staff recruited through Agency

| | | |
|------------------------------|---|----|
| House Keeping Staff | - | 15 |
| Lab. Attendant | - | 8 |
| Lab. Asstt. | - | 4 |
| Jr. Lab. Asstt. | - | 3 |
| Hostel Warden | - | 2 |
| Demonstrator | - | 2 |
| Lab. Asstt. (Apprenticeship) | - | 2 |
| Carpenter | - | 1 |
| Carpenter Helper | - | 1 |

III COURSES OFFERED :

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

IV ADMISSION PROCEDURE :

- 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 |

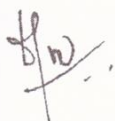
Age-25 years relaxable by 3 years for SC/ST
Reservation-As per Govt. of India policy

Admission this academic session 2019-2020 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 | GEN-EWS | NEC | STATE QUOTA | RESIDUAL SEATS | FOREIGN NATIONAL | |
| 126 | 79 | 4 | 7 | 21 | 2 | 43 | 13 | 1 | - | 170 |

Admission this academic session 2019-2020 in 1½ Year Trade Diploma in Food Production.

| | |
|-------|----|
| Gen | -- |
| ST | 10 |
| OBC | -- |
| Total | 10 |



Chairman
IHMCTAN
Shillong



Principal
IHMCTAN
Shillong

DETAILS OF FUNDS RECEIVED AND UNSPENT BALANCE**Under Capacity Building for Providers (HSRT & STC & Any other CBSP Programme)**

| Sl. No. | Purpose of the grant | Sanction No. and Date | Amount released (₹) | Total funds received (₹) | Whether UC furnished | Unspent balance if any |
|---------|--|--|---------------------|--------------------------|----------------------|------------------------|
| 1. | Funds for training under CBSP Scheme of the MOT – Skill Testing & Certification Programme for the Financial year 2018-19 | F. No. 3(52)/2013- CBSP - Vol -II Dated 16.12.2019 | 62,543/- | 62,543/- | 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: 26.06.2019 | 25,36,962/- | 25,36,962/- | N/A | N/A |

Target Assigned

i. Hunar Se Rozgar Training Programme : 120

ii. 6 Days Training Programme : 150

iii. Entrepreneurship Training Programme : 200

Target Achieved

Hunar Se Rozgar Training Programme : -

(Annexure I)

6 Days Training Programme : -

(Annexure II)

6 Days Training Programme : 136
(Annexure III)

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Entrepreneurship Programme

Details for the Entrepreneurship Training Program organize by the Institute of Hotel Management, Shillong for the Financial Year 2019-20
(Sponsored by the Ministry of Tourism, Government of India)

| Sl. No. | Training Programme | No. of Days | Period | No. of Trainees | | | | | No. of Trainees |
|--------------|--|-------------|--|-----------------|-----------|--------|---------------------------------|----------------------|-----------------|
| | | | | Cooks Tandoor | Bakers | Barman | Homestay (Multi Skill Caretalar | Halwai Indian Sweets | |
| 1. | IHM Shillong (Batch 1) Ms. B. Kharshiing | 150 | 26 th June 2019 – 26 th July 2019 | - | 06 | - | - | - | 06 |
| 2. | IHM Shillong (Batch 2) Ms. B. Kharshiing | 150 | 14 th October 2019 – 16 th November 2019 | - | 30 | - | - | - | 30 |
| 3. | IHM Shillong (Batch 1) Ms. B. Kharshiing | 150 | 14 th October 2019 – 16 th November 2019 | - | - | - | -- | 26 | 26 |
| 4. | IHM Shillong (Batch 3) Mr. Shemphang Khonglah | 150 | 21 st October 2019 – 3 rd December 2019 | - | 25 | - | - | - | 25 |
| 5. | IHM Shillong (Batch 4) Ms. B. Kharshiing | 150 | 4 th November 2019 – 17 th December 2019 | - | 30 | - | - | - | 30 |
| 6. | IHM Shillong (Batch 1) Ms. J. C. Langstieh | 150 | 18 th November 2019 – 13 th December 2019 | - | - | - | 19 | - | 19 |
| TOTAL | | | | - | 91 | - | 19 | 26 | 136 |

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 | vijaymeghalaya@gmail.com | Main Secretariat Building |

Chairman
IHMCTAN
Shillong

Principal
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Shillong

**SHYAM CHETTRI & ASSOCIATES
CHARTERED ACCOUNTANTS**

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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 2020, 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, 2020, 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 judgement, 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.



**SHYAM CHETTRI & ASSOCIATES
CHARTERED ACCOUNTANTS**

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Basement, DGC Cross Road, A.C. Lane, Police Bazar, Shillong – 793001,

1. Fixed Assets:

- a. Physical verification of Fixed Assets needs to be carried out at the earliest.
- b. 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.

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. In the absence of completion certificate, depreciation on fully constructed buildings have not been provided in the books of accounts.
- c. In absence of supporting documents and other records in respect of cost incurred by CPWD for construction of Building undertaken by them, we are unable to comment on the expediency of the expenditure so incurred.

3. Books of Accounts and supporting documents / records:

- a. Vouchers / Bills in plain paper with no details of vendors / suppliers (i.e. 'Kucha' Vouchers) must be avoided as far as possible.
- b. Revenue Stamp must be affixed on all payments above Rs 5000/-.
- c. 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.
- d. Journal Voucher files should be maintained.
- e. 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.



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- f. 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.
- g. 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.
- h. 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.
- i. There should be a definite time frame for settlement of advances. Few advances of earlier years are yet to be settled till 31.03.2020.
- j. A periodical reconciliation of amount transferred to and from HSRT Account should be prepared.
- k. There should be a procedure of comparing the actual results of the Institute with the Budgets 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 raw materials, consumables and other items by the store-keeper to the general campus, hostel and kitchen.
- b. Proper requisition slips should be obtained before procurement as well as issuing Stock.
- c. Physical verification of stock and necessary adjustments should be carried out at the earliest.



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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. A detailed working need to be prepared and proper adjustments should be done in the books of accounts.

7. Since Fees Receivable as on 31st March, 2020 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.

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. In respect of Long pending Payables and Receivables, a proper assesment needs to be carried out and the same should be settled at the earliest.
- b. There are negative balances appearing in certain ledger heads as on 31.03.2020 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.



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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.



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- 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. 303246
UDIN : 20303246AAAAHJ6319

Place : Shillong
Date : 22.10.2020

BALANCE SHEET AS AT 31st MARCH, 2020

| | Schedule | Amount in ₹ | |
|---|----------|---------------------------|------------------------------|
| | | Current Year (2019-20) | Previous Year (2018-2019) |
| 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 | 525157414.16 | 442364022.74 |
| SECURED LOANS AND BORROWINGS | 4 | 0.00 | 0.00 |
| UNSECURED LOANS AND BORROWINGS | 5 | 0.00 | 0.00 |
| DEFERRED CREDIT LIABILITIES | 6 | 0.00 | 0.00 |
| CURRENT LIABILITIES AND PROVISIONS | 7 | 9487483.00 | 8312632.00 |
| | | 537493930.91 | 453525688.49 |
| ASSETS | | | |
| FIXED ASSETS | 8 | 369472610.51 | 318736316.51 |
| INVESTEMENTS-FROM EARMARKED/ ENDOWMENT FUNDS | 9 | 86588800.00 | 0.00 |
| INVESTMENTS-OTHERS | 10 | 0.00 | 0.00 |
| CURRENTS ASSETS, LOANS, ADVANCES, ETC | 11 | 13056262.08 | 86179189.97 |
| MISCELLANEOUS EXPENDITURE | | 68376258.32 | 48610182.01 |
| | | 537493930.91 | 453525688.49 |
| 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 : 22.10.2020

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

| | | Amount in ₹ | Amount in ₹ |
|---|----------|---------------------------|------------------------------|
| | Schedule | Current Year (2019-20) | Previous Year (2018-2019) |
| INCOME | | | |
| INCOME FROM SALES/ SERVICES | 12 | 143622.00 | 572058.00 |
| GRANTS/ SUBSIDIES | 13 | 96000.00 | 2859591.00 |
| FEES/ SUBSCRIPTIONS | 14 | 50112685.70 | 51485501.00 |
| 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 | 520605.25 | 459371.00 |
| OTHER INCOME | 18 | 2908522.00 | 3128265.00 |
| INCREASE/ (DECREASE) IN STOCK OF FINISHED GOODS AN WORK-IN-PROGRESS | 19 | 0.00 | 0.00 |
| TOTAL (A) | | 53781434.95 | 58504786.00 |
| EXPENDITURE | | | |
| ESTABLISHMENT EXPENSES | 20 | 41989877.00 | 37074227.00 |
| OTHER ADMINISTRATIVE EXPENSES ETC | 21 | 14138692.26 | 9085084.21 |
| EXPENDITURE ON GRANTS, SUBSIDIES ETC | 22 | 0.00 | 0.00 |
| INTEREST | 23 | 0.00 | 0.00 |
| DEPRECIATION (NET TOTAL AT THE YEAR ENDED CORRESPONDING TO SCHEDULE 8) | 8 | 17418942.00 | 17110658.00 |
| TOTAL (B) | | 73547511.26 | 63269969.21 |
| BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE (A-B) | | (19766076.31) | (4765183.21) |
| TRANSFER TO SPECIAL RESERVE | | 0.00 | 0.00 |
| TRANSFER TO/FROM GENERAL RESERVE | | 0.00 | 0.00 |
| DEFICIT TRANSFERRED TO MISCELLANEOUS EXPENDITURE | | (19766076.31) | (4765183.21) |
| 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 2020

| Receipt | Amount ₹ | Amount ₹ | Payment | Amount ₹ | Amount ₹ |
|------------------------------------|-------------|-----------|--|-------------|-------------|
| Opening Balances: | | | SCHEDULE 3 - EARMARKED/ ENDOWMENT FUNDS | | |
| Cash In Hand: | | | Refund of Donation / Grants- MOT | 24566.00 | |
| General | - | | Refund of Interest on Grants (Building A/c) | 202096.00 | 226662.00 |
| Petty Cash | 1697.00 | | | | |
| Petty Cash (Hostel) | - | 1697.00 | Current Liabilities Paid-off: | | |
| Cash at Bank | | | Duties & Taxes | 580204.00 | |
| BoB 9554(Pension and Gratuity) | 3004411.00 | | SECURITY DEPOSITS | 5000.00 | |
| BOB A/c 9553 (Caution) | 1029691.00 | | Caution Fees (College) | 3250.00 | |
| BoB A/c No. 6367(Hostel) | 4492912.44 | | Earnest Money, Security Money | 76867.00 | |
| BoB A/c No. 6462 (General) | 164133.25 | | IGNOU Fee Payable | 4066600.00 | |
| BoB A/c No. 6479 (Provident Fund) | 4599472.35 | | GPF/ CPF/ NPS Contribution of Staff | 1726268.00 | |
| BoB A/c No 7469(Building) | 64378316.60 | | Pension Fund | 1336692.00 | 7794881 |
| SBI 4977(GENERAL) | 33162.60 | | | | |
| SBI A/c No. 14262 (Hostel) | 4325.75 | | Fixed Assets Acquired: | | |
| SBI A/c No. 51977 (Building) | 4993798.58 | | Computer and Peripherals | 523540.00 | |
| SBI A/c No. 51988 (General) | 154613.40 | 82854837 | Furniture, Fixtures and Furnishings | 3284924.00 | |
| | | | Library Books | 458708.00 | |
| Loans & Advances | | | Office Equipments | 633353.00 | |
| Subir Ghosh (MIE) | | 230.00 | Rain Water Harvesting | 2400000.00 | |
| Vivek Kumar (North East Food) | | 49130.00 | F & B Laboratory | 432297.00 | |
| B KHARSHIING (HOUSEKEEPING) | | 1454.00 | New Building Project at Maw. (CWIP) | 55746800.00 | |
| Examination Advance | | | Other Equipment | 242109.00 | |
| B Kharshiing (Examination Advance) | | 5128.00 | Compost Machine | 161280.00 | |
| GPF Advance | | | Electronic & Electrical Equipment | 886872.00 | |
| S Makkdoh (GPF Advance) | 14100.00 | | Kitchen Equipments | 3385353.00 | 68155236 |
| V Kumar (GPF Advance) | 292790.00 | | | | |
| W. Khongwar (GPF Advance) | 42840.00 | 349730.00 | Investments | | |
| | | | Fixed Deposits | | 90246800.00 |



वार्षिक रिपोर्ट और हिसाब

2019-2020

Annual Report & Accounts

| | | | | | |
|---|-------------|--------------------|---|-------------|--------------|
| House Building Advance | | | Flexi Fixed Deposit | 15710000.00 | 105956800.00 |
| Hari Prasad (House Building Advance) | 17304.00 | | | | |
| LTC Advance | | | Refund of Fees | | |
| Vijay Kumar(LTC Advance) | 12783.00 | | Examination & Reappearance Fees | 911600.00 | |
| Linda Khongay (LTC Advance) | 2010.00 | | | | |
| Travelling Advance | | | Hostel Fees | 417675.00 | 1329275 |
| B Khongngain (Medical Advance) | 56630.00 | | | | |
| S Khonglah (Travelling Advance) | 17420.00 | | SCHEDULE- 20 ESTABLISHMENT EXPENSES | | |
| Vijay Kumar(Travelling Advance) | 50000.00 | 124050.00 | HSRT Expenses | 238141.00 | |
| Earmarked/ Endowment Funds Generated: | | | Campus Interview & Recruitment Expenses | 19948.00 | |
| Donation/Grants- Ministry of Tourism | 81208990.00 | | Enrolment Fee Remittances to NCHMCT | 363963.00 | |
| Interest Earned on Grants (Building A/c) | 1811063.42 | 83020053.42 | North East Food Show (MIE) | 2790398.00 | |
| | | | Periodicals & Magazines | 14400.00 | |
| Current Liabilities Raised / Recovered | | | Student Activities | 767777.00 | |
| Duties & Taxes | 622500.00 | | Workshop & Seminar Expenses | 269251.00 | |
| SECURITY DEPOSITS | 413000.00 | | Arrear Salary | 138237.00 | |
| Caution Fees (College) | 1187500.00 | | Bonus to Employees | 131252.00 | |
| Caution Fees (Hostel) | 13000.00 | | Children Education Allowance | 115400.00 | |
| Earnest Money, Security Money | 284350.00 | | D. A. Arrears | 252156.00 | |
| IGNOU Fee Payable | 4150300.00 | | Honorarium to Guest Faculty, Co-Ordinator, Etc558671.00 | | |
| Professional Tax Payable | 97985.00 | | LTC Encashment And Expenses | 59288.00 | |
| Professional Tax Payable (Hostel) | 9325.00 | | MACP Arrears | 370461.00 | |
| GPF/ CPF/ NPS Contribution of Staff | 1835567.00 | | Enrolment Fees- NCHMCT | 137300.00 | |
| TDS Receivable | 17110.00 | | Medical Reimbursement | 197083.00 | |
| Interest Received (Provident Fund) | 129005.00 | 8759642.00 | Salaries and Wages(General) | 22566482.00 | |
| Maturity Proceeds of Term Deposit | | | Salaries and Wages (Hostel) | 2422373.00 | |
| Fixed Deposit | 4000000.00 | | Security Charges (Campus) | 1636778.00 | |
| Flexi Fixed Deposit | 15368000.00 | 19368000.00 | Housekeeping & Gardening Materials | 340831.00 | |
| | | | Operational Expenses- | | |
| | | | Consumables, RM | 4887015.00 | |



| | | | |
|---|--------------------|--|-----------------|
| Direct Incomes | | Operational Expenses- | |
| SCHEDULE 13- GRANTS/ SUBSIDIES | | Consumables, RM (Hostel) | 3532875.00 |
| Grant receivable from Ministry of Tourism (SAP) | 760169.00 | | |
| Grant Received From DOT (Scholarship) | 96000.00 | | |
| | 856169.00 | | 41810080 |
| SCHEDULE 14- FEES/ SUBSCRIPTIONS | | SCHEDULE 21- OTHER ADMISNISTRATIVE EXPENSES | |
| Admission Fees | 288500.00 | Advertisement Expenses | 57868.00 |
| Enrolment Fees- NCHMCT | 252600.00 | Annual Subscription | 5900.00 |
| Examination & Reappearance Fees | 1916920.00 | Bank & Allied Service Charges- Hostel | 8711.16 |
| Fines and Late Fees Received (Hostel) | 26250.00 | Bank and Allied Service Charges General | 5074.25 |
| Fines & Late Fees Received (College) | 50610.00 | Bank Charges (Building) | 82.30 |
| Hostel Fees | 16122748.18 | Bank Charges-Pension | 67.55 |
| Institutional Local Fees | 3112505.64 | BOG Expenses | 33750.00 |
| IGNOU Receipts | 22150.00 | CAMPAIGN CLEAN INDIA | 15000.00 |
| Issue of Library Card Certificates & Marksheets | | Cleaning Expenses | 113545.00 |
| Other Fees | 19900.00 | Cloth, Uniform & Linen | 517365.00 |
| Remuneration From IGNOU | 107956.38 | Departmental Promotional Committee (DPC) | 18396.00 |
| Training Programme Receipts | 27338.00 | Ek Bharat Shreshtha Bharat Programme | 236096.00 |
| Tuition Fees | 483695.00 | Electricity and Power | 1157915.00 |
| | 29148087.50 | Gardening A/c | 36975.00 |
| | 51579260.70 | GST (Return Filing Fees) | 7000.00 |
| Indirect Incomes | | Hindi Expenses | 3000.00 |
| SCHEDULE 12- INCOME FROM SALES/ SERVICES | | Insurance | 30558.00 |
| Food and Beverage Services | 8200.00 | Land Revenue | 8000.00 |
| | | Licence Fees (Expenses) | 9000.00 |
| | | Lpg Refilling Charges (Hostel) | 390950.00 |
| | | Membership Fees | 13806.00 |
| | | Nps Charge | 3063.00 |
| | | NPS Contribution | 3013643.00 |



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Annual Report & Accounts

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| Sale of Food Items | 43890.00 | Office Expenses | 382091.00 |
| Sale of Log Books | 47800.00 | Printing and Stationery | 588729.00 |
| Outdoor Catering Receipts | 43732.00 | Professional & Accounting Charges | 12260.00 |
| | 143622.00 | Refund of Caution Money | 7750.00 |
| SCHEDULE 17- INTEREST EARNED | | Refund of Caution Money(Hostel) | 16750.00 |
| On Savings Accounts | 161746.00 | Refund of Fees | 667747.00 |
| Interest Received (Bob 9554) | 37952.00 | Refund of Interest | 1496664.00 |
| Interest Received(Caution Money 9553) | 129256.00 | Repair & Maintenance (Furniture & Fixture) | 95359.00 |
| Interest Received (General Account) | 191651.25 | Repair & Maintenance - General | 79324.00 |
| Interest Received (Hostel Account) | | Repair & Maintenance (HOSTEL) | 388545.00 |
| | 520605.25 | Repair & Maintenance (Vehicle) | 6664.00 |
| SCHEDULE 18- OTHER INCOME | | Repairs and Maintenance (Building) | 651561.00 |
| Cheques Written Back | 424935.00 | Repairs & Maintenance- Computers & Perip. | 18450.00 |
| Evaluation Fees Received (NCHM) | 31920.00 | Repairs and Maintenance- Cylinders and Gas | 217625.00 |
| Fund Transferred From HSRT A/c | 3025952.00 | Repairs and Maintenance- Kitchen | 347420.00 |
| GUEST ROOM | 172050.00 | Repairs and Maintenance (Plumbing) | 662675.00 |
| Interest on TA Advance | 2970 | Repairs & Maintenance(Elec. & Electronic Items) | 665040.00 |
| License Fees (Income) | 5600.00 | Repair & Maintenance Hostel (Furniture & Fix.) | 97804.00 |
| Lunch Staff | 131750.00 | Scholarship | 96000.00 |
| Other Revenue Deduction From Salaries | 76041.00 | Students Expenses | 706420.00 |
| Tender Fees | 34500.00 | SWACHTA PAKHWADA | 7820.00 |
| | 3905718.00 | Swatch Action Plan(SAP) (Expenses) | 277338.00 |
| | | Telephone Charges (Incl. Internet & Cable Charges) | 23722.00 |
| | | Travelling and Conveyance Expenses | 177306.00 |
| | | | 13376829 |
| | | Petty Cash Expenses | 874.00 |
| | | BOG (PETTY CASH) | 6320.00 |
| | | Conveyance (Petty Cash) | 75900.00 |
| | | Hostel Expenses(Petty Cash) | 960.00 |
| | | Miscellaneous Expenses (Petty Cash) Hostel | 71411.00 |
| | | Office Expenses (Petty Cash) | 30422.00 |
| | | Operational Expenses (Petty Cash) | |



| | | |
|-------------------------------------|------------|-------------|
| Postage and Telegram (Petty Cash) | 20794.00 | |
| Vehicle Expenses(Petty Cash) | 2000.00 | 208681.00 |
| Fund Transferred to HSRT A/c | | 10000000.00 |
| Closing Balance | | |
| General | 900.00 | |
| Petty Cash | 1647.00 | |
| Petty Cash (Hostel) | - | 2547.00 |
| Cash at Bank | | |
| BoB 9554(Pension and Gratuity) | 29465.00 | |
| BOB A/c 9553 (Caution) | 986643.00 | |
| BoB A/c No. 6367(Hostel) | 49754.88 | |
| BoB A/c No. 6462 (General) | 181802.10 | |
| BoB A/c No. 6479 (Provident Fund) | 1103118.80 | |
| BoB A\c No 7469(Building) | 8456284.30 | 10807068.08 |
| Loans & Advances | | |
| Subir Ghosh (MIE) | | 50000.00 |
| Vivek Kumar (North East Food) | | 50000.00 |
| B Khongngain (Medical Advance) | | 135000.00 |
| Linda Khonghay (Travelling Advance) | | 15000.00 |
| W Khongwir (Medical Advance) | | 30000.00 |
| BKHARSHIING (HOUSEKEEPING) | | 105000.00 |
| Examination Advance | | |
| B Kharshiing (Examination Advance) | | 50000.00 |
| GPF Advance | | |
| S Makdoh (GPF Advance) | | 50000.00 |
| LTC Advance | | |
| Linda Konghay (Ltc Advance) | 6300.00 | |
| Vijay Kumar(LTC Advance) | 27000.00 | 33300.00 |
| Student Activity Advance | | |

| | | |
|--|---------------------|---------------------|
| B Kharshiing (Student Activities Advance) Travelling Advance | | 5000.00 |
| B Khongngain(Travelling Adv) | 56400.00 | |
| D R S Passah (Travelling Advance) | 24000.00 | |
| M J Nongkynrih(Travelling Adv) | 12000.00 | |
| Rahul Kumar (Travelling Advance) | 12000.00 | |
| S Khonglah (Travelling Advance) | 27000.00 | |
| Vijay Kumar(Travelling Advance) | 198664.00 | 330064.00 |
| Workshop & Seminar Advance | | |
| B Kharshiing (North East Food) | | 50000.00 |
| Total | 251571423.34 | 251571423.34 |



for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

[Signature]

Chairman
IHMCTAN
Shillong

[Signature]

Principal
IHMCTAN
Shillong

[Signature]

CA SHYAM CHETTRI
Membership No. 303246
UDIN : 20303246AAAAHHI6319

Place : Shillong
Date : 22.10.2020

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

| SCHEDULE 1- CORPUS/ CAPITAL FUND | CURRENT YEAR (2019-20) | | PREVIOUS YEAR (2018-19) | |
|--|------------------------|-------------------|-------------------------|-------------------|
| | | | | |
| 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:- | CURRENT YEAR (2019-20) | | PREVIOUS YEAR (2018-19) | |
|------------------------------------|------------------------|-------------------|-------------------------|-------------------|
| | | | | |
| 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, 2020

| SCHEDULE 3-EARMARKED/ENDOWMENT FUNDS | FUND-WISE BREAK UP For 2019 - 20 | | Total Amount in (₹) | |
|--|-------------------------------------|---------------------------|--------------------------|---------------------------|
| | Hostel Building for Boys & Girls | Interest Earned on Grants | Current Year (2019-2020) | Previous Year (2018-2019) |
| (a) Opening Balance of the Fund | 0.00 | 0.00 | 438972218.74 | 393225402.74 |
| (b) Additions to the Funds | | | | |
| (i) Donation/grants- Ministry Of Tourism, Govt. Of India | 81184424.00 | 0.00 | 81184424.00 | 45746800.00 |
| (ii) Income from Investments made on account of Funds | 0.00 | 0.00 | 1044475.00 | 30540.00 |
| (iii) Other additions (Bank Interest) | 0.00 | 1608967.42 | 3956296.42 | 3361260.00 |
| TOTAL(a+b) | 81184424.00 | 1608967.42 | 525157414.16 | 442364022.74 |
| (c) Utilization/Expenditure towards objectives of funds | | | | |
| (i) Capital Expenditure | | | | |
| Fixed Assets | | ----- | | |
| 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) | 81184424.00 | 1608967.42 | 525157414.16 | 442364022.74 |

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 : 22.10.2020

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

| | | CURRENT YEAR (2019-20) | | PREVIOUS YEAR (2018-19) | |
|--|---------------------------------|---------------------------|-------------|----------------------------|-------------|
| 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 | | 0.00 | |
| | Interest accrued and due | 0.00 | | 0.00 | |
| | Less : Repaid | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | Other Institutions and Agencies | | 0.00 | | 0.00 |
| 6 | Debentures and Bonds | | 0.00 | | 0.00 |
| 7 | Others | | 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 : 22.10.2020

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

| | Current Year (2019-2020) | Previous Year (2018-2019) |
|---|-----------------------------|------------------------------|
| 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) | 0.00 | 1000000.00 |
| Less : Repaid | 0.00 | 1000000.00 |
| Total | 0.00 | 0.00 |

| | Current Year (2019-2020) | Previous Year (2018-2019) |
|--|-----------------------------|------------------------------|
| 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, 2020

| SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS: | | Current Year (2019-2020) | | Previous Year (2018-2019) | |
|--|---|-------------------------------------|-------------------|--------------------------------------|-------------------|
| 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 | 3912885.00 | | 2728635.00 | |
| | ii) Hostel Caution Fees | 1652884.00 | | 1639884.00 | |
| | b. Deposit from Others | | | | |
| | i) Earnest Money, Security Deposit | 787590.00 | | 172107.00 | |
| | c. Tax Deducted At Source Payable | (22100.00) | | (22100.00) | |
| | d. Professional Fees Payable | 360000.00 | | 180000.00 | |
| | e. CBSP | 94151.00 | | 94151.00 | |
| | f. IGNOU Fee Payable | 1924866.00 | | 1841166.00 | |
| | g. NCHMCT Fee Payable | ((260330.00)) | | (260330.00) | |
| | h. Travelling expenses recd pending reimbursement | 0.00 | | 0.00 | |
| | i. TDS from Staff Salary | 160490.00 | | 7000.00 | |
| | j. Audit Fees Payable | 141600.00 | | 94400.00 | |
| | l. Duties & Taxes (GST Receivables) | (140470.00) | | (29276.00) | |
| | m. Professional Tax Payable | 98771.00 | 8710337.00 | (8539.00) | 6437098.00 |
| Total (A) | | | 8725337.00 | | 6452098.00 |
| 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 | 195775.00 | | 1532467.00 | |
| 6 | GPF/CPF (including Interest) | 566371.00 | 762146.00 | 328067.00 | 1860534.00 |
| Total (B) | | | 762146.00 | | 1860534.00 |
| Total (A+B) | | | 9487483.00 | | 8312632.00 |



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

SCHEDULE 8- FIXED ASSETS
DESCRIPTION

| DESCRIPTION | Rate of Depreciation | GROSS BLOCK | | | | DEPRECIATION | | | NET BLOCK | | |
|---|----------------------|---|--------------------------|---------------------------|------------------------------------|---------------------------------|---------------------------|----------------------------|--------------------------|---------------------------------------|--|
| | | Cost/Valuation As at beginning of the year 01-04-2019 | 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 31.03.2020 | As at the previous year-end 31.03.2019 |
| LAND: | | | | | | | | | | | |
| (a) Freehold | 0% | 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 |
| BUILDINGS: | | | | | | | | | | | |
| (a) On Freehold Land | 10% | 126283153.00 | 0.00 | 0.00 | 126283153.00 | 34114491.00 | 9216866.00 | 0.00 | 43331357.00 | 82951796.00 | 92168662.00 |
| (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 |
| (c) On ownership Flats/Premises | 10% | 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 | 3860473.84 | 238859.00 | 0.00 | 4099332.84 | 2149734.16 | 2388593.16 |
| (e) Cafeteria at Mawkkok | 10% | 36588.00 | 0.00 | 0.00 | 36588.00 | 22412.31 | 1418.00 | 0.00 | 23830.31 | 12757.69 | 14175.69 |
| (f) Boundary Wall | 10% | 7151000.00 | 0.00 | 0.00 | 7151000.00 | 5414522.70 | 173648.00 | 0.00 | 5588170.70 | 1562829.30 | 1736477.30 |
| (g) Rain Water Harvesting | 10% | 0.00 | 2400000.00 | 0.00 | 2400000.00 | 0.00 | 240000.00 | 0.00 | 240000.00 | 2160000.00 | 0.00 |
| (h) F & B Laboratory | 15% | 0.00 | 432297.00 | 0.00 | 432297.00 | 0.00 | 43230.00 | 0.00 | 43230.00 | 389067.00 | 0.00 |
| PLANT & MACHINERY & EQUIPMENT: | | | | | | | | | | | |
| (a) Electrical and Electronic Equipment | 15% | 20484629.00 | 886872.00 | 0.00 | 21371501.00 | 9716707.68 | 1717585.00 | 0.00 | 11434292.68 | 9937208.32 | 10767921.32 |
| (b) Kitchen Equipments | 15% | 23307108.00 | 3385353.00 | 0.00 | 26692461.00 | 11932706.46 | 2029166.00 | 0.00 | 13961872.46 | 12730588.54 | 11374401.54 |
| (c) Compost Machine | 15% | 0.00 | 161280.00 | 0.00 | 161280.00 | 0.00 | 24192.00 | 0.00 | 24192.00 | 137088.00 | 0.00 |
| VEHICLES | 15% | 2101430.48 | 0.00 | 0.00 | 2101430.48 | 1205765.79 | 134350.00 | 0.00 | 1340115.79 | 761314.69 | 895664.69 |
| FURNITURE, FIXTURES & FURNISHINGS | 10% | 42878878.25 | 3284924.00 | 0.00 | 46163802.25 | 17501406.62 | 2720571.00 | 0.00 | 20221977.62 | 25941824.64 | 25377471.63 |
| OFFICE EQUIPMENTS | 15% | 1208665.00 | 633353.00 | 0.00 | 1842018.00 | 963653.36 | 88401.00 | 0.00 | 1052054.36 | 789963.64 | 245011.64 |
| COMPUTER & PERIPHERALS | 40% | 5232044.80 | 523540.00 | 0.00 | 5755584.80 | 4929934.88 | 227452.00 | 0.00 | 5157386.88 | 598197.92 | 302109.92 |
| LIBRARY BOOKS | 60% | 2892264.00 | 458708.00 | 0.00 | 3350972.00 | 2840360.63 | 267139.00 | 0.00 | 3107499.63 | 243472.37 | 51903.37 |
| (a) Books & Periodicals | 15% | 1045372.00 | 0.00 | 0.00 | 1045372.00 | 688525.48 | 53527.00 | 0.00 | 742052.48 | 303319.52 | 356846.52 |
| TUBEWELLS & WATER SUPPLY | 10% | 82988.00 | 0.00 | 0.00 | 82988.00 | 39461.28 | 4353.00 | 0.00 | 43814.28 | 39173.72 | 43526.72 |
| OTHER FIXED ASSETS: | | | | | | | | | | | |
| (a) Sports Material | 15% | 467517.00 | 0.00 | 0.00 | 467517.00 | 225348.00 | 36325.00 | 0.00 | 261673.00 | 205844.00 | 242169.00 |
| (b) Campus Beautification Equipment | 15% | 19950.00 | 0.00 | 0.00 | 19950.00 | 10708.00 | 1386.00 | 0.00 | 12094.00 | 7856.00 | 9242.00 |
| (c) Mobile Phone | 15% | 2430718.00 | 242109.00 | 0.00 | 2672827.00 | 1215278.00 | 200474.00 | 0.00 | 1415752.00 | 1257075.00 | 1215440.00 |
| (d) Other Equipment | 15% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OF CURRENT YEAR (A) | | 241871372.53 | 12408436.00 | 0.00 | 254279808.53 | 94681796.03 | 17418942.00 | 0.00 | 113100698.03 | 142179110.51 | 147188616.80 |

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2019-2020

Annual Report & Accounts

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 20 209

SCHEDULE 8- FIXED ASSETS
DESCRIPTION

| DESCRIPTION | Rate of Depreciation | GROSS BLOCK | | | | DEPRECIATION | | | | NET BLOCK | |
|---|----------------------|---|--------------------------|---------------------------|-----------------------------------|---------------------------------|---------------------------|----------------------------|--------------------------|---------------------------------------|--|
| | | Cost/Valuation As at beginning of the year 01-04-2019 | 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 31.03.2020 | As at the previous year-end 31.03.2019 |
| 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 |
| 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 |
| New Building Project at Mawdiangdiang | 0% | 117384000.00 | 55746800.00 | 0.00 | 173130800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 173130800.00 | 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 |
| 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 |
| TOTAL OF CURRENT YEAR (B) | | 171546700.00 | 55746800.00 | 0.00 | 227293500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 227293500.00 | 171546700.00 |
| GRAND TOTAL (A+B) | | 413418072.53 | 68155236.00 | 0.00 | 481573308.53 | 77571098.03 | 17418942.00 | 0.00 | 112100698.03 | 369472610.51 | 318736316.51 |



for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

[Signature]

Chairman
IHMCTAN
Shillong

Place : Shillong
Date : 22.10.2020

[Signature]

Principal
IHMCTAN
Shillong

[Signature]

CA SHYAM CHETTRI
Membership No. 303246

Total Depreciation ON ADDITIONS During The Year 2019-20

| Fixed Assets | Addition | | | Depreciation | | |
|--|-----------------------|----------------------|----------------------|--------------|--------------|----------------------------------|
| | Before 30th September | After 30th September | Rate of Depreciation | At Full Rate | At Half Rate | Total Amount of Depreciation (₹) |
| Electronic & Electrical Equipment | 478417.00 | 408455.00 | 15% | 71763.00 | 30634.00 | 102397.00 |
| | 478417.00 | 408455.00 | | | | |
| Kitchen Equipment: | 921400.00 | 2463953.00 | 15% | 138210.00 | 184796.00 | 323006.00 |
| | 921400.00 | 2463953.00 | | | | |
| Computers and Peripherals: | 9500.00 | 514040.00 | 40% | 3800.00 | 102808.00 | 106608.00 |
| | 9500.00 | 514040.00 | | | | |
| Furniture, Fixtures & Furnishings | 371549.00 | 2913375.00 | 10% | 37155.00 | 145669.00 | 182824.00 |
| | 371549.00 | 2913375.00 | | | | |
| Library Books: | 327948.00 | 130760.00 | 60% | 196769.00 | 39228.00 | 235997.00 |
| | 327948.00 | 130760.00 | | | | |
| Rain Water Harvesting | 2400000.00 | 0.00 | 10% | 240000.00 | 0.00 | 240000.00 |
| | 2400000.00 | 0.00 | | | | |
| F & B Laboratory | 432297.00 | 0.00 | 10% | 43230.00 | 0.00 | 43230.00 |
| | 432297.00 | 0.00 | | | | |
| Office Equipment | 55300.00 | 578053.00 | 15% | 8295.00 | 43354.00 | 51649.00 |
| | 55300.00 | 578053.00 | | | | |
| Compost Machine | 161280.00 | 0.00 | 15% | 24192.00 | 0.00 | 24192.00 |
| | 161280.00 | 0.00 | | | | |
| Other Equipments | 0.00 | 242109.00 | 15% | 0.00 | 18158.00 | 18158.00 |
| | 0.00 | 242109.00 | | | | |
| Total Depreciation ON ADDITIONS During The Year | | | | | | 1328061.00 |
| Total ADDITIONS During The Year | | | | | | 12408436.00 |

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

| | Current Year (2019-2020) | Previous Year (2018-2019) |
|--|-----------------------------|------------------------------|
| 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. Bank of Baroda, Mawdiang Diang Branch- Brought Forward | 0.00 | 0.00 |
| Add:- Invested during the year | 86588800.00 | 0.00 |
| Less:- Adjustment (Prior Period) | 0.00 | 0.00 |
| Closing Balance | 86588800.00 | 0.00 |
| b. SBI, Polo Bazar Branch (A/c No. 34816132972) Brought Forward | 0.00 | 1275670.00 |
| Add:- Invested during the year (including interest) | 0.00 | 0.00 |
| Less:- Matured During the year | 0.00 | 1275670.00 |
| Closing Balance | 0.00 | 0.00 |
| TOTAL | 86588800.00 | 0.00 |



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

| | Current Year (2019-2020) | Previous Year (2018-2019) |
|--|-----------------------------|------------------------------|
| SCHEDULE 10- INVESTMENTS OTHERS | | |
| 1 In Government Securities | 0.00 | 0.00 |
| 2 Other approved Securities | 0.00 | 0.00 |
| 3 Shares | 0.00 | 0.00 |
| 4 Debentures and Bonds | 0.00 | 0.00 |
| 5 Subsidiaries and Joint Ventures | 0.00 | 0.00 |
| 6 Others (to be specified) | 0.00 | 0.00 |
| TOTAL | 0.00 | 0.00 |



for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

Chairman
IHMCTAN
Shillong

Principal
IHMCTAN
Shillong

CA SHYAM CHETTRI
Membership No. 303246

Place : Shillong
Date : 22.10.2020

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

| | Current Year (2019-2020) | | Previous Year (2018-2019) | |
|---|--------------------------|--------------------|---------------------------|--------------------|
| 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) | | | | |
| | | 2547.00 | | 1697.00 |
| 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) | 0.00 | | 4993798.58 | |
| 2. SBI A/c No. 1988 (General Account) | 0.00 | | 154613.40 | |
| 3. BoB A/c No. 6462 (New General Account) | 181802.10 | | 164133.25 | |
| 4. BoB A/c No. 9553 (Caution A/c) | 986643.00 | | 1029691.00 | |
| 5. SBI A/c No. 4262 (Hostel Account) | 0.00 | | 4325.75 | |
| 6. BoB A/c No. 6367 (New Hostel Account) | 49754.88 | | 4492912.44 | |
| 7. BoB A/c No. 6479 (New Provident Fund A/c) | 1103118.80 | | 4599472.35 | |
| 8. SBI 4977 (New General Account) | 0.00 | | 33162.60 | |
| 9. BoB A/c No. 9554 (Pension & Gratuity A/c) | 29465.00 | | 3004411.00 | |
| 10. BoB A/c No. 7469 (New Building A/c) | 8456284.30 | 10807068.08 | 64378316.60 | 82854836.97 |
| (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) | | 10809615.08 | | 82856533.97 |

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

| | Current Year (2019-2020) | | Previous Year (2018-2019) | |
|---|--------------------------|----------|---------------------------|----------|
| | | | | |
| SCHEDULE 11- CURRENT ASSETS, LOANS, ADVANCES, ETC. | | | | |
| <u>B.LOANS,ADVANCES AND OTHER ASSETS:</u> | | | | |
| 1.Loans | | | | |
| (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 | | 30000.00 | |
| IHM-Training Centre Account | 10000.00 | 40000.00 | 10000.00 | 40000.00 |
| 2. Advances and other amounts recoverable in cash or in kind or for value to be received | | | | |
| (a) On Capital Account | 0.00 | | 0.00 | |
| (b) Prepayments | 0.00 | | 0.00 | |
| (c) Others: | | | | |
| <u>Advance for Office Expenses</u> | | | | |
| B Kharshiing | 25000.00 | | 0.00 | |
| <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 | 256500.00 | | 220600.00 | |
| V. KUMAR | 762403.00 | | 1055193.00 | |
| W. KHONGWAR | 96400.00 | | 139240.00 | |
| <u>House Building Advance</u> | | | | |
| Hari Prasad | 0.00 | | 14500.00 | |
| <u>Student Activity Advance</u> | | | | |
| Baggio Pakynten | 3000.00 | | 3000.00 | |
| B Kharshiing | 0.00 | | 0.00 | |
| 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>LTC Advance</u> | | | | |
| Linda Khonghay | 0.00 | | 0.00 | |
| <u>Transportation Advance</u> | | | | |
| Hari Prasad | 3000.00 | | 3000.00 | |
| <u>Medical Advance</u> | | | | |
| B Khongngain | 0.00 | | 0.00 | |
| W Khongwir | 30000.00 | | 0.00 | |
| <u>Travelling Advance</u> | | | | |
| M J Nongkynrih | 0.00 | | 0.00 | |
| B L Warjri | 0.00 | | 2500.00 | |
| B Khongngain | 18000.00 | | 0.00 | |
| Vijay Kumar | 25000.00 | | 0.00 | |
| <u>Workshop & Seminar Advance</u> | | | | |
| B Kharshiing | 0.00 | | 25000.00 | |
| Cashier | 0.00 | | 55000.00 | |
| | | 1241791.00 | | 1540521.00 |
| <u>3. Income Accured</u> | | | | |
| (a) On investments from Earmarked/ Endowment Funds | 0.00 | | 0.00 | |
| (b) On Investments-Others | 0.00 | | 0.00 | |
| (c) On Loans and Advances | 0.00 | | 0.00 | |
| (d) Others | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>4. Claims Receivable</u> | | | | |
| (a) TDS Receivable | 20405.00 | | 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 | 0.00 | | 1299257.00 | |
| (f) HSRT Account | 539088.00 | | 0.00 | |
| (g) Others | 635.00 | 964856.00 | 635.00 | 1742135.00 |
| TOTAL (B) | | 2246647.00 | | 3322656.00 |
| TOTAL (A+B) | | 13056262.08 | | 86179189.97 |

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 31st MARCH, 2020

| | Current Year (2019-2020) | Previous Year (2018-2019) |
|--|-----------------------------|------------------------------|
| 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 | 0.00 | 200.00 |
| (d) Sale of Brochure / Journals / Coupons | 0.00 | 34390.00 |
| (e) Sale of Log Books | 47800.00 | 5770.00 |
| (f) Republic Day Sale Proceeds | 0.00 | 0.00 |
| (g) South Asian Games Sale Proceeds | 0.00 | 0.00 |
| (h) Sale of Food Items | 43890.00 | 28670.00 |
| 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 | 0.00 | 150341.00 |
| Outdoor Catering | 51932.00 | 261701.00 |
| Faculty Development Programme | 0.00 | 50000.00 |
| Workshops and Seminars | 0.00 | 0.00 |
| Remuneration | 0.00 | 17250.00 |
| Accomodation Charges | 0.00 | 0.00 |
| Mid Day Meal | 0.00 | 23736.00 |
| TOTAL | 143622.00 | 572058.00 |

| | Current Year (2019-2020) | Previous Year (2018-2019) |
|--|-----------------------------|------------------------------|
| SCHEDULE 13- GRANTS/SUBSIDIES | | |
| (Irrevocable Grants & subsidies Received) | | |
| 1. Central Government : | | |
| Ministry of Tourism | 0.00 | 1299257.00 |
| 2. State Government: | | |
| Directorate of Commerce & Industry | 0.00 | 967700.00 |
| MIDC, Shillong | 0.00 | 494750.00 |
| DOT, Shillong | 96000.00 | 0.00 |
| 3. National Council for Hotel | 0.00 | 0.00 |
| 4. Paryatan Parv Programme | 0.00 | 97884.00 |
| 5. Grant received towards 3 days Programme | 0.00 | 0.00 |
| 6. International Organisations | 0.00 | 0.00 |
| TOTAL | 96000.00 | 2859591.00 |



SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 31st MARCH, 2020

| SCHEDULE 14- FEES/ SUBSCRIPTIONS | | Current Year (2019-2020) | Previous Year (2018-2019) |
|--|---|--|------------------------------|
| 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 | 288500.00 | 238500.00 |
| b. | Examination Fees & Reappearance Fees | 1005320.00 | 1852000.00 |
| c. | Fines & Late Fees | 76860.00 | 70850.00 |
| d. | Institutional Local Fees | 3112505.64 | 3260372.00 |
| e. | Other Fees (including Issue of ID Cards, Library Cards, Marksheets and Certificates) | 127856.38 | 55455.00 |
| f. | Tuition Fees | 29148087.50 | 29152240.00 |
| g. | NCHMCT Receipts | 0.00 | 80988.00 |
| h. | Enrolment Fees (NCHMCT) | 115300.00 | 288000.00 |
| | Hostel Fees | 15705073.18 | 15537789.00 |
| | Training Programme Receipts | 483695.00 | 863035.00 |
| | IGNOU receipts, JEE receipts and other allied revenue receipts | 49488.00 | 86272.00 |
| | | 50112685.70 | 51485501.00 |
| Less: - Refunds and remittances | | Adjusted against the corresponding fees | |
| TOTAL | | 50112685.70 | 51485501.00 |



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 : 22.10.2020

| SCHEDULE 15- INCOME FROM INVESTMENTS | Investment from Earmarked Funds | | Investment Others | |
|--------------------------------------|---------------------------------|---------------------------|--------------------------|---------------------------|
| | Current Year (2019-2020) | Previous Year (2018-2019) | Current Year (2019-2020) | Previous Year (2018-2019) |
| 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

Chairman
IHMCTAN
Shillong

Principal
IHMCTAN
Shillong

CA SHYAM CHETTRI
Membership No. 303246

Place : Shillong
Date : 22.10.2020

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 31st MARCH, 2020

| | Current Year (2019-2020) | Previous Year (2018-2019) |
|--|-----------------------------|------------------------------|
| 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 (2019-2020) | Previous Year (2018-2019) |
|---|-----------------------------|------------------------------|
| 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 | 520605.25 | 459371.00 |
| (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 | 520605.25 | 459371.00 |



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 : 22.10.2020

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 31st MARCH, 2020

| SCHEDULE 18- OTHER INCOME | | Current Year (2019-2020) | Previous Year (2018-2019) |
|----------------------------------|---|-----------------------------|------------------------------|
| 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 | 31920.00 | 0.00 |
| 4 | Deferred Income | 0.00 | 0.00 |
| 5 | Guest Room | 172050.00 | 42640.00 |
| 6 | Miscellaneous Receipts | 0.00 | 0.00 |
| 7 | License Fees | 5600.00 | 0.00 |
| 8 | Other revenue deductions form Staff Salaries | 207791.00 | 0.00 |
| 9 | Interest on HBA & Travelling Advance | 5774.00 | 0.00 |
| 10 | Tender Fees | 34500.00 | 13500.00 |
| 11 | Cheques written Back | 424935.00 | 0.00 |
| 12 | Fund transferred from HSRT A/c | 2025952.00 | 3072125.00 |
| TOTAL | | 2908522.00 | 3128265.00 |

| SCHEDULE 19- INCREASE/DECREASE IN STOCK OF FINISHED GOODS & WORK IN PROGRESS | | Current Year (2019-2020) | Previous Year (2018-2019) |
|---|---------------------|-----------------------------|------------------------------|
| (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 (2019-2020) | Previous Year (2018-2019) |
|--|-----------------------------|------------------------------|
| SCHEDULE-20 ESTABLISHMENT EXPENSES | | |
| General Establishment Expenses: - | | |
| Campus Salaries and wages | 22704719.00 | 20386376.00 |
| Hostel Salaries and wages | 2422373.00 | 1153512.00 |
| Allowances and Bonus: - | | |
| Children Education Allowances | 115400.00 | 72712.00 |
| Bonus to Employees | 131252.00 | 131252.00 |
| D A Arrears | 252156.00 | 93360.00 |
| MACP Arrears | 370461.00 | 0.00 |
| Leave Travel Concession (Expenses and Encashment) | 77795.00 | 217533.00 |
| Research and Development Expenses | 0.00 | 0.00 |
| Honorarium to Guest Faculty, Co-ordinators etc | 558671.00 | 0.00 |
| Honorarium to Guest Faculty, Co-ordinators etc (Hostel) | 0.00 | 0.00 |
| Medical Reimbursements | 275453.00 | 547784.00 |
| Security Charges | 1636778.00 | 1256615.00 |
| Remuneration (Hostel Warden, etc) | 0.00 | 0.00 |
| | 28545058.00 | 23859144.00 |
| Academic Expenses: - | | |
| Campus Interview and Recruitment Expenses | 19948.00 | 29201.00 |
| Enrolment Fees remittance to NCHMCT | 363963.00 | 0.00 |
| Exam Fee Remittances, Remuneration & other Exam Expenses | 25000.00 | 738957.00 |
| IGNOU Expenses (Including honorarium, etc.) | 0.00 | 609674.00 |
| Papers and Periodicals | 14400.00 | 0.00 |
| Student Activities | 772777.00 | 1618377.00 |
| Joint Entrance Examination Expenses(Honorarium etc) | 9580.00 | 15560.00 |
| North East Food Show (MIE) | 2891038.00 | 0.00 |
| Workshops and Seminars | 349251.00 | 1739946.00 |
| | 4445957.00 | 4751715.00 |
| Less:- Receipts on account | 0.00 | 0.00 |
| | 4445957.00 | 4751715.00 |
| Operational Expenses: - | | |
| Consumables & raw-materials for Campus | 4887015.00 | 1337540.00 |
| Consumables & raw-materials for Hostel | 3532875.00 | 2626227.00 |
| HSRT Programme Expenses | 238141.00 | 3530443.00 |
| House-keeping and Gardening materials | 340831.00 | 969158.00 |
| Outdoor Catering Charges | 0.00 | 0.00 |
| | 8998862.00 | 8463368.00 |
| Less:- Receipts on account | 0.00 | 0.00 |
| | 8998862.00 | 8463368.00 |
| TOTAL | 41989877.00 | 37074227.00 |

| | Current Year (2019-2020) | Previous Year (2018-2019) |
|--|-----------------------------|------------------------------|
| SCHEDULE 21- OTHERS ADMINISTRATIVE EXPENSES ETC | | |
| Purchases | 0.00 | 0.00 |
| Cartage and Carriage Expenses | 0.00 | 48000.00 |
| Electricity and Power | 1187915.00 | 934192.00 |
| Campaign Clean India | 15000.00 | 62630.00 |
| Insurance | 30558.00 | 31631.00 |
| Repairs and Maintenance- | | |
| i) Gas Bank, Cylinders and Gas Range | 217625.00 | 80824.00 |
| ii) Computers and Peripherals | 18450.00 | 26700.00 |
| iii) Furniture and Fixtures | 193163.00 | 58500.00 |
| iv) Electrical and Electronic Equipments | 665040.00 | 458535.00 |
| v) Kitchen Items & Equipments | 347420.00 | 66930.00 |
| vi) Building | 1040106.00 | 2188721.00 |
| vii) Plumbing | 662675.00 | 190164.00 |
| viii) Vehicles | 6664.00 | 0.00 |
| ix) General | 79324.00 | 0.00 |
| Postage, Telephone and Communication Charges | 23722.00 | 44727.00 |
| Printing and Stationery | 588729.00 | 362578.00 |
| Travelling and Conveyance Expenses | 404870.00 | 457775.00 |
| Paryatan Parv Programme Expenses | 0.00 | 99881.00 |
| Swatchata Pakhwara | 7820.00 | 960.00 |
| Swatch Action Plan Expenses | 277338.00 | 1299257.00 |
| Auditors Remuneration | 47200.00 | 47200.00 |
| Professional & Accounting Charges | 192260.00 | 195750.00 |
| GST Filing Fees | 7000.00 | 0.00 |
| License Fees | 9000.00 | 60180.00 |
| Land Revenue | 8000.00 | 57667.00 |
| NPS Charges | 3063.00 | 5366.00 |
| NPS Contribution | 3013643.00 | 0.00 |
| Hindi Class Expenses | 3000.00 | 6959.00 |
| Registration Fees | 0.00 | 8500.00 |
| Advertisement and Publicity | 57868.00 | 72249.00 |
| Annual Subscription | 5900.00 | 12558.00 |
| Training Expenses | 0.00 | 248366.00 |



| | Current Year (2019-2020) | Previous Year (2018-2019) |
|---|-----------------------------|------------------------------|
| ULE 21- OTHERS ADMINISTRATIVE EXPENSES ETC | | |
| Gardening Expenses | 36975.00 | 249696.00 |
| Scholarship | 96000.00 | 0.00 |
| Student Expenses | 706420.00 | 0.00 |
| Book Bharat Shreshtha Bharat Programme | 236096.00 | 0.00 |
| Cloth, Uniforms & Linen | 517365.00 | 99540.00 |
| Others: - | | |
| Bank Charges | 13935.26 | 44136.21 |
| Board Meeting Expenses | 33750.00 | 51520.00 |
| Office Expenses | 407091.00 | 387691.00 |
| Printing Expenses | 137091.00 | 21020.00 |
| PC Expenses | 18396.00 | 0.00 |
| Gas Cylinders and Refilling | 390950.00 | 402400.00 |
| Conduct of fees | 692247.00 | 457500.00 |
| Membership Fees | 13806.00 | 4248.00 |
| Bank Interest refunded to Ministry of Tourism | 1496664.00 | 0.00 |
| Contingency Expenses and Sundries as per Annexure I | 228553.00 | 240533.00 |
| TOTAL | 14138692.26 | 9085084.21 |



for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

[Signature]

Chairman
IHMCTAN
Shillong

[Signature]

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Shillong

[Signature]

CA SHYAM CHETTRI
Membership No. 303246

Shillong
2020

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 31st MARCH, 2020

| | Current Year (2019-2020) | Previous Year (2018-2019) |
|--|-----------------------------|------------------------------|
| 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 (2019-2020) | Previous Year (2018-2019) |
|------------------------------|-----------------------------|------------------------------|
| SCHEDULE 23- INTEREST | | |
| (a) On fixed Loans | 0.00 | 0.00 |
| (b) On other Loans | 0.00 | 0.00 |
| (c) Others | 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 : 22.10.2020

SCHEDULE 24- SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 31.03.2020**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.

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-

- Depreciation for the year is calculated on the written down value of the asset.
- 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
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Shillong

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Shillong

CA SHYAM CHETTRI
Membership No. 303246
Date : 22.10.2020

Schedule 25- CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS
FOR THE YEAR ENDED 31.03.2020

1. No contingent liabilities exist as on 31st March 2020.
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 : 22.10.2020

ANNEXURE I
PETTY CASH EXPENSES FOR THE YEAR ENDED 31ST MARCH, 2020

| Particulars | Amount in ₹ | | |
|----------------------------|------------------|-----------------|------------------|
| | General Campus | Hostel | Total |
| Postage & Telegram | 20794.00 | 0.00 | 20794.00 |
| Petrol, Oil and Lubricants | 0.00 | 0.00 | 0.00 |
| Examination Expenses | 19872.00 | 0.00 | 19872.00 |
| Operational Expenses | 30422.00 | 0.00 | 30422.00 |
| Repairs & Maintenance | 0.00 | 0.00 | 0.00 |
| Conveyance | 6320.00 | 0.00 | 6320.00 |
| Hostel Expenses | 0.00 | 75900.00 | 75900.00 |
| Advertisement & Publicity | 0.00 | 0.00 | 0.00 |
| Books and Periodicals | 0.00 | 0.00 | 0.00 |
| CLF Expenses | 0.00 | 0.00 | 0.00 |
| Vehicle Expenses | 2000.00 | 0.00 | 2000.00 |
| Office Expenses | 72285.00 | 960.00 | 73245.00 |
| Training & Workshop | 0.00 | 0.00 | 0.00 |
| Total (₹) | 151693.00 | 76860.00 | 228553.00 |



for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

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Shillong

Principal
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Shillong

CA SHYAM CHETTRI
Membership No. 303246

Place : Shillong
Date : 22.10.2020

| Bank Reconciliation Statement as on March 31st 2020 Bank of Baroda Account No. 6479 (New Provident Fund A/c) | |
|---|-------------------|
| Closing Balance as per Cash Book | ₹ 1103118.80 |
| Closing Balance as per Pass Book | <u>1103118.80</u> |

| Bank Reconciliation Statement as on March 31st 2020 Bank of Baroda Account No. 6462 (New General Account) | | | |
|--|----------------------------|-----------------|-------------------|
| Closing Balance as per Cash Book | | | ₹ 181802.10 |
| Add: Cheques issued but not presented for payment | | | |
| <u>Date</u> | <u>Cheque No./Bill No.</u> | ₹ | |
| 28.05.2019 | 84 | 89250.00 | |
| 27.09.2019 | 374 | 168174.00 | |
| 18.11.2019 | 96 | 1000.00 | |
| 19.12.2019 | 451 | 24566.00 | |
| 26.01.2020 | | 48050.00 | |
| 31.03.2020 | 660 | 1333753.00 | |
| 28.01.2020 | 527 | 5000.00 | |
| 17.03.2020 | 651 | 25000.00 | |
| 18.03.2020 | 656 | 103658.00 | |
| 20.03.2020 | 659 | <u>10050.00</u> | 1808501.00 |
| Less : Cheques deposited but not credited by Bank | | | |
| <u>Date</u> | <u>RT No</u> | | ₹ |
| 09.04.2019 | 632/2018-19 | 218520.00 | |
| 21.09.2019 | 10204 | <u>10000.00</u> | 228520.00 |
| Closing Balance as per Bank Statement | | | <u>1761783.10</u> |



| Bank Reconciliation Statement as on March 31st 2020 Bank of Baroda Account No. 6367 (New Hostel Account) | |
|---|---------------|
| Closing Balance as per Cash Book | ₹ 49754.88 |
| Closing Balance as per Pass Book | 49754.88 |

| Bank Reconciliation Statement as on March 31st 2020 BoB A/c No. 7469 (New Building A/c) | | | |
|--|--------------------------|-----------|------------|
| Closing Balance as per Cash Book | | ₹ | 8456284.30 |
| Add: Cheques issued but not presented for payment | | | |
| <u>Date</u> | <u>Cheque / Bill No.</u> | ₹ | |
| 13.03.2019 | 632/2018-19 | 218520.00 | 218520.00 |
| 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 | | | 8481874.30 |

| Bank Reconciliation Statement as on March 31st 2020 SBI A/c No. 9553 (Caution Money A/c) | |
|---|----------------|
| Closing Balance as per Cash Book | ₹ 986643.00 |
| Closing Balance as per Pass Book | 986643.00 |

| Bank Reconciliation Statement as on March 31st 2020 BoB A/c No. 9554 (Pension & Gratuity A/c) | |
|--|---------------|
| Closing Balance as per Cash Book | ₹ 29465.00 |
| Closing Balance as per Bank Statement | 29465.00 |

