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2022-2023

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अनुप्रयुक्त पोषाहार संस्थान

मावकासियांग, माउडियांगडियांग
शिलांग-793018



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2022-2023

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MAWKASIANG, MAWDIANGDIANG
SHILLONG-793018

हिन्दी खण्ड

प्रस्तावना

खाद्य शिल्प संस्थान जो मेघालय में स्थापित किया गया था, पंजीयन संस्था एसआर एफसीआई(ड)-४४ ६५, १६६५ के तहत पंजीकृत है। इस संस्थान को औपचारिक रूप से होटल मैनेजमेंट एवं खानपान प्रौद्योगिक संस्थान तक उन्नतिकरण किया गया और भारत सरकार, पर्यटन मंत्रालय का सचिव, आइ.ए.एस. श्री एम.पी बेजबरुवा द्वारा दिनांक २०-११-२००९ को उद्घाटित किया गया। संघ की संशोधित ज्ञापन, विधिवत नियम की संस्था का पंजीयन क्रमांक संख्या एमआर एसओटीएआइओएचएम-४४ ६५ए १६६५ के अधीन मेघालय संस्था के तहत संस्थान को पंजीकृत किया गया। लक्ष्य एवं उद्देश्य -

मेघालय होटल मैनेजमेंट संस्थान का प्रशासन एवं प्रबंधन को स्थापन एवं जारी रखना, जिस संस्थान का कार्य होगी-

- १) सभी शिल्प कारीगरी को प्रशिक्षण प्रदान करना, सैद्धान्तिक एवं अनुप्रयुक्त और सभी संस्थागत एवं प्रबंधन कौशलों का, जो खानपान संस्थापन का निपुण कार्यकलाप और विद्यालयों का खानपान, उद्योगिक प्रतिष्ठान एवं वैसा ही संस्थानों में कुशल कार्यवाही हेतु आपेक्षित है।
- २) विकासात्मक कार्य और पौष्टिक पाठ्यक्रम के साथ कारोबार एवं सहयुक्त होना और खाद्य सामग्री का उपयोगित कार्यवाही पर आर्थिक प्रबंधन करना।
- ३) पर्यटन का विकास जैसा आतिथ्य कारीगरी कौशलों का विकास में अनुदेश एवं प्रशिक्षण प्रदान करना।
- ४) केन्द्रीय एवं राज्य सरकार का स्वास्थ्यप्रद नॉन सेरियल खाद्यों को लोकप्रिय बनाने की प्रयासों को सहायता करना, मूलतः संरक्षित खाद्य जो साधारण भारतीय आहार को विविधता की उद्देश्य को ध्यान में रखकर किया जाता है।
- ५) खाद्य अनुसंधान संस्थानों का प्रयासों को सहायता करना, खाद्य वैज्ञानिक और खाद्य प्रौद्योगिकी का पौष्टिक विचारों को प्रस्तुत करने पर प्रभावशाली उपायों का आयाम निकलना।
- ६) शिक्षा पाठ्यक्रम निर्धारित करना, परीक्षाओं को नियंत्रण एवं प्रमाण-पत्र प्रदान, डिप्लोमा और व्यक्तियों को अन्य पुरस्कार देना।
- ७) विधिवत खर्च एवं फीस को निर्धारित तथा माँग करना।
- ८) स्टाफ सदस्य एवं विद्यार्थियों हेतु आवास, हॉलों की स्थापना एवं प्रबंध करना।
- ९) आवास का नियंत्रण एवं पर्यवेक्षण करना, संस्थानों का अनुशासन विनयमित करना, और उनके स्वास्थ्य, साधारण कल्याण एवं सांस्कृतिक जीवन का प्रबंधन करना।
- १०) आवश्यकतानुसार प्रशासनीय शिक्षण संस्थान, तकनीकी, अनुसचिवीय संस्थाओं का प्रशिक्षण और सुष्ठ पदों में भर्ती करना जो नियम के मुताविक हो।
- ११) विधिवत नियमानुसार फेलोशिप, छात्रवृत्ति, प्रदर्शनी, लोन आर्थिक सहायता, पुरस्कार एवं मेडल प्रदान करना।

- क) विश्वविद्यालय अथवा अन्य शैक्षणिक एवं सरकारी निकाय, संस्थाओं के साथ सम्बंध करना और शिक्षा पाठ्यक्रम, इनके परीक्षाएँ, डिप्लोमा, सार्टिफिकेट और अन्य शैक्षिक संस्थानों द्वारा पुरस्कार आदि पर स्वीकृत प्राप्त करना।
- ख) पेंशन देना, शिक्षक, स्टाक तथा अन्य कर्मचारी, पूर्व कर्मचारी, उनके पत्नी, बच्चे एवं आश्रितों के लिए उपदान प्रदान करना।
- ग) बीमाकर्ताओं को भुगतान प्रदान करना, सोसाईटी द्वारा नियोजित अथवा पत्नी, बच्चे तथा अन्य रिश्तेदार एवं आश्रितों को भविष्य निधि का अनुदान प्रदान करना।
- घ) स्थावर सम्पत्ति का निपटाने अथवा अधिग्रहण का मामले में केन्द्रीय तथा मेघालय राज्य सरकार की पूर्व अनुमोदनुसार कोई भी रीति से सम्पत्ति का निपटाना।
- ङ) संस्थान का कार्यालयी को आगे बढ़ाने हेतु संस्था अपने जो भी उचित समझे उसपर संस्था से निहित संपत्ति का लेनदेन करना।
- च) बिना जमानत अथवा जमानत रूपये उठाना या उधार लेना अथवा कोई वंधकित जमानत में, जिस अस्थावर संपत्ति पर संस्था का हक है।
- छ) मकान, हॉस्टल, स्कूल और अन्य भवन का निर्माण करना और सभी का विस्तार, मरम्मत आशोधित करना और उसमें बिजली, पानी, नल, फर्निचर, साधन अन्य तथा अन्य उपादानों में सज्जित करना।
- ज) संस्था द्वारा अर्जित आमोदन मनोरंजन पार्क, क्रीड़ा आदि का मरम्मत, विस्तार एवं उन्नयन करना।
- झ) संस्था का उद्देश्य को बढ़ाने हेतु पत्रिका, समाचार पत्र, पुस्तकें, पुस्तिका तथा पोस्टर आदि का प्रकाशन, प्रिंट प्रदर्शन करना।
- ञ) एक निधि का अवस्था जिससे प्रविस्टि होगी -
- १) केन्द्रीय एवं राज्य सरकारों द्वारा दिए गए रूपये।
 - २) संस्था द्वारा प्राप्त सभी फीस तथा अन्य अंश।
 - ३) अनुदान, उपकृति, हस्तान्तरण आदि के जरिए संस्था को प्राप्त समस्त रूपये।
 - ४) अन्य उपाय एवं दूसरा सूत्रों से संस्था को प्राप्त समस्त रूपये।
- ट) उप-धारा के तहत परिचालित ऐसे बैंको में समस्त रूपये जमा रखना अथवा संस्था के निर्णयानुसार निविष्ट करना।
- ठ) आवश्यकतानुसार न्याय पत्र, विधि-सम्मत कार्य करना, संस्था का लक्ष्य प्राप्त हेतु आनुसंगित तथा संचालनकरना। सुविधाएँ -
- संस्थान वर्तमान में नया शिलांग शहरीकरण पर माउडियांगडियांग, माउकासियांग शिलांग-७६३०१८ में अपने मुख्य परिसर में कार्यरत है। यह परिसर पर प्रशासनिक एवं शैक्षणिक भवन के अलावा बालक, बालिकाओं के लिए

अलग छात्रावास भी मौजूद है, स्नातक पाठ्यक्रम कक्षा का मौखिक एवं प्रयोगशाला दोनों की कक्षा मुख्य परिसर में ही है, इन्हें हुनर से रोजगार तक का प्रशिक्षण मुख्य परिसर में दिया जाता है।

प्रबंधन -

बोर्ड ऑफ गर्वनर को आई.एच.एम. का नियंत्रण, निर्देशन, साधारण पर्यवेक्षण हेतु अधिकार दिया गया है।

क) बोर्ड का गठन - पदधारी-३१-३
संस्था के सदस्य, बोर्ड के सदस्य की संख्या उतनी ही रहेगी

सदस्यता : संस्था निम्नलिखित सदस्यों से गठित होगी

- १) केन्द्रीय सरकार द्वारा नामांकित एक अध्यक्ष
- २) मेघालय राज्य सरकार का तीन प्रतिनिधि, एक तकनीकी शिक्षा तथा प्रशिक्षण का निदेशक होगा, मेघालय के महामहिम राज्यपाल, पदेन, विभाग के प्रशासनीय प्रधान जो तकनीकी शिक्षा के प्रभारी है।
- ३) केन्द्रीय सरकार के चार प्रतिनिधि जिसमें एक पर्यटन विभाग के एफए तथा उनके नामितव्यक्ति होंगे।
- ४) केन्द्रीय सरकार द्वारा नामांकित खानपान प्रौद्योगिकी में नियुक्त व्यक्ति।
- ५) केन्द्रीय सरकार द्वारा नामांकित होटल प्रतिष्ठान से दो व्यक्ति।
- ६) संस्थान का अध्यक्ष, पदेन -
- ख) केन्द्रीय सरकार कोई भी व्यक्ति को कोई भी समय में संस्था का सदस्य नियुक्त कर सकते हैं।
दिनांक २४ अक्टूबर, २००८ को आयोजित आई.एच.एम. शिलांग का १० वीं बोर्ड का बैठक में निम्नलिखित ११ सदस्यों का गठन करने पर सूचित किया गया।
३ (तीन) सदस्य पर्यटन मंत्रालय, भारत सरकार।
१ (एक) सदस्य नेशनल काउंसिल फॉर होटल मैनेजमेंट नोएडा
४ (चार) सदस्य मेघालय सरकार
१ (एक) सदस्य तकनीकी संकाय
२ (दो) सदस्य उद्योग से

३१-३-२०२१ के अनुसार सदस्यों निम्नलिखित हैं।

- | | | |
|---|---|---------|
| १. आयुक्त एवं सचिव (पर्यटन) | - | अध्यक्ष |
| मेघालय सरकार, शिलांग-७६३००१ | | |
| २. श्री ज्ञान भूषण | - | सदस्य |
| अतिरिक्त महानिदेशक | | |
| ट्रांसपोर्ट भवन, १ संसद मार्ग, नई दिल्ली-११०००१ | | |
| ३. वित्तीय सलाहकार | - | सदस्य |
| भारत सरकार, पर्यटन सरकार, जनपथ रोड | | |
| नई दिल्ली-११०००२ | | |
| ४. क्षेत्रीय निदेशक | - | सदस्य |
| भारत पर्यटन, गुवाहाटी, असम पर्यटन भवन, तिसरी मंजिल, | | |
| नेपाली मंदिर के समिप, पल्टन बाजार, गुवाहाटी-७६३००१ | | |

५. आयुक्त एवं सचिव वित्तीय विभाग, मेघालय सरकार, शिलांग	-	सदस्य
६. निदेशक (ए एवं एफ) एन सी एच एम सी टी, ए-३४, सेक्टर-६२ उद्योग क्षेत्र, नोएडा (उ.प्र.)-२०१३०१	-	सदस्य
७. प्राचार्य होटल, प्रबंधन संस्थान वी.आई.पी.रोड., उच्च हेंगराबाड़ी, बारबारी गुवाहाटी-७८१०३६	-	सदस्य
८. निदेशक उच्च एवं तकनीकी शिक्षा मेघालय सरकार, शिलांग	-	सदस्य
९. निदेशक पर्यटन मेघालय सरकार, शिलांग	-	सदस्य
१०. प्रबंधन निदेशक, होटल एलपाइन कांटेनैटल, शिलांग	-	सदस्य
११. प्रबंधन निदेशक, होटल पोलो टावर, शिलांग	-	सदस्य
१२. प्राचार्य, आई एक्ष एम सी टी ए एन, शिलांग संस्थान की कार्यक्षमता २०१८-२०१९	-	सदस्य सचिव

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३) प्रस्तुत पाठ्यक्रम -

क) हॉस्पिटालिटी एवं होटल प्रशासक का ३ (तीन) वर्ष वी.एस.सी. पाठ्यक्रम जेईई द्वारा कुल प्रवेश संख्या १६०

४. प्रवेश प्रक्रिया -

क) ३ (तीन वर्ष का हॉस्पिटालिटी तथा होटल प्रशासन के लिए प्रवेश प्रक्रिया निम्नानुसार है-

- सर्वभारतीय संयुक्त प्रवेश परीक्षा द्वारा

- राज्य कोटा सीट तथा उत्तर-पूर्व काउंसिल सीट-

संबंधित राज्य सरकार द्वारा नामांकित -

योग्यता, आयु निम्नानुसार है :

क्र.सं.	पाठ्यक्रम	समय अवधि	योग्यता
१.	३ (तीन) वर्ष का हॉस्पिटालिटी तथा होटल प्रशासन में वी.एस.सी.	३ साल	१०+२ अथवा समसामयिक समतुल्य

आयु - २५ वर्ष, एस.सी- एस टी के लिए ३ साल छूट

आरक्षण - भारत सरकार का नीति अनुसार

५) २०२२ -२०२३ के बी.एस.सी. हॉस्पिटालिटी एवं होटल प्रशासन में पहले सेमिस्टर में प्रवेश

कुल अन्तरभुक्त	जेईई के परामर्श के तहत प्रवेश प्राप्त					उत्तरपूर्व परिषद एवं विदेशी नागरिक तथा राज्य के आरक्षित स्थान				कुल
	सामान्य	अनुसूचित जाति	अनुसूचित जनजाति	अन्य पिछड़ा वर्ग	सामान्य ई डब्ल्यू ए	उत्तर-पूर्व परिषद	राज्य का आरक्षण	अवशिष्ट अंश	विदेशी नागरिक	
१६०	१०	-	-	-	-	६६	१३	-	-	६२

१) वर्ष ट्रेट डिप्लोमा खाद्य उत्पादन २०२०-२१ शैक्षणिक वर्ष के दौरान अर्न्वभूक्ति

सामान्य	-
अनुसूचित जाति	५१
अन्य पिछड़ा वर्ग	-
कुल	५१

Shillong

निधि प्राप्त एवं खर्च नहीं हुए शेष का ब्यौरा

एच0एस0आर0टि0 एवं स0टी0सी0 एवं सि0बि0एस0पी0 के अन्तर्गत कर्मसूची पर

क्र. सं.	दान का कारण	अनुमोदन संख्या एवं दिनांक	राशि दिए गए	कुल राशि प्राप्त	राशि की उपयोग का ब्यौरा	खर्च के बाद बचे हुए राशि है या नहीं
1.	सिबिएसपी के तहत एफ वाई 2021-22	5.2.2019 -dt 10.03.23	1864205.00	1864205.00	हाँ	जरूरी नहीं

लक्ष दिए गए :

- i) हुनर से रोजगार प्रशिक्षण कर्मसूची : 30
- ii) 6 दिन का प्रशिक्षण कर्मसूची : 30
- iii) उद्यमी प्रशिक्षण कर्मसूची : 30
- iv) डेस्टिनेशन आधारित कौशल विकास उद्यमी प्रशिक्षण : 120

लक्ष प्राप्त :

- हुनर से रोजगार प्रशिक्षण कर्मसूची (अनुसूची I) : 30
- 6 दिन का प्रशिक्षण कर्मसूची (अनुसूची II) : 61
- 6 दिन का प्रशिक्षण कर्मसूची (अनुसूची III) : 30
- डेस्टिनेशन आधारित कौशल विकास उद्यमी प्रशिक्षण (अनुसूची III) : 120



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होटल प्रबंध संस्थान शिलांग द्वारा वित्तिय वर्ष २०२२-२०२३ के दौरान
उद्यमी प्रशिक्षण प्रशिक्षण कर्मसूची का ब्यौरा
(पर्यटन मंत्रालय भारत सरकार द्वारा प्रायोजित) अनुसूची -१

क्र. सं.	प्रशिक्षण कर्मसूची	कुल घन्टा संख्या	अवधि	प्रशिक्षण प्राथी की संख्या					प्रशिक्षण प्राथी की संख्या
				रसोईया (बहु उद्देशीय)	बेकर	फुड एवं वेबरेज	परिचालक	फ्रंट ऑफिस	
१.	-	-	-	-	-	-	-	-	-



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होटल प्रबंधन संस्थान, शिलांग द्वारा वित्तीय वर्ष २०२२-२०२३ के दौरान

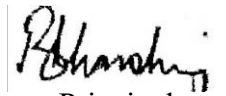
उद्यमी प्रशिक्षण कर्मसूची का ब्यौरा

(पर्यटन मंत्रालय भारत सरकार द्वारा प्रायोजित) अनुसूची ॥

क्र. सं.	प्रशिक्षण कर्मसूची	कुल दिनों की संख्या	अवधि	प्रशिक्षण प्राथी की संख्या				प्रशिक्षण प्रार्थी की संख्या
				रसोईया	बेटर	बेकर	गृह व्यवस्था (हाउसकीपिंग)	
1.	आई एच एम, शिलांग (जत्था १) डी. पासा	6	9 जनवरी 23 -14 जनवरी 23	30	—	—	—	30
2.	आई एच एम, शिलांग (जत्था २) श्रीमती डी. पासा	6	25-31 मार्च 2023	21				21
			कुल	51				51



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होटल प्रबंधन संस्थान, शिलांग द्वारा वित्तिय वर्ष 2022-23 के दौरान

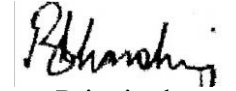
उद्यमी प्रशिक्षण कर्मसूची का ब्यौरा

(पर्यटन मंत्रालय भारत सरकार द्वारा प्रायोजित) अनुसूची ष

क्र. सं.	प्रशिक्षण कर्मसूची	कुल घंटों की संख्या	अवधि	लिंग			प्रशिक्षण प्रार्थी की संख्या
				पु.	म.	संख्या	
१.	आई एच एम, शिलांग (जत्था १) डी आर पासा	७००	१६-२६ जनवरी २३	११	१६	३०	कांगथोंग गांव
२.	आई एच एम, शिलांग (जत्था २) डी आर पासा	७००	२७ जनवरी से ०२ मा २०२३	०८	१३	२१	लाईतलुम गांव



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होटल प्रबंधन संस्थान, शिलांग द्वारा वित्तीय वर्ष 2022-23 के दौरान

उद्यमी प्रशिक्षण कर्मसूची का ब्यौरा

(पर्यटन मंत्रालय भारत सरकार द्वारा प्रायोजित) अनुसूची प

क्र. सं.	प्रशिक्षण कर्मसूची	कुल घंटों की संख्या	अवधि	प्रशिक्षण प्राथी की संख्या				प्रशिक्षण प्रार्थी की संख्या
				रसोईया	बेटर	बेकर	गृह व्यवस्था (हाउसकीपिंग)	
१.	आई एच एम, शिलांग (जल्था १) डी आर पासा	१५०	१७ अक्टू. २२ से १० न. २०२२	-	-	-	३०	३०
२.	आई एच एम, शिलांग (जल्था २) डी आर पासा	१५०	३-२४ मार्च २०२३	-	-	-	२९	२९
३.								
			कुल					५१



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PP Vishal Magamart, Jail Road, Shillong-1, Ph.No. 9402131843 Email : casumittdas2012@gmail.com

लेखा परीक्षक प्रतिवेदन

राय

हमने होटल प्रबन्धन खानपान एवं प्रयुक्त पोशाहार संस्थान, माउडियांग-डियांग, िलांग-793018 मेघालय का वार्षिक हिसाब और लेखाजोखा का परिक्षण किया है, जो 31 मार्च 2023 का तुलनपत्र, वार्षिक आय एवं व्यय, प्राप्तियां और भुगतान का समागम है एवं यह आर्थिक ब्यौरा गठन के लिए पत्र पर टिप्पणी एवं अनुसूची के अंग से जुड़ा हुआ है। हमने वित्तीय विवरणों पर टिप्पणी सहित महत्वपूर्ण लेखाकंन नितियों का भी सारांश प्राप्त कर लिया है।

हमारे मुताबिक 31 मार्च, 2021 तक संस्थान का लेखा जोखा एवं उससे संयुक्त वित्तीय विवरण एक सही एवं दोशमूक्त भाव प्रकट करता है, एवं यह (आई सी ए आई) चार्टर्ड एकाउंटेंट्स संस्थान द्वारा दिए गए मापदंडों के अनुसार संस्थान का वित्तीय प्रदर्शन वर्ष के दौरान अनुरूप पाया गया है।

राय का आधार

हम हमारे लेखा परीक्षा आई सी ए आई द्वारा दिए गए लेखा परीक्षा मानक के अनुसार कार्यान्वित करते हैं एवं किसी भी प्रतिवेदन का वित्तीय विवरण के लेखा परीक्षा के लिए हमारे जिम्मेदारियां, इन मानकों के अर्न्तगत लेखा परिक्षक की आगे की जिम्मेदारियों को वर्णित किया गया है। हम नैतिक आवयकताओं के अनुसार ईकाई से स्वतंत्र हैं जो िलांग के वित्तीय विवरणों के हमारे लेखा परीक्षा के लिए प्रासंगिक हैं एवं हमने जरूरत के अनुसार हमारी अन्य नैतिक जिम्मेदारियों को भी निभाया है। हम मानते हैं की हमने जो लेखा परीक्षा साक्ष्य प्राप्त किए हैं वे हमारी राय के लिए आधार प्रदान करने के लिए पर्याप्त और उपर्युक्त हैं।

प्रमुख लेखापरीक्षा मामले :

प्रमुख लेखा परीक्षा मामले, वे मामले हैं जो वर्तमान अवधि के वित्तीय विवरणों के लेखा परीक्षा में हमारे पेशेवर निर्णय के लिए सबसे महत्वपूर्ण हैं। इन मामलों को वित्तीय विवरणों के हमारे लेखा-जोखा के संदर्भ एवं हमारी राय बनाने में संबोधित किया गया है, एवं हम इन मामलों पर कोई अलग राय नहीं प्रदान करते हैं।

1. स्थायी परिसम्पतियाँ :-

- क) स्थायी आस्तियाँ का भारीरिक परिलोकन अभी तक नहीं किया गया है एवं अति गीघ इसे कर लेना चाहिए।
- ख) संस्थान के सारे स्थायी सम्पत्तियों को बीमाकरण द्वारा सुरक्षित करना आवयक है। संस्थान के सभी सूचना प्रद्यौगिकी सामान को विशानु प्रति गोधक द्वारा संरक्षित करना जरूरी हैं।
- ग) स्थायी सम्पत्तियों का रजिस्टर तुरन्त नियमित करना चाहिए।



**SHYAM CHETTRI & ASSOCIATES
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2. निधी चलमान कार्य :-

- क) निधी चलमान कार्य पर संस्थान अभियन्ता एवं ठेकेदारों से भवन का निर्माण कार्य सम्पादन प्रमाण पत्र जरूर प्राप्त करे ताकी इन निर्माण का सही स्थिति का आकलन किया जा सके। वर्ष के दौरान कोई भी निधी चलमान कार्य को स्थायी सम्पत्ती खाते पर परिवर्तित नहीं किया गया है। इसके अन्तर्गत और भी सम्पत्तियों को भामिल किया गया है जो कि चलमान सम्पत्ति के अन्तर्गत आते हैं।
- ख) कार्य समापन प्रमाण पत्र की गैर मौजूदगी के कारण पूरी तरह निर्मित भवन पर मूल्यहास को लेखा खातों पर नहीं दर्शाया गया है।
- ग) सीपीडब्लूडी द्वारा भवन निर्माण के लिए भुगतान लिया गया जिसपर टिप्पणी नहीं किया जा सकता है। चलमान सम्पत्ति हेतु वित्तिय वर्ष 2020-21 के अंतर्गत रु. 87018638/- भुगतान किया गया।


3. लेखा खाता एवं सहायक दस्तावेज/अभिलेख :-

- क) रोकड़ के प्रापक द्वारा सारी रोकड़ प्राप्ती रसीद मुद्रित होना चाहिए एवं उनपर मोहर, हस्ताक्षर द्वारा प्रामानिक होना चाहिए और उनपर राजस्व मूद्रिका भी लगाया जाना चाहिए अगर वह रूपया 5000.00 से अधिक हो।
- ख) संस्थान के खाते पर भुगतान कर्ता द्वारा सीधे जमा किए गए राशियों

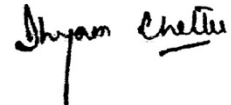


Place : Shillong
Date : 18.10.2023


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for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants


CA SHYAM CHETTRI
Membership No. 303246


31 मार्च 2023 का तूलन पत्र का अनुसूची का अंग

कोष पूंजीनिधि एवं देनदारियां	Schedule	Amount in `	Amount in `
		Current Year (2022-23)	Previous Year (2021-22)
आरक्षित एवं अतिरिक्त	1	1692959.43	1692957.43
चिन्हित / अक्षय निधि	2	1156076.32	1156076.32
निरापद कर्ज एवं उधार	3	588630194.16	638459106.16
कोष पूंजीनिधि	4	0.00	0.00
असुरक्षित कर्ज एवं उधार	5	0.00	0.00
विलम्बित देनदारिया	6	0.00	0.00
चालू देनदारिया एवं प्रावधान	7	20308698.20	15193582.00
		611787928.11	656501721.91
परिसम्पत्तियाँ			
अचल संपत्तियाँ			
चिन्हित अक्षय निधि से निवेश	8	444292520.10	460232900.51
अन्य निवेश	9	44158678.00	61522252.00
चालू परिसंपत्तिया ऋण एवं अग्रिम	10	0.00	0.00
विविध खर्च	11	16690577.79	66292995.70
		106646152.22	68453573.70
		611787928.11	656501721.91
महत्वपूर्ण लेखा प्रणाली	24		
अनिश्चित देनदारियां एवं लेखा पर टिप्पणी	25		

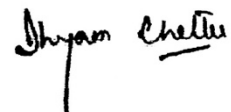


Place : Shillong
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Membership No. 303246

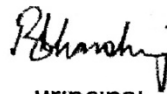
31 मार्च 2023 का तूलन पत्र बनाने का अनुसूची का अंग

आय	Schedule	Amount in `	
		Current Year (2022-2023)	Previous Year (2021-2022)
विक्रय एवं सेवा से आय			
अनुदान एवं सहायकी	12	9036195.80	514635.00
शूलक /सम्पत्ति राशि	13	35013127.00	27450634.00
निवेश से आय	14	42192084.00	44237830.56
(चिन्हित अक्षय निधिको नधिमे स्थानान्तर)	15	0.00	0.00
राजधिकार एवं सम्प्रसारन से आय	16	0.00	0.00
व्याज से आय	17	514945.00	669510.10
अन्य आय	18	609414.28	342289.00
कार्य संचालन मे तैयार सामग्री	19	0.00	0.00
भण्डार मे कमीया अतिरिक्त			
कूल (क)		87365766.08	73214898.66
खर्च			
संस्थापना खर्च	20	56324848.00	43379721.00
अन्य प्रशासनिक खर्च ईत्यादी	21	21641137.60	16715706.07
अनुदान एवं सहायक पर खर्च	22	0.00	0.00
व्याज	23	0.00	36076.00
मूल्यहास (अनुसूची 8 मे वर्षान्त मे कूल मूल्य हास)	8	47592359.00	16287258.00
कूल (ख)		125558344.60	76418761.07
खर्च के ऊपर आय (क-ख)		(38192578.52)	(3203862.41)
विशेष आरक्षण पर हस्तान्तरन :		0.00	0.00
साधारण आरक्षण से / प्रति हस्तान्तरन		0.00	0.00
कमियों को विविध खर्च मे स्थानान्तरण		(38192578.52)	(3203862.41)
विशेष लेखा प्रणालिया	24		
अनिश्चित देनदारिया एवं लेखा पर टिप्पणी	25		

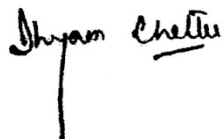


Place : Shillong
Date : 18.10.2023


Chairman
IHMCTAN
Shillong


Principal
IHMCTAN
Shillong

for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants


CA SHYAM CHETTRI
Membership No. 303246

for SHYAM CHETTRI AND ASSOCIATES

Chartered Accountants

31 मार्च 2023 का तुलन पत्र बनाने का अनुसूची का अंग

अनुसूची 1 पूंजी निधि	CURRENT YEAR (2022-23)		PREVIOUS YEAR (2021-22)	
		1692957.43		1692957.43
वर्ष के प्रारंभ में अतिशेष	2.00			
जोड़ पूंजी निधि में अनुदान				
वियोग विविध खर्च से स्थानान्तरण	0.00		0.00	
जोड़ आय एवं व्यय खाते से अतिरिक्त	0.00		0.00	
शुद्ध आय का शेष	0.00	1692959.43	0.00	1692957.43
वर्ष के अंत में शेष		1692959.43		1692957.43

अनुसूची 2 आरक्षित एवं अतिरिक्त	CURRENT YEAR (2022-23)		PREVIOUS YEAR (2021-22)	
	1. पूंजी आरक्षण :			
पिछला खाते अनुसार				
वर्ष के दौरान जोड़			0.00	
वियोग वर्ष के दौरान काटे गए			0.00	
		0.00	0.00	0.00
2. पूनर्निर्धारण आरक्षण				
पिछला खाते अनुसार				
वर्ष के दौरान जोड़			0.00	
वियोग : वर्ष के दौरान काटे गए			0.00	
		0.00	0.00	0.00
3. विशेष आरक्षण				
पिछला खाते अनुसार			0.00	
वर्ष के दौरान जोड़			0.00	
वियोग : वर्ष के दौरान काटे गए			0.00	
		0.00	0.00	0.00
4. सामान्य आरक्षण	1156076.32		1156076.32	
पिछला खाते अनुसार	0.00		0.00	
वर्ष के दौरान जोड़	0.00	1156076.32	0.00	1156076.32
वियोग वर्ष के दौरान काटे गए			0.00	
		1156076.32		1156076.32



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	FUND-WISE BREAK UP FOR 2022-23		TOTAL Amount in `	
	Capital Expenditure for infrastructure Development	Interest Earned on Grants	Current Year (2022-2023)	Previous Year (2021-2022)
अनुसूची 3 चिन्हित अक्षय निधि				
(क) निधि का प्रारम्भिक राशि	0.00	0.00	631157552.74	601477642.74
(ख) निधि में जोड़				
(i) दान अनुदान पर्यटन मन्त्रालय, भारत सरकार	16066256.00	0.00	16066256.00	29679910.00
(ii) निधि के निवेश से आय	0.00	0.00	3588115.00	3588115.00
(iii) अन्य जोड़ (बैंक व्याज)	0.00	(787757.00)	2925681.42	3713438.42
कुल (क+ख)	16066256.00	(787757.00)	653737605.16	638459106.16
(ग) निधि के अनुसार इस्तेमाल या खर्च				
(i) पूंजी खर्च				
स्थायी परिसम्पत्तिया				
अन्य				
कुल	0.00	0.00	0.00	0.00
(ii) राजस्व खर्च				
वेतन, रोजी एवं भत्ता	0.00	0.00	65107411.00	0.00
भाड़ा	0.00	0.00	0.00	0.00
अन्य प्रशासनिक खर्च	0.00	0.00	0.00	0.00
(III) पूर्व कालिन सामंजस्य	0.00	0.00	0.00	0.00
कुल	0.00	0.00	65107411.00	0.00
कुल (ग)	0.00	0.00	65107411.00	0.00
वर्ष के अंत में शुद्ध अतिशेष (क + खग)	16066256.00	(787757.00)	588630194.16	638459106.16

Note : During the year, total amount refunded to Ministry of Tourism, Govt. of India amounted to Rs 67242077/-



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SCHEDULE 4- SECURED LOANS AND BORROWINGS:	CURRENT YEAR (2022-23)		PREVIOUS YEAR (2021-22)	
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. 0187)	0.00		7364505.00	
Interest accrued and due	0.00		0.00	
	0.00		7364505.00	
Less : Repaid	0.00	0.00	7364505.00	0.00
5 Other Institutions and Agencies		0.00		0.00
6 Debentures and Bonds		0.00		0.00
7 Others		0.00		0.00
Total		0.00		0.00



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अनुसूची - 5 असुरक्षित ऋण एवं उधारी	Current Year (2022-2023)	Previous Year (2021-2022)
1. भारत सरकार		
2. राज्य सरकार (विवरण)	0.00	0.00
3. वित्तीय संस्थान	0.00	0.00
4. बैंक	0.00	0.00
(a) स्थायी समय ऋण		
(b) व्याज उपज	0.00	0.00
5. अन्य संस्थान एवं एजेंसी	0.00	0.00
6. डिवेनचर्स एवं बॉन्ड	0.00	0.00
7. स्थायी जमा	0.00	0.00
8. अन्य (हण हूनर से रोजगार तक) - कम चुकाया	0.00	0.00
कुल	0.00	0.00

अनुसूची - 6 बिलम्बित देनदारिया	Current Year (2022-2023)	Previous Year (2021-2022)
(a) निधि सामान एवं अन्य परिसम्पत्तियों का बंधक से अनुमोदन प्राप्त	0.00	0.00
(b) अन्य	0.00	0.00
कुल	0.00	0.00



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अनुसूची 7 चालू देयताय एवं प्रावधान	Current Year (2022-23)		Previous Year (2021-22)	
क. चालू देनदारिया				
1. अनुमोदन		0.00		0.00
2. भरोसेमंद उयार	0.00		0.00	
क) विविध पापक मेर्सस टेस्ट	9542.00			
ख) अन्य :-	72895.00			
3. अग्रिम प्राप्त	1133203.00			
4. विधिवद्ध देय	225817.00			
क) देय अतिवाहित	189685.00			
अन्य	15000.00	1646142.00	15000.00	15000.00
5. अन्य चालू देन	0.00			0.00
क) छात्रो से जमा	0.00		0.00	
(i) कॉलेज जमानत शुल्क	0.00	0.00	0.00	0.00
(ii) छात्रावास जमानत शुल्क				
(iii) सुरक्षा जमानत शुल्क				
ख) अन्य से जमा	5732535.00		5054735.00	
(1) वयाना, निरापत जमा	0.00		0.00	
उद्धव में काट कर का देय	2031884.00		1733884.00	
पेशेवर शुल्क देय	385556.00		385556.00	
सिविएमपि	854000.00		582500.00	
इंगु शुल्क देव	0.00		0.00	
एनसिएचएम शुल्क देय	14720.00		246000.00	
ज भ्रमण भत्ता वकाया परिपोद	94151.00		94151.00	
कर्मचारी वेतन में टि डि एम	1945166.00		1945166.00	
लेखा परिक्षा शुल्क देय	0.00		1310.00	
कर एवं शुल्क (जी एस टी वकाया)	40000.00		40000.00	
पेजेवर शुल्क देय	464180.20		0.00	
	3446.00	11565638.20	58216.00	10141518.00
कुल (क)		13211780.20		10156518.00



ख. प्रावधान				
1. कर हेतू	0.00		0.00	
2. आनूतोपीक	0.00		0.00	
3. विदाई पेंशन	0.00		0.00	
4. जाड़ी का नकदीकरण	0.00		195775.00	
5. पेंशन निधि	0.00		929797.00	
6. पेंशन (विजय कुमार) Pension Contribution (Vijay Kumar)	216000.00		0.00	
7. जिपिएफ सिपिएफ (ब्याज समेत)	90561.00		0.00	
	6790357.00	7096918.00	3911492.00	5037064.00
कुल (ख)		7096918.00		5037064.00
कुल (क+ख)		20308698.20		15193582.00



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SCHEDULE 8- FIXED ASSETS											
Description	Rate of Depreciation	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Cost/Valuation As at beginning of the year 01.04.2022	Additions 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 31.03.2023	As at the previous year- end 31.03.2022
अनुसूची 8 - स्थायी सम्पत्ति											
स्थायी सम्पत्ति											
क) विनाशुल्क	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ख खजान पर	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0%	29881000.00	0.00	0.00	29881000.00	0.00	0.00	0.00	0.00	29881000.00	29881000.00
मकान :											
क) विना शूल्क	10%	126283153.00	0.00	0.00	126283153.00	59092199.00	6719095.00	0.00	65811294.00	60471859.00	67190954.00
	10%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ख) खजाने पर	10%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ग) मलिकाना परिसर	10%	6249067.00	0.00	0.00	6249067.00	4507781.84	174129.00	0.00	4681910.84	1567156.16	1741285.16
घ) महाकाय भवन जो अपना जमिन पर नहीं	10%	36588.00	0.00	0.00	36588.00	26254.31	1033.00	0.00	27287.31	9300.69	10333.69
ड) माकडोक कैफेटेरिया	10%	7151000.00	0.00	0.00	7151000.00	5885108.70	126589.00	0.00	6011697.70	1139302.30	1265891.30
	10%	3840000.00	0.00	0.00	3840000.00	866400.00	297360.00	0.00	1163760.00	2676240.00	2973600.00
च) परिसर दिवार	10%	133316.00	241660.00	0.00	374976.00	19331.00	23482.00	0.00	42813.00	332163.00	113985.00
छ) वर्षा जल संरक्षण	15%	432297.00	0.00	0.00	432297.00	151196.00	42165.00	0.00	193361.00	238936.00	281101.00
(h) Generator Shed	10%	0.00	43982300.00	0.00	43982300.00	0.00	4398230.00	0.00	4398230.00	39584070.00	0.00
ज) एफ एण्ड बी प्रयोगशाला	10%	0.00	49349400.00	0.00	49349400.00	0.00	4934940.00	0.00	4934940.00	44414460.00	0.00
शिल्प मशिन एवं उपकरण	10%	0.00	210800038.00	0.00	210800038.00	0.00	21080004.00	0.00	21080004.00	189720034.00	0.00
क) विजलि / विद्युतिक उपकरण	10%	0.00	105400.00	0.00	105400.00	0.00	10540.00	0.00	10540.00	94860.00	0.00
ख) रासाईघर उपकरण	10%	0.00	105400.00	0.00	105400.00	0.00	10540.00	0.00	10540.00	94860.00	0.00
(c) Sewage Treatment Plant	10%	0.00	75000.00	0.00	75000.00	0.00	7500.00	0.00	7500.00	67500.00	0.00
घ) खाद मशिन	10%	0.00	249800.00	0.00	249800.00	0.00	24980.00	0.00	24980.00	224820.00	0.00
	10%	0.00	246000.00	0.00	246000.00	0.00	24600.00	0.00	24600.00	221400.00	0.00
jackfruit Mission Equipments											
वाहन	15%	23401738.00	5279388.96	0.00	28681126.96	14656110.68	1974213.00	0.00	16630323.68	12050803.28	8745627.32
	15%	27867111.00	1736428.00	0.00	29603539.00	17782570.46	1773145.00	0.00	19555715.46	10047823.54	10084540.54
साजोसामान एवं सज्जा	15%	3892000.00	0.00	0.00	3892000.00	831915.00	459013.00	0.00	1290928.00	2601072.00	3060085.00
	15%	161280.00	0.00	0.00	161280.00	62234.00	14857.00	0.00	77091.00	84189.00	99046.00
दफ्तर उपकरण	15%	245145.00	0.00	0.00	245145.00	18386.00	34014.00	0.00	52400.00	192745.00	226759.00
कम्प्यूटर सामान एव वाय	15%	2101430.48	0.00	0.00	2101430.48	1551380.79	82507.00	0.00	1633887.79	467542.69	550049.69
	10%	50525234.25	4763831.43	0.00	55289065.68	25707418.62	2953903.00	0.00	28661321.62	26627744.07	24817815.63
	15%	2358834.00	633155.60	0.00	2991989.60	1414685.36	215656.00	0.00	1630341.36	1361648.24	944148.64
	40%	6561852.80	3642929.60	0.00	10204782.40	5888093.88	1661210.00	0.00	7549303.88	2655478.52	673758.92



ग्रन्थालय कितावे											
क) कितावे एवं पत्रिकाए	60%	4317804.00	149580.00	434300.00	4033084.00	3809353.63	134238.00	0.00	3943591.63	89492.37	508450.37
दमकल एवं पानी सरवराह अन्य स्थायी सम्पत्ति:											
क) खेलकूद सामान	15%	1151549.00	0.00	0.00	1151549.00	851175.48	45056.00	0.00	896231.48	255317.52	300373.52
ग) मोबाइल फोन (d) Wash Basin	10%	82988.00	26330.00	0.00	109318.00	51257.28	5148.00	0.00	56405.28	52912.72	31730.72
घ अन्य सामग्री	15%	467517.00	0.00	0.00	467517.00	318795.00	22308.00	0.00	341103.00	126414.00	148722.00
ख) परिसर सौन्दर्यकरण उपकरण	15%	100950.00	0.00	0.00	100950.00	30504.00	10567.00	0.00	41071.00	59879.00	70446.00
	15%	291272.00	0.00	0.00	291272.00	56070.00	35280.00	0.00	91350.00	199922.00	235202.00
	15%	3812427.00	117175.00	0.00	3929602.00	1846570.00	306597.00	0.00	2153167.00	1776435.00	1965857.00
चालूवर्ष का कुल (क)		301345553.53	321398416.59	434300.00	622309670.12	145424791.03	47592359.00	0.00	193017150.03	429292520.10	155920762.50
CAPITAL WORK-IN-PROGRESS											
निधी चलमान कार्य											
शिक्षक आवास का निर्माण	0%	43982300.00	0.00	43982300.00	0.00	0.00	0.00	0.00	0.00	0.00	43982300.00
आई एच एम प्रयोग शाला का निर्माण	0%	49349400.00	0.00	49349400.00	0.00	0.00	0.00	0.00	0.00	0.00	49349400.00
(निधिचलमान कार्य) माउडियांगडियांग पर											
नया भवन	0%	210800038.00	0.00	210800038.00	0.00	0.00	0.00	0.00	0.00	0.00	210800038.00
नई परिसर से पटल का निर्माण	0%	0.00	15000000.00	0.00	15000000.00	0.00	0.00	0.00	0.00	15000000.00	0.00
कूड़ागन को समतल बनाने के लिए हाइड्रलिक	0%	75000.00	0.00	75000.00	0.00	0.00	0.00	0.00	0.00	0.00	75000.00
खनन											
Play ground	0%	105400.00	0.00	105400.00	0.00	0.00	0.00	0.00	0.00	0.00	105400.00
चालू वर्ष का कुल (ख)		304312138.00	15000000.00	304312138.00	15000000.00	0.00	0.00	0.00	0.00	15000000.00	304312138.00
कुल (क + ख)		605657691.53	336398416.59	304746438.00	637309670.12	145424791.03	47592359.00	0.00	193017150.03	444292520.10	460232900.51



2022-23 वर्ष के दौरान बढ़ोतरी पर कुल मूल्य हास

Fixed Asset	Addition		Depreciation			Total Amount
	Befr 30thSept /	Aft 30th Sept	Rate of Depreciation	At Full Rate	At Half Rate	Depreciation (₹)
Electronic & Electrical Equipment	3552201.00	1727187.96	15%	532830.00	129539.00	662369.00
	3552201.00	1727187.96				
Kitchen Equipment:	1736428.00	0.00	15%	260464.00	0.00	260464.00
	1736428.00	0.00				
Computers and Peripherals:	3315600.00	327329.60	40%	1326240.00	65466.00	1391706.00
	3315600.00	327329.60				
Furniture, Fixtures & Furnishings	4678591.00	85240.43	10%	467859.00	4262.00	472121.00
	4678591.00	85240.43				
Library Books:	149580.00	0.00	60%	89748.00	0.00	89748.00
	149580.00	0.00				
Additional Infrastructure at IHM Campus	0.00	15000000.00	0%	0.00	0.00	0.00
	0.00	15000000.00				
Sports Materials	0.00	26330.00	15%	0.00	1975.00	1975.00
	0.00	26330.00				
Building Incubation Centre	249800.00	0.00	10%	24980.00	0.00	24980.00
	249800.00	0.00				
Building Shed	246000.00	0.00	10%	24600.00	0.00	24600.00
	246000.00	0.00				
Generator Shed	0.00	241660.00	10%	0.00	12083.00	12083.00
	0.00	241660.00				
Construction of Hostel for Teachers' Accommodation	43982300.00	0.00	10%	4398230.00	0.00	4398230.00
	43982300.00	0.00				
Construction of IHM applied Training Centre	49349400.00	0.00	10%	4934940.00	0.00	4934940.00
	49349400.00	0.00				



New Building Project at Mawdiangdiang	<u>210800038.00</u>	<u>0.00</u>	10%	21080004.0	0.	21080004.
	<u>210800038.00</u>	<u>0.00</u>				
Hydraulic Excavation for levelling Playground	<u>105400.00</u>	<u>0.00</u>	10%	10540.0	0.	10540.
	<u>105400.00</u>	<u>0.00</u>				
Construction of Platform in New Campus	<u>75000.00</u>	<u>0.00</u>	10%	7500.0	0.	7500.
	<u>75000.00</u>	<u>0.00</u>				
Other Equipments	<u>117175.00</u>	<u>0.00</u>	10%	11718.0	0.	11718.
	<u>117175.00</u>	<u>0.00</u>				
Office Equipments	<u>353976.00</u>	<u>279179.60</u>	15%	53096.0	20938.0	74034.
	<u>353976.00</u>	<u>279179.60</u>				

Total Depreciation ON ADDITIONS During The Year

Total ADDITIONS During The Year

33457012.00

336398416.59



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अनुसूची 9 चिन्हित एवं अक्षय निधि में निवेश	Current Year (2022-23)	Previous Year (2021-22)
1 सरकारी प्रतिभुती		
2 अन्य अनुमोदित प्रतिभुती	0.00	0.00
3 हिस्सा	0.00	0.00
4 डिवेनचर एवं वॉन्ड	0.00	0.00
5 सहायक एवं सम्मिलित प्रवेष्टा	0.00	0.00
6 अन्य :	0.00	0.00
	0.00	0.00
बैंक में शेष समयावधी जमापर		
a. बैंक अब बडोदा माउडियांगडियांग शाखा आगे लाए गए	53022252.00	24314945.00
जोड़ :- वर्ष के दौरान व्याज समेत निवेश	79819908.00	106280187.00
छोड़ :- पूर्व कालिन सामंजस्य	88683482.00	77572880.00
अवशिष्ट राशि	44158678.00	53022252.00
b. Recurring Deposit with ICICI Bank आगे लाए गए	8500000.00	3000000.00
जोड़ :- वर्ष के दौरान व्याज समेत निवेश	3500000.00	5500000.00
छोड़ :- पूर्व कालिन सामंजस्य	12000000.00	0.00
अवशिष्ट राशि	-	8500000.00
कुल	44158678.00	61522252.00

अनुसूची 10 अन्य निवेश	Current Year (2022-23)	Previous Year (2021-22)
1 सरकारी प्रतिभुती	0.00	0.00
2 अन्य अनुमोदित प्रतिभुती	0.00	0.00
3 हिस्सा	0.00	0.00
4 डिवेनचर एवं वॉन्ड	0.00	0.00
5 सहायक एवं सम्मिलित प्रचेष्टा	0.00	0.00
6 अन्य (विवरण)	0.00	0.00
कुल	0.00	0.00



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SCHEDULE 11- CURRENT ASSETS, LOANS, ADVANCES, ETC.	CURRENT YEAR (2022-23)		PREVIOUS YEAR (2021-22)	
अनुसूची 11 - चालू सम्पत्ति, ऋण एवं अग्रिम				
क. चालू सम्पत्तिया				
1. तात्कालिक	0.00		0.00	
क) भण्डार अतिरिक्त	0.00		0.00	
ख) खूला सामान	0.00		0.00	
ग) व्यापार मे भण्डार	0.00	0.00	0.00	0.00
तैयार सामान				
कार्य चलमान				
कच्चा सामान	0.00		0.00	
	0.00	0.00	0.00	0.00
2. विविध उधार		0.00		900.00
क) छ महीने से ज्यादा बकाया उधार				
ख) अन्य				
3. हाथ नकदी (चेक, ड्राफ्ट और आकस्मिक)	0.00		0.00	
4. बैंक शेष :				
(a) अनुसूचीत बैंक पर				
1) चालू खाता	3481491.09		8104528.12	
ii) जमा खाता	396239.00		848980.00	
iii) वचत खाता :	160419.00		936264.93	
1. BOB A/c No. 6462 (New General Account)	1167148.10		1470256.00	
2. BOB A/c No. 9553 (Caution A/c)	756611.00		5841933.00	
3. BOB A/c No. 6367 (New Hostel Account)	261930.40		30843545.40	
4. BOB A/c No. 6479 (New Provident Fund A/c)	661112.60		1021306.60	
5. BOB A/c No. 9554 (Pension & Gratuity A/c)	1858089.95		7442028.65	
6. BOB A/c No. 7469 (New Building A/c)	255653.16		0.00	
7. ICICI A/c No. 0087 (Pension & Gratuity A/c)	1692959.43		0.00	
	19754.00	11333123.73	4747552.00	
	621716.00		1031162.00	62287556.70
(b) अनुसूचीत नहीं हुआ बैंक पर				
चालू खाता	0.00		0.00	
जमा खाता	0.00		0.00	
वचत खाता	0.00	0.00	0.00	0.00
		0.00		
5. डाकघर बचत खाता		0.00		0.00
कुल (ख)		11333123.73		62288456.70



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अनुसूची 11 - चालू सम्पत्ति, ऋण एवं अग्रिम	CURRENT YEAR (2022-23)		PREVIOUS YEAR (2021-22)	
ख. ऋण अग्रिम एवं अन्य सम्पत्ति				
1 ऋण				
क) कर्मचारी	0.00		0.00	
ख) अन्य निकाय जो इसी तरह के कार्य में लिप्त				
ग) अन्य व्याख्या दे	0.00		0.00	
घ) आई एच एम एच एस आर टी खाता से	3308560.00		1830000.00	
॥ आई एच एम प्रशिक्षण केन्द्र खाता	0.00		416634.00	
2. अग्रिम एवं अन्य राशि जो नकद या सामान के रूप से पावती	0.00		0.00	
क) निधि खाते	0.00		0.00	
ख) अग्रिम भुगतान	10000.00	3318560.00	10000.00	2256634.00
ग) अन्य				
दफ्तर खर्च को अग्रिम वी. खारसिंग				
वि. ओ.जी. अग्रिम -	0.00		0.00	
परिक्षा अग्रिम वी. खारसिंग	0.00		420906.00	
त्यौहार अग्रिम				
लिंगा खगे				
एम जे नोडकिनरीह	25000.00		0.00	
एन पीगूप				
सुवीर घोष	0.00		0.00	
वी कुमार	0.00		0.00	
डब्लू खोंडवार	0.00		0.00	
जी. पी एफ अग्रिम	0.00		0.00	
एन पीगूप	0.00		0.00	
एम मकदी				
वी कुमार	90000.00		150000.00	
डब्लू खगवार	218116.00		202860.00	
छात्र क्रियाकलाप अग्रिम	0.00		176803.00	
वागियो पिकिटिम	165000.00		17860.00	
वी. खामियांग				
प्रशांत सिंह चन्द्र छात्र	3000.00		3000.00	
साईलो एवं एन लिंगोह	0.00		0.00	
एल बंगला	3000.00		3000.00	
	4500.00		4500.00	
	15000.00		15000.00	
एल टी सी अग्रिम				
वी कुमार	13500.00		0.00	



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यातायात अग्रिम	0.00		0.00	
Armeda				
S Wahlang				
वी कुमार	20000.00		0.00	
वीजय कुमार	20000.00		0.00	
कर्मशाला एवं सम्मेलन अग्रिम	20000.00		0.00	
DRS Passah	0.00		22000.00	
Operational	20000.00		0.00	
Mohan Kumar				
3. आय उपज	12000.00		0.00	
क) चिन्हित / अक्षय निधि में निवेश से		629116.00		1015929.00
ख) अन्य निवेश				
ग) ऋण एवं अग्रिम	0.00		0.00	
घ) अन्य	0.00		0.00	
	0.00	0.00	0.00	0.00
4. दावा पावती				
क) उद्धव से काटे गए कर का पावती	164607.00		79977.00	
ख) जमा (दूरभाष, खजाना, भाड़ा)	-800.00		22600.00	
ग) ईमू पारितोषिक	0.00		0.00	
घ) आई एच एम प्रशिक्षण शाला	297016.00		297016.00	
ङ) GST	948320.06	1409778.06	331748.00	731976.00
च) अन्य	635.00		635.00	
कुल (ख)		5357454.06		4004539.00

TOTAL (A+B)		16690577.79		66292995.70
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अनुसूची 12 विक्रय एवं सेवा से आय -	Current Year (2022-2023)	Previous Year (2021-2022)
1 विक्रय से आय		
क) तैयार सामानका विक्रय		
ख) कच्चा माल का विक्रय	0.00	0.00
ग) भंगार का विक्रय से	0.00	0.00
घ) पुस्तक एवं पत्रिका का विक्रय से	25000.00	0.00
ङ) लॉग वृक	0.00	0.00
च) गणतंत्र दिवस विक्रय से प्राप्त	27000.00	26420.00
छ) दक्षिण एशिया खेल विक्रय से प्राप्त	293205.00	0.00
ज) खाद्य सामग्रि विक्रय से	1178506.00	0.00
2 सेवा से आय	585889.00	121775.00
क) श्रम एवं प्रसंरसरण		
ख) पेशावर एवं परामर्श सेवा		
ग) दलाली एवं सूद	0.00	0.00
घ) रखरखाव सेवा से (पकरण एवं सम्पत्ति)	0.00	0.00
ङ) अन्य :	0.00	0.00
कर्मचारी की खाद्य से	0.00	0.00
वाहरी परिवेशन	0.00	0.00
संकाय विकास कर्मसुची	224000.00	0.00
कार्यशाला एवं सम्मेलन	425530.00	366440.00
पारितोषिक	50000.00	0.00
खाद्य एवं ठहरना	1137736.00	0.00
मध्यान्ह भोजन	50000.00	0.00
ठहरना	275743.00	0.00
ATC charge	4763586.80	0.00
कुल	9036195.80	514635.00

अनुसूची 13 दान / सहायता (पून अदाय ना हो ऐसा दान एवं सहायता प्राप्त)	Current Year (2022-2023)	Previous Year (2021-2022)
1 केन्द्र सरकार - पर्यटन मन्त्रालय	25941000.00	18729000.00
2 राज्य सरकार	177480.00	367991.00
DoFP (NEFS)	885000.00	0.00
Border Area Development	3740002.00	7660018.00
DOFP (Buckwheat Prog)	3517745.00	0.00
NEC (CCV)	751900.00	0.00
3 केंद्रीय हिंदी शिक्षण मंडल	0.00	693625.00
4 अन्तर्राष्ट्रीय संस्थान	0.00	0.00
कुल	35013127.00	27450634.00



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अनुसूची 14 शुल्क एवं समर्थन राशि	Current Year (2022-2023)	Previous Year (2021-2022)
1 प्रवेश शुल्क	0.00	0.00
2 वार्षिक शुल्क एवं समर्थन राशि	0.00	0.00
3 सम्मेलन एवं कर्मसूची शुल्क	0.00	0.00
4 परामर्श शुल्क	0.00	0.00
5 अन्य		
वर्ष के दौरान शैक्षणिक प्राप्तिया :	217500.00	199500.00
क. प्रवेश शुल्क	1693850.00	1478650.00
ख. परीक्षा एवं पून परीक्षा शुल्क	0.00	18125.00
ग. अर्थदंड या सामान्य शुल्क	0.00	3595650.00
घ. संस्थान का सामान्य शुल्क	1600.00	150.00
ङ. अन्य शुल्क (परिचय पत्र एवं ग्रन्थालय पत्र सहित)	27385258.00	33603566.56
च. अतिरिक्त कक्षा शुल्क	9298.00	63818.00
छ. एन सि एच एम सि टि प्राप्तिया	216900.00	183400.00
ज. नामचारि शुल्क (एन सि एच एम सि टि)	3282150.00	0.00
अन्य	156000.00	39000.00
मध्यावधि परीक्षा शुल्क	10292909.00	6117325.00
छात्रावास शुल्क	0.00	181650.00
प्रशिक्षण कर्म मुची प्राप्त	125000.00	92194.00
ईग्नू (जेईई एवं अन्य राजस्व प्राप्त)	43380465.00	45573028.56
योग: वापस एवं भुगतान	1188381.00	1335198.00
कुल	42192084.00	44237830.56

अनुसूची 15 निवेश से आय	Investment from Earmarked Funds		Investment: Others	
	Current Year (2022-2023)	Previous Year (2021-2022)	Current Year (2022-2023)	Previous Year (2021-2022)
1. व्याज				
क) सरकारी प्रतिभूतियो				
ख) बॉन्ड एवं डिबेनचर				
2. डिविडेन्ट :				
क) हिस्सेदारी				
ख) विवचल फंड एवं प्रतिभुति				
3. भाड़ा				
4. अन्य व्याख्या दे				
कुल				
TOTAL	0.00	0.00	0.00	0.00
चिन्हित अक्षय निधि मे स्थानान्तरन				



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31 मार्च 2023 का तूलन पत्र बनाने का अनुसूची का अंग

SCHEDULE 16- INCOME FROM ROYALTY, PUBLICATION ETC		Current Year (2022-23)	Previous Year (2021-22)
1	Income from Royalty	0.00	0.00
2	Income from Publications	0.00	0.00
3	Others	0.00	0.00
TOTAL		0.00	0.00

SCHEDULE 17- INTEREST EARNED		Current Year (2022-23)	Previous Year (2021-22)
1	On Term Deposits:		
	(a) With Scheduled Banks	259534.00	403010.00
	(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	255411.00	266500.10
	(b) With Non-Scheduled Banks	0.00	0.00
	(c) with Institutions	0.00	0.00
	(d) Others	0.00	0.00
3	On Loans:		
	(a) Employees/Staff (On Motor Advance)	0.00	0.00
	(b) Others	0.00	0.00
4	Interest on Debtors and Other Receivables	0.00	0.00
TOTAL		514945.00	669510.10



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SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

अनुसूची 18 अन्य आय	Current Year (2022-23)	Previous Year (2021-22)
1 विक्रय से आय / भंगार संपत्ति से		
(a) स्वयं सम्पत्ति	0.00	0.00
(b) निधि से अतिरिक्त प्राप्त संपत्ति से	0.00	0.00
2 आयातित	0.00	0.00
3 अन्य शुल्क	0.00	0.00
4 डिफड आय	0.00	0.00
5 अतिथि शाला	0.00	0.00
6 अन्य रसीद	159716.28	18500.00
7 लाईसेन्स फीस	15840.00	0.00
8 कर्मचारी द्वारा प्राप्त आय	140308.00	173958.00
9 एचवीए पर ऋण एवं यात्रा अग्रिम	0.00	19903.00
10 निविदा फीस	30500.00	0.00
11 Training	263050.00	0.00
12 NEC	0.00	129928.00
कुल	609414.28	342289.00

अनुसूची 19 - भंडारण सामग्री एवं चालू कार्य में वृद्धि / हास	Current Year (2022-23)	Previous Year (2021-22)
(a) वंद भंडार	0.00	0.00
संपन्न सामग्री	0.00	0.00
चालू कार्य		
(b) हास : खुला भंडार	0.00	0.00
संपन्न सामग्री	0.00	0.00
चालू कार्य		
कुल वृद्धि / हास [a-b]	0.00	0.00



SCHEDULE-20 ESTABLISHMENT EXPENSES

General Establishment Expenses: -	Current Year (2022-23)	Previous Year (2021-22)
Salaries and wages (General)	19703297.00	20782700.00
Salaries to Senior Consultant	300117.00	0.00
Salaries and wages (ATC)	229030.00	0.00
Pension	3470024.00	161982.00
Allowances and Bonus: -		
Children Education Allowances	378000.00	135000.00
Bonus to Employees	117436.00	117436.00
D A Arrears	227020.00	101283.00
MACP Arrears	4536.00	0.00
Leave Travel Consession (Expenses and Encashment)	217624.00	50542.00
Leave Encashments	2671462.00	0.00
Research and Development Expenses	0.00	0.00
Honorarium to Guest Faculty, Co-ordinators etc	91400.00	97900.00
Honorarium to Guest Faculty, Co-ordinators etc (Hostel)	0.00	20500.00
Medical Reimbursements	469676.00	274231.00
Manpower Outsourcing	13418023.00	10430989.00
Security Charges	1866984.00	1511684.00
Gratuity Paid	2000000.00	0.00
GPF Paid	1470726.00	0.00
	46635355.00	33684247.00
Academic Expenses: -		
Campus Interview and Recruitment Expenses	72621.00	76700.00
Enrolment Fees remittance to NCHMCT	216900.00	809900.00
Exam Fee Remittances, Remuneration & other Exam	970146.00	254856.00
IGNOU Expenses (Including honorarium, etc.)	0.00	208228.00
Papers and Periodicals	0.00	0.00
Student Activities	206133.00	24964.00
Career Awareness Programme	0.00	0.00
Border Area Development	0.00	2292303.00
Joint Entrance Examination Expenses(Honorarium etc)	33315.00	0.00
NCHMCT Fees Remittance Expenses	74418.00	0.00
Homestay Training Programme	0.00	0.00
North East Food Show (MIE)	0.00	0.00
Workshops, Seminars & Events Expenses	1017197.00	884521.00
	2590730.00	4551472.00
Less:- Receipts on account	0.00	0.00
	2590730.00	4551472.00



Operational Expenses: -		
Consumables & raw-materials for Campus	3147160.00	1950045.00
Consumables & raw-materials for Hostel	2342635.00	0.00
Consumable Raw Materials Exps (ATC)	1041075.00	0.00
Housekeeping Expenses (ATC)	125333.00	0.00
Consumables & raw-materials for Hostel	0.00	1991461.00
HSRT Programme Expenses	0.00	153600.00
House-keeping and Gardening materials	76745.00	948875.00
Outdoor Catering Charges	365815.00	100021.00
	7098763.00	5144002.00
Less:- Receipts on account	0.00	0.00
	7098763.00	5144002.00
TOTAL	56324848.00	43379721.00



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SCHEDULES FORMING PART OF INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31st MARCH, 2023

SCHEDULE 21- OTHERS ADMINISTRATIVE EXPENSES ETC	Current Year (2022-23)	Previous Year (2021-22)
Purchases	0.00	0.00
Cartage and Carriage Expenses	0.00	0.00
Electricity and Power	1019901.00	960500.00
Campaign Clean India	0.00	0.00
Insurance	19656.00	21916.00
Repairs and Maintenance-	0.00	0.00
i) Gas Bank, Cylinders and Gas Range	54975.00	0.00
ii) Computers and Peripherals	106640.47	61900.00
iii) Furniture and Fixtures	456176.16	203623.00
iv) Electrical and Electronic Equipments	651799.00	304085.00
v) Kitchen Items & Equipments	119665.00	48475.00
vi) Building	429649.88	3806490.00
vii) Plumbing	163392.84	92278.00
viii) Vehicles	75358.00	42140.00
ix) Generator	419420.00	0.00
x) Hostel	0.00	821124.00
ix) General	0.00	1119641.00
Postage, Telephone and Communication Charges	155375.00	18513.00
Printing and Stationery	710516.24	948873.00
Travelling and Conveyance Expenses	103786.00	330454.00
Swatchata Pakhwara	7145.00	112250.00
Swatch Action Plan Expenses	177480.00	492631.00
Auditors Remuneration	40000.00	40000.00
Professional & Accounting Charges	0.00	240000.00
Land Revenue	0.00	0.00
NPS Charges	2152.00	2379.00
NPS Contribution	2572021.00	2168823.00
Advertisement and Publicity	114310.60	221864.00
Annual Subscription	0.00	21275.00
Gifts & Souvenirs	0.00	0.00
Training Expenses	95012.00	608958.00
Gardening Expenses	0.00	301800.00
Hostel Subsidy Allowance	0.00	81000.00
Consultancy Charges	247800.00	0.00
Student Expenses	0.00	0.00
Ek Bharat Shreshtha Bharat Programme	0.00	40470.00
Entrepreneurship Programme	0.00	109760.00
Cloth, Uniforms & Linen	18600.00	25500.00
Jack Fruit Mission	258832.00	591200.00
Interest on TDS	0.00	3200.00
Induction Training Programme	0.00	34926.00
Azadi Ka Amrit Mahotsav	6493.00	41850.00
NEC CCV	0.00	708310.00
Border Area Development Expenses	135000.00	9590.00
<u>Others: -</u>		
Bank Charges	12118.25	24906.07
Board Meeting Expenses	30121.00	77500.00
Office Expenses	447381.16	164380.00
CoVID 19 Expenses	0.00	97350.00
Cleaning Expenses	0.00	163125.00



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SCHEDULES FORMING PART OF INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31st MARCH, 2023

SCHEDULE 21- OTHERS ADMINISTRATIVE EXPENSES ETC : Contd...	Current Year (2022-23)	Previous Year (2021-22)
DPC Expenses	0.00	0.00
POL & Vehicle Maintenance	284505.00	115989.00
LPG Cylinders and Refilling	369400.00	246600.00
Donation to PM Cares Fund	0.00	0.00
GST Late Fees	0.00	2150.00
Membership Fees	22413.36	23364.00
Bank Interest refunded to Ministry of Tourism	0.00	0.00
Petty Expenses and Sundries as per Annexure I	61132.00	167369.00
Remuneration (Central Institute of Hindi)	0.00	57410.00
Purchase of Tool Kit	0.00	382250.00
Interest on Late payment of TDS	0.00	4680.00
GPF Withdwawal	0.00	250000.00
Buckwheat Prog. Expenses	3000193.64	0.00
Discount Allowed ATC	25507.00	0.00
Fund Transferred From ATC	22000.00	0.00
Fund Transferred From Hostel-6367	0.00	0.00
North East Food Show (MIE)	368132.00	0.00
Border Area Development - Equipment for Trainees	8354395.00	0.00
Border Area Development - Transportation Charges	218400.00	0.00
Border Area Development - Administrative Charges	66000.00	0.00
Prior Period Adjustments - (GPF Withdrawal) S Makdoh	3620.00	282430.00
Prior Period Adjustment (GPF Withdrawal) Vijay Kumar	176803.00	0.00
Prior Period Adjustment (GPF Withdrawal) W Khongwar	17860.00	0.00
Prior Period Adjustments - TDS Receivable	0.00	20405.00
TOTAL	21641137.60	16715706.07



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SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

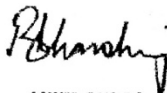
अनुसूची 22 - अनुदान एवं सहायता पर खर्च	Current Year (2022-23)	Previous Year (2021-22)
क) संस्थान को दिए गए अनुदान	0.00	0.00
ख) संस्थान को दिए गए सहायता	0.00	0.00
कुल	0.00	0.00

अनुसूची 23 व्याज	Current Year (2022-23)	Previous Year (2021-22)
क) स्थायी उधारी	0.00	0.00
ख) अन्य उधारी पर	0.00	0.00
ग) अन्य	0.00	36076.00
कुल	0.00	36076.00

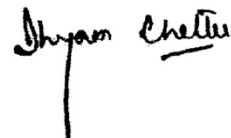


Place : Shillong
Date : 18.10.2023


Chairman
IHMCTAN
Shillong


Principal
IHMCTAN
Shillong

for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants


CA SHYAM CHETTRI
Membership No. 303246

अनुसूची 24 -महत्वपूर्ण लेखा प्रणालीय

1. लेखा सम्मेलन

होटल प्रबंधन कंट्रिंग प्रौद्योगिक तथा प्रयुक्त पोषाहार संस्थान जिसे संस्थान कहा गया है उसका वित्तीय विवरण ऐतिहासिक लेखा सम्मेलन तथा क्रमवर्धमान पद्धति से लिया गया है।

2 अवकाश प्राप्त सुविधाय

संस्थान अपने कर्मचारियों की अवसरप्राप्त प्रावधान सुविधाओं के लिए उनके वेतन में कुछ हिस्सा काटकर विजया बैंक एवं बैंक ऑफ बडोदा के बचत खाते पर जमा करता है एवं संस्थान अपने योग्य कर्मचारियों के लिए ई.पी.एफ.ओ एवं एन पी एम पे भी अपना भागीदारी निभाता है।

प्रतिनिधि के तौर पर भेजे गए कर्मचारियों को वेतन का अवसर प्राप्त लाभ के हिस्से को इनकी असल कार्यस्थान में जमा किया जाता है।

3. अनुदान

सारी अनुदान को लेखा खातो पर सभी हिसाब ने लिया जाता है जब यह राशी वास्तविक रूप से प्राप्त हो जाती है। प्राप्त किए गए अनुदान निधि खाते पर आने वाले प्राप्तिया को पुंजीकृत कर लेगा यातो पर अलग अलग दर्शाया जाता है, एवं राजस्व खाती पर प्राप्तिया आनेवाले प्राप्तियों को आय के रूप में उसी वर्ष में दर्शाया जाता है वर्ष।

4. साधारण आरक्षण पर स्थानान्तर :

चालू वित्तीय वर्ष के दौरान वित्तीय घाटा के चलते कोई भी राशि को साधारण आरक्षण पर स्थानान्तरण नहीं किया गया है।

5. मूल्य हास :

संस्थान लेखा अनुभाग 6 के प्रावधान के तहत रखा गया मूल्य निम्नलिखित विवरण है

क) सम्पत्तिकं काटे गए वार्षिक मुल्यो सरवा जाता है।

ख) आयकर कानून 1961 के तहत ऐसा सम्पत्ति का मूल्यहास किया जाता है।

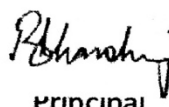
6. स्थायी सम्पत्ती :

अनुसूची 8 के लेखामूल्य 10 के स्थायी सम्पत्ती को मद्देनजर रखकर दिया गया है।

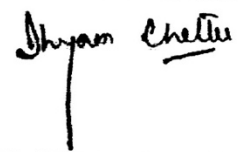


Place : Shillong
Date : 18.10.2023


Chairman
IHMCTAN
Shillong


Principal
IHMCTAN
Shillong

for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants


CA SHYAM CHETTRI
Membership No. 303246

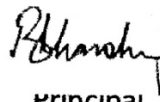
अनुसूची 25 आकस्मिक देनदारी एवं 31 मार्च 2023 के लेखा पर टिप्पणी -

1. 1 मार्च 2023 के अनुसार कोई भी आकस्मिक देनदारी मौजूद नहीं है।
2. संस्थान आयकर घाग 10 (23C)
3. पिछले साल के संख्याजा जरूरी है पून सजाया गया है
4. चालू वर्ष के आय एवं व्यय खाते पर छात्रों के कॉलेज एवं आवास शूल्क दिखाया गया है परन्तु यह अग्रिम चालू वर्ष के लिए पिछला वर्ष लिया गया था एमा दर्शाया गया है।

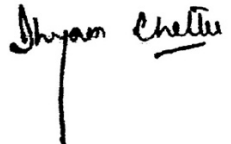


Place : Shillong
Date : 18.10.2023


Chairman
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संलग्न -1


सामान्य रोकड़ खर्च 31 मार्च 2023


Amount in ` Rupees

विवरण	General Campus	Hostel	Total
डाक एवं तार	34610.00	0.00	34610.00
पेट्रोल, तेल एवं मसून पदार्थ	1000.00	0.00	1000.00
परीक्षा शुल्क	0.00	0.00	0.00
अन्य परिचालना खर्च	0.00	0.00	0.00
मरम्मत एवं रखरखाव	0.00	0.00	0.00
यातायात/आवागमन	8420.00	0.00	8420.00
छात्रावास खर्च	2000.00	0.00	2000.00
विज्ञापन एवं प्रचार	1260.00	0.00	1260.00
किताबे एवं समयओवधी	602.00	0.00	602.00
सी.एल. एफ. खर्च	7540.00	0.00	7540.00
वाहन खर्च	1740.00	0.00	1740.00
दफतर खर्च	3960.00	0.00	3960.00
कर्मशाला एवं सम्मेलन खर्च	0.00	0.00	0.00
कूल (₹)	61132.00	0.00	61132.00

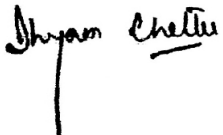


Place : Shillong
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Chairman
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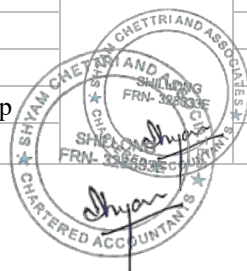

Principal
IHMCTAN
Shillong

for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants


CA SHYAM CHETTRI
Membership No. 303246

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023

Receipts	AMOUNT	Payments	AMOUNT
Opening Balance		Accounting Charges Payable	231280.00
<i>BoB A/c No. 1139 (Fees)</i>	7442028.	Addl. Infrastructure/ Site Development	15000000.00
<i>BoB A/c No. 1141 (Hostel Fees)</i>	1021306.	Administrative Charges	66000.00
<i>BoB A/c No. 6367 (Hostel)</i>	936264.	Advertisement Expenses	114891.00
<i>BoB A/c No. 6462 (General)</i>	8104528.	Advertisement & Publicity (Petty Cash)	1260.00
<i>BoB A/c No. 6479 (Provident Fund)</i>	1470256.	Audit Fees Payable	40000.00
<i>BoB A/c No. 7469 (Building)</i>	30843545.	Azadi Ka Amrit Mahotsav Exps	6493.00
<i>BoB A/c No. 9553 (Caution Money)</i>	848980.	Bank Charges- 1139 (Fees)	537.70
<i>BoB A/c No. 9554 (Pension & Gratuity)</i>	5841933.	Bank Charges-1141 (Hostel Fees)	244.28
<i>Cash</i>	900.	Bank Charges-11519 (ATC)	1274.84
<i>ICICI A/c No. 87 (Pension & Gratuity)</i>	1031162.	Bank Charges-6367 (Hostel)	5793.43
<i>ICICI A/c No. 98 (Border Area Fund)</i>	4747552.	Bank Charges- 6462 (General)	5637.10
		Bank Charges-6479 (Provident Fund)	46.90
Accommodation Received (Hostel)	275743.	Board Meeting Expenses	30121.00
Admission Fees	141000.	Bonus to Employees	117436.00
Admission Fees (1 & 1/2 Yr CCCFPP)	76500.	Border Area Development Expenses	135000.00
Bank Charges-11519 (ATC)	295.	Buckwheat Prog. Expenses	3069308.00
Bank Charges-6367 (Hostel)	560.	Building (Incubation Centre)	249800.00
Bank Charges- 6462 (General)	560.	Building Shed	246000.00
Border Area Grant Received	3250000	Campus Interview & Recruitment Expenses	72621.00
Caution Fees(1 & 1/2 Yr CCCFPP)	153000.	Caution Fees (Semester)	92700.00
Caution Fees (Semester)	617500.	CGST ITC	3600.00
CGST/ SGST - 11519 ATC	558285.	CGST/ SGST - 11519 ATC	230782.00
CGST/ SGST - 6367 Hostel	5813.	CGST/ SGST - 6462 IHM SHG	61351.00
CGST/ SGST - 6462 IHM SHG	190905.	Children Education Allowance	162000.00
Deposits (Telephone, Lease Rent, Etc.)	23400.	Computer and Peripherals	3701849.00
Donation/Grants- Ministry of Tourism GOI (Capital)	16066256	Consumable Raw Materials Exps (ATC)	1041075.00
D Wallang (LTC Adv)	10800.	Conveyance (Petty Cash)	8420.00
Enrolment Fees (1 & 1/2 Yr CCCFPP)	45900.	D. A. Arrears	227020.00
Enrolment Fees- NCHMCT	171000.	Discount Allowed ATC	25507.00
Exam Fee Remittances, Remunerations & Other Exam Exp	350.	Donation/Grants- Ministry of Tourism GOI (Capital)	65107411.00
Examination Fees(1 & 1/2 Yr CCCFPP)	255000.	D Wallang (LTC Adv)	10800.00



Examination & Reappearance Fees	1438850.00	Electricity and Power	929340.00
Fixed Deposit	55085082.00	Electronic & Electrical Equipment	5362311.00
Fixed Deposit (A/c No. 30035)	22873400.00	Enrolment Fee Remittances to NCHMCT	216900.00
Fixed Deposit (A/c No. 30036)	4000000.00	Exam Fee Remittances, Remunerations & Other Exam Exp	970496.00
Fixed Deposit (A/c No. 30038)	960000.00	Fixed Deposit (A/c No. 30035)	22873400.00
Fixed Deposit (A/c No. 32568)	3000000.00	Fixed Deposit (A/c No. 30036)	4000000.00
Flexi Fixed Deposit (A/c No. 6367) Hostel	2393000.00	Fixed Deposit (A/c No. 30038)	960000.00
Food Sale (ATC)	1133121.00	Fixed Deposit (A/c No. 31006)	3000000.00
Food Sale Received (Hostel)	45385.00	Fixed Deposit (A/c No. 31007)	5500000.00
French Class (Student Development)	50000.00	Fixed Deposit (A/c No. 32568)	3000000.00
GPF/NPS Contribution of Staff (Receipt)	1696402.00	Fixed Deposit (A/c No. 32569)	3000000.00
Grant From Border Area Development (Gvt of Megh.)	490002.00	Fixed Deposit (A/c No. 32570)	3000000.00
Grant From DOFP (Buckwheat Prog)	3517745.00	Fixed Deposit (A/c No. 32571)	3000000.00
Grant From Ministry of Tourism (SAP)	177480.00	Fixed Deposit (A/c No. 32572)	3000000.00
Grant From NEC (CCV)	751900.00	Fixed Deposit (A/c No. 32573)	1714589.00
Grant Received From DoFP (NEFS)	885000.00	Fixed Deposit (A/c No. 32574)	2889331.00
Grant Received From MOT (Recurring Grant)	25941000.00	Fixed Deposit (A/c No. 32619)	1125000.00
Hostel Fees	10292909.00	Fixed Deposit (A/c No. 747713001154)	13600000.00
Income Tax	435211.00	Flexi Fixed Deposit (A/c No. 6367) Hostel	2140000.00
Interest Earned on FFD (6367) Hostel	3387.00	Fund Transferred From ATC	22000.00
Interest Earned on Grants-7469 (Building A/c)	1346909.00	Furniture, Fixtures and Furnishings	5053891.00
Interest Received- 1141 Hostel Fees	26904.00	Generator Shed	241660.00
Interest Received- 11519 ATC	11429.00	GPF Paid (Viajay Kumar)	1470726.00
Interest Received-6367 (Hostel)	1881.00	Gratuity Paid (Vijay Kumar)	2000000.00
Interest Received-9553 Caution Money	19109.00	Hari Prasad (Pension)	170098.00
Interest Received-9554 Pension & Gratuity	96794.00	Honorarium to Guest Faculty, Co-Ordinator, Etc	91400.00
Interest Received- A/c No. 87 (Pension & Gratuity)	541650.00	Hostel Expenses(Petty Cash)	2000.00
Interest Received A/c No. 98	21517.00	Housekeeping Expenses (ATC)	125333.00
Interest Received-BOB 11139	88958.00	Housekeeping & Gardening Materials	76745.00
Interest Received (Gen A/c) 6462	82226.00	Income Tax	435211.00
Interest Received (Provident Fund)-6479	395115.00	Insurance Vehicle	19656.00
Issue of Library Card Certificates & Marksheets	750.00	Interest Earned on Grants-7469 (Building A/c)	2134666.00
JEE Receipts	125000.00	Jack Fruit Mission Expenses	258832.00



LIBRARY BOOKS	434300.00 JEE Advance (Ashok Kumar)	25000.00
License Fees (Income)	15840.00 JEE Expenses (Honarium, Etc.)	33315.00
Lunch Charges Recovery	224000.00 Kitchen Equipment	1736428.00
Manpower Outsourcing	20950.00 Leave Encashment (Rahul Kumar)	91963.00



Mid Day Meal	50000.00	Leave Encashment (Vijay Kumar)	2579499.00
Mid-Term(1 & 1/2 Yr CCCFPP)	156000.00	LIBRARY BOOKS	149580.00
Miscellaneous Incomes (Fees)	2782250.00	Loan to HSRT	1478560.00
Miscellaneous Receipts	179716.28	LPG Cylinders & Refilling	369400.00
Miscellaneous Incomes(1 & 1/2 Yr CCCFPP)	499900.00	LTC Advance (Vivek Kumar)	13500.00
N Pyngrope (GPF Advance)	60000.00	LTC Encashment And Expenses	217624.00
Operational Expenses- Consumables, RM (College)	2467.00	MACP Arrears	4536.00
Other Revenue Deduction From Salaries	140308.00	Manpower Outsourcing	12305770.00
Outdoor Catering Receipts	425530.00	Medical Reimbursement	469676.00
Professional Tax Payable	53910.00	Membership Fees	23178.00
Recurring Deposit (Pension & Gratuity)	6000000.00	Miscellaneous Receipts	20000.00
Refund of Semester/ Hostel Fees	4175.00	NCHMCT Fees Remittance Expenses	74418.00
Remuneration From NCHMCT	9298.00	North East Food Show (MIE)	368132.00
Repairs & Maintenance(Electrical &Electronic Items)	23100.00	Nps Charge	2152.00
Room Rent (ATC)	4765770.80	NPS Contribution of Staff (Payment)	2572021.00
Salaries and Wages(General)	8424.00	Office Equipments	683408.00
Sale of Food Items	585889.00	Office Expenses	453052.00
Sale of Id Card	850.00	Office Expenses (Petty Cash)	3960.00
Sale of Log Books	27000.00	Operational Expenses- Consumables, RM (College)	2827539.00
Sale of Scrap	25000.00	Operational Expenses- Consumables, RM (Hostel)	2342635.00
Sale of Tool Kits	293205.00	Operational Exps Adv (Mohan Chandra)	12000.00
Sanjeet Kumar (LTC Advance)	10800.00	Other Equipment	135175.00
Sanjeet Kumar (Travelling Adv)	18000.00	Outdoor Catering Expenses	365815.00
SCHEDULE 1- CORPUS/ CAPITAL FUND	2.00	Pension Fund	195775.00
Scholarship	285600.00	POL Charges (Petty Cash)	1000.00
Security Deposit EMD	715000.00	POL (Vehicle & Generator) Exps	284505.00
Security Deposit (Hostel Fees)	399000.00	Postage and Telegram (Petty Cash)	34610.00
S Khonglah (Operational Exps Adv)	5000.00	Printing and Stationery Exps	557511.00
S Makdoh (GPF Advance)	31124.00	Printing and Stationery (Petty Cash)	7540.00
Subir Ghosh (LTC Adv)	9000.00	Prior Period Adjustment (Petty Cash)	602.00
Swachta Pakhwada Expenses	810.00	Professional Tax Payable	108680.00
TA Advance (Armedalin)	20000.00	Recurring Deposit (Pension & Gratuity)	3500000.00
Tender Fees	30500.00	Refund of Semester/ Hostel Fees	1192556.00



Term Deposit Interest Earned- 6462	5425.00 Repair & Maintainance (Vehicle)	75358.00
Term Deposit Interest Earned- 9553	218951.00 Repair & Maintenance (Furniture & Fixture)	460552.00
Training Programme Receipts	259650.00 Repairs and Maintenance (Building)	942511.00
Travelling and Conveyance Expenses	26424.00 Repairs and Maintenance- Computers and Peripherals	108532.00



Tuition Fees	24758358.00	Repairs and Maintenance- Cylinders and Gas	54975.00
Tuition Fees(1 & 1/2 Yr CCCFPP)	2626900.00	Repairs and Maintenance (Generator)	419420.00
Veer Polimers	420906.00	Repairs and Maintenance- Kitchen	119665.00
Vijay Kumar (Travelling Advance)	22000.00	Repairs and Maintenance (Plumbing)	172042.00
W. Khongwar (GPF Advance)	35000.00	Repairs & Maintenance(Electrical &Electronic Items)	674899.00
Workshop, Seminar & Events Receipts	1137736.00	Room Rent (ATC)	2184.00
		Salaries and Wages(General)	19711721.00
		Salary (Senior Consultant)	300117.00
		Salary & Wages (ATC)	229030.00
		Sanjeet Kumar (LTC Advance)	10800.00
		Sanjeet Kumar (Travelling Adv)	18000.00
		Scholarship	285600.00
		Security Charges (Campus)	1677299.00
		Security Deposit EMD	443500.00
		Security Deposit (Hostel Fees)	101000.00
		SGST ITC	3600.00
		S Khonglah (Operational Exps Adv)	5000.00
		S Makdoh (GPF Advance)	50000.00
		Sports Materials	26330.00
		Student Activites Expenses	206133.00
		Subir Ghosh (LTC Adv)	9000.00
		Swachta Pakhwada Expenses	7955.00
		Swatch Action Plan(SAP) (Expenses)	177480.00
		TA Advance (Armedalin)	40000.00
		TA Advance (Stacy Wahlang)	20000.00
		TA Advance (Vivek Kumar)	20000.00
		TDS Receivable-2022-23	46072.00
		Telephone Charges (Incl. Internet & Cable Charges)	155375.00
		Training Equiptment (BAD)	8354395.00
		Training Programme Expenses	95012.00
		Transportation Charges (BAD)	218400.00
		Travelling and Conveyance Expenses	130210.00
		Uniform Expense18600.00 Vehicle Expenses(Petty Cash)	1740.00
		Vijay Kumar (Pension)	3299926.00
		Vijay Kumar (Pension Contribution)	929797.00
		W. Khongwar (GPF Advance)	200000.00



		Workshop/ Events Advance (DRS Passah) Workshop, Seminar & Event Expenses		20000.00 1017197.00
		Closing Balance	1858089.95	
		BoB A/c No. 1139 (Fees)	661112.60	
		BoB A/c No. 1141 (Hostel Fees) BoB A/c No. 11519 (ATC)	255653.16	
		BoB A/c No. 6367 (Hostel) BoB A/c No. 6462 (General)	160419.00	
		BoB A/c No. 6479 (Provident Fund) BoB A/c No. 7469 (Building)	3481491.09	
		BoB A/c No. 9553 (Caution Money) BoB A/c No. 9554 (Pension & Gratuity) ICICI A/c No. 103 (Corpus Fund)	1167148.10	
		ICICI A/c No. 87 (Pension & Gratuity) ICICI A/c No. 98 (Border Area Fund)	261930.40	
			396239.00	
			756611.00	
			1692959.43	
			621716.00	
			19754.00	11333123.73
Total	269883509.98	Total		269883509.98



Bank Reconciliation Statement as on March 31st 2023			
ICICI Account No. 747701000087 (IHM PENSION AND GRATUITY A/C)			
			<u>Amount (₹)</u>
Closing Balance as per Cash Book			621716.00
Less : Amount deposited but not credited by Bank till 31.03.2022			
<u>Date</u>	<u>Particulars</u>	<u>Amount</u>	
25.03.2022	Transfer to RD	<u>500000.00</u>	500000.00
Closing Balance as per Pass Book			121716.00

Bank Reconciliation Statement as on March 31st 2023	
Bank of Baroda Account No. 6479 (New Provident Fund A/c)	
	<u>Amount (₹)</u>
Closing Balance as per Cash Book	1167148.10
Closing Balance as per Pass Book	1167148.10

Bank Reconciliation Statement as on March 2023	
Bank of Baroda Account No. 6367 (HOSTEL Account)	
	<u>Amount (₹)</u>
Closing Balance as per Cash Book	160419.00
Closing Balance as per Bank Statement	160419.00

Bank Reconciliation Statement as on March 31st 2023	
BoB A/c No. 7469 (New Building A/c)	
	<u>Amount (₹)</u>
Closing Balance as per Cash Book	261930.40
Closing Balance as per Bank Statement	261930.40



Bank Reconciliation Statement as on March 31st 2023		Bank of Baroda Account No. 6462 (New General Account)	
			<u>Amount (₹)</u>
Closing Balance as per Cash Book			3481491.09
Add: Cheques issued but not presented for payment			
<u>Date</u>	<u>Cheque No. / Bill No</u>	<u>Amount (₹)</u>	
28.03.2023	809	191100.00	
Less : Cheque Issue but not yet Credited by Bank			191100.00
31.03.2023	823	<u>500000.00</u>	691100.00
Closing Balance as per Bank Statement			4160778.09

<u>Date</u>	<u>Cheque No. / Bill No</u>	<u>Amount(Rs)</u>	
30.03.2023	Cheque No. 384657	<u>11813.00</u>	11813.00

Bank Reconciliation Statement as on March 31st 2023		30270100011519 (IHM ATC A/C)	
			<u>Amount (₹)</u>
Closing Balance as per Cash Book			255653.16
Less: Cheques deposited but not cleared by bank			
<u>Date</u>	<u>Chq No.</u>	<u>Amount (Rs.)</u>	
30.03.2023	728982	8948.00	
Closing Balance as per Bank Statement			246705.16

Bank Reconciliation Statement as on March 31st 2022 Area		ICICI Account No. 747701000098 (Border Development)	
			<u>Amount (₹)</u>
Closing Balance as per Cash Book			19754.00
Closing Balance as per Pass Book			19754.00



Bank Reconciliation Statement as on March 31st 2023 SBI A/c No. 9553 (Caution Money A/c)		<u>Amount(₹)</u>
Closing Balance as per Cash Book	Closing Balance as per Bank Statement	396239.00
		396239.00

Bank Reconciliation Statement as on March 31st 2023 BoB A/c No. 9554 (Pension & Gratuity A/c)		<u>Amount (₹)</u>
Closing Balance as per Cash Book	Closing Balance as per Bank Statement	756611.00
		756611.00

Bank Reconciliation Statement as on March 31st 2023 BoB A/c No. 11139 (New Fee A/c)		<u>Amount (₹)</u>
Closing Balance as per Cash Book	Closing Balance as per Bank Statement	1858089.95
		1858089.95

Bank Reconciliation Statement as on March 31st 2023 BoB A/c No. 1141 (New Hostel Fee A/c)		<u>Amount ((₹)</u>
Closing Balance as per Cash Book	Closing Balance as per Bank Statement	661112.60
		661112.60

Bank Reconciliation Statement as on March 31st 2023 ICICI Account No. 747701000103 (IHM CORPUS FUND A/C)		<u>Amount (₹)</u>
Closing Balance as per Cash Book		1692959.43
Closing Balance as per Pass Book		1692959.43



ENGLISH SECTION

ANNUAL REPORT FOR THE YEAR 2022-23

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. Bezhanah 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/SOTMIOH-44/95 of 1995 with revised memorandum of Association, Rules and Regulation and Bye Laws.

II. Aims & Objectives:

I. 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 shall be:

a) to provide instruction and training in all the crafts and skills, all the bunches 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.

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 associates 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 association itself with the attempts of food research institutions, food scientists and food technologists to find effective and acceptable means of presenting their nutritional

f) ideas through the development of suitable, recipes and the planning of means 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) establish, maintain and manage halls and hostels for the residence of students and members of the staff

- i) to supervise and commel 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 works as may be necessary and to make appointments to the post 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:
- 1) to seek affiliation with universities or other appropriate academic or Government bodies or institutions, and obtain the recognition of its courses of instruction, its examinations, its diplomas, certificates and other award by the appropriate educational authorities.
 - ii) to give pensions, gratuities or charitable aid to the teachers, staff and other employees or ex-employees of the society or to their wives, children or dependents
 - iii) to make payments towards insurance and form and contribution to provident and benefit funds for the benefit of any person employed by the society or of the wives, children or other relatives or dependents of such person;
 - iv) to acquire, hold and dispose of property in any manner what over provided that the price 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, hooks, 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 memory provided by the Central and State Government b) all fees and other charged received by the society.
- c) all money received by the Society by way of grunts, gifts, donations, benefictions 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's 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.

Facilities :

The Institute is functioning from its main campus at Mawdiangddiang, Mawkasiang Shillong 793018 situated at the New Shillong Township. The IHM Campus consists of the Administrative & Academic Building, Teachers accommodation, the Boys & Girls Hostel, an Applied Training Centre which consist of 25 Rooms, a Jackfruit Incubation Centre (sponsored by the Government of Meghalaya) and a North-East Fruit Wine Incubation Centre (sponsored by the Government of Meghalaya).

Besides the regular degree course of 3years B.Sc in Hospitality and Hotel Administration, the Certificate courses and completing the targets of different trainings under Hunar Se Rozgar, CBSP, Entrepreneurship training programme, as allotted by the Ministry, the IHM Shillong organizes, conduct and carry out the following :

1. The Institute organise, conduct and carry out different departments of the Government of Meghalaya like, Tourism, Industries, Border Area Development, Meghalaya Institute of Entrepreneurship, etc.
2. The Institute had conducted trainings for the Officer's Mess staff of the paramilitary forces.
3. With the setting up of a Techno Incubation Centre for Jack Fruit under Jack Fruit Mission 2018-23 of the Government of Meghalaya the Institute has provided a start up to aspiring entrepreneurs in the food industry based on Jackfruit.
4. The Institute had conducted a one-month entrepreneurship programme "Start up in the field of Catering Services and Food Joints" for trainees of all North Eastern States funded by North Eastern Council, Ministry of DONER, Government of India where 30 participants were trained and have now started their own business (small scale food joints).
5. The Institute also train people on Soft skills and Organisational behaviour which includes, Interpersonal skills, Problem solving and decision making skills, Positive attitude, Communication and Active Listening skills, Mentoring skills, Public Speaking skill, Analytical skills and Professional Efficiency, Leadership skills for Newly appointed Officers, Working Officers and Business men.

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 consist 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.

The Central Government may at any time appoint any other person to be a member of the Society.

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

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

**COMPOSITION OF THE BOARD OF GOVERNORS OF THE IHM
SHILLONG AS ON 31.03.2023**

1.	Commissioner & Secretary (Tourism) Government of Meghalaya Shillong – 793001	-	Chairman
2.	Senior Economic Adviser, Ministry of Tourism, Govt. of India, 7 th Floor, Chanderlok Building 36 th Janpath Road, New Delhi – 110 001	-	Member
3.	The Financial Adviser Government of India Ministry of Tourism Transport Bhavan New Delhi – 110-002		
4.	The Regional Director India Tourism, Guwahati Assam Paryatan Bhavan, Third Floor, Near Nepali Mandir, Paltan Bazaar, Guwahati – 781-008.	-	Member
5.	Director (A&F) NCHMCT, A-34, Sector 62 Institutional Area, Noida (UP) 201301	-	Member
6.	Principal Institute of Hotel Management Bhubaneswar VSS Nagar, Odisha 751 007	-	Member
7.	The Commissioner & Secretary Finance Department Government of Meghalaya Shillong	-	Member

8.	The Director of Tourism Government of Meghalaya 3 rd Secretariat, Nokrek Building, Lower Lachumiere	-	Member
9.	The Director Higher & Technical Education Government of Meghalaya Shillong	-	Member
10.	Ms.Obilet Tariang, Managing Director Poinisuk Hotel, Laitumkhrah Main Road, Shillong – 793 003	-	Member
11.	Shri. Kishan Tibrewalla Managing Director Hotel Polo Towers Shillong 793 001	-	Member
12.	Principal Institute of Hotel Management, Shillong.	-	Member Secretary

II. STRENGTH OF THE INSTITUTE-2021-2022

<u>Permanent Faculties:</u>		<u>Administrative Staff</u>	
Principal	:01	PA to Principal	:01
Head of Department	:01	Accountant	:01
Senior Lecturer	:03	UDC	:03
Lecturer	:04	LDC	:03
Assistant Lecturer	:02	Asstt. Librarian	:01
Guest Faculty	:01	Peon	:01
		Driver	:01
		Pensioner	:01
		<u>Staff outsourced through Agency</u>	
		House Keeping Staff	:14
		Lab. Attendent	:07
		Lab. Asstt.	:04
		Jr. Lab Asstt.	:03
		Hostel Warden	:03
		Demonstrator	:02
		Carpenter	:03
		Carpenter Helper	:02
		Cook	:01
		Office Assistant	:01
		Electrician	:01
		Replacement	:01
<u>Security Guard Through Agency: 10</u>			

III. COURSES OFFERED:

1. 3(Three) Years B.Sc. in Hospitality and Hotel Administration. The total intake strength through JEE is 160.

IV. ADMISSION PROCEDURE:

- (1) For 3 (three) years B.SC in Hospitality and Hotel Administration the admission procedure are as follow:
- through All India Joint Entrance Examination
 - For state Quota seats and North East Council Seats nomination by the respective State Government concerned.

COURSES OFFERED

1. 3 (Three) years B.Sc in Hospitality and Hotel Administration. The total intake strength through JEE is 160

ADMISSION PROCEEDURE

- 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 Government concerned

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

Age- 25years relaxable by 3yrs for SC/ST and PWD as on 1st July of academic year

Reservation- As per Govt. of India policy

Admission this academic session 2022-23 in 1st Semester of 3 years B.Sc in Hospitality and Hotel Administration

Intake	Admn. taken through JEE Counseling					Admn. Of NEC, Forgn Ntnl & State reserved if any				Total Intake
	Gen	SC	ST	OBC	Gen-EWS	NEC	STATE QUOTA	RESIDUAL SEATS	FOREIGN NATIONAL	
160	10	-	-	-	-	69	13	-	-	92

Admission this academic session 2022-2023 in 1 ½ Year Craftsmanship Certificate Course in Food Production & Patisserie

Category	Actual Intake
Gen	-
ST	51
OBC	-
Total	51

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY
AND APPLIED NUTRITION
MINISTRY OF TOURISM, GOVERNMENT OF INDIA**

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 – Entrepreneurship Training Programme for the Financial Year 2021 – 22	F. No. 5/2/2019-PMUSD dated: 10.03.2023	18,64,205/-	18,64,205/-	Yes	N/A

Target Assigned

Target Achieved

i. Hunar Se Rozgar Training Programme : 30

Hunar Se Rozgar Training Programme : 30
(Annexure I)

ii. 6 Days Training Programme : 30

6 Days Training Programme : 61
(Annexure II)


iii. Entrepreneurship Training Programme : 30

Entrepreneurship Training Programme : 30
(Annexure III)

iv. Destination Based Skill Development Entrepreneurship Training Programme : 120

Destination Based Skill Development Entrepreneurship Training Programme : 120
(Annexure IV)


Chairman
IHMCTAN
Shillong


Principal
IHMCTAN
Shillong

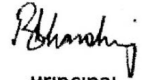
INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY
AND APPLIED NUTRITION
MINISTRY OF TOURISM, GOVERNMENT OF INDIA

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 2022-23
(Sponsored by the Ministry of Tourism, Government of India)

Sl. No.	Training Programme	No. of Days	Period	Training Programme				No. of Trainees
				Cooks	Waiters	Bakers	Housekeeping	
1.	IHM Shillong Dr (Mrs.) B. Kharshiing (Batch 1)	6 Days	4 th April 2022 – 11 th April 2022	09	-	-	-	09
2.	IHM Shillong Dr (Mrs.) B. Kharshiing (Batch 1)	6 Days	18 th April 2022 – 25 th April 2022	-	07	-	-	07
3.	IHM Shillong Dr (Mrs.) B. Kharshiing (Batch 2)	6 Days	30 th May 2022 – 6 th June 2022	07	-	-	-	07
4.	IHM Shillong Mr. Rahul Kumar (Batch 3)	6 Days	26 th August 2022 – 1 st September 2022	17	-	-	-	17
5.	IHM Shillong Ms. Deborah R. S. Passah (Batch 4)	6 Days	12 th September 2022 – 17 th September 2022	21	-	-	-	21
TOTAL				54	7	-	-	61


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Shillong


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Shillong

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY
AND APPLIED NUTRITION
MINISTRY OF TOURISM, GOVERNMENT OF INDIA**

Hunar Se Rozgar Programme

**Details for the Training Program organized by the Institute of Hotel Management, Shillong
for the Financial Year 2022-23
(Sponsored by the Ministry of Tourism, Government of India)**

Sl. No.	Training Programme	No. of Hours	Period	Genders		No. of Trainees	Venue
				Male	Female		
1.	Multi Cuisine Cook (1 st Batch) Dr (Mrs.) Balabynta Kharshiing	700 Hours	27 th September 2022 – 8 th January 2023	16	14	30	IHM, Shillong
TOTAL				16	14	30	



**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY
AND APPLIED NUTRITION
MINISTRY OF TOURISM, GOVERNMENT OF INDIA**

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 2022-23
(Sponsored by the Ministry of Tourism, Government of India)**

Sl. No.	Training Programme	No. of Days	Period	Training Programme				No. of Trainees
				Cooks	Waiters	Bakers	Housekeeping	
1.	IHM Shillong Ms. Deborah R. S. Passah Kongthong Villa ge (Batch 1)	6 Days	9 th Jan 2023 – 14 th Jan 2023	30	-	-	-	30
2.	IHM Shillong Ms. Deborah R. S. Passah Laitlum Village (Batch 2)	6 Days	25 th March – 31 st March 2023	21	-	-	-	21
TOTAL				51	-	-	-	51



**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY
AND APPLIED NUTRITION
-MINISTRY OF TOURISM, GOVERNMENT OF INDIA**

Hunar Se Rozgar Programme

Details for the HSRT Training Program under Destination Based Skill Development
organize by the Institute of Hotel Management, Shillong for the Financial Year 2022-23
(Sponsored by the Ministry of Tourism, Government of India)

Sl. No.	Training Programme	No. of Hours	Period	Genders		No. of Trainees	Venue
				Male	Female		
1.	Multi Cuisine Cook (2 nd Batch) Ms. Deborah R. S. Passah	700 Hours	16 th January 2023 to 29 th March 2023	11	19	30	Kongthong Village
2.	Traditional Snack & Savory Maker (1 st Batch) Ms. Deborah R. S. Passah	700 Hours	27 th January 2023 to 02 nd March	08	13	21	Laitlum Village
TOTAL				19	32	51	



**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY
AND APPLIED NUTRITION
MINISTRY OF TOURISM, GOVERNMENT OF INDIA**

Hunar Se Rozgar mme

**Details for the Entrepreneurship Training Program under Destination Based Skill Development organize by the Institute of Hotel Management, Shillong for the Financial Year 2022-23
(Sponsored by the Ministry of Tourism, Government of India)**

Sl. No.	Training Programme	No. of Hours	Period	Training Programme					No. of Trainees
				Cook-Tandoor	Bakers	Barman	Homestay (Multi Skill Caretaker)	Halwai – Indian Sweets	
1.	IHM Shillong Ms. Deborah R. S. Passah Kongthong Village (Batch 1)	150	17 th October 2022 – 10 th November 2022	-	-	-	30	-	30
2.	IHM Shillong Ms. Deborah R. S. Passah Kongthong Village (Batch 1)	150	3 rd March 2023 – 24 th March 2023	-	-	-	21	-	21
TOTAL				-	-	-	51	-	51



**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY
AND APPLIED NUTRITION**

MINISTRY OF TOURISM, GOVERNMENT OF INDIA

Hunar Se Rozgar Programme

Details for the Entrepreneurship Training Program organize by the Institute of Hotel Management, Shillong for the Financial Year
2022 - 23

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

Sl. No.	Training Programme	No. of Hours	Period	Training Programme					No. of Trainees
				Cook-Tandoor	Bakers	Barman	Homestay (Multi Skill Caretaker)	Halwai – Indian Sweets	
1.	IHM Shillong Dr (Mrs.) Balabynta Kharshing (Batch 1)	150	1 st June 2022 – 27 th June 2022	-	30	-	-	-	30
TOTAL				-	30	-	-	-	30



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.	Dr.B.Kharshiing	HOD	-	6033096587	-	-	ihmctan.shillong@gmail.com	Institute of Hotel Management Catering technology & Applied Nutrition, Mawkasiang, Mawdiangdiang Shillong-793018

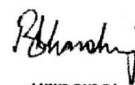
Public information Officers

Sl.No	Name	Designation	STD Code	Ph.No		Fax	Email	Address
				Office	Home			
1.	Mr.Vijay Kumar	Principal	-	6033096587	-	-	ihmctan.shillong@gmail.com	Institute of Hotel Management Catering technology & Applied Nutrition, Mawkasiang, Mawdiangdiang Shillong-793018
2.	Dr.B.Kharshiing	Principal In charge	-	6033096587	-	-	ihmctan.shillong@gmail.com	Institute of Hotel Management Catering technology & Applied Nutrition, Mawkasiang, Mawdiangdiang Shillong-793018

DEPARTMENT APPELLATE AUTHORITY

Sl.No	Name	Designation	STD Code	Ph.No		Fax	Email	Address
				Office	Home			
1.	Dr.Vijay Kumar D.	Commissioner & Secretary, Tourism Department, Govt of Meghalaya, Chairperson IHM, Shillong	0364	2226043	-	-	vijaymeghalaya@gmail.com	Main secretariat Building.


Chairman
IHMCTAN
Shillong


Principal
IHMCTAN
Shillong



SHYAM CHETTRI AND ASSOCIATES

Chartered Accountants

Mobile No.: + 91 9774355434 / 8256974774 E-mail :shy.chettri@gmail.com

FRN:328633 E

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

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

Opinion

We have audited the financial statements of **THE INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION :: MAWDIANG-DIANG:: SHILLONG-793018:: MEGHALAYA**, which comprise the Balance Sheet as at March 31st 2023, and the Income & Expenditure Account and Receipts & Payments Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2023, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI), subject to observations mentioned below.

Basis for Opinion

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

Key Audit Matters

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

Emphasis of Matters

We draw attention to the following observations :

1. Fixed Assets:

- a. Physical verification of Fixed Assets needs to be carried out at the earliest and obsolete / damaged assets needs to be written off in the books of accounts.
- b. Fixed Assets of the Institute should be protected sufficiently by way of Insurance. All IT resources within the Institute should be protected by way of installation of Antivirus and should be updated at regular intervals.



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SHYAM CHETTRI AND ASSOCIATES

Chartered Accountants

Mobile No.: + 91 9774355434 / 8256974774 E-mail :shy.chettri@gmail.com

FRN:328633 E

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

:2:

2. Capital Work in Progress:

- a. 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. Total payments in respect of CWIP amounted to ₹ 1,50,00,000/- during the year 2022-23.
- b. During the year, the institute transferred assets amounting to ₹ 30,43,12,138/- from CWIP to Building on the basis of completion certificate received from CPWD. And depreciation has been charged on these assets amounting to ₹ 3,04,31,241/- for the year 2022-23.

3. Books of Accounts and supporting documents / records:

- a. Revenue Stamp must be affixed on all payments above ₹ 5000/-.
 - b. We still observe that in cases of direct credit by students into the bank account of the Institute, often there are delays in submission of trails of such receipts. Also there are cases where fees have not been deposited in pre-defined bank account. A process of monthly reconciliation of the same should be started at the earliest. Also, a separate register should be maintained to monitor the issue of Bill Books for collection of fees.
 - c. Journal Voucher files should be maintained separately.
 - d. The books of accounts / vouchers as maintained by the Institute require considerable improvement as far as distinguishing between capital and revenue items of expenditure is concerned.
 - e. The Institute should further strengthen its Internal Financial Controls in respect of procurement and recording of fixed assets, purchase of raw materials, manpower supply & others and Collection of Fees.
 - f. In respect of Caution Money, it is strongly recommended that a reconciliation statement should be prepared to ascertain the extent of existing liability and any excess / shortfall should be adjusted in the books of accounts at the earliest.
 - g. Correct accounting heads should be accorded in the manual voucher files and bills prepared. In case of multiple ledger heads being affected vide a single bill, details of all such ledgers should be mentioned clearly and booking of expenses be done accordingly.
 - h. There should be a procedure of comparing the actual results of the Institute with the Budgets at regular intervals and the deviations should be addressed.
4. The policies in respect of contribution to EPFO and NPS should confirm with the statutes governing the same. Also, necessary provisions should be made for gratuity, pension and other death-cum-retirement benefits in accordance with the statutes governing the same.



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:3:

5. Inventory Control:

- a. A Stock Inspection Committee must be set up to regularly monitor the allocation of raw materials, consumables and other items by the store-keeper to the general campus, hostel and kitchen.
- b. Physical verification of stock should be carried out at the earliest and necessary provisions be made in respect of damaged / obsolete items.

6. Current Liabilities and Provisions :

- 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 and the same have been written off in the books of accounts under Prior Period Adjustments. However, a detailed working and approval was not available for our verification.

7. Since Fees Receivable as on 31st March, 2023 has not been arrived at by the Institute, Fees amount specified in the Income and Expenditure Account as well as the Current Assets of the Institute has been understated to that extent.

8. Taxation:

- a. During the year under audit, tax has not been deducted in respect of payments made towards Security Charges, Contractors, Professional Fees, etc.
- b. The provisions of GST (TDS) under Section 51 of the GST Act, should be complied with by the Institute at the earliest.

9. Unreconciled issues:

- a. There are certain items in Schedule 7 (like Sundry Creditors for others, CBSP) which have remained at same figures for past many years. Necessary action should be taken to rid the Balance Sheet of these items with proper sanction and approvals.
- b. In case of long pending payables / receivables, third Party Confirmations should be obtained for reconciliation and adjustment in the books of accounts.

10. General :

- a. The bank balance in savings bank account appears to be too high in some of the Bank Accounts. The institute may further invest the surplus amount in some short term / medium term deposits which are not in immediate need.
- b. The financial transaction of NEC Project, Jackfruit Mission Project and NSS wherein separate bank accounts have been maintained, are not incorporated in the financial statements attached herewith.



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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

We also:

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



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:4:

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

Place : Shillong
Date : 18.10.2023



for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants

Shyam Chettri

CA SHYAM CHETTRI
(Membership No 303246)
UDIN : 23303246BGVCEA1186

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


BALANCE SHEET AS AT 31st MARCH, 2023

CORPUS CAPITAL FUND AND LIABILITIES	Schedule	Amount in `	Amount in `
		Current Year (2022-23)	Previous Year (2021-22)
CORPUS/CAPITAL FUND	1	1692959.43	1692957.43
RESERVES AND SURPLUS	2	1156076.32	1156076.32
EARMARKED/ENDOWMENT FUNDS	3	588630194.16	638459106.16
SECURED LOANS AND BORROWINGS	4	0.00	0.00
UNSECURED LOANS AND BORROWINGS	5	0.00	0.00
DEFERRED CREDIT LIABILITIES	6	0.00	0.00
CURRENT LIABILITIES AND PROVISIONS	7	20308698.20	15193582.00
		611787928.11	656501721.91
ASSETS			
FIXED ASSETS	8	444292520.10	460232900.51
INVESTMENTS-FROM EARMARKED/ENDOWMENT FUNDS	9	44158678.00	61522252.00
INVESTMENTS-OTHERS	10	0.00	0.00
CURRENTS ASSETS, LOANS, ADVANCES, ETC	11	16690577.79	66292995.70
MISCELLANEOUS EXPENDITURE		106646152.22	68453573.70
		611787928.11	656501721.91
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		



Place : Shillong
Date : 18.10.2023


Chairman
IHMCTAN
Shillong


Principal
IHMCTAN
Shillong

for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants


CA SHYAM CHETTRI
Membership No. 303246
23303246BGVC&A1186

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

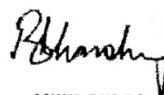
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

INCOME	Schedule	Amount in `	
		Current Year (2022-2023)	Previous Year (2021-2022)
INCOME FROM SALES/ SERVICES	12	9036195.80	514635.00
GRANTS/ SUBSIDIES	13	35013127.00	27450634.00
FEES/ SUBSCRIPTIONS	14	42192084.00	44237830.56
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	514945.00	669510.10
OTHER INCOME	18	609414.28	342289.00
INCREASE/ (DECREASE) IN STOCK OF FINISHED GOODS AN WORK-IN-PROGRESS	19	0.00	0.00
TOTAL (A)		87365766.08	73214898.66
EXPENDITURE			
ESTABLISHMENT EXPENSES	20	56324848.00	43379721.00
OTHER ADMINISTRATIVE EXPENSES ETC	21	21641137.60	16715706.07
EXPENDITURE ON GRANTS, SUBSIDIES ETC	22	0.00	0.00
INTEREST	23	0.00	36076.00
DEPRECIATION (NET TOTAL AT THE YEAR ENDED CORRESPONDING TO SCHEDULE 8)	8	47592359.00	16287258.00
TOTAL (B)		125558344.60	76418761.07
BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE (A-B)		(38192578.52)	(3203862.41)
TRANSFER TO SPECIAL RESERVE		0.00	0.00
TRANSFER TO/FROM GENERAL RESERVE		0.00	0.00
SURPLUS (DEFICIT) TRANSFERRED TO MISCELLANEOUS EXPENDITURE		(38192578.52)	(3203862.41)
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		



Place : Shillong
Date : 18.10.2023


Chairman
IHMCTAN
Shillong


Principal
IHMCTAN
Shillong

for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants


CA SHYAM CHETTRI
Membership No. 303246
23303246BGVC&A1186

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

SCHEDULE 1- CORPUS/FUND FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2023	CURRENT YEAR (2022-23)		PREVIOUS YEAR (2021-22)	
BALANCE AS AT THE BEGINNING OF THE YEAR	1692957.43		1692957.43	
Add : BANK INTEREST ON CORPUS FUND	2.00			
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	1692959.43	0.00	1692957.43
BALANCE AT THE YEAR-END		1692959.43		1692957.43

SCHEDULE 2- RESERVES AND SURPLUS:-	CURRENT YEAR (2022-23)		PREVIOUS YEAR (2021-22)	
1. CAPITAL RESERVE:				
AS PER LAST ACCOUNT			0.00	
ADDITION DURING THE YEAR			0.00	
LESS: DEDUCTION DURING THE YEAR		0.00	0.00	0.00
2. REVALUATION RESERVE				
AS PER LAST ACCOUNT			0.00	
ADDITION DURING THE YEAR			0.00	
LESS: DEDUCTION DURING THE YEAR		0.00	0.00	0.00
3. SPECIAL RESERVE				
AS PER LAST ACCOUNT			0.00	
ADDITION DURING THE YEAR			0.00	
LESS: DEDUCTION DURING THE YEAR		0.00	0.00	0.00
4. GENERAL RESERVE				
AS PER LAST ACCOUNT	1156076.32		1156076.32	
ADDITION DURING THE YEAR	0.00		0.00	
LESS: DEDUCTION DURING THE YEAR	0.00	1156076.32	0.00	1156076.32
		1156076.32		1156076.32



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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2023

SCHEDULE 3-EARMARKED/ENDOWMENT FUNDS	FUND-WISE BREAK UP FOR 2022-23		TOTAL	
	Capital Expenditure for infrastructure Development	Interest Earned on Grants	Amount in `	
			Current Year (2022-2023)	Previous Year (2021-2022)
(a) Opening Balance of the Fund	0.00	0.00	631157552.74	601477642.74
(b) Additions to the Funds				
(i) Donation/grants- Ministry Of Tourism, Govt. Of India	16066256.00	0.00	16066256.00	29679910.00
(ii) Income from Investments made on account of Funds	0.00	0.00	3588115.00	3588115.00
(iii) Other additions (Bank Interest)	0.00	(787757.00)	2925681.42	3713438.42
TOTAL(a+b)	16066256.00	(787757.00)	653737605.16	638459106.16
(c) Utilization/Expenditure towards objectives of funds				
(i) Capital Expenditure				
Fixed Assets				
Others				
Total	0.00	0.00	0.00	0.00
(ii) Revenue Expenditure				
Unspent Balance refunded to NCHMCT	0.00	0.00	65107411.00	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				
Total	0.00	0.00	65107411.00	0.00
TOTAL (c)	0.00	0.00	65107411.00	0.00
NET BALANCE AS AT YEAR-END (a+b-c)	16066256.00	(787757.00)	588630194.16	638459106.16

Note : During the year, total amount refunded to Ministry of Tourism, Govt. of India amounted to Rs 67242077/-



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SCHEDULE 4- SECURED LOANS AND BORROWINGS:	CURRENT YEAR (2022-23)		PREVIOUS YEAR (2021-22)	
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. 0187)	0.00		7364505.00	
Interest accrued and due	0.00		0.00	
	0.00		7364505.00	
Less : Repaid	0.00	0.00	7364505.00	0.00
5 Other Institutions and Agencies		0.00		0.00
6 Debentures and Bonds		0.00		0.00
7 Others		0.00		0.00
Total		0.00		0.00



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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2023

SCHEDULE 5- UNSECURED LOANS AND BORROWINGS:	Current Year (2022-2023)	Previous Year (2021-2022)
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
	0.00	0.00
Total	0.00	0.00

SCHEDULE 6- DEFERRED CREDIT LIABILITIES:	Current Year (2022-2023)	Previous Year (2021-2022)
(a) Acceptances secured by Hypothecation of capital equipment and other assets	0.00	0.00
(b) Others	0.00	0.00
	0.00	0.00
Total	0.00	0.00



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SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS	Current Year (2022-23)		Previous Year (2021-22)	
A. CURRENT LIABILITIES				
1 Acceptance		0.00		0.00
2 Sundry Creditors				
a) M/s Taste	0.00		0.00	
b) Everest Marbaniang	9542.00			
c) Larisa Marpan Entrepreneurs	72895.00			
d) M/s Iatreilang Suppliers Association	1133203.00			
e) P M Enterprise	225817.00			
f) Unique Ex-Servicemen Security Agency	189685.00			
g) Others	15000.00	1646142.00	15000.00	15000.00
3 Advances Received	0.00			0.00
4 Statutory Liabilities:				
a) Overdue	0.00		0.00	
b) Others	0.00	0.00	0.00	0.00
5 Other Current Liabilities				
a. Deposit from students				
i) College Caution Fees	5732535.00		5054735.00	
ii) Hostel Caution Fees	0.00		0.00	
iii) Security Deposits (Hostel)	2031884.00		1733884.00	
b. Deposit from Others				
i) Earnest Money, Security Deposit	385556.00		385556.00	
ii) Security Deposit (EMD)	854000.00		582500.00	
c. TDS Paid	0.00		0.00	
d. Professional Fees Payable	14720.00		246000.00	
e. CBSP	94151.00		94151.00	
f. IGNOU Fee Payable	1945166.00		1945166.00	
g. NCHMCT Fee Payable	0.00		0.00	
h. TDS from Staff Salary	0.00		1310.00	
i. Audit Fees Payable	40000.00		40000.00	
j. Duties & Taxes	464180.20		0.00	
k. Professional Tax Payable	3446.00	11565638.20	58216.00	10141518.00
Total (A)		13211780.20		10156518.00



B. PROVISIONS				
1	For Taxation	0.00		0.00
2	Gratuity	0.00		0.00
3	Superannuation/ Pension	0.00		0.00
4	Accumulated Leave Encashment	0.00		0.00
5	Pension Fund	0.00		195775.00
6	Pension Contribution (Vijay Kumar)	0.00		929797.00
7	Children Education Allowance Payable	216000.00		0.00
8	Electricity Charges Payable	90561.00		0.00
9	GPF/CPF (including Interest)	6790357.00	7096918.00	3911492.00
Total (B)			7096918.00	5037064.00
Total (A+B)			20308698.20	15193582.00



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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2023

SCHEDULE 8- FIXED ASSETS											
DESCRIPTION	Rate of Depreciation	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Cost/Valuation As at beginning of the year 01.04.2022	Additions 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 31.03.2023	As at the previous year-end 31.03.2022
LAND:											
(a) Freehold	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(b) Leasehold	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(c) Land / Site Development	0%	29881000.00	0.00	0.00	29881000.00	0.00	0.00	0.00	0.00	29881000.00	29881000.00
BUILDINGS:											
(a) On Freehold Land	10%	126283153.00	0.00	0.00	126283153.00	59092199.00	6719095.00	0.00	65811294.00	60471859.00	67190954.00
(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) Onwership 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	4507781.84	174129.00	0.00	4681910.84	1567156.16	1741285.16
(e) Cafeteria at Mawkdok	10%	36588.00	0.00	0.00	36588.00	26254.31	1033.00	0.00	27287.31	9300.69	10333.69
(f) Boundary Wall	10%	7151000.00	0.00	0.00	7151000.00	5885108.70	126589.00	0.00	6011697.70	1139302.30	1265891.30
(g) Rain Water Harvesting	10%	3840000.00	0.00	0.00	3840000.00	866400.00	297360.00	0.00	1163760.00	2676240.00	2973600.00
(h) Generator Shed	10%	133316.00	241660.00	0.00	374976.00	19331.00	23482.00	0.00	42813.00	332163.00	113985.00
(i) F & B Laboratory	15%	432297.00	0.00	0.00	432297.00	151196.00	42165.00	0.00	193361.00	238936.00	281101.00
(j) Construction of Hostel for Teachers' Accommodation	10%	0.00	43982300.00	0.00	43982300.00	0.00	4398230.00	0.00	4398230.00	39584070.00	0.00
(k) Construction of IHM applied Training Centre	10%	0.00	49349400.00	0.00	49349400.00	0.00	4934940.00	0.00	4934940.00	44414460.00	0.00
(l) New Building Project at Mawdiangdiang	10%	0.00	210800038.00	0.00	210800038.00	0.00	21080004.00	0.00	21080004.00	189720034.00	0.00
(m) Hydraulic Excavation for levelling of Playground	10%	0.00	105400.00	0.00	105400.00	0.00	10540.00	0.00	10540.00	94860.00	0.00
(n) Construction of Platform in New Campus	10%	0.00	75000.00	0.00	75000.00	0.00	7500.00	0.00	7500.00	67500.00	0.00
(o) Building Incubation Centre	10%	0.00	249800.00	0.00	249800.00	0.00	24980.00	0.00	24980.00	224820.00	0.00
(p) Building Shed	10%	0.00	246000.00	0.00	246000.00	0.00	24600.00	0.00	24600.00	221400.00	0.00
PLANT & MACHINERY & EQUIPMENT:											
(a) Electrical and Electronic Equipment	15%	23401738.00	5279388.96	0.00	28681126.96	14656110.68	1974213.00	0.00	16630323.68	12050803.28	8745627.32
(b) Kitchen Equipments	15%	27867111.00	1736428.00	0.00	29603539.00	17782570.46	1773145.00	0.00	19555715.46	10047823.54	10084540.54
(c) Sewage Treatment Plant	15%	3892000.00	0.00	0.00	3892000.00	831915.00	459013.00	0.00	1290928.00	2601072.00	3060085.00
(d) Compost Machine	15%	161280.00	0.00	0.00	161280.00	62234.00	14857.00	0.00	77091.00	84189.00	99046.00
(e) Jack Fruit Mission Equipment	15%	245145.00	0.00	0.00	245145.00	18386.00	34014.00	0.00	52400.00	192745.00	226759.00
VEHICLES	15%	2101430.48	0.00	0.00	2101430.48	1551380.79	82507.00	0.00	1633887.79	467542.69	550049.69
FURNITURE, FIXTURES & FURNISHINGS	10%	50525234.25	4763831.43	0.00	55289065.68	25707418.62	2953903.00	0.00	28661321.62	26627744.07	24817815.63
OFFICE EQUIPMENTS	15%	2358834.00	633155.60	0.00	2991989.60	1414685.36	215656.00	0.00	1630341.36	1361648.24	944148.64
COMPUTER & PERIPHERALS	40%	6561852.80	3642929.60	0.00	10204782.40	5888093.88	1661210.00	0.00	7549303.88	2655478.52	673758.92



LIBRARY BOOKS											
(a) Books & Periodicals	60%	4317804.00	149580.00	434300.00	4033084.00	3809353.63	134238.00	0.00	3943591.63	89492.37	508450.37
TUBEWELLS & WATER SUPPLY											
	15%	1151549.00	0.00	0.00	1151549.00	851175.48	45056.00	0.00	896231.48	255317.52	300373.52
OTHER FIXED ASSETS:											
(a) Sports Material	10%	82988.00	26330.00	0.00	109318.00	51257.28	5148.00	0.00	56405.28	52912.72	31730.72
(b) Campus Beautification Equipment	15%	467517.00	0.00	0.00	467517.00	318795.00	22308.00	0.00	341103.00	126414.00	148722.00
(c) Mobile Phone	15%	100950.00	0.00	0.00	100950.00	30504.00	10567.00	0.00	41071.00	59879.00	70446.00
(d) Wash Basin	15%	291272.00	0.00	0.00	291272.00	56070.00	35280.00	0.00	91350.00	199922.00	235202.00
(e) Other Equipment	15%	3812427.00	117175.00	0.00	3929602.00	1846570.00	306597.00	0.00	2153167.00	1776435.00	1965857.00
TOTAL OF CURRENT YEAR (A)		301345553.53	321398416.59	434300.00	622309670.12	145424791.03	47592359.00	0.00	193017150.03	429292520.10	155920762.50
CAPITAL WORK-IN-PROGRESS											
Construction of Hostel for Teachers' Accommodation	0%	43982300.00	0.00	43982300.00	0.00	0.00	0.00	0.00	0.00	0.00	43982300.00
Construction of IHM applied Training Centre	0%	49349400.00	0.00	49349400.00	0.00	0.00	0.00	0.00	0.00	0.00	49349400.00
New Building Project at Mawdiangdiang	0%	210800038.00	0.00	210800038.00	0.00	0.00	0.00	0.00	0.00	0.00	210800038.00
Additional Infrastructure at IHM Campus	0%	0.00	15000000.00	0.00	15000000.00	0.00	0.00	0.00	0.00	15000000.00	0.00
Construction of Platform in New Campus	0%	75000.00	0.00	75000.00	0.00	0.00	0.00	0.00	0.00	0.00	75000.00
Hydraulic Excavation for levelling of Playground	0%	105400.00	0.00	105400.00	0.00	0.00	0.00	0.00	0.00	0.00	105400.00
TOTAL OF CURRENT YEAR (B)		304312138.00	15000000.00	304312138.00	15000000.00	0.00	0.00	0.00	0.00	15000000.00	304312138.00
GRAND TOTAL (A+B)		605657691.53	336398416.59	304746438.00	637309670.12	145424791.03	47592359.00	0.00	193017150.03	444292520.10	460232900.51



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Total Depreciation on Additions During The Year 2022-23

<u>Fixed Assets</u>	<u>Addition</u>		<u>Rate of Depreciation</u>	<u>Depreciation</u>		<u>Total Amount of Depreciation (₹)</u>
	<u>Before 30th September</u>	<u>After 30th September</u>		<u>At Full Rate</u>	<u>At Half Rate</u>	
Electronic & Electrical Equipment	3552201.00		15%	532830.	129539.0	662369.
	3552201.00					
Kitchen Equipment:	1736428.00		15%	260464.	0.0	260464.
	1736428.00					
Computers and Peripherals:	3315600.00		40%	1326240.	65466.0	1391706.
	3315600.00					
Furniture, Fixtures & Furnishings	4678591.00		10%	467859.	4262.0	472121.
	4678591.00					
Library Books:	149580.00		60%	89748.	0.0	89748.
	149580.00					
Additional Infrastructure at IHM Campus	0.00		0%	0.00	0.0	0.
	0.00					
Sports Materials	0.00		15%	0.00	1975.0	1975.
	0.00					
Building Incubation Centre	249800.00		10%	24980.	0.0	24980.
	249800.00					
Building Shed	246000.00		10%	24600.	0.0	24600.
	246000.00					
Generator Shed	0.00		10%	0.00	12083.0	12083.
	0.00					
Construction of Hostel for Teachers' Accommodation	43982300.00		10%	4398230.	0.0	4398230.
	43982300.00					
Construction of IHM applied Training Centre	49349400.00		10%	4934940.	0.0	4934940.
	49349400.00					



New Building Project at Mawdiangdiang	<u>210800038.00</u>	<u>0.00</u>	10%	21080004.00	0.00	21080004.00
	<u>210800038.00</u>	<u>0.00</u>				
Hydraulic Excavation for levelling of Playground	<u>105400.00</u>	<u>0.00</u>	10%	10540.00	0.00	10540.00
	<u>105400.00</u>	<u>0.00</u>				
Construction of Platform in New Campus	<u>75000.00</u>	<u>0.00</u>	10%	7500.00	0.00	7500.00
	<u>75000.00</u>	<u>0.00</u>				
Other Equipments	<u>117175.00</u>	<u>0.00</u>	10%	11718.00	0.00	11718.00
	<u>117175.00</u>	<u>0.00</u>				
Office Equipments	<u>353976.00</u>	<u>279179.60</u>	15%	53096.00	20938.00	74034.00
	<u>353976.00</u>	<u>279179.60</u>				

Total Depreciation ON ADDITIONS During The Year

Total ADDITIONS During The Year



33457012.00

336398416.59

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2023

SCHEDULE 9- INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	Current Year (2022-23)	Previous Year (2021-22)
1 In Government Securities	0.00	0.00
2 Other approved Securities	0.00	0.00
3 Shares	0.00	0.00
4 Debentures and Bonds	0.00	0.00
5 Subsidiaries and Joint Ventures	0.00	0.00
6 Others: -	0.00	0.00
Balance with banks in Term Deposits-		
a. Bank of Baroda, Mawdiang Diang Branch-		
Brought Forward	53022252.00	24314945.00
Add:- Invested during the year	79819908.00	106280187.00
Less:- Matured During the year	88683482.00	77572880.00
Closing Balance	44158678.00	53022252.00
b. Recurring Deposit with ICICI Bank		
Brought Forward	8500000.00	3000000.00
Add:- Invested during the year (including interest)	3500000.00	5500000.00
Less:- Matured During the year	12000000.00	0.00
Closing Balance	-	8500000.00
TOTAL	44158678.00	61522252.00
SCHEDULE 10- INVESTMENTS OTHERS	Current Year (2022-23)	Previous Year (2021-22)
1 In Government Securities	0.00	0.00
2 Other approved Securities	0.00	0.00
3 Shares	0.00	0.00
4 Debentures and Bonds	0.00	0.00
5 Subsidiaries and Joint Ventures	0.00	0.00
6 Others (to be specified)	0.00	0.00
TOTAL	0.00	0.00



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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2023

SCHEDULE 11- CURRENT ASSETS, LOANS, ADVANCES, ETC.	CURRENT YEAR (2022-23)		PREVIOUS YEAR (2021-22)	
A. CURRENT ASSETS:				
1. Inventories				
(a) Stores and Spares	0.00		0.00	
(b) Loose Tools	0.00		0.00	
(c) Stock-in-Trade				
Finished Goods	0.00		0.00	
Work-in-progress	0.00		0.00	
Raw Materials	0.00	0.00	0.00	0.00
2. Sundry Debtors:				
(a) Debts Outstanding for a period exceeding six months	0.00		0.00	
(b) Others	0.00	0.00	0.00	0.00
3. Cash Balances in Hand (including cheques/drafts and imprest)		0.00		900.00
4. Bank Balances:				
(a) <u>With Scheduled Banks</u>				
i) On Current Accounts	0.00		0.00	
ii) On Deposit Accounts				
iii) On savings Accounts: -				
1. BoB A/c No. 6462 (New General Account)	3481491.09		8104528.12	
2. BoB A/c No. 9553 (Caution A/c)	396239.00		848980.00	
3. BoB A/c No. 6367 (Hostel Account)	160419.00		936264.93	
4. BoB A/c No. 6479 (New Provident Fund A/c)	1167148.10		1470256.00	
5. BoB A/c No. 9554 (Pension & Gratuity A/c)	756611.00		5841933.00	
6. BoB A/c No. 7469 (New Building A/c)	261930.40		30843545.40	
7. BoB A/c No. 1141 (New Hostel Fee Account)	661112.60		1021306.60	
8. BoB A/c No. 11139 (New Fee Account)	1858089.95		7442028.65	
9. BoB A/c No. 11519 (ATC)	255653.16		0.00	
11. ICICI A/c 103 (Corpus Fund)	1692959.43		0.00	
11. ICICI A/c 98 (Border Area Development A/c)	19754.00		4747552.00	
12. ICICI A/c No. 0087 (Pension & Gratuity A/c)	621716.00	11333123.73	1031162.00	62287556.70
(b) <u>With non-Scheduled Banks:</u>				
On Current Accounts	0.00		0.00	
On Deposit Accounts	0.00		0.00	
On savings Accounts	0.00	0.00	0.00	0.00
(c) Interest Accrued (Investment)		0.00		
5. Post Office- Savings Accounts		0.00		0.00
TOTAL (A)		11333123.73		62288456.70



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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2023

SCHEDULE 11- CURRENT ASSETS, LOANS, ADVANCES ETC	CURRENT YEAR (2022-23)		PREVIOUS YEAR (2021-22)	
<u>B.LOANS,ADVANCES AND OTHER ASSETS:</u>				
<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				
IHM-HSRT Account	3308560.00		1830000.00	
Jack Fruit Mission Account	0.00		416634.00	
Border Area Development	0.00		0.00	
IHM General Account	0.00		0.00	
ATC	0.00		0.00	
IHM-Training Centre Account	10000.00	3318560.00	10000.00	2256634.00
<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				
Veer Polimers	0.00		420906.00	
(c) Others:				
<u>JEE Advance</u>				
Ashok Kumar	25000.00		0.00	
<u>Festival Advance</u>				
Linda Khonghay	0.00		0.00	
M J Nongkynrih	0.00		0.00	
N Pyngrope	0.00		0.00	
Subir Ghosh	0.00		0.00	
V. Kumar	0.00		0.00	
W. Khongwar	0.00		0.00	
<u>GPF Advance</u>				
N Pyngrope	90000.00		150000.00	
S.Makdoh	218116.00		202860.00	
V. Kumar	0.00		176803.00	
W. Khongwar	165000.00		17860.00	
<u>Student Activity Advance</u>				
Baggio Pakynten	3000.00		3000.00	
B Kharshiing	0.00		0.00	
Prasant Singh Chand Student	3000.00		3000.00	
Sailo & N. Lyngdoh	4500.00		4500.00	
S. Khoglah	15000.00		15000.00	
<u>LTC Advance</u>				
Vivek Kumar	13500.00		0.00	



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<u>Medical Advance</u>	0.00		0.00	
<u>Travelling Advance</u>				
Armedalin	20000.00		0.00	
Stacey Wahlang	20000.00		0.00	
Vivek Kumar	20000.00		0.00	
Vijay Kumar	0.00		22000.00	
<u>Workshop / Events</u>				
DRS Passah	20000.00		0.00	
<u>Operational Expenses</u>				
Mohan Chandra	12000.00		0.00	
		629116.00		1015929.00
3.Income Accured				
(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
4.Claims Receivable				
(a) TDS Receivable	164607.00		79977.00	
(b) Deposits (Telephone, Lease Rent, etc)	-800.00		22600.00	
(c) IGNOU Remuneration	0.00		0.00	
(d) IHMCTAN Training Centre	297016.00		297016.00	
(e) GST Receivables	948320.06	1409778.06	331748.00	731976.00
(f) Others	635.00		635.00	
TOTAL (B)		5357454.06		4004539.00
TOTAL (A+B)		16690577.79		66292995.70



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SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

SCHEDULE 12- INCOME FROM SALES/SERVICES		Current Year (2022-2023)	Previous Year (2021-2022)
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	25000.00	0.00
	(d) Sale of Brochure / Journals / Coupons	0.00	0.00
	(e) Sale of Log Books	27000.00	26420.00
	(f) Sale of Tool Kits	293205.00	0.00
	(g) Sale of Food Items (ATC)	1178506.00	0.00
	(h) Sale of Food Items	585889.00	121775.00
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
	Lunch Charges recovery	224000.00	0.00
	Outdoor Catering	425530.00	366440.00
	French Class (Student Development)	50000.00	0.00
	Workshop, Seminar & Events	1137736.00	0.00
	Mid Day Meal	50000.00	0.00
	Accomodation Charges	275743.00	0.00
	Room Rent (ATC)	4763586.80	0.00
TOTAL		9036195.80	514635.00

SCHEDULE 13- GRANTS/SUBSIDIES		Current Year (2022-2023)	Previous Year (2021-2022)
(Irrevocable Grants & subsidies Received)			
1	Central Government :		
	Ministry of Tourism - Recurring	25941000.00	18729000.00
	Ministry of Tourism - SAP	177480.00	367991.00
2	State Government:		
	DoFP (NEFS)	885000.00	0.00
	Border Area Development	3740002.00	7660018.00
	DOFP (Buckwheat Prog)	3517745.00	0.00
	NEC (CCV)	751900.00	0.00
3	Kendriya Hindi Sikshan Mantralaya	0.00	693625.00
4	International Organisations	0.00	0.00
TOTAL		35013127.00	27450634.00



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SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

SCHEDULE 14- FEES/ SUBSCRIPTIONS	Current Year (2022-2023)	Previous Year (2021-2022)
1 Entrance Fees	0.00	0.00
2 Annual Fees/ Subscriptions	0.00	0.00
3 Seminar/ Program Fees	0.00	0.00
4 Consultancy Fees	0.00	0.00
5 Others: -	0.00	0.00
Academic Receipts during the year:-		
a. Admission Fees	217500.00	199500.00
b. Examination Fees & Reappearncce Fees	1693850.00	1478650.00
c. Fines & Late Fees	0.00	18125.00
d. Institutional Local Fees	0.00	3595650.00
e. Other Fees (including Issue of ID Cards, Library Cards,	1600.00	150.00
f. Tuition Fees	27385258.00	33603566.56
g. NCHMCT Receipts	9298.00	63818.00
h. Enrolment Fees	216900.00	183400.00
i. Miscellaneous Income (Fees)	3282150.00	0.00
j. Mid Term Exam Fees	156000.00	39000.00
Hostel Fees	10292909.00	6117325.00
Training Programme Receipts	0.00	181650.00
IGNOU receipts, JEE receipts and other allied revenue receipts	125000.00	92194.00
	43380465.00	45573028.56
Less: - Refunds of Fees	1188381.00	1335198.00
TOTAL	42192084.00	44237830.56

SCHEDULE 15- INCOME FROM INVESTMENTS	Investment from Earmarked Funds		Investment: Others	
	Current Year (2022-2023)	Previous Year (2021-2022)	Current Year (2022-2023)	Previous Year (2021-2022)
1 Interest				
a) On Govt. Securities	Incomes	0.00	0.00	0.00
b) Other Bonds/ Debentures	earned from	0.00	0.00	0.00
2 Dividends:	Earmarked			
a) On Shares	Funds have	0.00	0.00	0.00
b) On Mutual Fund Securities	been credited	0.00	0.00	0.00
3 Rents	directly to the	0.00	0.00	0.00
4 Others(Specify)	respective fund	0.00	0.00	0.00
	accounts and	0.00	0.00	0.00
	not routed	0.00	0.00	0.00
	through	0.00	0.00	0.00
	Schedule 15			
TOTAL	0.00	0.00	0.00	0.00
TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS				

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

SCHEDULE 16- INCOME FROM ROYALTY, PUBLICATION ETC	Current Year (2022-23)	Previous Year (2021-22)
1 Income from Royalty	0.00	0.00
2 Income from Publications	0.00	0.00
3 Others	0.00	0.00
TOTAL	0.00	0.00

SCHEDULE 17- INTEREST EARNED	Current Year (2022-23)	Previous Year (2021-22)
1 On Term Deposits:		
(a) With Scheduled Banks	259534.00	403010.00
(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	255411.00	266500.10
(b) With Non-Scheduled Banks	0.00	0.00
(c) with Institutions	0.00	0.00
(d) Others	0.00	0.00
3 On Loans:		
(a) Employees/Staff (On Motor Advance)	0.00	0.00
(b) Others	0.00	0.00
4 Interest on Debtors and Other Receivables	0.00	0.00
TOTAL	514945.00	669510.10



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SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

SCHEDULE 18- OTHER INCOME		Current Year (2022-23)	Previous Year (2021-22)
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	0.00	0.00
6	Miscellaneous Receipts	159716.28	18500.00
7	License Fees	15840.00	0.00
8	Other revenue deductions form Staff Salaries	140308.00	173958.00
9	Prior Period iTems - IGNOU Remuneration Receivable	0.00	19903.00
10	Tender Fees	30500.00	0.00
11	Training Programme Receipts	263050.00	0.00
12	In House Facilities - NEC	0.00	129928.00
TOTAL		609414.28	342289.00

SCHEDULE 19- INCREASE/DECREASE IN STOCK OF FINISHED GOODS & WORK IN PROGRESS		Current Year (2022-23)	Previous Year (2021-22)
(a)	Closing Stock		
	Finished Goods	0.00	0.00
	Work-in-progress	0.00	0.00
(b)	Less: Opening Stock		
	Finished Goods	0.00	0.00
	Work-in-progress	0.00	0.00
NET INCREASE/(DECREASE) [a-b]		0.00	0.00



SCHEDULE-20 ESTABLISHMENT EXPENSES	Current Year (2022-23)	Previous Year (2021-22)
General Establishment Expenses: -		
Salaries and wages (General)	19703297.0	20782700.0
Salaries to Senior Consultant	300117.0	0.0
Salaries and wages (ATC)	229030.0	0.0
Pension	3470024.0	161982.0
Allowances and Bonus: - Children Education Allowances	0	0
Bonus to Employees	117436.0	117436.0
D A Arrears	227020.0	101283.0
MACP Arrears	4536.0	0.0
Leave Travel Consession (Expenses and Encashment)	217624.0	50542.0
Leave Encashments	2671462.0	0.0
Research and Development Expenses	0.0	0.0
Honorarium to Guest Faculty, Co-ordinators etc	91400.0	97900.0
Honorarium to Guest Faculty, Co-ordinators etc (Hostel)	0.0	20500.0
Medical Reimbursements	469676.0	274231.0
Manpower Outsourcing	13418023.0	10430989.0
Security Charges	1866984.0	1511684.0
Gratuity Paid	2000000.0	0.0
GPF Paid	1470726.0	0.0
	46635355.0	33684247.0
Academic Expenses: -		
Campus Interview and Recruitment Expenses	72621.	76700.
Enrolment Fees remittance to NCHMCT	216900.	809900.
Exam Fee Remittances, Remuneration & other Exam	970146.	254856.
IGNOU Expenses (Including honorarium, etc.)	0.00	208228.
Papers and Periodicals	0.00	0.00
Student Activities	206133.	24964.
Career Awareness Programme	0.00	0.00
Border Area Development	0.00	2292303.
Joint Entrance Examination Expenses(Honorarium etc)	33315.	0.00
NCHMCT Fees Remittance Expenses	74418.	0.00
Homestay Training Programme	0.00	0.00
North East Food Show (MIE)	0.00	0.00
Workshops, Seminars & Events Expenses	1017197.	884521.
	2590730.	4551472.0
Less:- Receipts on account	0.	0.0
	2590730.0	4551472.0
Operational Expenses: -		
Consumables & raw-materials for Campus	3147160.00	1950045.00
Consumables & raw-materials for Hostel	2342635.00	0.00
Consumable Raw Materials Exps (ATC)	1041075.00	0.00
Housekeeping Expenses (ATC)	125333.00	0.00
Consumables & raw-materials for Hostel	0.00	1991461.00
HSRT Programme Expenses	0.00	153600.00
House-keeping and Gardening materials	76745.00	948875.00
Outdoor Catering Charges	365815.00	100021.00
	7098763.00	5144002.00
Less:- Receipts on account	0.00	0.00
	7098763.00	5144002.00
TOTAL	56324848.00	43379721.00



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SCHEDULES FORMING PART OF INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31st MARCH, 2023

<u>SCHEDULE 21- OTHERS ADMINISTRATIVE EXPENSES ETC</u>	Current Year	Previous Year (2021-22)
Purchases	0.00	0.00
Cartage and Carriage	0.00	0.00
Expenses Electricity and Power Campaign Clean India Insurance	1019901.00	960500.00
Repairs and Maintenance-	0.00	0.00
i) Gas Bank, Cylinders and Gas Range	54975.00	0.00
ii) Computers and Peripherals	106640.47	61900.00
iii) Furniture and Fixtures	456176.16	203623.00
iv) Electrical and Electronic Equipments	651799.00	304085.00
v) Kitchen Items & Equipments	119665.00	48475.00
vi) Building	429649.88	3806490.00
vii) Plumbing	163392.84	92278.00
viii) Vehicles	75358.00	42140.00
ix) Generator	419420.00	0.00
x) Hostel	0.00	821124.00
ix) General	0.00	1119641.00
Postage, Telephone and Communication Charges Printing and Stationery	155375.00	18513.00
Travelling and Conveyance	710516.24	948873.00
Expenses Swatchata Pakhwara Swatch Action Plan Expenses	103786.00	330454.00
Auditors Remuneration	7145.00	112250.00
Professional & Accounting Charges Land Revenue	177480.00	492631.00
NPS Charges	40000.00	40000.00
NPS Contribution	0.00	240000.00
Advertisement and Publicity Annual	0.00	0.00
Subscription	0.00	0.00
Gifts & Souvenirs	95012.00	608958.00
Training Expenses	0.00	301800.00
Gardening Expenses	0.00	81000.00
Hostel Subsidy	247800.00	0.00
Allowance	0.00	0.00
Consultancy Charges	0.00	40470.00
Student Expenses	0.00	109760.00
Ek Bharat Shreshtha Bharat Programme Entrepreneurship Programme	18600.00	25500.00
Cloth, Uniforms & Linen Jack Fruit	258832.00	591200.00
Mission Interest on TDS	0.00	3200.00
Induction Training Programme Azadi Ka Amrit Mahotsav	0.00	34926.00
NEC CCV	6493.00	41850.00
Border Area Development Expenses Others: -	0.00	708310.00
	135000.00	9590.00
	12118.25	24906.07
	30121.00	77500.00
	447381.16	164380.00
	0.00	97350.00
	0.00	163125.00



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SCHEDULES FORMING PART OF INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31st MARCH, 2023

SCHEDULE 21- OTHERS ADMINISTRATIVE EXPENSES ETC : Contd...	Current Year	Previous Year (2021-22)
DPC Expenses	0.00	0.00
POL & Vehicle	284505.00	115989.00
Maintenance LPG	369400.00	246600.00
Cylinders and Refilling	0.00	0.00
Donation to PM Cares	0.00	2150.00
Fund GST Late Fees	22413.36	23364.00
Membership Fees	0.00	0.00
Bank Interest refunded to Ministry of Tourism Petty Expenses and Sundries as per Annexure I Remuneration (Central Institute of Hindi) Purchase of Tool Kit	61132.00	167369.00
Interest on Late payment of TDS GPF Withdwawal	0.00	382250.00
Buckwheat Prog. Expenses Discount	3000193.64	4680.00
Allowed ATC	25507.00	250000.00
Fund Transferred From ATC	22000.00	0.00
Fund Transferred From Hostel- 6367 North East Food Show (MIE)	0.00	0.00
Border Area Development - Equipment for Trainees	368132.00	0.00
Border Area Development - Transportation Charges	8354395.00	0.00
Border Area Development - Administrative Charges	218400.00	0.00
Prior Period Adjustments - (GPF Withdrawal) S Makdoh Prior Period Adjustment (GPF Withdrawal)	66000.00	0.00
Vijay Kumar Prior Period Adjustment (GPF	3620.00	282430.00
	176803.00	0.00
	17860.00	0.00
	0.00	20405.00
TOTAL	21641137.	16715706.07



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SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

SCHEDULE 22- EXPENDITURE ON GRANTS, SUBSIDIES ETC	Current Year (2022-23)	Previous Year (2021-22)
(a) Grants given to Institutions/Organisations	0.00	0.00
(b) Subsidies given to Institutions/Organisations	0.00	0.00
Total	0.00	0.00

SCHEDULE 23- INTEREST	Current Year (2022-23)	Previous Year (2021-22)
(a) On fixed Loans	0.00	0.00
(b) On other Loans	0.00	0.00
(c) On Overdraft	0.00	36076.00
Total	0.00	36076.00



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ANNEXURE I

PETTY CASH EXPENSES FOR THE YEAR ENDED 31ST MARCH, 2023

<u>Particulars</u>	<u>Amount in `</u>		
	<u>General Campus</u>	<u>Hostel</u>	<u>Total</u>
Postage and Telegram	34610.00	0.00	34610.00
Petrol, Oil and Lubricants	1000.00	0.00	1000.00
Examination Expenses	0.00	0.00	0.00
Operational Expenses	0.00	0.00	0.00
Repairs & Maintenance	0.00	0.00	0.00
Conveyance	8420.00	0.00	8420.00
Hostel Expenses	2000.00	0.00	2000.00
Advertisement & Publicity	1260.00	0.00	1260.00
Prior Period Adjustment	602.00	0.00	602.00
Printing & Stationery	7540.00	0.00	7540.00
Vehicle Expenses	1740.00	0.00	1740.00
Office Expenses	3960.00	0.00	3960.00
Training & Workshop	0.00	0.00	0.00
Total (`)	61132.00	0.00	61132.00



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Bank Reconciliation Statement as on March 31st 2023			
ICICI Account No. 747701000087 (IHM PENSION AND GRATUITY A/C)			
			<u>Amount (₹)</u>
Closing Balance as per Cash Book			621716.00
Less : Amount deposited but not credited by Bank till 31.03.2022			
	<u>Date</u>	<u>Particulars</u>	<u>Amount</u>
	25.03.2022	Transfer to RD	<u>500000.00</u> 500000.00
Closing Balance as per Pass Book			121716.00

Bank Reconciliation Statement as on March 31st 2023	
Bank of Baroda Account No. 6479 (New Provident Fund A/c)	
	<u>Amount (₹)</u>
Closing Balance as per Cash Book	1167148.10
Closing Balance as per Pass Book	1167148.10

Bank Reconciliation Statement as on March 2023	
Bank of Baroda Account No. 6367 (HOSTEL Account)	
	<u>Amount (₹)</u>
Closing Balance as per Cash Book	160419.00
Closing Balance as per Bank Statement	160419.00

Bank Reconciliation Statement as on March 31st 2023	
BoB A/c No. 7469 (New Building A/c)	
	<u>Amount (₹)</u>
Closing Balance as per Cash Book	261930.40
Closing Balance as per Bank Statement	261930.40



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Bank Reconciliation Statement as on March 31st 2023			
Bank of Baroda Account No. 6462 (New General Account)			
Closing Balance as per Cash Book			<u>Amount (₹)</u> 3481491.09
Add: Cheques issued but not presented for payment		<u>Amount (₹)</u>	
<u>Date</u>	<u>Cheque No. / Bill No</u>	191100.00	
28.03.2023	809	<u>500000.00</u>	691100.00
31.03.2023	823		
Less : Cheque Issue but not yet Credited by Bank		<u>Amount(Rs)</u>	
<u>Date</u>	<u>Cheque No. / Bill No</u>	11813.00	
30.03.2023	Cheque No. 384657	<u>11813.00</u>	11813.00
Closing Balance as per Bank Statement			<u>4160778.09</u>

Bank Reconciliation Statement as on March 31st 2023			
30270100011519 (IHM ATC A/C)			
Closing Balance as per Cash Book			<u>Amount (₹)</u> 255653.16
Less: Cheques deposited but not cleared by bank		<u>Amount (Rs.)</u>	
<u>Date</u>	<u>Chq No.</u>	8948.00	
30.03.2023	728982	<u>8948.00</u>	8948.00
Closing Balance as per Bank Statement			<u>246705.16</u>

Bank Reconciliation Statement as on March 31st 2022			
ICICI Account No. 747701000098 (Border Area Development)			
Closing Balance as per Cash Book			<u>Amount (₹)</u> 19754.00
Closing Balance as per Pass Book			19754.00



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Bank Reconciliation Statement as on March 31st 2023 SBI A/c No. 9553 (Caution Money A/c)	
	<u>Amount (₹)</u>
Closing Balance as per Cash Book	396239.00
Closing Balance as per Bank Statement	<u>396239.00</u>

Bank Reconciliation Statement as on March 31st 2023 BoB A/c No. 9554 (Pension & Gratuity A/c)	
	<u>Amount (₹)</u>
Closing Balance as per Cash Book	756611.00
Closing Balance as per Bank Statement	<u>756611.00</u>

Bank Reconciliation Statement as on March 31st 2023 BoB A/c No. 11139 (New Fee A/c)	
	<u>Amount (₹)</u>
Closing Balance as per Cash Book	1858089.95
Closing Balance as per Bank Statement	<u>1858089.95</u>

Bank Reconciliation Statement as on March 31st 2023 BoB A/c No. 1141 (New Hostel Fee A/c)	
	<u>Amount (₹)</u>
Closing Balance as per Cash Book	661112.60
Closing Balance as per Bank Statement	<u>661112.60</u>

Bank Reconciliation Statement as on March 31st 2023 ICICI Account No. 747701000103 (IHM CORPUS FUND A/C)	
	<u>Amount (₹)</u>
Closing Balance as per Cash Book	1692959.43
Closing Balance as per Pass Book	<u>1692959.43</u>



**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION
MAWDIAND DIANG : SHILLONG**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023

Receipts	AMOUNT	Payments	AMOUNT
Opening Balance		Accounting Charges Payable	231280.00
BoB A/c No. 1139 (Fees)	7442028.65	Adml. Infrastructure/ Site Development	15000000.00
BoB A/c No. 1141 (Hostel Fees)	1021306.60	Administrative Charges	66000.00
BoB A/c No. 6367 (Hostel)	936264.93	Advertisement Expenses	114891.00
BoB A/c No. 6462 (General)	8104528.12	Advertisement & Publicity (Petty Cash)	1260.00
BoB A/c No. 6479 (Provident Fund)	1470256.00	Audit Fees Payable	40000.00
BoB A/c No. 7469 (Building)	30843545.40	Azadi Ka Amrit Mahotsav Exps	6493.00
BoB A/c No. 9553 (Caution Money)	848980.00	Bank Charges- 1139 (Fees)	537.70
BoB A/c No. 9554 (Pension & Gratuity)	5841933.00	Bank Charges-1141 (Hostel Fees)	244.28
Cash	900.00	Bank Charges-11519 (ATC)	1274.84
ICICI A/c No. 87 (Pension & Gratuity)	1031162.00	Bank Charges-6367 (Hostel)	5793.43
ICICI A/c No. 98 (Border Area Fund)	4747552.00	Bank Charges- 6462 (General)	5637.10
		Bank Charges-6479 (Provident Fund)	46.90
Accomodation Received (Hostel)	275743.00	Board Meeting Expenses	30121.00
Admission Fees	141000.00	Bonus to Employees	117436.00
Admission Fees (1 & 1/2 Yr CCCFPP)	76500.00	Border Area Development Expenses	135000.00
Bank Charges-11519 (ATC)	295.00	Buckwheat Prog. Expenses	3069308.00
Bank Charges-6367 (Hostel)	560.50	Building (Incubation Centre)	249800.00
Bank Charges- 6462 (General)	560.50	Building Shed	246000.00
Border Area Grant Received	3250000.00	Campus Interview & Recruitment Expenses	72621.00
Caution Fees(1 & 1/2 Yr CCCFPP)	153000.00	Caution Fees (Semester)	92700.00
Caution Fees (Semester)	617500.00	CGST ITC	3600.00
CGST/ SGST - 11519 ATC	558285.20	CGST/ SGST - 11519 ATC	230782.00
CGST/ SGST - 6367 Hostel	5813.00	CGST/ SGST - 6462 IHM SHG	61351.00
CGST/ SGST - 6462 IHM SHG	190905.00	Children Education Allowance	162000.00
Deposits (Telephone, Lease Rent, Etc.)	23400.00	Computer and Peripherals	3701849.00
Donation/Grants- Ministry of Tourism GOI (Capital)	16066256.00	Consumable Raw Materials Exps (ATC)	1041075.00
D Wallang (LTC Adv)	10800.00	Conveyance (Petty Cash)	8420.00
Enrolment Fees (1 & 1/2 Yr CCCFPP)	45900.00	D. A. Arrears	227020.00
Enrolment Fees- NCHMCT	171000.00	Discount Allowed ATC	25507.00
Exam Fee Remittances,Remunerations &Other Exam Exp	350.00	Donation/Grants- Ministry of Tourism GOI (Capital)	65107411.00
Examination Fees(1 & 1/2 Yr CCCFPP)	255000.00	D Wallang (LTC Adv)	10800.00



Examination & Reappearance Fees	1438850.00	Electricity and Power	929340.00
Fixed Deposit	55085082.00	Electronic & Electrical Equipment	5362311.00
Fixed Deposit (A/c No. 30035)	22873400.00	Enrolment Fee Remittances to NCHMCT	216900.00
Fixed Deposit (A/c No. 30036)	4000000.00	Exam Fee Remittances, Remunerations & Other Exam Exp	970496.00
Fixed Deposit (A/c No. 30038)	960000.00	Fixed Deposit (A/c No. 30035)	22873400.00
Fixed Deposit (A/c No. 32568)	3000000.00	Fixed Deposit (A/c No. 30036)	4000000.00
Flexi Fixed Deposit (A/c No. 6367) Hostel	2393000.00	Fixed Deposit (A/c No. 30038)	960000.00
Food Sale (ATC)	1133121.00	Fixed Deposit (A/c No. 31006)	3000000.00
Food Sale Received (Hostel)	45385.00	Fixed Deposit (A/c No. 31007)	5500000.00
French Class (Student Development)	50000.00	Fixed Deposit (A/c No. 32568)	3000000.00
GPF/NPS Contribution of Staff (Receipt)	1696402.00	Fixed Deposit (A/c No. 32569)	3000000.00
Grant From Border Area Development (Gvt of Megh.)	490002.00	Fixed Deposit (A/c No. 32570)	3000000.00
Grant From DOFP (Buckwheat Prog)	3517745.00	Fixed Deposit (A/c No. 32571)	3000000.00
Grant From Ministry of Tourism (SAP)	177480.00	Fixed Deposit (A/c No. 32572)	3000000.00
Grant From NEC (CCV)	751900.00	Fixed Deposit (A/c No. 32573)	1714589.00
Grant Received From DoFP (NEFS)	885000.00	Fixed Deposit (A/c No. 32574)	2889331.00
Grant Received From MOT (Recurring Grant)	25941000.00	Fixed Deposit (A/c No. 32619)	1125000.00
Hostel Fees	10292909.00	Fixed Deposit (A/c No. 747713001154)	13600000.00
Income Tax	435211.00	Flexi Fixed Deposit (A/c No. 6367) Hostel	2140000.00
Interest Earned on FFD (6367) Hostel	3387.00	Fund Transferred From ATC	22000.00
Interest Earned on Grants-7469 (Building A/c)	1346909.00	Furniture, Fixtures and Furnishings	5053891.00
Interest Received- 1141 Hostel Fees	26904.00	Generator Shed	241660.00
Interest Received- 11519 ATC	11429.00	GPF Paid (Vijay Kumar)	1470726.00
Interest Received-6367 (Hostel)	1881.00	Gratuity Paid (Vijay Kumar)	2000000.00
Interest Received-9553 Caution Money	19109.00	Hari Prasad (Pension)	170098.00
Interest Received-9554 Pension & Gratuity	96794.00	Honorarium to Guest Faculty, Co-Ordinator, Etc	91400.00
Interest Received- A/c No. 87 (Pension & Gratuity)	541650.00	Hostel Expenses (Petty Cash)	2000.00
Interest Received A/c No. 98	21517.00	Housekeeping Expenses (ATC)	125333.00
Interest Received-BOB 11139	88958.00	Housekeeping & Gardening Materials	76745.00
Interest Received (Gen A/c) 6462	82226.00	Income Tax	435211.00
Interest Received (Provident Fund)-6479	395115.00	Insurance Vehicle	19656.00
Issue of Library Card Certificates & Marksheets	750.00	Interest Earned on Grants-7469 (Building A/c)	2134666.00
JEE Receipts	125000.00	Jack Fruit Mission Expenses	258832.00
LIBRARY BOOKS	434300.00	JEE Advance (Ashok Kumar)	25000.00
License Fees (Income)	15840.00	JEE Expenses (Honorarium, Etc.)	33315.00
Lunch Charges Recovery	224000.00	Kitchen Equipment	1736428.00
Manpower Outsourcing	20950.00	Leave Encashment (Rahul Kumar)	91963.00



Mid Day Meal	50000.00	Leave Encashment (Vijay Kumar)	2579499.00
Mid-Term(1 & 1/2 Yr CCCFPP)	156000.00	LIBRARY BOOKS	149580.00
Miscellaneous Incomes (Fees)	2782250.00	Loan to HSRT	1478560.00
Miscellaneous Receipts	179716.28	LPG Cylinders & Refilling	369400.00
Miscellaneous Incomes(1 & 1/2 Yr CCCFPP)	499900.00	LTC Advance (Vivek Kumar)	13500.00
N Pyngrope (GPF Advance)	60000.00	LTC Encashment And Expenses	217624.00
Operational Expenses- Consumables, RM (College)	2467.00	MACP Arrears	4536.00
Other Revenue Deduction From Salaries	140308.00	Manpower Outsourcing	12305770.00
Outdoor Catering Receipts	425530.00	Medical Reimbursement	469676.00
Professional Tax Payable	53910.00	Membership Fees	23178.00
Recurring Deposit (Pension & Gratuity)	6000000.00	Miscellaneous Receipts	20000.00
Refund of Semester/ Hostel Fees	4175.00	NCHMCT Fees Remittance Expenses	74418.00
Remuneration From NCHMCT	9298.00	North East Food Show (MIE)	368132.00
Repairs & Maintenance(Electrical &Electronic Items)	23100.00	Nps Charge	2152.00
Room Rent (ATC)	4765770.80	NPS Contribution of Staff (Payment)	2572021.00
Salaries and Wages(General)	8424.00	Office Equipments	683408.00
Sale of Food Items	585889.00	Office Expenses	453052.00
Sale of Id Card	850.00	Office Expenses (Petty Cash)	3960.00
Sale of Log Books	27000.00	Operational Expenses- Consumables, RM (College)	2827539.00
Sale of Scrap	25000.00	Operational Expenses- Consumables, RM (Hostel)	2342635.00
Sale of Tool Kits	293205.00	Operational Exps Adv (Mohan Chandra)	12000.00
Sanjeet Kumar (LTC Advance)	10800.00	Other Equipment	135175.00
Sanjeet Kumar (Travelling Adv)	18000.00	Outdoor Catering Expenses	365815.00
SCHEDULE 1- CORPUS/ CAPITAL FUND	2.00	Pension Fund	195775.00
Scholarship	285600.00	POL Charges (Petty Cash)	1000.00
Security Deposit EMD	715000.00	POL (Vehicle & Generator) Exps	284505.00
Security Deposit (Hostel Fees)	399000.00	Postage and Telegram (Petty Cash)	34610.00
S Khonglah (Operational Exps Adv)	5000.00	Printing and Stationery Exps	557511.00
S Makdoh (GPF Advance)	31124.00	Printing and Stationery (Petty Cash)	7540.00
Subir Ghosh (LTC Adv)	9000.00	Prior Period Adjustment (Petty Cash)	602.00
Swachta Pakhwada Expenses	810.00	Professional Tax Payable	108680.00
TA Advance (Armedalin)	20000.00	Recurring Deposit (Pension & Gratuity)	3500000.00
Tender Fees	30500.00	Refund of Semester/ Hostel Fees	1192556.00
Term Deposit Interest Earned- 6462	5425.00	Repair & Maintainance (Vehicle)	75358.00
Term Deposit Interest Earned- 9553	218951.00	Repair & Maintenance (Furniture & Fixture)	460552.00
Training Programme Receipts	259650.00	Repairs and Maintenance (Building)	942511.00
Travelling and Conveyance Expenses	26424.00	Repairs and Maintenance- Computers and Peripherals	108532.00



Tuition Fees	24758358.00	Repairs and Maintenance- Cylinders and Gas	54975.00
Tuition Fees(1 & 1/2 Yr CCCFPP)	2626900.00	Repairs and Maintenance (Generator)	419420.00
Veer Polimers	420906.00	Repairs and Maintenance- Kitchen	119665.00
Vijay Kumar (Travelling Advance)	22000.00	Repairs and Maintenance (Plumbing)	172042.00
W. Khongwar (GPF Advance)	35000.00	Repairs & Maintenance(Electrical &Electronic Items)	674899.00
Workshop, Seminar & Events Receipts	1137736.00	Room Rent (ATC)	2184.00
		Salaries and Wages(General)	19711721.00
		Salary (Senior Consultant)	300117.00
		Salary & Wages (ATC)	229030.00
		Sanjeet Kumar (LTC Advance)	10800.00
		Sanjeet Kumar (Travelling Adv)	18000.00
		Scholarship	285600.00
		Security Charges (Campus)	1677299.00
		Security Deposit EMD	443500.00
		Security Deposit (Hostel Fees)	101000.00
		SGST ITC	3600.00
		S Khonglah (Operational Exps Adv)	5000.00
		S Makdoh (GPF Advance)	50000.00
		Sports Materials	26330.00
		Student Activites Expenses	206133.00
		Subir Ghosh (LTC Adv)	9000.00
		Swachta Pakhwada Expenses	7955.00
		Swatch Action Plan(SAP) (Expenses)	177480.00
		TA Advance (Armedalin)	40000.00
		TA Advance (Stacy Wahlang)	20000.00
		TA Advance (Vivek Kumar)	20000.00
		TDS Receivable-2022-23	46072.00
		Telephone Charges (Incl. Internet & Cable Charges)	155375.00
		Training Equipment (BAD)	8354395.00
		Training Programme Expenses	95012.00
		Transportation Charges (BAD)	218400.00
		Travelling and Conveyance Expenses	130210.00
		Uniform Expenses	18600.00
		Vehicle Expenses(Petty Cash)	1740.00
		Vijay Kumar (Pension)	3299926.00
		Vijay Kumar (Pension Contribution)	929797.00
		W. Khongwar (GPF Advance)	200000.00



		Workshop/ Events Advance (DRS Passah)		20000.00
		Workshop, Seminar & Event Expenses		1017197.00
		Closing Balance		
		<i>BoB A/c No. 1139 (Fees)</i>	1858089.95	
		<i>BoB A/c No. 1141 (Hostel Fees)</i>	661112.60	
		<i>BoB A/c No. 11519 (ATC)</i>	255653.16	
		<i>BoB A/c No. 6367 (Hostel)</i>	160419.00	
		<i>BoB A/c No. 6462 (General)</i>	3481491.09	
		<i>BoB A/c No. 6479 (Provident Fund)</i>	1167148.10	
		<i>BoB A/c No. 7469 (Building)</i>	261930.40	
		<i>BoB A/c No. 9553 (Caution Money)</i>	396239.00	
		<i>BoB A/c No. 9554 (Pension & Gratuity)</i>	756611.00	
		<i>ICICI A/c No. 103 (Corpus Fund)</i>	1692959.43	
		<i>ICICI A/c No. 87 (Pension & Gratuity)</i>	621716.00	
		<i>ICICI A/c No. 98 (Border Area Fund)</i>	19754.00	11333123.73
Total		269883509.98	Total	269883509.98



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

SCHEDULE 24-SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 31.03.2023

1. ACCOUNTING CONVENTION

The financial statements of Institute of Hotel Management Catering Technology and Applied Nutrition (thereafter referred to as institute) are prepared on the basis of historical cost convention and on actual 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 as well as ICICI Bank Further the institution contributes to EPFO and to NIS in respect of eligible employees.

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

3. GRANTS

Grants are accounted for in the books of accounts as and when they become receivable Grant received / receivable on Capital Account are capitalised and shown separately in the books of accounts and those received/receivable on Revenue Account are treated as income of the year.

4. TRANSFER TO GENERAL RESERVE

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

5. DEPRECIATION

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

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

6. FIXED ASSETS:

Schedule 8 has been prepared keeping in mind the disclosure requirements of Accounting Standard 10-Property Plant and Equipment.



Place : Shillong
Date : 18.10.2023


Chairman
IHMCTAN
Shillong


Principal
IHMCTAN
Shillong

for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants


CA SHYAM CHETTRI
Membership No. 303246

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


Schedule: 25-CONINGENI LIABILITIES AND NOTES ON ACCOUNTS FOR THE YEAR ENDED 31.03.2023

1. No confirm fables e os on 31 March 2023
2. the Institute exempt from paying income tax under section 10(23C)(iiiab)
3. Previous year's figures wherever necessary, have been 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 period.



Place : Shillong
Date : 18.10.2023


Chairman
IHMCTAN
Shillong


Principal
IHMCTAN
Shillong

for SHYAM CHETTRI AND ASSOCIATES
Chartered Accountants


CA SHYAM CHETTRI
Membership No. 303246