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# ENGLISH SECTION

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## ANNUAL REPORT FOR THE YEAR 2017-2018

## 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 &amp; 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 793 018 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. Management :

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

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

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

**MEMBERSHIP :** The Society shall consists of the following members :

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

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

3 (Three) Members from the Ministry of Tourism, Government of India.

1 (One) Member from National Council for Hotel 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 31.3.2018 are as follows :

1. Commissioner & Secretary (Tourism) Government of Meghalaya, Shillong - 793001	-	Chairperson
2. Shri Gyan Bhushan, (w.e.f. 16th August 2017) 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<br>Govt. of Meghalaya, Shillong | - | Member           |
| 10. | Managing Director,<br>Alpine Continental, Shillong      | - | Member           |
| 11. | Managing Director<br>Hotel Polo Towers, Shillong        | - | Member           |
| 12. | The Principal<br>IHMCTAN, Shillong                      | - | Member Secretary |

**II STRENGTH OF THE INSTITUTE -2017-2018**

**Permanent Faculties**

Principal	-	1
Head of Department	-	1
Senior Lecturer	-	0
Lecturer	-	3
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.	-	5
House Keeping Staff	-	10
Hostel Supervisor	-	2
Hostel Helper	-	1
Hostel Housekeeping	-	1
Hostel cook	-	2

**III COURSES OFFERED :**

- 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 2017-2018 in 1<sup>st</sup> 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	70	2	10	07	NIL	45	13	-	-	147

Admission this academic session 2017-2018 in 1 ½ Year Trade Diploma in Food & Beverage

SC	-
Gen	-
ST	05
OBC	-
<b>Total</b>	<b>05</b>

*R.V. Suchang*  
 Chairman  
 IHMCTAN  
 Shillong

*Dijay Kumar*  
 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	NIL	NIL	NIL	N/A	N/A
2.	Funds for training under CBSP Scheme of the MOT – Hunar Se Rozgar Programme for the Financial Year 2016-17	F. No. 3(32)/2013-CBSP-Vol-II dated: 04-12-2017	20,78,058	20,78,058	N/A	N/A

**Target Assigned**

i. Hunar Se Rozgar Training Programme : 400

ii. 6 Days Training Programme : 310

**Target Achieved**

Hunar Se Rozgar Training Programme : 178

(Annexure I)

6 Days Training Programme : 52

(Annexure II)

*R. V. Suckasingh*  
Chairman  
IHMCTAN  
Shillong

*Dijay Kumar*  
Principal  
IHMCTAN  
Shillong

**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 2017-18

(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 (39 <sup>th</sup> Batch)	700 Hours	8 <sup>th</sup> January 2018 – 13 <sup>th</sup> May 2018	13	11	24
TOTAL				13	11	24

*R. V. Suchanig*  
Chairman  
IHMCTAN  
Shillong

*Wijay Kumar*  
Principal  
IHMCTAN  
Shillong



**Hunar Se Rozgar Programme**

Details for the Training Program organize by the Institute of Hotel Management, Shillong  
for Room Attendant for the Financial Year 2017-18

(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 (1 <sup>st</sup> Batch)	500 Hours	8 <sup>th</sup> January 2018 – 30 <sup>th</sup> May 2018	01	27	28
2.	Room Attendant (2 <sup>nd</sup> Batch)	500 Hours	8 <sup>th</sup> January 2018 – 30 <sup>th</sup> May 2018	15	16	31
<b>TOTAL</b>				<b>16</b>	<b>43</b>	<b>59</b>

*R. V. Suchanig*  
Chairman  
IHMCTAN  
Shillong

*Dijy...*  
Principal  
IHMCTAN  
Shillong

### Hunar Se Rozgar Programme

Details for the Training Program organize by the Institute of Hotel Management, Shillong  
for Front Office for the Financial Year 2017-18

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

Sl. No.	Training Programme	No. of Hours	Period	Genders		No. of Trainees
				Male	Female	
1.	Front Office (1 <sup>st</sup> Batch)	540 Hours	8 <sup>th</sup> January 2018 – 30 <sup>th</sup> May 2018	10	25	35
<b>TOTAL</b>				<b>10</b>	<b>25</b>	<b>35</b>

### Hunar Se Rozgar Programme

Details for the Training Program organize by the Institute of Hotel Management,  
Shillong for Food & Beverage for the Financial Year 2017-18

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

Sl. No.	Training Programme	No. of Hours	Period	Genders		No. of Trainees
				Male	Female	
1.	Food & Beverage (6 <sup>th</sup> Batch)	500 Hours	8 <sup>th</sup> January 2018 – 30 <sup>th</sup> May 2018	19	11	30
2.	Food & Beverage (7 <sup>th</sup> Batch)	500 Hours	8 <sup>th</sup> January 2018 – 30 <sup>th</sup> May 2018	01	29	30
<b>TOTAL</b>				<b>20</b>	<b>40</b>	<b>60</b>

**Hunar Se Rozgar Programme**

Details for the Training Program organized by the Institute of Hotel Management, Shillong  
for the Financial Year 2017-18

(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 (39 <sup>th</sup> Batch)	8 <sup>th</sup> January 2018 – 13 <sup>th</sup> May 2018	24	13
2.	Room Attendant (1 <sup>st</sup> Batch)	8 <sup>th</sup> January 2018 – 30 <sup>th</sup> May 2018	28	28
3.	Room Attendant (2 <sup>nd</sup> Batch)	8 <sup>th</sup> January 2018 – 30 <sup>th</sup> May 2018	31	31
4.	Food & Beverage (6 <sup>th</sup> Batch)	8 <sup>th</sup> January 2018 – 30 <sup>th</sup> May 2018	30	29
5.	Food & Beverage (7 <sup>th</sup> Batch)	8 <sup>th</sup> January 2018 – 30 <sup>th</sup> May 2018	30	30
6.	Front Office (1 <sup>st</sup> Batch)	8 <sup>th</sup> January 2018 – 30 <sup>th</sup> May 2018	35	35
<b>TOTAL</b>			<b>178</b>	<b>166</b>

*R. V. Suchanng*

Chairman  
IHMCTAN  
Shillong

*W. J. ...*

Principal  
IHMCTAN  
Shillong

### 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 2017-18

(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 31)	6 Days	7 <sup>th</sup> December 2017 – 13 <sup>th</sup> December 2017	26	-	-	-	26
2.	IHM, Shillong (Batch 32)	6 Days	7 <sup>th</sup> December 2017 – 13 <sup>th</sup> December 2017	26	-	-	-	26
<b>TOTAL</b>				<b>52</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52</b>

*R. V. Sachan*

Chairman  
IHMCTAN  
Shillong

*D. J. Singh*

Principal  
IHMCTAN  
Shillong

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

(a) Particulars of CAPIO, CPIO Appellate Authority

Assistant Public Information Officers :

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

Public Information Officers :

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

Department Appellate Authority :

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

*R. V. Suchiang*

Chairman  
IHMCTAN  
Shillong

*Vijay Kumar*

Principal  
IHMCTAN  
Shillong

**SHYAM CHETTRI & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

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**AUDITORS' REPORT**

We have audited the attached Annual Financial Statements of **THE INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION:: MAWDIANG-DIANG:: SHILLONG-793018:: MEGHALAYA**, which comprises of the Annual Balance Sheet as at March 31<sup>st</sup>, 2018, the Annual Income & Expenditure Account and Receipts & Payments Account for the year ended on that date.

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 and explanations which to the best of our knowledge and belief are necessary for the purpose of the audit. Moreover, the following Audit Report is to be read in congruence with the Audit Report of IHM Training Centre and Audit Report of HSRT Programme submitted on even date.

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 Institution as on 31.03.2018, subject to the following observations :

**1. Fixed Assets:**

- a. Physical verification of Fixed Assets have 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 at the earliest.
- c. Fixed Assets register should be maintained at the earliest.

**2. Procurements:**

- a. The procurement of raw materials, consumables, kitchen equipment and other Fixed Assets should be done by way of RFP / EOI / Limited Tender / Open Tender, etc wherever applicable.



**SHYAM CHETTRI & ASSOCIATES**  
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- b. All procurements of materials, consumables, Fixed Assets and Stationery items must be recorded in their respective registers before they are issued to various departments.
3. **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.
- b. Depreciation on fully constructed buildings should be provided when such Completion Certificates are furnished.
- 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.
4. **Books of Accounts and supporting documents / records:**
- a. Proper sanctions with necessary documents should be maintained in respect of various advances explaining the purpose and need of the same.
- b. In respect of hefty procurements, the same should be done from Govt. approved suppliers and proper invoices & money receipts should be obtained. Also, vouchers 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. A monthly reconciliation should be carried out in this regard.
- e. Physical verification of 'Cash-in-hand' 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.



## SHYAM CHETTRI & ASSOCIATES CHARTERED ACCOUNTANTS

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- 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. Note-sheets should have cross references with the bill numbers they relate to.
  - l. Signatures of the Duty Officer or Principal should be present in payment vouchers in all cases.
  - m. 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.
  - n. Funds which are not in immediate requirement of the Institute should be invested by way of Term Deposits / MOD Account.
  - o. Proper note-sheets with regards to transfers of amounts to and from Hostel Accounts, General (College) Accounts should be prepared and maintained.
  - p. 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.
5. It is advisable for the Institute to follow the provisions of the Provident Fund Act instead of deducting certain sums of money on account of retirement benefits, provident fund, etc from the salaries of its staffs and depositing the same in Savings Bank Accounts of the Institute. Also, necessary provisions should be made for gratuity, pension and other death-cum-retirement benefits in accord with the statutes governing the same.
6. **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. Store room should be kept under surveillance as an anti-larceny measure. Store Room maintenance also needs to be given due notice.





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- c. Stock Register should be maintained at the earliest.
  - d. Proper requisition slips should be obtained before issuing Stock.
  - e. Physical verification of stock and necessary adjustments should be carried out at the earliest.
7. **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 re-imburements, 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 have not been adjusted in the books of accounts.
8. Since Fees Receivable as on 31<sup>st</sup> March, 2018 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 have been understated to that extent.
9. During the year, expenditure to the tune of Rs 4591130.00 relating to Establishment and Administrative Expenses was paid from Hostel Account which needs to be transferred from General Account at the earliest.
10. **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.
  - c. Timely filing of TDS Returns and Income Tax Returns along with timely clearances of payments due to the Income Tax Department are absolute requirements.
11. **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 31.03.2018 which needs to be settled at the earliest. Third Party Confirmations in this regard should be obtained for reconciliation.



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- c. On 22.11.2017, Provident Fund Account with Vijaya Bank A/c No 8305 was closed and Rs 5197175.00 was transferred to BOB A/c No 6479. The excess amount of Rs 605196.00 received from Vijaya Bank includes unreconciled opening balance difference of Rs 446333.00 of the year 2013-14 as appearing in the Bank Reconciliation Statement as at 31.03.2017. Also unexplained deposits in Vijaya Bank Account No 8305 appearing in Schedule 7 amounting to Rs 68616 have been transferred to Interest on Provident Fund Account after closure of said Bank Account. However, necessary supporting documents were not available for our verification.
12. The Institute must take up serious and timely measures to clear-up issues pointed out in audit reports over previous periods.



for SHYAM CHETTRI AND ASSOCIATES  
Chartered Accountants

*R. V. Suchrang*

Chairman  
IHMCTAN  
Shillong

*Dijay...*

Principal  
IHMCTAN  
Shillong

*Shyam Chettri*

CA SHYAM CHETTRI  
Membership No. 303246

Place : Shillong

Date : 31.08.2018

**BALANCE SHEET AS AT 31st MARCH, 2018**

CORPUS CAPITAL FUND AND LIABILITIES	Schedule	Amount in ₹	
		Current Year (2017-18)	Previous Year (2016-2017)
CORPUS/CAPITAL FUND	1	1692957.43	1692957.43
RESERVES AND SURPLUS	2	1156076.32	1156076.32
EARMARKED/ENDOWMENT FUNDS	3	395421221.74	360684285.74
SECURED LOANS AND BORROWINGS	4	0.00	3221550.00
UNSECURED LOANS AND BORROWINGS	5	1000000.00	1000000.00
DEFERRED CREDIT LIABILITIES	6	0.00	0.00
CURRENT LIABILITIES AND PROVISIONS	7	8392929.00	9180782.00
		<b>407663184.49</b>	<b>376935651.49</b>
<b>ASSETS</b>			
FIXED ASSETS	8	322016501.51	308469538.51
INVESTEMENTS-FROM EARMARKED/ ENDOWMENT FUNDS	9	1275670.00	16970820.00
INVESTMENTS-OTHERS	10	0.00	0.00
CURRENTS ASSETS, LOANS, ADVANCES, ETC	11	40526014.18	17848769.98
MISCELLANEOUS EXPENDITURE		43844998.80	33646523.00
		<b>407663184.49</b>	<b>376935651.49</b>
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

*R. V. Suckasingh*  
Chairman  
IHMCTAN  
Shillong

*Dijay...*  
Principal  
IHMCTAN  
Shillong

*Shyam Chettri*  
CA SHYAM CHETTRI  
(Membership No 303246)  
Place : Shillong  
Date : 31.08.2018

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2017**

		Amount in ₹	Amount in ₹
	Schedule	Current Year (2017-18)	Previous Year (2016-2017)
<b>INCOME</b>			
INCOME FROM SALES/ SERVICES	12	760910.00	2257282.00
GRANTS/ SUBSIDIES	13	2000000.00	650000.00
FEES/ SUBSCRIPTIONS	14	42959149.00	27120260.25
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	233318.00	417353.00
OTHER INCOME	18	123873.00	89888.00
INCREASE/ (DECREASE) IN STOCK OF FINISHED GOODS AN WORK-IN-PROGRESS	19	0.00	0.00
<b>TOTAL (A)</b>		<b>46077250.00</b>	<b>30534783.25</b>
<b>EXPENDITURE</b>			
ESTABLISHMENT EXPENSES	20	32387248.00	25924839.00
OTHER ADMINISTRATIVE EXPENSES ETC	21	5678224.80	4178081.50
EXPENDITURE ON GRANTS, SUBSIDIES ETC	22	0.00	0.00
INTEREST	23	95580.00	221550.00
DEPRECIATION (NET TOTAL AT THE YEAR ENDED CORRESPONDING TO SCHEDULE 8)	8	18114673.00	19670853.00
<b>TOTAL (B)</b>		<b>56275725.80</b>	<b>49995323.50</b>
<b>BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE (A-B)</b>		<b>(10198475.80)</b>	<b>(19460540.25)</b>
TRANSFER TO SPECIAL RESERVE		0.00	0.00
TRANSFER TO/FROM GENERAL RESERVE		0.00	0.00
<b>DEFICIT TRANSFERRED TO MISCELLANEOUS EXPENDITURE</b>		<b>(10198475.80)</b>	<b>(19460540.25)</b>
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		



RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018

<u>Receipt</u>	<u>Amount ₹</u>	<u>Amount ₹</u>	<u>Payment</u>	<u>Amount ₹</u>	<u>Amount ₹</u>
<b>Opening Balances:</b>			<b>Current Liabilities Paid-off:</b>		
<i>Cash In Hand:</i>			Accounting Charges Payable	101000.00	
General	-		Audit Fees Payable	20000.00	
Petty Cash	1573.00		Caution Fees (College)	17000.00	
Petty Cash (Hostel)	-	1573.00	Sundry Creditor- M/s Taste	726644.00	
	-		Caution Fees (Hostel)	54000.00	
<i>Cash at Bank:</i>			Earnest Money, Security Money	27000.00	
SBI A/c No. 1977 (Building Account)	3418090.58		IGNOU Fee Payable	1124.00	
SBI A/c No. 1988 (General Account)	11350.40		Professional Tax Payable	65348.00	
BoB A/c No. 6462 (New General Account)	21026.50		Tax Deducted at Source Payable	440000.00	1452116.00
BoB A/c No. 7469 (Building Account)	5180453.75				
Vijaya Bank A/c No. 8305 (Provident Fund A/c)	4591979.00		<b>Fixed Assets Acquired:</b>		
SBI A/c No. 4262 (Hostel Account)	4026.75		IHM Applied Training Centre	10000000.00	
BoB A/c No. 6367 (New Hostel Account)	725436.50		New Building Project at		
			Mawdiangdiang (CWIP)	18204000.00	
BoB A/c No. 6479 (New Provident Fund A/c)	2627836.50	16580199.98	Electronic & Electrical Equipment	358637.00	
			Kitchen Equipment	426810.00	
<b>ADVANCES:</b>			Computer and Peripherals	517859.00	
<i>Festival Advance:</i>			Furniture, Fixtures and Furnishings	2036523.00	
Hari Prasad	2625.00		Library Books	117807.00	31661636.00
L Konghay	2625.00				
N Pyngrope	2625.00		<b>Repayment of Secured Loans and Borrowings Rased:</b>		
			Loan (Overdraft)-		
<i>GPF Advance:</i>			BoB A/c No. 27670600001598	3221550.00	
N Pyngrope	(12.00)		Interest on Overdraft	95580.00	3317130.00
S Makdoh	139040.00				
V Kumar	404353.00		<b>Establishment Expenses:</b>		
W. Khongwar	55250.00		<i>Academic Expenses:</i>		
			Campus Recruitment and Interview		

House Building Advance:

Hari Prasad 49000.00

LTC Advance:

N Pyngrope 4500.00

R Chatterjee 8640.00

Transporatation Advance:

Hari Prasad 3000.00

Student Activity Advance:

Baggio Pakyntan 3000.00

Prasant Singh Chand 3000.00

Sailo & N Lyngdoh 4500.00

S Khonglah 15000.00

Travelling Advance:

B Kharshiing 30000.00

B L Warjri 2500.00

Workshop & Seminar Advance:

Cashier  
80000.00 809646.00

**Earmarked/ Endowment Funds Generated:**

Capital Grants received from Mministry of Tourism 33994756.00  
Interest Earned on Grants (Building Account) 659637.00 34654393.00

**Current Liabilities Raised:**

Accounting Charges Payable 0.00  
Audit Fees Payable 0.00  
Caution Fees (College) 544000.00  
Caution Fees (Hostel) 6500.00

Exam Fee Remittances, Remuneration & other Exam Expenses 686542.00  
Periodicals & Magazines 8390.00  
Enrolment Fees- NCHMCT 667700.00  
JEE Expenses (Honorarium, etc) 12192.00  
Student Activities 232265.00  
IGNOU Expenses (Including Honorarium, Etc.) 1543500.00  
Workshop and Seminar Expenses 707216.00 3872505.00

*General Establishment Expenses:*

Bonus To Employees 144276.00  
Children Education Allowance 104115.00  
D. A. Arrears 70771.00  
Honorarium to Guest Faculty, Co-orinator, Etc. 439250.00  
LTC Encashment and Expenses 42460.00  
Medical Reimbursement 541848.00  
Net Salaries and Wages (College) 20067216.00  
Net Salaries and Wages (Hostel) 551788.00  
National Pension Scheme Contribution 3840969.00  
Security Charges 1378978.00 27181671.00

*Operational Expenses:*

House-keepng & Gardening Materials 1031097.00  
Consumables, Raw-Materials, Etc. (Hostel) 2951507.00  
Consumables, Raw-Materials, Etc. 1044282.00  
Outdoor Catering Expenses 147155.00 5174041.00

**Other Administrative Expenses:**

Petty Cash Expenses (As per Annexure I) 466449.00



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Earnest Money & Security Money	25400.00		Advertisement Expenses	84233.00	
Professional Tax Payable	82415.00		Board Meeting Expenses	13364.00	
Tax Deducted at Source Payable	424820.00		Electricity and Power	928801.00	
IGNOU Fees	1256200.00		Fines, Late Fees, Penalties and Penal Interest	3161.00	
GPF, NPS, CPF Contributions of Staff	1205321.00		Audit Fees	45000.00	
Interest Received (On Provident Fund A/c)	<u>735626.00</u>	4280282.00	LPG Cylinders and Refilling Charges	271800.00	
<b>Maturity Proceeds of Term Deposit</b>			Office Expenses	46000.00	
Term Deposit A/c No. 30270300015140	10495734.00		Gifts & Souvenirs	96800.00	
Term Deposit A/c No. 30270300015141	<u>5281959.00</u>	15777693.00	Membership Fees	23437.00	
<b>Fees and Subscriptions:</b>			Campaign Clean India Expenses	69478.00	
Admission Fees	196150.00		Insurance	41143.00	
Enrolment Fees- NCHMCT	123900.00		Paryatan Parv Program Expenses	81999.00	
Examination & Reappearance Fees	1458900.00		Printing and Stationery	494102.00	
Fines and Late Fees	41471.00		Professional and Accounting Charges	10260.00	
Hostel Fees (Net of Refund)	11752475.25		Repairs and Maintenance- Computers & Peripherals	20903.00	
Institutional Local Fees	2440310.75		Repairs and Maintenance- Building	493012.00	
Issue of Library Cards Certificates and Marksheets	550.00		Repairs and Maintenance- Furniture and Fixtures	80000.00	
JEE Receipts	4109351.00		Repairs and Maintenance- Electrical and Electronic Items	627236.00	
Training Programme Receipts	453800.00		Repairs and Maintenance- Vehicle	14394.00	
Tuition Fees	22352991.00		Repairs and Maintenance- Kitchen Equipment	24382.00	
IGNOU Receipts	<u>27000.00</u>	42956899.00	Repairs and Maintenance- Cylinders and Gas	103928.00	
<b>Income From Sales and Services:</b>			Telephone, Internet & Cable Charges	76393.00	
<i>Income From Sales:</i>			Bank and Allied Service Charges	20099.45	
Sale of Food Items	88760.00		Bank and Allied Service Charges (Hostel)	9688.35	
Sale of Log Books and Brochures	<u>171000.00</u>	259760.00	Training Expenses	776029.00	
			Uniform Expenses	54400.00	
			Travelling and Conveyance Expenses	<u>474533.00</u>	5451024.80



*Income from Services:*

Outdoor Catering Receipts 501150.00

**Interest Earned:**

On General Savings Accounts 123462.00  
On Hostel Savings Accounts 109856.00 233318.00

**Revenue Grants and Subsidies:**

a) Ministry of Tourism (CBSP Training) 0.00  
b) Directorate of Commerce and Industry 1300000.00  
c) Ministry of Tourism (3 Days Seminar) 600000.00  
d) India Tourism (Paryatan Parv Programme) 100000.00 2000000.00

**Other Incomes:**

TDS Refunded by Bank 14473.00  
Miscellaneous Incomes 7300.00  
Other Revenue Deduction from Salaries 4408.00  
Guest room 54165.00  
Quotation Fees 9000.00  
Tender Fees 49000.00 138346.00

**Closing Balances:**

*Cash In Hand:*

General -  
Petty Cash 5033.00  
Petty Cash (Hostel) - 5033.00

*Cash at Bank:*

SBI A/c No. 1977 (Building Account) 3545408.58  
SBI A/c No. 1988 (General Account) 148977.40  
BoB A/c No. 6462 (New General Account) 723092.90  
SBI A/c No. 4977 (New General Account) 7810.60  
SBI A/c No. 4262 (Hostel Account) 4177.75  
BoB A/c No. 6367 (New Hostel Account) 1083348.40  
BoB A/c No. 6479 (New Provident Fund A/c) 6549712.15  
BoB A/c No. 7469 (New Building A/c) 27294044.40 39356572.18

**Advances**

GPF Advance:

N Pyngrope (12.00)  
S Makdoh 99220.00  
V Kumar 387193.00  
W. Khongwar 33630.00

Training Advance:

Linda Khonghay 15000.00

House Building Advance:

Hari Prasad 31000.00

Student Activity Advance:

Baggio Pakyntan 3000.00  
Prasant Singh Chand 3000.00  
Rahul Kumar 10000.00  
Sailo & N Lyngdoh 4500.00  
S Khonglah 15000.00

R. V. Suckhany  
Chairman  
IKMCTAN  
Chillong

*[Signature]*  
Principal  
IKMCTAN  
Chillong





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		<u>Travelling Advance:</u>	
		B Kharshiing	30000.00
		B L Warjri	2500.00
		V Kumar	25000.00
		<u>House Keeping Advance:</u>	
		B Kharshiing	4500.00
		<u>Transporatation Advance:</u>	
		Hari Prasad	3000.00
		<u>Workshop &amp; Seminar Advance:</u>	
		Cashier	55000.00
			721531.00
<b>Total (₹)</b>	<b>118193259.98</b>	<b>Total (₹)</b>	<b>118193259.98</b>



for SHYAM CHETTRI AND ASSOCIATES  
Chartered Accountants

Place : Shillong  
Date : 31.08.2018

*R. V. Suchering*  
Chairman  
IHMCTAN  
Shillong

*Wijay Kumar*  
Principal  
IHMCTAN  
Shillong

*Shyam Chettri*  
CA SHYAM CHETTRI  
Membership No. 303246

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018**

	CURRENT YEAR (2017-18)		PREVIOUS YEAR (2016-17)	
<b>SCHEDULE 1- CORPUS/ CAPITAL FUND</b>				
BALANCE AS AT THE BEGINNING OF THE YEAR	1692957.43		1692957.43	
Add: CONTRIBUTION TOWARDS CORPUS/CAPITAL FUND	0.00		0.00	
Less: TRANSFER FROM MISCELLANEOUS EXPENDITURE	0.00		0.00	
Add: BALANCE OF NET INCOME TRANSFERRED FROM THE INCOME AND EXPENDITURE ACCOUNT	0.00	1692957.43	0.00	1692957.43
<b>BALANCE AT THE YEAR-END</b>		<b>1692957.43</b>		<b>1692957.43</b>

	CURRENT YEAR (2017-18)		PREVIOUS YEAR (2016-17)	
<b>SCHEDULE 2- RESERVES AND SURPLUS:-</b>				
<b>1. CAPITAL RESERVE:</b>				
AS PER LAST ACCOUNT	0.00		0.00	
ADDITION DURING THE YEAR	0.00		0.00	
LESS: DEDUCTION DURING THE YEAR	0.00	0.00	0.00	0.00
<b>2. REVALUATION RESERVE</b>				
AS PER LAST ACCOUNT	0.00		0.00	
ADDITION DURING THE YEAR	0.00		0.00	
LESS: DEDUCTION DURING THE YEAR	0.00	0.00	0.00	0.00
<b>3. SPECIAL RESERVE</b>				
AS PER LAST ACCOUNT	0.00		0.00	
ADDITION DURING THE YEAR	0.00		0.00	
LESS: DEDUCTION DURING THE YEAR	0.00	0.00	0.00	0.00
<b>4. GENERAL RESERVE</b>				
AS PER LAST ACCOUNT	1156076.32		1156076.32	
ADDITION DURING THE YEAR	0.00		0.00	
LESS: DEDUCTION DURING THE YEAR	0.00	1156076.32	0.00	1156076.32
		<b>1156076.32</b>		<b>1156076.32</b>



**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018**

SCHEDULE 3-EARMARKED/ENDOWMENT FUNDS	FUND-WISE BREAK UP		Total Amount in (₹)	
	IHM Applied Centre & New Building	Interest Earned on Grants	Current Year (2017-2018)	Previous Year (2016-2017)
<b>(a) Opening Balance of the Fund</b>	0.00	0.00	359230662.74	316428178.74
<b>(b) Additions to the Funds</b>				
(i) Donation/grants- Ministry Of Tourism, Govt. Of India	33994756.00	0.00	33994756.00	43523300.00
(ii) Income from Investments made on account of Funds	0.00	0.00	0.00	0.00
(iii) Other additions (Bank Interest)	0.00	2195803.00	2195803.00	1453623.00
<b>TOTAL(a+b)</b>	<b>33994756.00</b>	<b>2195803.00</b>	<b>395421221.74</b>	<b>361405101.74</b>
<b>(c) Utilization/Expenditure towards objectives of funds</b>				
(i) Capital Expenditure				
Fixed Assets		-----		
Others				
<b>Total</b>	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	720816.00
<b>Total</b>	0.00	0.00	0.00	720816.00
<b>TOTAL (c)</b>	0.00	0.00	0.00	720816.00
<b>NET BALANCE AS AT YEAR-END (a+b-c)</b>	<b>33994756.00</b>	<b>2195803.00</b>	<b>395421221.74</b>	<b>360684285.74</b>

for SHYAM CHETTRI AND ASSOCIATES  
Chartered Accountants



Place : Shillong  
Date : 31.08.2018

*R. V. Suckasingh*  
Chairman  
IHMCTAN  
Shillong

*Rajyashree*  
Principal  
IHMCTAN  
Shillong

*Shyam Chettri*  
CA SHYAM CHETTRI  
Membership No. 303246

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018**

		CURRENT YEAR (2017-18)		PREVIOUS YEAR (2016-17)	
<b>SCHEDULE 4- SECURED LOANS AND BORROWINGS:</b>					
1	Central Government		0.00		0.00
2	State Government (Specify)		0.00		0.00
3	Financial Institutions				
	(a) Term Loans	0.00		0.00	
	(b) Interest accrued and due	0.00	0.00	0.00	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)	3221550.00		3000000.00	
	Interest accrued and due	0.00		221550.00	
		3221550.00		3221550.00	
	Less : Repaid	3221550.00	0.00	0.00	3221550.00
5	Other Institutions and Agencies		0.00		0.00
6	Debentures and Bonds		0.00		0.00
7	Others		0.00		0.00
<b>Total</b>			<b>0.00</b>		<b>3221550.00</b>

*R. V. Sanching*  
 Chairman  
 IHMCTAN  
 Shillong

*Dijyanta*  
 Principal  
 IHMCTAN  
 Shillong

for SHYAM CHETTRI AND ASSOCIATES  
 Chartered Accountants



*Shyam Chettri*

CA SHYAM CHETTRI  
 Membership No. 303246

Place : Shillong  
 Date : 31.08.2018

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018**

	Current Year (2017-2018)	Previous Year (2016-2017)
<b>SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS:</b>		
1 Central Government	0.00	0.00
2 State Government (Specify)	0.00	0.00
3 Financial Institutions	0.00	0.00
4 Banks:		
(a) Term Loans	0.00	0.00
(b) Others Loans	0.00	0.00
5 Other Institutions and Agencies	0.00	0.00
6 Debentures and Bonds	0.00	0.00
7 Fixed Deposits	0.00	0.00
8 Others (Loan HSRT)	1000000.00	1000000.00
<b>Total</b>	<b>1000000.00</b>	<b>1000000.00</b>

	Current Year (2017-2018)	Previous Year (2016-2017)
<b>SCHEDULE 6- DEFERRED CREDIT LIABILITIES:</b>		
(a) Acceptances secured by Hypothecation of capital equipment and other assets	0.00	0.00
(b) Others	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

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

*Dijy...*  
**Principal**  
**IHMCTAN**  
**Shillong**



**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018**

<b>SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS:</b>		<b>Current Year (2017-2018)</b>		<b>Previous Year (2016-2017)</b>	
<b>A. CURRENT LIABILITIES</b>					
1	Acceptance		0.00		0.00
2	Sundry Creditors				
	a) M/s Taste	0.00		726644	
	b) Others	15000.00	15000.00	15000.00	741644.00
3	Advances Received				
	a. Hostel Fees	0.00		750.00	
	b. College Fees	0.00	0.00	1500.00	2250.00
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	1715635.00		1188635.00	
	ii) Hostel Caution Fees	1023884.00		1071384.00	
	b. Deposit from Others				
	i) Earnest Money, Security Deposit	31640.00		33240.00	
	c. Tax Deducted At Source Payable	(22100.00)		(6920.00)	
	d. Accounting Charges Payable	275000.00		196000.00	
	e. CBSP	94151.00		94151.00	
	f. IGNOU Fee Payable	1138166.00		(116910.00)	
	g. NCHMCT Fee Payable	148500.00		148500.00	
	h. Travelling expenses received pending reimbursement	0.00		0.00	
	i. Unexplained Deposits in Vijaya Bank Account	0.00		68616.00	
	j. Audit Fees Payable	47200.00		20000.00	
	k. Professional Tax Payable	74804.00	4526880.00	57737.00	2754433.00
<b>Total (A)</b>			<b>4541880.00</b>		<b>3498327.00</b>
<b>B. PROVISIONS</b>					
1	For Taxation	0.00		0.00	
2	Gratuity	0.00		0.00	
3	Superannuation/ Pension	0.00		0.00	
4	Accumulated Leave Encashment	0.00		0.00	
5	Pension Fund	1514340.00		1532467.00	
6	GPF/CPF (including Interest)	2336709.00	3851049.00	4149988.00	5682455.00
<b>Total (B)</b>			<b>3851049.00</b>		<b>5682455.00</b>
<b>Total (A+B)</b>			<b>8392929.00</b>		<b>9180782.00</b>



SCHEDULE 8- FIXED ASSETS  
DESCRIPTION

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018

DESCRIPTION	Rate of Depreciation	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Cost/Valuation As at beginning of the year	Addition during the year	Deductions during the Year	Cost/Valuation As at the Year-end	As at the Beginning of the year	Additions during the Year	Deductions during the year	Total up to the year-end	As at the current year-end	As at the previous year-end
<b>FIXED ASSETS:</b>											
<b>LAND:</b>											
(a) Freehold	0%	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
<b>BUILDINGS:</b>											
(a) On Freehold Land	10%	126064633.00	0.00	0.00	126064633.00	12543691.00	11352094.00	0.00	23895785.00	102168848.00	113520942.00
(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) Onwershship 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	3300186.84	294888.00	0.00	3595074.84	2653992.16	2948880.16
(e) Cafeteria at Mawkdok	10%	36588.00	0.00	0.00	36588.00	19087.31	1750.00	0.00	20837.31	15750.69	17500.69
(f) Boundary Wall	10%	6990000.00	0.00	0.00	6990000.00	5025089.70	196491.00	0.00	5221580.70	1768419.30	1964910.30
<b>PLANT &amp; MACHINERY &amp; EQUIPMENT:</b>											
(a) Electrical and Electronic Equipment	15%	16745162.00	358637.00	0.00	17103799.00	6496563.68	1564448.00	0.00	8061011.68	9042787.32	10248598.32
(b) Kitchen Equipments	15%	18700240.00	426810.00	0.00	19127050.00	8975831.46	1496366.00	0.00	10472197.46	8654852.54	9724408.54
<b>VEHICLES</b>											
	15%	2101430.48	0.00	0.00	2101430.48	861756.79	185951.00	0.00	1047707.79	1053722.69	1239673.69
<b>FURNITURE, FIXTURES &amp; FURNISHINGS</b>											
	10%	35125240.25	2036523.00	0.00	37161763.25	12654260.62	2327562.00	0.00	14981822.62	22179940.64	22470979.63
<b>OFFICE EQUIPMENTS</b>											
	15%	1196665.00	0.00	0.00	1196665.00	872081.36	48688.00	0.00	920769.36	275895.64	324583.64
<b>COMPUTER &amp; PERIPHERALS</b>											
	60%	4660320.80	517859.00	0.00	5178179.80	4500976.88	231248.00	0.00	4732224.88	445954.92	159343.92
<b>LIBRARY BOOKS</b>											
(a) Books & Periodicals	60%	2769947.00	117807.00	0.00	2887754.00	2714629.63	50118.00	0.00	2764747.63	123006.37	55317.37
<b>TUBEWELLS &amp; WATER SUPPLY</b>											
	15%	1045372.00	0.00	0.00	1045372.00	551466.48	74086.00	0.00	625552.48	419819.52	493905.52
<b>OTHER FIXED ASSETS:</b>											
(a) Sports Material	10%	82988.00	0.00	0.00	82988.00	29251.28	5374.00	0.00	34625.28	48362.72	53736.72
(b) Campus Beautification Equipment	15%	467517.00	0.00	0.00	467517.00	132335.00	50277.00	0.00	182612.00	284905.00	335182.00
(c) Mobile Phone	15%	19950.00	0.00	0.00	19950.00	7158.00	1919.00	0.00	9077.00	10873.00	12792.00
(d) Other Equipment	15%	2328143.00	0.00	0.00	2328143.00	772059.00	233413.00	0.00	1005472.00	1322671.00	1556084.00
<b>TOTAL OF CURRENT YEAR (A)</b>		<b>224583263.53</b>	<b>3457636.00</b>	<b>0.00</b>	<b>228040899.53</b>	<b>59456425.03</b>	<b>18114673.00</b>	<b>0.00</b>	<b>77571098.03</b>	<b>150469801.51</b>	<b>165126838.50</b>



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018

SCHEDULE 8- FIXED ASSETS

DESCRIPTION	Rate of Depreciation	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Cost/Valuation As at beginning of the year	Addition during the year	Deductions during the Year	Cost/Valuation As at the Year-end	As at the Beginning of the year	Additions during the Year	Deductions during the year	Total up to the year-end	As at the current year-end	As at the previous year-end
<b>CAPITAL WORK-IN-PROGRESS</b>											
Construction of Hostel for Teachers' Accommodation	0%	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%	0.00	10000000.00	0.00	1000000.00	0.00	0.00	0.00	0.00	10000000.00	0.00
New Building Project at Mawdiangdiang	0%	99180000.00	18204000.00	0.00	117384000.00	0.00	0.00	0.00	0.00	117384000.00	99180000.00
Construction of Platform in New Campus	0%	75000.00	0.00	0.00	75000.00	0.00	0.00	0.00	0.00	75000.00	75000.00
Hydraulic Excavation for levelling of - Playground	0%	105400.00	0.00	0.00	105400.00	0.00	0.00	0.00	0.00	105400.00	105400.00
<b>TOTAL OF CURRENT YEAR (B)</b>		<b>143342700.00</b>	<b>28204000.00</b>	<b>0.00</b>	<b>171546700.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>171546700.00</b>	<b>143342700.00</b>
<b>GRAND TOTAL (A+B)</b>		<b>367925963.53</b>	<b>31661636.00</b>	<b>0.00</b>	<b>399587599.53</b>	<b>59456425.03</b>	<b>18114673.00</b>	<b>0.00</b>	<b>77571098.03</b>	<b>322016501.51</b>	<b>308469538.51</b>



for SHYAM CHETTRI AND ASSOCIATES  
Chartered Accountants

Place : Shillong  
Date : 31.08.2018

*R. V. Suchanig*  
Chairman  
IHMCTAN  
Shillong

*Rajy...*  
Principal  
IHMCTAN  
Chillong

*Shyam Chettri*  
CA SHYAM CHETTRI  
Membership No. 303246



**Total Depreciation ON ADDITIONS During The Year 2017-18**

<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:	161770.00	10	15%	20221.00
	9690.00	7	15%	848.00
	74977.00	5	15%	4686.00
	112200.00	1	15%	1403.00
	<b>358637.00</b>			<b>27158.00</b>
Kitchen Equipment:	80489.00	12	15%	12073.00
	159446.00	7	15%	13952.00
	186875.00	5	15%	11680.00
	<b>426810.00</b>			<b>37705.00</b>
Computers and Peripherals:	121547.00	12	40%	48619.00
	303012.00	8	40%	80803.00
	93300.00	2	40%	6220.00
	<b>517859.00</b>			<b>135642.00</b>
Furniture, Fixtures and Furnishings:	296133.00	10	10%	24678.00
	876200.00	5	10%	36508.00
	585000.00	3	10%	14625.00
	279190.00	2	10%	4653.00
	<b>2036523.00</b>			<b>80464.00</b>
Library Books:	25736.00	9	40%	7721.00
	92071.00	3	40%	9207.00
	<b>117807.00</b>			<b>16928.00</b>
Construction of IHM Applied Training Centre (Capital Work-in-Progress):	10000000.00	2	0%	0.00
	<b>10000000.00</b>			<b>0.00</b>
New Building Project at Mawdiang-diang (Capital Work-in-Progress):	18204000.00	7	0%	0.00
	<b>18204000.00</b>			<b>0.00</b>
<b>Total ADDITIONS During The Year</b>				<b>31661636.00</b>
<b>Total Depreciation ON ADDITIONS During The Year</b>				<b>297897.00</b>



**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018**

	Current Year (2017-2018)	Previous Year (2016-2017)
<b>SCHEDULE 9- INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS</b>		
1 In Government Securities	0.00	0.00
2 Other approved Securities	0.00	0.00
3 Shares	0.00	0.00
4 Debentures and Bonds	0.00	0.00
5 Subsidiaries and Joint Ventures	0.00	0.00
6 Others: -	0.00	0.00
Balance with banks in Term Deposits-		
a. State Bank of India Polo Bazar Branch-		
Brought Forward	0.00	720816.00
Add:- Invested during the year (including interest)	0.00	0.00
Less:- Adjustment (Prior period)	0.00	720816.00
Closing Balance	0.00	0.00
b. SBI, Polo Bazar Branch (A/c No. 34816132972)		
Brought Forward	1193127.00	1134144.00
Add:- Invested during the year (including interest)	82543.00	58983.00
Less:- Matured During the year	0.00	0.00
Closing Balance	1275670.00	1193127.00
c. Vijaya Bank, Jail Road Branch (A/c No. 850103311002358) Brought Forward	0.00	2000000.00
Add:- Invested during the year (including interest)	0.00	0.00
Less:- Matured During the year	0.00	2000000.00
Closing Balance	0.00	0.00
d. Bank of Baroda, Mawdiang-diang (30270300015140)		
Brought Forward	10495734.00	0.00
Add:- Invested during the year (including interest)	0.00	10495734.00
Less:- Matured During the year	10495734.00	0.00
Closing Balance	0.00	10495734.00
e. Bank of Baroda, Mawdiang-diang (30270300015141)		
Brought Forward	5281959.00	0.00
Add:- Invested during the year (including interest)	0.00	5281959.00
Less:- Matured During the year	5281959.00	0.00
Closing Balance	0.00	5281959.00
<b>TOTAL</b>	<b>1275670.00</b>	<b>16970820.00</b>

*R. V. Suchanng*  
**Chairman**  
**IHMCTAN**  
**Shillong**

*Rajy...*  
**Principal**  
**IHMCTAN**  
**Shillong**



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018

<u>SCHEDULE 10- INVESTMENTS OTHERS</u>	Current Year (2017-2018)	Previous Year (2016-2017)
	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
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>



for SHYAM CHETTRI AND ASSOCIATES

Chartered Accountants

*R. V. Sankar*  
Chairman  
IHMCTAN  
Shillong

*Dipankar*  
Principal  
IHMCTAN  
Shillong

*Shyam Chettri*

CA SHYAM CHETTRI  
Membership No. 303246

Place : Shillong  
Date : 31.08.2018

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018**

SCHEDULE 11- CURRENT ASSETS, LOANS, ADVANCES, ETC.	Current Year (2017-2018)		Previous Year (2016-2017)	
<b>A.CURRENT ASSETS:</b>				
<b>1.Inventories</b>				
(a) Stores and Spares	0.00		0.00	
(b) Loose Tools	0.00		0.00	
(c) Stock-in-Trade				
Finished Goods	0.00		0.00	
Work-in-progress	0.00		0.00	
Raw Materials	0.00	0.00	0.00	0.00
<b>2. Sundry Debtors:</b>				
(a) Debts Outstanding for a period exceeding six months	0.00		0.00	
(b) Others	0.00	0.00	0.00	0.00
<b>3.Cash Balances in Hand (including cheques/ drafts and imprest)</b>		5033.00		1573.00
<b>4.Bank Balances:</b>				
(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)	3545408.58		3418090.58	
2. SBI A/c No. 1988 (General Account)	148977.40		11350.40	
3. BoB A/c No. 6462 (New General Account)	723092.90		21026.50	
4. Vijaya Bank A/c No. 8305 (Provident Fund A/c)	0.00		4591979.00	
5. SBI A/c No. 4262 (Hostel Account)	4177.75		4026.75	
6. BoB A/c No. 6367 (New Hostel Account)	1083348.40		725436.50	
7. BoB A/c No. 6479 (New Provident Fund A/c)	6549712.15		2627836.50	
8. SBI 4977 (New General Account)	7810.60		0.00	
9. BoB A/c No. 7469 (New Building A/c)	27294044.40	39356572.18	5180453.75	16580199.98
(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
<b>5.Post Office- Savings Accounts</b>		0.00		0.00
<b>TOTAL (A)</b>		<b>39361605.18</b>		<b>16581772.98</b>



**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018**

SCHEDULE 11- CURRENT ASSETS, LOANS, ADVANCES, ETC. B. LOANS, ADVANCES AND OTHER ASSETS:	Current Year (2017-2018)		Previous Year (2016-2017)	
<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	0.00	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	4500.00		0.00	
<u>BOG Advance</u>				
Cashier	0.00		0.00	
<u>Campus Interview Advance</u>				
R Chatterjee	0.00		0.00	
<u>Computer Advance</u>				
W. Khongwar	0.00		0.00	
<u>Festival Advance</u>				
Hari Prasad	0.00		2625.00	
L Konghay	0.00		2625.00	
N Pyngrope	0.00		2625.00	
S Makdok	0.00		0.00	
<u>GPF Advance</u>				
N Pyngrope	(12.00)		(12.00)	
S. Makdoh	99220.00		139040.00	
V. Kumar	381793.00		404353.00	
W. Khogwar	33630.00		55250.00	
<u>House Building Advance</u>				
Hari Prasad	31000.00		49000.00	
<u>LTC Advance</u>				
N Pynrope	0.00		4500.00	
R Chatterjee	0.00		8640.00	



<u>Student Activity Advance</u>				
Rahul Kumar	10000.00		0.00	
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	
<u>Training Advance</u>				
Linda Khonghay	15000.00		0.00	
<u>Transportation Advance</u>				
Hari Prasad	3000.00		3000.00	
<u>Travelling Advance</u>				
B Kharshiing	30000.00		30000.00	
B L Warjri	2500.00		2500.00	
Vijay Kumar	25000.00		0.00	
<u>Workshop &amp; Seminar Advance</u>				
Cashier (Workshop & Seminar Advance)	55000.00		80000.00	
		721531.00		809646.00
<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	37515.00		51988.00	
(b) Deposits (Telephone, Lease Rent, etc)	22600.00		22600.00	
(c) IGNOU Remuneration	(19903.00)		(19903.00)	
(d) IHMCTAN Training Centre	402031.00		402031.00	
(e) Others	635.00	442878.00	635.00	457351.00
<b>TOTAL (B)</b>		1164409.00		1266997.00
<b>TOTAL (A+B)</b>		<b>40526014.18</b>		<b>17848769.98</b>



for SHYAM CHETTRI AND ASSOCIATES

Chartered Accountants

*R. V. Suckhiong*  
Chairman  
IHMCTAN  
Shillong

*Rajy...*  
Principal  
IHMCTAN  
Shillong

*Shyam Chettri*  
CA SHYAM CHETTRI  
Membership No. 303246

Place : Shillong

Date : 31.08.2018

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 31st MARCH, 2018**

	Current Year (2017-2018)	Previous Year (2016-2017)
<b>SCHEDULE 12- INCOME FROM SALES/SERVICES</b>		
1 <u>Income from sales</u>		
(a) Sale of finished goods	0.00	0.00
(b) Sale of Raw Material	0.00	0.00
(c) Sale of Scraps	0.00	0.00
(d) Sale of Brochure & Journals	9000.00	5850.00
(e) Sale of Log Books	162000.00	0.00
(f) Meghalaya Day Celebration Sale Proceeds	0.00	0.00
(g) Republic Day Sale Proceeds	0.00	0.00
(h) South Asian Games Sale Proceeds	0.00	0.00
(i) Sale of Food Items	88760.00	17610.00
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	0.00
Outdoor Catering	501150.00	941922.00
MTDC Exmaination Charges	0.00	0.00
Workshops and Seminars	0.00	376050.00
Receipts from Conducting Skill Tests	0.00	0.00
South Asian Games Sale & Accommodation	0.00	0.00
Receipts	0.00	849700.00
Mid Day Meal	0.00	66150.00
<b>TOTAL</b>	<b>760910.00</b>	<b>2257282.00</b>
<b>SCHEDULE 13- GRANTS/SUBSIDIES</b>		
(Irrevocable Grants & subsidies Received)		
1 Central Government :		
Ministry of Tourism (3 days Seminar Programme)	600000.00	400000.00
2 State Government		
Directorate of Commerce & Industry	1300000.00	250000.00
3 Paryatan Parv Programme	100000.00	0.00
4 International Organisations	0.00	0.00
<b>TOTAL</b>	<b>2000000.00</b>	<b>650000.00</b>



SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 31st MARCH, 2018

<u>SCHEDULE 14- FEES/ SUBSCRIPTIONS</u>	Current Year (2017-2018)	Previous Year (2016-2017)
1 Entrance Fees	0.00	0.00
2 Annual Fees/ Subscriptions	0.00	0.00
3 Seminar/ Program Fees	0.00	0.00
4 Consultancy Fees	0.00	0.00
5 Others: -	0.00	0.00
<b>Academic Receipts during the year:-</b>		
a. Admission Fees	196150.00	157000.00
b. Examination Fees & Reappearance Fees	1458900.00	1055700.00
c. Fines & Late Fees	41471.00	37945.00
d. Institutional Local Fees	2440310.75	1786500.00
e. Other Fees (including Issue of ID Cards, Library Cards)	550.00	32450.00
f. Tuition Fees	26459342.00	16831925.25
g. Enrolment Fees (NCHMCT)	123900.00	109500.00
Hostel Fees	11753225.25	6706700.00
Short Term Training Receipts	0.00	0.00
Training Programme Receipts	453800.00	351600.00
IGNOU receipts, JEE receipts and other allied revenue receipts	31500.00	50940.00
	42959149.00	27120260.25
Less: - Refunds and remittances		
	Adjusted against the corresponding fees	
<b>TOTAL</b>	<b>42959149.00</b>	<b>27120260.25</b>



for SHYAM CHETTRI AND ASSOCIATES

Chartered Accountants

*R. V. Suchanig*  
Chairman  
IHMCTAN  
Shillong

*Wajid Khan*  
Principal  
IHMCTAN  
Shillong

*Shyam Chettri*  
CA SHYAM CHETTRI  
Membership No. 303246

Place : Shillong  
Date : 31.08.2018



SCHEDULE 15- INCOME FROM INVESTMENTS	Investment from Earmarked Funds		Investment Others	
	Current Year (2017-2018)	Previous Year (2016-2017)	Current Year (2017-2018)	Previous Year (2016-2017)
1 Interest				
a) On Govt. Securities		0.00	0.00	0.00
b) Other Bonds/ Debentures		0.00	0.00	0.00
2 Dividends:				
a) On Shares		0.00	0.00	0.00
b) On Mutual Fund Securities		0.00	0.00	0.00
3 Rents		0.00	0.00	0.00
4 Others( Specify)		0.00	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS



for SHYAM CHETTRI AND ASSOCIATES  
Chartered Accountants

*R. V. Guha*  
Chairman  
IHMCTAN  
Shillong

*Shyam Chettri*  
Principal  
IHMCTAN  
Shillong

*Shyam Chettri*  
CA SHYAM CHETTRI  
Membership No. 303246

Place : Shillong  
Date : 31.08.2018

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 31st MARCH, 2018

SCHEDULE 16- INCOME FROM ROYALTY, PUBLICATION ETC		TOTAL	
Current Year (2017-2018)	Previous Year (2016-2017)	Current Year (2017-2018)	Previous Year (2016-2017)
1	Income from Royalty	0.00	0.00
2	Income from Publications	0.00	0.00
3	Others	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

SCHEDULE 17- INTEREST EARNED		TOTAL	
Current Year (2017-2018)	Previous Year (2016-2017)	Current Year (2017-2018)	Previous Year (2016-2017)
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	233318.00	417353.00
(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
<b>TOTAL</b>		<b>233318.00</b>	<b>417353.00</b>



For SHYAM CHETTRI AND ASSOCIATES  
Chartered Accountants

Chairman  
IHMCTAN  
Shillong

Principal  
IHMCTAN  
Shillong

CA SHYAM CHETTRI  
Membership No. 303246

Place : Shillong  
Date : 31.08.2018

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 31st MARCH, 2018

<b>SCHEDULE 18- OTHER INCOME</b>		Current Year (2017-2018)	Previous Year (2016-2017)
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	54165.00	0.00
6	Miscellaneous Receipts	7300.00	8205.00
7	License Fees	0.00	3600.00
8	Other revenue deductions form Staff Salaries	4408.00	25483.00
9	Quotation Fees	9000.00	11000.00
10	Tender Fees	49000.00	20500.00
11	Inter Unit Adjustment	0.00	19800.00
12	NIFT(Admission Test)	0.00	1300.00
<b>TOTAL</b>		<b>123873.00</b>	<b>89888.00</b>

<b>SCHEDULE 19- INCREASE/DECREASE IN STOCK OF FINISHED GOODS &amp; WORK IN PROGRESS</b>		Current Year (2017-2018)	Previous Year (2016-2017)
(a)	Closing Stock		
	Finished Goods	0.00	0.00
	Work-in-progress	0.00	0.00
(b)	Less: Opening Stock		
	Finished Goods	0.00	0.00
	Work-in-progress	0.00	0.00
<b>NET INCREASE/(DECREASE) [a-b]</b>		<b>0.00</b>	<b>0.00</b>

*R. V. Suchanig*  
Chairman  
IHMCTAN  
Shillong

*Rajy...*  
Principal  
IHMCTAN  
Shillong



	Current Year (2017-2018)	Previous Year (2016-2017)
<b>SCHEDULE-20 ESTABLISHMENT EXPENSES</b>		
<b>General Establishment Expenses: -</b>		
Campus Salaries and wages	20067216.00	13469975.00
Hostel Salaries and wages	551788.00	666441.00
Allowances and Bonus: -		
Children Education Allowances	104115.00	73869.00
Bonus to Employees	144276.00	0.00
D A Arrears	70771.00	179786.00
MACP Arrears	0.00	201537.00
Leave Travel Concession (Expenses and Encashment)	42460.00	123698.00
Research and Development Expenses	0.00	182900.00
Honorarium to Guest Faculty, Co-ordinators etc	321450.00	474050.00
Honorarium to Guest Faculty, Co-ordinators etc (Hostel)	117800.00	0.00
Medical Reimbursements	541848.00	449761.00
Campus Security Charges	1378978.00	826193.00
Remuneration (Hostel Warden, etc)	0.00	10000.00
	<b>23340702.00</b>	<b>16658210.00</b>
<b>Academic Expenses: -</b>		
Campus Interview and Recruitment Expenses	14700.00	113070.00
Enrolment Fees remittance to NCHMCT	667700.00	0.00
Exam Fee Remittances, Remuneration & other Exam Expenses	686542.00	909330.00
IGNOU Expenses (Including honorarium, etc. )	1543500.00	61193.00
Papers and Periodicals	8390.00	0.00
Student Activities	232265.00	701312.00
Joint Entrance Examination Expenses(Honorarium etc)	12192.00	9100.00
Workshops and Seminars	707216.00	820126.00
	3872505.00	2614131.00
Less:- Receipts on account	0.00	0.00
	<b>3872505.00</b>	<b>2614131.00</b>
<b>Operational Expenses: -</b>		
Consumables & raw-materials for Campus	1044282.00	1624889.00
Consumables & raw-materials for Hostel	2951507.00	3404016.00
House-keeping and Gardening materials	1031097.00	998911.00
Outdoor Catering Charges	147155.00	624682.00
	5174041.00	6652498.00
Less:- Receipts on account	0.00	0.00
	<b>5174041.00</b>	<b>6652498.00</b>
<b>TOTAL</b>	<b>32387248.00</b>	<b>25924839.00</b>

*R. V. Suchanig*  
Chairman  
IHMCTAN  
Shillong

*Dipankar*  
Principal  
IHMCTAN  
Shillong



SCHEDULE 21- OTHERS ADMINISTRATIVE EXPENSES ETC

	Current Year (2017-2018)	Previous Year (2016-2017)
Purchases	0.00	0.00
Labour and Processing Expenses	0.00	0.00
Cartage and Carriage Expenses	0.00	0.00
Electricity and Power		
i) Campus & Hostel	928801.00	987624.00
Water Charges	0.00	0.00
Campaign Clean India	69478.00	0.00
Insurance	41143.00	0.00
Repairs and Maintenance-		
i) Gas Bank, Cylinders and Gas Range	103928.00	121255.00
ii) Computers and Peripherals	20903.00	10740.00
iii) Furniture and Fixtures	80000.00	79480.00
iv) Electrical and Electronic Equipments	627236.00	130943.00
v) Kitchen	24382.00	174841.00
vi) Building	493012.00	395969.00
vii) Generator	0.00	10200.00
viii) kitchen (Hostel)	0.00	111400.00
ix) Cylinders etc (Hostel)	0.00	39100.00
xii) Vehicles	14394.00	0.00
Postage, Telephone and Communication Charges	76393.00	76174.00
Printing and Stationery	494102.00	340489.00
Travelling and Conveyance Expenses	474533.00	496227.00
Paryatan Parv Programme Expenses	81999.00	0.00
Auditors Remuneration	92200.00	0.00
Gifts & Souvenirs	96800.00	0.00
Professional & Accounting Charges	190260.00	210400.00
Provisions for Bad and Doubtful debts / Advances	0.00	0.00
Irrecoverable Balances Written Off	0.00	0.00
Packing Charges	0.00	0.00
Freight and Forwarding Expenses	0.00	0.00
Distribution Expenses	0.00	0.00
Advertisement and Publicity	84233.00	137428.00
Training Expenses	776029.00	43504.00
Uniforms	54400.00	236400.00



	Current Year (2017-2018)	Previous Year (2016-2017)
<b>SCHEDULE 21- OTHERS ADMINISTRATIVE EXPENSES ETC</b>		
<u>Others: -</u>		
Bank Charges	29787.80	9635.50
Board Meeting Expenses	13364.00	24677.00
Office Expenses	46000.00	16283.00
Cleaning Expenses	0.00	102000.00
LPG Cylinders and Refilling	271800.00	241550.00
Refund of fees	0.00	0.00
Membership Fees	23437.00	0.00
Fines, Late Fees, Penalties and Penal Interest	3161.00	10480.00
Other Expenses	0.00	12208.00
Petty Expenses and Sundries as per Annexure I	466449.00	138578.00
<b>Prior Period Adjustments: -</b>		
Professional Fees	0.00	20496.00
Auditor's Remuneration	0.00	0.00
<b>TOTAL</b>	<b>5678224.80</b>	<b>4178081.50</b>



for SHYAM CHETTRI AND ASSOCIATES  
Chartered Accountants

*R.V. Suchanig*  
Chairman  
IHMCTAN  
Shillong

*Rajy...*  
Principal  
IHMCTAN  
Shillong

*Shyam Chettri*  
CA SHYAM CHETTRI  
Membership No. 303246

Place : Shillong

Date : 31.08.2018

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 31st MARCH, 2018**

	Current Year (2017-2018)	Previous Year (2016-2017)
<b>SCHEDULE 22- EXPENDITURE ON GRANTS, SUBSIDIES ETC</b>		
(a) Grants given to Institutions/Organisations	0.00	0.00
(b) Subsidies given to Institutions/Organisations	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

	Current Year (2017-2018)	Previous Year (2016-2017)
<b>SCHEDULE 23- INTEREST</b>		
(a) On fixed Loans	0.00	0.00
(b) On other Loans (including Bank Charges)	95580.00	221550.00
(c) Others (specify)	0.00	0.00
<b>Total</b>	<b>95580.00</b>	<b>221550.00</b>



for SHYAM CHETTRI AND ASSOCIATES  
Chartered Accountants

Place : Shillong  
Date : 31.08.2018

*R. V. Sankar*  
Chairman  
IHMCTAN  
Shillong

*Shyam Chetri*  
Principal  
IHMCTAN  
Shillong

*Shyam Chetri*  
CA SHYAM CHETTRI  
Membership No. 303246

**SCHEDULE 24- SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 31.03.2018****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.

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

**3. DEPRECIATION:**

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

- a. Depreciation for 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.

**4. 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

*Shyam Chettri*

CA SHYAM CHETTRI  
Membership No. 303246  
Date : 31.08.2018

*R. V. Suckasingh*  
Chairman  
IHMCTAN  
Shillong

*Rajyashankar*  
Principal  
IHMCTAN  
Shillong



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 31.03.2018**

1. No contingent liabilities exist as on 31<sup>st</sup> March 2018.
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.
5. No transfer to General Reserve has been made during the year, as the Institute has been running in deficits.



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

*R. V. Suchang*  
Chairman  
IHMCTAN  
Shillong

*Rajy...*  
Principal  
IHMCTAN  
Shillong

*Shyam Chettri*  
CA SHYAM CHETTRI  
Membership No. 303246  
Date : 31.08.2018

**ANNEXURE I**  
**PETTY CASH EXPENSES FOR THE YEAR ENDED 31ST MARCH, 2018**

Particulars	Amount in ₹		
	General Campus	Hostel	Total
Postage & Telegram	22757.00	0.00	22757.00
Petrol, Oil and Lubricants	58500.00	0.00	58500.00
Examination Expenses	39882.00	0.00	39882.00
Operational Expenses	89798.00	0.00	89798.00
Repairs & Maintenance	125580.00	66893.00	192473.00
Conveyance	12520.00	0.00	12520.00
Hostel Expenses	0.00	20150.00	20150.00
Advertisement & Publicity	3830.00	0.00	3830.00
Books and Periodicals	4965.00	0.00	4965.00
BOG Expenses	5380.00	0.00	5380.00
Office Expenses	15644.00	0.00	15644.00
Training & Workshop	550.00	0.00	550.00
<b>Total (₹)</b>	<b>379406.00</b>	<b>87043.00</b>	<b>466449.00</b>

*R. V. Suchanig*  
Chairman  
IHMCTAN  
Shillong

*Dijay*

Principal  
IHMCTAN  
Shillong



for SHYAM CHETTRI AND ASSOCIATES  
Chartered Accountants

*Shyam Chettri*

CA SHYAM CHETTRI  
Membership No. 303246

Place : Shillong  
Date : 31.08.2018

**Bank Reconciliation Statement as on March 31st 2018  
Bank of Baroda Account No. 6462 (New General Account)**

Closing Balance as per Cash Book			₹	
				723092.90
Add: Cheques issued but not presented for payment				
<u>Date</u>	<u>Cheque No.</u>		₹	
15.12.2017	391		3822.00	
28.03.2018	-		150404.00	154226.00
Less : Cheques deposited but not credited by Bank				
<u>Date</u>	<u>RT No</u>		₹	
28.03.2018	RT 7408		1000.00	1000.00
Closing Balance as per Bank Statement				876318.90

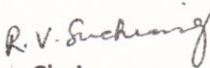

**Bank Reconciliation Statement as on March 31st 2018  
Bank of Baroda Account No. 6367 (New Hostel Account)**

Closing Balance as per Cash Book			₹	
				1083348.40
Add: Cheques issued but not presented for payment				
<u>Date</u>	<u>Cheque / Bill No.</u>		₹	
11.09.2017	46		12000.00	
14.12.2017	367		29030.00	41030.00
Closing Balance as per Pass Book				1124378.40

**Bank Reconciliation Statement as on March 31st 2018  
SBI Account No. 1988 (General Account)**

Closing Balance as per Cash Book		₹	
			148977.40
Closing Balance as per Bank Statement			148977.40

**Bank Reconciliation Statement as on March 31st 2018  
SBI Account No. 1977 (Building Account)**

Closing Balance as per Cash Book			₹	
				3545408.58
Closing Balance as per Bank Statement				3545408.58
	 R. V. Suchan Chairman IHMCTAN Shillong	 Principal IHMCTAN Shillong		



**Bank Reconciliation Statement as on March 31st 2018**  
**BoB A/c No. 7469 (New Building A/c)**



Closing Balance as per Cash Book	<u>27294044.40</u>
Closing Balance as per Bank Statement	27294044.40

**Bank Reconciliation Statement as on March 31st 2018**  
**SBI A/c No. 4977 (General A/c)**

Closing Balance as per Cash Book	<u>7810.60</u>
Closing Balance as per Bank Statement	7810.60

**Bank Reconciliation Statement as on March 31st 2018**  
**SBI Account No. 4262 (Hostel)**

Closing Balance as per Cash Book	<u>4177.75</u>
Closing Balance as per Pass Book	4177.75

**Bank Reconciliation Statement as on March 31st 2018**  
**Bank of Baroda Account No. 6479 (New Provident Fund A/c)**

Closing Balance as per Cash Book		<u>6549712.15</u>
Less : Cheques deposited but not credited by Bank		
<u>Date</u>	<u>Cheque No.</u>	<u>₹</u>
28.03.2018	-	150404.00
		<u>150404.00</u>
Closing Balance as per Pass Book		6399308.15



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

*R. V. Suchanig*  
 Chairman  
 IHMCTAN  
 Shillong

*Wijay Kumar*  
 Principal  
 IHMCTAN  
 Shillong

*Shyam Chettri*  
 CA SHYAM CHETTRI  
 Membership No. 303246  
 Date : 31.08.2018



## 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 audited the attached Financial Statements of HUNAR SE ROZGAR TAK (HSRT), conducted by INSTITUTE of HOTEL MANAGEMENT, CATERING TECHNOLOGY and APPLIED NUTRITION (IHMCTAN), which comprises of the Balance Sheet as at 31<sup>st</sup> March 2018; and the Income & Expenditure Account and the Receipts & Payments Account for the year ended 31<sup>st</sup> March 2018.

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 Scheme Account of the Institution as on 31.03.2018.

We have the following observations:

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. There should be standard procedure for procurements of raw materials, perishables and consumables by way of EOI / RFP / Open Tender etc.



for SHYAM CHETTRI AND ASSOCIATES  
Chartered Accountants

*Shyam Chettri*

CA SHYAM CHETTRI  
Membership No. 303246

Place : Shillong  
Date : 31.08.2018

*R. V. Suckasingh*  
Chairman  
IHMCTAN  
Shillong

*Digvijay*  
Principal  
IHMCTAN  
Shillong

**HUNAR SE ROZGAR TAK**  
**INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND APPLIED NUTRITION**  
**:: MAWDIANG DIANG**  
**BALANCE SHEET AS AT 31ST MARCH 2018**

<u>LIABILITIES</u>	Amount	Amount	<u>ASSETS</u>	Amount	Amount
<b>Corpus Fund:</b>			<b>Loans &amp; Advances:</b>		
As per last account	2038204.00		Per Last Account	1000000.00	
Add: Surplus during the Year	<u>1179651.00</u>	3217855.00	Add: Given during the period	-	
				<u>1000000.00</u>	
			Less: Adjusted during the year	-	1000000.00
<b>Current Liabilities:</b>			<b>Current Assets:</b>		
Audit Fees Payable	17700.00		Imprest Cash	-	
Accounting Charges Payable	<u>105000.00</u>	122700.00	Cash at Bank with:		
			SBI (A/c No. 51999)	42000.00	
			BoB (A/c no. 7467)	2276955.00	
			Cash in Hand	<u>5000.00</u>	2323955.00
			<b>Difference in Opening Balance between Audited Statement and Cash Book (2009-2010)</b>		<b>16600.00</b>
<b>Total ₹</b>		<b><u>3340555.00</u></b>	<b>Total ₹</b>		<b><u>3340555.00</u></b>



for SHYAM CHETTRI AND ASSOCIATES  
Chartered Accountants

*R. V. Suckhany*  
Chairman  
IHMCTAN  
Shillong

*Rajy...*  
Principal  
IHMCTAN  
Shillong

*Shyam Chettri*  
CA SHYAM CHETTRI  
Membership No. 303246

Place : Shillong  
Date : 31.08.2018

**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 2018**

<u>EXPENDITURE</u>	Amount	<u>INCOME</u>	Amount
<b>(A) 8-Weeks Food Production Programme:</b>		Grant received from Ministry of Tourism, Govt. of India	2073058.00
Stipend-31st Batch	2000.00		
Stipend-35th Batch	64000.00		
Stipend-36th Batch	56000.00		
Stipend-39th Batch	148655.00	Bank Interest	118719.00
<b>(B) 8-Weeks Bakery Programme:</b>			
Stipend-25th Batch	54000.00		
Stipend-26th Batch	10000.00		
<b>(C) 6 Weeks-House Keeping Utility Programme :</b>			
Stipend	36000.00		
<b>(D) 6-Days Skill Testing Training Programme:</b>			
Training Fee			
Course Material	4500.00		
Meal Charges	7560.00		
Miscellaneous Expenditure	4500.00		
Testing Fee	5400.00		
Testing Materials	31500.00		
Stipend	32400.00		
	85860.00		
<b>(D) 6-Month Food production Programme:</b>			
Stipend	102000.00		
<b>Others:</b>			
Administrative Charges	193149.00		
Career Councelling	54900.00		
Uniforms - HSRT Programme	206152.00		
Advertisement Charges	4410.00		
	458611.00		
Excess of Income over Expenditure- transferred to Capital Account			1179651.00
<b>Total ₹</b>	<b>2196777.00</b>	<b>Total ₹</b>	<b>2196777.00</b>

*R. V. Suchanig*  
Chairman  
IHMCTAN  
Shillong

*D. J. J. J.*  
Principal  
IHMCTAN  
Shillong



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

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018**

<u>RECEIPTS</u>	<u>Amount</u>	<u>Amount</u>	<u>PAYMENTS</u>	<u>Amount</u>	<u>Amount</u>
<b>Opening Balance:</b>			<b>(A) 8-Weeks Food Production Programme:</b>		
Imprest Cash	-		Stipend-31st Batch	2000.00	
Cash at Bank with:			Stipend-35th Batch	64000.00	
SBI (A/c No. 51999)	1059582.00		Stipend-36th Batch	56000.00	
BoB (A/c no. 7467)	32022.00		Stipend-39th Batch	148655.00	
Cash in Hand	5000.00	1096604.00	<b>(B) 8-Weeks Bakery Programme:</b>		
			Stipend-25th Batch	54000.00	
			Stipend-26th Batch	10000.00	
			<b>(C) 6 Weeks-House Keeping Utility Programme :</b>		
			Stipend	36000.00	
			<b>(D) 6-Days Skill Testing Training Programme:</b>		
Grant received from Ministry of Tourism, Govt. of India		2078058.00	Course Material	4500.00	
			Meal Charges	7560.00	
			Miscellaneous Expenditure	4500.00	
			Testing Fee	5400.00	
Bank Interest		118719.00	Testing Materials	31500.00	
			Stipend	32400.00	85860.00
			<b>(E) 6-Month Food Production Programme:</b>		
			Stipend		102000.00
			<b>Others:</b>		
			Administrative Charges	145449.00	
			Career Councelling	54900.00	
			Uniforms-HSRT Programme	206152.00	
			Advertisement Charges	4410.00	410911.00
			<b>Closing Balance:</b>		
			Imprest Cash		-
			Cash at Bank with:		
			SBI (A/c No. 51999)	42000.00	
			BoB (A/c no. 7467)	2276955.00	
			Cash in Hand	5000.00	2323955.00
<b>Total ₹</b>		<b><u>3293381.00</u></b>	<b>Total ₹</b>		<b><u>3293381.00</u></b>

*R. V. Sanching*  
 Chairman  
 IHMCTAN  
 Shillong

*W. J. ...*  
 Principal  
 IHMCTAN  
 Shillong





HUNAR SE ROZGAR TAK

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND APPLIED NUTRITION :: MAWDIANG DIANG  
ANNEXURE FOR INCOME & EXPENDITURE ACCOUNT ON VARIOUS TRAINING PROGRAMMES CONDUCTED DURING THE YEAR 2017-18

**(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	2000.00	0.00	0.00	2000.00
35th Batch	0.00	0.00	0.00	0.00	0.00	0.00	64000.00	0.00	0.00	64000.00
36th Batch	0.00	0.00	0.00	0.00	0.00	0.00	56000.00	0.00	0.00	56000.00
39th Batch	0.00	0.00	0.00	0.00	0.00	0.00	148655.00	0.00	0.00	148655.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>270655.00</b>	<b>0.00</b>	<b>0.00</b>	<b>270655.00</b>

**(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	54000.00	0.00	54000.00
26th Batch	0.00	0.00	0.00	0.00	0.00	0.00	10000.00	0.00	10000.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>64000.00</b>	<b>0.00</b>	<b>64000.00</b>

**(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	36000.00	0.00	36000.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36000.00</b>	<b>0.00</b>	<b>36000.00</b>



**HUNAR SE ROZGAR TAK**  
**INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND APPLIED NUTRITION :: MAWDIANG DIANG**  
**ANNEXURE FOR INCOME & EXPENDITURE ACCOUNT ON VARIOUS TRAINING PROGRAMMES CONDUCTED DURING THE YEAR 2017-18**

**(D) 6-Days Skill Testing Training Programme:**

	Training Fee	Course Material	Meal Charges	Miscellaneous	Testing Fee	Stipend	Testing Material	TOTAL
-	0.00	4500.00	7560.00	4500.00	5400.00	32400.00	31500.00	85860.00
<b>TOTAL</b>	<b>0.00</b>	<b>4500.00</b>	<b>7560.00</b>	<b>4500.00</b>	<b>5400.00</b>	<b>32400.00</b>	<b>31500.00</b>	<b>85860.00</b>

**(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	102000.00	0.00	102000.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>102000.00</b>	<b>0.00</b>	<b>102000.00</b>



for SHYAM CHETTRI AND ASSOCIATES  
 Chartered Accountants

Place : Shillong  
 Date : 31.08.2018

*R. V. Suckening*  
 Chairman  
 IHMCTAN  
 Shillong

*Dipankar*  
 Principal  
 IHMCTAN  
 Shillong

*Shyam Chettri*  
 CA SHYAM CHETTRI  
 Membership No. 303246



**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,

**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** for the financial year 2017-18.

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 Grant Account of the Institution as on 31.03.2018.



for SHYAM CHETTRI AND ASSOCIATES  
Chartered Accountants

Place : Shillong  
Date : 31.08.2018

*R. V. Suckhasing*  
Chairman  
IHMCTAN  
Shillong

*Shyam Chettri*  
Principal  
IHMCTAN  
Shillong

*Shyam Chettri*  
CA SHYAM CHETTRI  
Membership No. 303246

RECEIPTS AND PAYMENTS ACCOUNT IN RESPECT OF  
NATIONAL SERVICE SCHEME - FINANCIAL YEAR - 2017-18

<u>RECEIPTS</u>	Amount	<u>PAYMENTS</u>	Amount
Opening Balance:			
Cash in hand / Bank	-	Bank Charges	59.00
Grant received from Director of Higher and Technical Education Shillong	133594.00		
Temporary Loan	1000.00		
		<u>Closing Balance:</u>	
		Cash in Hand	-
		Cash at Bank with BOB A/c No 30270100009000	134535.00
			<u>134535.00</u>
<b>Total ₹</b>	<u><b>134594.00</b></u>	<b>Total ₹</b>	<u><b>134594.00</b></u>



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

Place : Shillong  
Date : 31.08.2018

*R. V. Sankar*  
Chairman  
IHMCTAN  
Shillong

*D. J. Sankar*  
Principal  
IHMCTAN  
Shillong

*Shyam Chettri*  
CA SHYAM CHETTRI  
Membership No. 303246



**SUDIP PURKAYASTHA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

Membership No. 067195  
Firm Reg. No. 326761E

Re-Do-Ria Cottage :: Plot No. 3, European Ward :: Near The High Court of Meghalaya :: M. G. Road, Shillong - 793001

**AUDITORS' REPORT**

We have audited the accompanying **Statement of Income and Expenditure** of "1 & 1/2 Months' Training Course in Food & Beverage Service Operation (Restaurant Service) Sponsored by Directorate of Tourism, Govt. Of Meghalaya," conducted by **Institute of Hotel Management, Catering Technology and Applied Nutrition (IHMCTAN)** from 14<sup>th</sup> of March, 2017 to 10<sup>th</sup> of May, 2017.

The above Statement is the responsibility of the management. Our responsibility is only to express an opinion on the Statement based on our audit.

We have obtained all the information and explanations which to the best of our knowledge and belief are necessary for the purpose of the audit.

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

1. Out of the expenses that have been reported, following pertain to provisions and liabilities- bills against which are yet to be settled as on the date of this report: -

Particulars	Name of Party	Amount (₹)
Advertising Charges	M/s Shillong Times	3,500.00
Auditing Charges	M/s Sudip Purkayastha & Associates	5,000.00

2. With regards to "Operational Charges & Infrastructure" amounting to ₹1,50,000.00 (@ ₹3,000 per student), in-house facilities have been provided which *inter alia* include usage of practical laboratories, classes, Institute's campus, etc. In light of the same, the opportunity cost towards the same has been booked by the Institute.
3. With regards to "Administrative Charges" amounting to ₹66,500.00, in-house facilities have been used which *inter alia* include establishment expenses, handling charges, etc. In light of the same, the opportunity cost towards the same has been booked by the Institute.

Dated: Shillong  
The : 30<sup>th</sup> of June, 2017

*R. V. Suckhary*  
Chairman  
IHMCTAN  
Shillong



*Dipankar*  
Principal  
IHMCTAN  
Shillong

As per Audit Report Annexed as on Even Date  
For Sudip Purkayastha & Associates  
Chartered Accountants

*Sudip Purkayastha*  
(SUDIP PURKAYASTHA)  
(Partner)  
Membership No. 067195  
FRN NO. 326761E

1 & 1/2 MONTHS Training Course in Food & Beverage Service Operation  
(Restaurant Service) Sponsored by Directorate of Commerce and Industries, Govt. Of Meghalaya

Held from 14th of March, 2017 to 10th of May, 2017

**STATEMENT OF INCOME AND EXPENDITURE**

<u>EXPENDITURE</u>	Amount	<u>INCOME</u>	Amount
Composite Course Fees	154206.00	Grant Receivable as per Letter No.	
Course Materials	99676.00	No. M/D-Tour. 262/2013/383	
Certificate Fees	25000.00	dated 22/02/2017	550000.00
Tool Kits	50000.00	Excess of Expenditure over Income	3882.00
Operational Charges and Infrastructure Expenses	150000.00		
Administrative Charges, Advertising and Auditing Charges	75000.00		
	<u>553882.00</u>		<u>553882.00</u>

Dated: Shillong  
The : 30<sup>th</sup> of June, 2017

*R. V. Suchimig*  
Chairman  
IHMCTAN  
Shillong



As per Audit Report Annexed as on Even Date  
For Sudip Purkayastha & Associates  
Chartered Accountants

*Sudip Purkayastha*  
Principal  
IHMCTAN  
Shillong

*Sudip Purkayastha*  
(SUDIP PURKAYASTHA)  
(Partner)  
Membership No. 067195  
FRN NO. 326761E



**SUDIP PURKAYASTHA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

Membership No. 067195  
Firm Reg. No. 326761E

Re-Do-Ria Cottage :: Plot No. 3, European Ward :: Near The High Court of Meghalaya :: M. G. Road, Shillong - 793001

**AUDITORS' REPORT**

We have audited the accompanying **Statement of Income and Expenditure of 3 Day Seminar on "Challenges and Remedies in Tourism Marketing for Tourist Destinations of Meghalaya,"** conducted by Institute of Hotel Management, Catering Technology and Applied Nutrition (IHMCTAN) from **28<sup>th</sup> of March, 2017 to 30<sup>th</sup> of March, 2017.**

The above Statement is the responsibility of the management. Our responsibility is only to express an opinion on the Statement based on our audit.

We have obtained all the information and explanations which to the best of our knowledge and belief are necessary for the purpose of the audit.

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

1. With regards to Boarding and Lodging of 94 participants amounting to the tune of ₹ 2,25,600.00 and Boarding and Lodging of Resource Persons to the tune of ₹ 54,000.00, in-house facilities have been provided. In light of the same, the opportunity cost towards such accommodation has been booked.
2. It is advised that all procurements of raw materials, consumables, kitchen equipment and other capital assets be done by making proper calls for tenders; along with financial and technical bids, quotations and authentic expressions of interest be obtained thereof in accordance with Financial Rules formulated by the Government for public procurements.

Dated: Shillong  
The : 30<sup>th</sup> of June, 2017

*R. V. Suchanig*  
Chairman  
IHMCTAN  
Shillong



*[Signature]*  
Principal  
IHMCTAN  
Shillong

As per Audit Report Annexed as on Even Date  
For Sudip Purkayastha & Associates  
Chartered Accountants

*[Signature]*  
(SUDIP PURKAYASTHA)  
(Partner)  
Membership No. 067195  
FRN NO. 326761E

**3 Day Seminar on "Challenges and Remedies in Tourism Marketing for  
Tourist Destinations of Meghalaya"  
Held from 28th of March, 2017 to 30th of March, 2017**

**Statement of Income and Expenditure**

<u>Expenditure</u>	<u>Amount ₹</u>	<u>Income</u>	<u>Amount ₹</u>
Venue charges (all inclusive)	91600.00	Grant received vide Sanction Letter No.	
Honorarium to speakers/ presenters (One session 2 presenters)	60000.00	F.No.24(14)/2016-MRD	1000000.00
Moderators of the session	41000.00	dated 13/01/2017	
Boarding and lodging of participants	225600.00	Excess of Expenditure over Income	15092.00
Transportation charges for Resource Persons (Local Conveyance)	95960.00		
Transportation charges for Resource Persons (Out-station)	131092.00		
Boarding & Lodging of Resource persons	54000.00		
Refreshment (Working Lunch/Tea)	81200.00		
Stationery Kit Charges for participants/ Resource persons	71830.00		
Printed materials' cost	157810.00		
Auditing Charges	5000.00		
	<u>1015092.00</u>		<u>1015092.00</u>

Dated: Shillong  
The : 30<sup>th</sup> of June, 2017

*R. V. Sanching*  
Chairman  
IHMCTAN  
Shillong



As per Audit Report Annexed as on Even Date  
For Sudip Purkayastha & Associates  
Chartered Accountants

*Sudip Purkayastha*  
Principal  
IHMCTAN  
Shillong

*Sudip Purkayastha*  
(SUDIP PURKAYASTHA)  
(Partner)  
Membership No. 067195  
FRN NO. 326761E





**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 in respect of **PARYATAN PARV PROGRAMME** conducted by **INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY AND APPLIED NUTRITION : MAWDIANG DIANG :: SHILLONG** for the financial year 2017-18.

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 Grant Account of the Institution as on 31.03.2018.



for SHYAM CHETTRI AND ASSOCIATES  
Chartered Accountants

*R. V. Guha*  
Chairman  
IHMCTAN  
Shillong

*Shyam Chettri*  
Principal  
IHMCTAN  
Shillong

*Shyam Chettri*  
CA SHYAM CHETTRI  
Membership No. 303246

Place : Shillong  
Date : 31.08.2018

RECEIPTS AND PAYMENTS ACCOUNT IN RESPECT OF  
PARYATAN PARV PROGRAMME - FINANCIAL YEAR - 2017-18

<u>RECEIPTS</u>	<u>Amount</u>	<u>PAYMENTS</u>	<u>Amount</u>
<u>Opening Balance:</u>		Tea & Refreshments	18001.00
Cash in hand / Bank	-	Travelling Expenses	61500.00
		Flex Banners	5499.00
		Certificates	15000.00
Grant received from India Tourism, Govt. of India	100000.00		
		<u>Closing Balance:</u>	
		Cash in hand / Bank	-
<b>Total ₹</b>	<b><u>100000.00</u></b>	<b>Total ₹</b>	<b><u>100000.00</u></b>



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

Place : Shillong  
Date : 31.08.2018

*R. V. Sankar*  
Chairman  
IHMCTAN  
Shillong

*Rajyashree*  
Principal  
IHMCTAN  
Shillong

*Shyam Chettri*  
CA SHYAM CHETTRI  
Membership No. 303246



**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,

**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 CAPITAL GRANTS for the financial year 2017-18

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 Grant Account of the Institution as on 31.03.2018.



*R. V. Suchanig*  
Chairman  
IHMCTAN  
Shillong

*Rajyashree*  
Principal  
IHMCTAN  
Shillong

for SHYAM CHETTRI AND ASSOCIATES  
Chartered Accountants

*Shyam Chettri*  
CASHYAM CHETTRI  
Membership No. 303246

Place : Shillong  
Date : 31.08.2018

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

RECEIPTS AND PAYMENTS ACCOUNT IN RESPECT OF CAPITAL GRANT - FINANCIAL YEAR - 2017-18

<u>RECEIPTS</u>	<u>Amount</u>	<u>PAYMENTS</u>	<u>Amount</u>
Opening Balance:		Construction of New Building	18204000.00
Cash in hand / Bank		- (Capital Work In Progress)	
		Construction of IHM Applied Training Centre	10000000.00
Grant received from Ministry of Tourism, Govt. of India		(Capital Work In Progress)	
a) Construction of ATC	20000000.00		
b) Upgradation of Theory - & Practical Labs	11594756.00	<u>Closing Balance:</u>	
c) Rainwater Harvesting	<u>2400000.00</u>	Cash in hand / Bank	5790756.00
	33994756.00		
<b>Total ₹</b>	<b><u>33994756.00</u></b>	<b>Total ₹</b>	<b><u>33994756.00</u></b>



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

*R.V. Suckening*  
Chairman  
IHMCTAN  
Shillong

*Dijay...*  
Principal  
IHMCTAN  
Shillong

*Shyam Chettri*  
CA SHYAM CHETTRI  
Membership No. 303246

Place : Shillong  
Date : 31.08.2018



**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,

**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 GRANT RECEIVED FROM DIRECTORATE OF COMMERCE AND INDUSTRIES FOR TRAINING PROGRAMME ON BAKERY, ICE CREAM AND CHOCOLATE MAKING FOR THE PERIOD 21.02.2017 TO 12.07.2017.**

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 receipts and payments of funds for the period ended 12.07.2017.

Observations :

1. Operational and infrastructure Expenses amounting to Rs. 1,00,000/- relates to in-house facilities provided to participants which includes use of practical laboratories, classes, institute's campus etc.
2. Similarly, Accommodation Charges amounting to Rs. 1,40,000/- relates to in-house accommodation facilities provided to the participants at the Institute's premises.
3. And Administrative Charges amounting to Rs. 30,000/- relates to in-house facilities for establishment expenses, handling charges, etc. incurred in respect of the said programme.  
These being the opportunity costs for the institute, the same have been booked accordingly.

*R. V. Sanching*  
Chairman  
IHMCTAN  
Shillong

*Dijay...*  
Principal  
IHMCTAN  
Shillong

*Shyam Chettri*  
CA SHYAM CHETTRI  
Membership No. 303246

Place : Shillong  
Date : 10.09.2018



for SHYAM CHETTRI AND ASSOCIATES  
Chartered Accountants

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

RECEIPTS AND PAYMENTS ACCOUNT IN RESPECT OF GRANT RECEIVED FROM DIRECTORATE OF  
COMMERCE AND INDUSTRIES FOR TRAINING PROGRAMME ON BAKERY, ICE CREAM AND  
CHOCOLATE MAKING FOR THE PERIOD 21.02.2017 TO 12.07.2017

<u>RECEIPTS</u>	<u>Amount</u>	<u>PAYMENTS</u>	<u>Amount</u>
Opening Balance:		Training Fees	411802.00
Cash in hand / Bank		- Certification	50000.00
		Food Charges	277918.00
		Accommodation Charges	140000.00
Grant received	1000000.00	Operational & Infrastructure Charges	100000.00
Own Contribution	9720.00	Administrative Charges	30000.00
<b>Total ₹</b>	<b><u>1009720.00</u></b>	<b>Total ₹</b>	<b><u>1009720.00</u></b>



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

*R. V. Suchanig*  
Chairman  
IHMCTAN  
Shillong

*Wijay Kumar*  
Principal  
IHMCTAN  
Shillong

*Shyam Chettri*  
CA SHYAM CHETTRI  
Membership No. 303246

Place : Shillong  
Date : 10.09.2018