

**INSTITUTE OF HOTEL MANAGEMENT,
CATERING TECHNOLOGY & APPLIED NUTRITION,
HAJIPUR**



**ANNUAL REPORT
(2018 - 2019)**

PART-I

ANNUAL REPORT 2018-2019
INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND
APPLIED NUTRITION, HAJIPUR

i) Introduction

Institute of Hotel Management, Catering Technology & Applied Nutrition (IHMCTAN), Hajipur (Society) has come into existence in the year 1997 after upgradation of erstwhile Food Craft Institute, Patna (Society) which was set up in 1982 by Department of Tourism, Govt. of India.

Institute of Hotel Management, Catering Technology & Applied Nutrition, Hajipur is an autonomous body and is a Registered Society (Reg. no. 109/79-80) under the Society Registration Act (1860) . The institute is one amongst the 21 Central IHMs in the country and is sponsored by the Government of India (under Ministry of Tourism) IHMCTAN, Hajipur is academically Affiliated to National Council for Hotel Management & Catering Technology, New Delhi vide Reg. No. AF(44)/22/NC/01. The Degree is being offered in (B.Sc.) Hospitality and Hotel Administration jointly by National Council for Hotel Management & Catering Technology, Noida and Indira Gandhi National Open University, New Delhi.

ii) Aims & Objectives

The Institute and its curricula have been designed to train promising and talented young boys and girls in hospitality management. Under the able guidance of a trained and experienced team of faculty, the Institute aims to professionally equip the students to take up positions of responsibility in various branches of the hospitality industry. The principle aims & objectives are as follows ;

- to establish and carry on the administration and management of the Institute of Hotel Management , Catering Technology & Applied Nutrition, Hajipur;
- to provide instruction and training in all crafts and skills and in all the branches of Food Management, Hotel Management, Catering Technology & Applied Nutrition as the National Council for Hotel Management and Catering Technology (NCHMCT) being an apex body may think fit and for advancement of learning and dissemination of knowledge in such branches as may be deemed necessary;
- to adopt and follow the courses of instructions as may be prescribed by the National Council for Hotel Management and Catering Technology, Noida (NCHMCT) from time to time;

Ø to impart instruction and training in modern and scientific techniques of management of modern hotels, resorts, hostels and institutions of the like nature;

Ø to hold examinations, grant certificates, diplomas/degrees and other awards under the instruction and guidance of the National Council;

Ø to charge such fees and other charges as may be fixed by the NCHMCT from time to time;

Ø to supervise and control the discipline of students of the institute ;

Ø to award fellowship, scholarship, loans, monetary assistance, prizes and medals in accordance with the Rules and Bye-Laws;

Ø to arrange and distribute certificate/diplomas/degrees received from National Council (NCHMCT) to all the successful candidates.

Ø to commence short term courses of various nature and fix the requisite fees and charges, hold examinations and grant certificates and other awards to persons;

□*□

iii) Facilities

a) Campus location - Opp. State Govt. Circuit House, P.O. & P.S. Industrial Area, Hajipur-844 102, Vaishali, Bihar.

b) Available Area - 3.5 acres.

c) The Institute has following Labs for practical classes with proper infrastructure and facilities :

Basic Training Kitchen	one	1940 sq ft.
Advance Training Kitchen	one	1652 sq ft.
Larder / HSRT Kitchen	one	801 sq ft.
Quantity Training Kitchen	one	1817 sq ft.
Bakery & Confectionery	one	1657 sq ft.
Diploma Kitchen	one	1190 sq ft.
Advance Training Restaurant	one	1568 sq ft.
Speciality Restaurant	one	623 sq ft.
Housekeeping & Laundry Lab.	one	1045 sq ft.
Front Office Lab.	one	722 sq ft.
Computer Lab.	one	1109 sq ft.
Library (2912 Books)	one	1109 sq ft.
Student Dining (I)	one	1512 sq ft.
Student Dining (II) Hall	one	1730 sq ft.
Conference Hall (I) A.C.	one	800 sq ft.
Conference Hall (II) A.C.	one	230 seating capacity
Class Rooms	14	40 to 70 seating capacity 4 class rooms with LCD Projector

d) Hostel - Both the Boys' & Girls' Hostels are located in the campus having a capacity of 129 beds for boys & 98 beds for girls.

e) Nationalized Bank - Allahabad Bank is being operated in the institute's campus.

f) Cafeteria-cum Stationery Store - Stationery items / Mobile phone recharge vouchers, packaged food items / photocopying facility / internet / printout etc. being provided to the students within the campus.

iv) Management-

The institute is an autonomous registered Society under the Bihar Society's Registration Act 21, 1860 and its affairs are looked after by Board of Governors. It has its own Memorandum of Association, Rules & Regulation, Bye-Laws etc. The IHMCTAN, Patna-Hajipur Society comprises of the representatives of Central Govt. and State Govt., Experts of the field of Hotel Industry / Catering as Member Board of Governors with the Principal Secretary, Tourism, Govt. of Bihar as Hon'ble Chairperson of the Society and Principal of Institute as Member Secretary of the Society.

MEMBERS OF THE BOARD OF GOVERNORS' OF INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION, HAJIPUR (SOCIETY), HAJIPUR as on 31.3.2019.

SI.No.	Name & Designation	Position held
01.	Mr. Ravi Parmar, IAS Secretary (Tourism) Department of Tourism, Govt. of Bihar, Patna	CHAIRPERSON/CHAIRMAN
02.	Commissioner-cum-Secretary (F) Govt. of Bihar, Department of Finance, Patna	MEMBER
03.	Addl. Director General (T), Ministry of Tourism, Govt. of India, New Delhi	MEMBER
04.	Managing Director, Bihar State Tourism Development Corporation, Govt. of Bihar Veerchand Patel Marg, Patna	MEMBER
05.	Finance Advisor, Ministry of Tourism Govt. of India, New Delhi	MEMBER
06.	Regional Director, (Eastern India) Indiatourism, Govt. of India, Kolkata	MEMBER
07.	Director, Deptt. of Training & Employment, Govt. of Bihar, Patna	MEMBER
08.	Director (A&F), National Council for Hotel Management & Catering Technology, A-43, Sector-62, Noida, UP	MEMBER
09.	Principal, Institute of Hotel Management Seed Farm, Sector-'G', Lucknow	MEMBER (Catering Expert)
10.	Sri T. K. Sinha, Senior General Manager, Hotel Chanakya, Veerchand Patel Marg, Patna.	MEMBER (Industry Expert)
11.	Mr. Arvind Rai, Executive Chef Ashok Hotel (ITDC), Chanakyapuri, New Delhi.	MEMBER (Industry Expert)
12.	Mr. Sitesh Srivastav Principal Institute of Hotel Management Hajipur, Vaishali, Bihar	MEMBER/SECRETARY

EXECUTIVE COMMITTEE

Sl.No.	Name & Designation	
01.	Regional Director, India Tourism, (Eastern India) Indiatourism, Govt. of India, Kolkata	Convenor
02.	Director, Training & Employment, Govt. of Bihar, Patna	Member
03.	Expert on the Board of Governors	Member
04.	Principal, IHM, Hajipur	Secretary

FACULTY & STAFF IN POSITION AS ON 31.3.2019

Academic Staff

Sl.No.	Staff	No.
01.	Principal	01
02.	HoD	02
03.	Sr. Lecturer	03
04.	Lecturer/ Instructor	05
05.	Asstt. Lecturer/ Asstt. Instructor	04
06.	Teaching Associate /Faculty member on contract	02

Administrative Staff

Sl.No.	Staff	No.
01.	Administrative Officer	01
02.	Assistant Administrative Officer	01
03.	Accountant	01
04.	P.A.	01
05.	UDC	01
06.	Storekeeper	01
07.	Stenographer	--
08.	LDC	06
09.	Librarian	01
10.	Foreman-cum-Electrician on contract	01
11.	Operational staff (Peon/Attendant/Sweeper)	03
12.	Outsourced Operational staff (Supervisor/Electrician/Lab Attendants/Driver/ Sweeper/Mali)	21
13.	Outsourced Arm guard/Security guard	11

v) Meeting of Board of Governors

- (i) 35th Board of Governors Meeting of the Institute held on 26. 09. 2018.

Meeting of Executive Committee

- (i) 19th Executive Committee meeting held on 04. 05. 2018.
(ii) 20th Executive Committee meeting held on 28. 11. 2018.

vi) Courses offered

Sl.No.	Course offered	Duration	Sanctioned Intake
01.	B.Sc.Degree in Hospitality & Hotel Administration	3 Yrs	230
02.	Diploma in Food Production	1½ year	50
03.	Diploma in Food & Beverage Services	1½ year	50

vii) Admission Procedure

Sl.No.	Course offered	Procedure	Age	Qualification
01	3 Yrs. B.Sc. Degree in Hospitality & Hotel Administration	(a) Joint entrance exam. (b) Counselling 25 yrs.	Upper Age limit-22 yrs. (Gen.,OBC,PH) (SC & ST)	10+2 or equivalent exam in any stream with English.
02.	1½ year Diploma in Food Production	MCQ Written Test	Upper age limit- 25yrs. (Gen,OBC,PH) 28 yrs. (SC & ST)	10+2 or equivalent exam in any stream with English.
03.	1½ year Diploma in Food & Beverage Services	MCQ Written Test	Upper age limit- 25yrs. (Gen, OBC,PH) 28 yrs. (SC & ST)	10+2 or equivalent exam in any stream with English.

viii) Degree/ Diplomas/ Certificates awarded

Sl.No.	Name of the Course	Degree/Diploma/Certificate Awarded
01.	Bachelor Science (B.Sc.) in Hospitality and Hotel Administration	Degree under National Council for Hotel Management & Catering Technology, Noida and Indira Gandhi National Open University, New Delhi.
02.	(a) Diploma in Food Production (b) Diploma in Food and Beverage Service	Diploma under National Council for Hotel Management & Catering Technology.

3. Hunar Se Rojgar Certificate Awarded (In 2018-2019) :
- * 700 hours Hunar Se Rojgar Certificate course in Multi Cuisine course - 27 Nos.
 - * 500 hours Hunar Se Rojgar Certificate course in Food & Beverage Service Steward. - 14 Nos.

ix. Examination :

Data for 1st, 2nd & 3rd year :

Course running in the Institute	Total enrolled	Total appeared in TTE 80% and above	Number of students secured marks as per below 60% and above but below 80%				Number of students got AI/KT	Number of students Failed to qualify
			80% and above	60% and above but below 80%	50% and above but below 60%	40% and above but below 50%		
B.Sc. (HHA) 1 st year	205	178	5	100	60	10	68	14
2 nd Year	155	153	1	124	28	Nil	42	3
3 rd year	154	152	Nil	90	48	14	56	Nil
Dip. in Food Production		28	22	Result not declared				
Dip in F & B Service		36	33	Result not declared				

x. Reservations

3-YEARS DEGREE COURSE

Admission B.Sc.	OP/OP-PH	SC/SC-PH	ST/ST-PH	OBC/OBC-PH	KM	Min. of Ext. Affairs	Total Seats
Reservation Provision	119/4	35/1	17/1	63/2	1	Nil	243
Actual Taken by NCHMCT	118/0	20/0	6/0	60/0	Nil	I	205

FOOD PRODUCTION

Institute Seats	GEN	S.C.	S.T.	OBC	TOTAL
Reservation	24	8	4	14	50
Actual Taken	21	Nil	Nil	7	28

FOOD & BEVERAGE SERVICE

Institute Seats	GEN	S.C.	S.T.	OBC	TOTAL
Reservation	24	8	4	14	50
Actual Taken	21	2	Nil	13	36

xi. Degree course the Pass Outs (2018-19)

Sl. No.	Name	NC Roll No.	IGNOU No.
1.	ABHIRANJAN KUMAR	1641111004	167874257
2.	ABHISHEK KUMAR	1641111006	167872680
3.	ADITYA AWASTHI	1641111012	167874240
4.	ADITYA SHAILESH	1641111014	167873603
5.	AFTAB ALAM	1641111016	167873753
6.	AMARPREET SINGH	1641111021	167872579
7.	AMIT KUMAR	1641111022	167872697
8.	AMIT KUMAR SINGH	1641111025	167874232
9.	AMRENDRA	1641111027	167873026
10.	AMUL KUMAR	1641111028	167874074
11.	ANKIT KUMAR	1641111029	167873818
12.	ANKIT KUMAR	1641111030	167873588
13.	ANKIT SRIVASTAVA	1641111031	167873001
14.	ANKITESH KUMAR SINHA	1641111032	167873556
15.	ANKUSH ROY	1641111033	167873445
16.	ANSHIKA KUMARI	1641111034	167873563
17.	ARIF WASI	1641111037	167872744
18.	ASHISH RANJAN	1641111038	167873778
19.	ASHVINI KUMAR SINGH	1641111039	167872720
20.	ASIF HASAN	1641111041	167872561
21.	AVINASH KUMAR	1641111044	167873785
22.	AVNIT KUMAR SINGH	1641111045	167873832
23.	AYUSH KUMAR	1641111046	167874289
24.	BHUWAN SINGH RAUTELA	1641111050	167874329
25.	CAPTAIN NIHAL	1641111054	167874192
26.	CHANDAN KUMAR SINGH	1641111057	167873406
27.	DHANANJAY KUMAR	1641111059	167872769
28.	DIVYANSHU AASI	1641111062	167873982
29.	EKTA SINGH	1641111063	167873714
30.	GAURAV	1641111064	167873420
31.	GAURAV KUMAR	1641111065	167872998
32.	HIMANSHU BISHT	1641111066	167874336
33.	HIMANSHU VASHISHT	1641111068	167872751
34.	KRISHNA KANT	1641111071	167872902

Sl. No.	Name	NC Roll No.	IGNOU No.
35.	KRISHNA KUMAR SINGH KUSHWAH	1641111073	167874304
36.	KUMAR ANIKET	1641111075	167874311
37.	KUNDAN RAAZ	1641111078	167873968
38.	MANAN GUPTA	1641111082	167872830
39.	MANSHA	1641111083	167874028
40.	MAYURI GUPTA	1641111084	167872776
41.	MD ATIF RAZA	1641111085	167874200
42.	MD HESAMUDDIN KHAN	1641111087	167872482
43.	MOHD ABDULLAH	1641111091	167872848
44.	MONIKA KUMARI	1641111093	167874042
45.	MUKESH KUMAR	1641111094	167872959
46.	NANDINI	1641111096	167874035
47.	NAVNEET PANDEY	1641111097	167874107
48.	NEHA RAJ HANSH	1641111098	167873310
49.	NILANJANA BEHERA	1641111099	167873302
50.	PIYUSH ANUPAM	1641111102	167872522
51.	PRIYA RANJAN KUMAR	1641111110	167872586
52.	RAHUL KUMAR JHA	1641111112	167873800
53.	RAHUL RAI	1641111116	167874218
54.	RAHUL RAJ	1641111117	167872823
55.	RAHUL RANJAN	1641111118	167873151
56.	RANJAN KUMAR GUPTA	1641111122	167873248
57.	RAUSHAN KUMAR TIWARY	1641111123	167873896
58.	RIYA VERMA	1641111128	167873209
59.	ROHIT KUMAR	1641111129	167873287
60.	ROHIT RAJ	1641111130	167873176
61.	ROSHAN JHA	1641111132	167873871
62.	SACHIN BHATT	1641111135	167872966
63.	SAHIL KUMAR	1641111136	167873120
64.	SANJEEV KUMAR SINGH	1641111140	167874225
65.	SATYA NARAYAN PATRO	1641111142	167874271
66.	SATYAJIT KUMAR	1641111143	167874114
67.	SATYAM SHARMA	1641111144	167872554
68.	SAWAN KUMAR	1641111147	167873825
69.	SAYAN MISRA	1641111148	167873950

Sl. No.	Name	NC Roll No.	IGNOU No.
70.	Shallu Kumari	1641111149	167873943
71.	Sharib Wasi	1641111150	167873642
72.	Shashank Bhardwaz	1641111151	167873628
73.	Shashwat Sakshi	1641111153	167873936
74.	Shivam Kumar	1641111154	167873911
75.	Shivangi Panjar	1641111155	167873334
76.	Shubham Kesharwani	1641111157	167873975
77.	Siddhant Kumar Singh	1641111159	167872547
78.	Siddharth Verma	1641111160	167873864
79.	Simran Bajaj	1641111161	167873517
80.	Sonam Kumari	1641111163	167873904
81.	Subash	1641111165	167873746
82.	Subhash Bose	1641111167	167872816
83.	Suman Saurav	1641111170	167873380
84.	Suneel Kumar	1641111171	167874081
85.	Sunny Kumar Ray	1641111172	167873610
86.	Utkarsh Bajpai	1641111175	167874010
87.	Veerbhadra Singh Solanki	1641111176	167873635
88.	Vikash Kumar	1641111177	167872665
89.	Vishal Kumar	1641111182	167873524
90.	Vishal Kumar Singh	1641111185	167873667
91.	Vivek Kumar Dubey	1641111187	167874178
92.	Vivek Ranjan Singh	1641111188	167872490
93.	Wasim Akhtar	1641111189	167873531
94.	Md Ghufuran	152267	159053488
95.	Aryan Raj	152220	159053116
96.	Keshav Kunal	152256	159053463

Total Students	-	154
Total Pass	-	96
Total Absent	-	02
Total Compartment	-	56

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION,
HAJIPUR, VAISHALI BIHAR-844102**

xii. CAMPUS PLACEMENT OF STUDENTS FOR THE ACADEMIC YEAR 2018-2019

Sl. No.	Name	Type of Business	Management Trainee	Hotel Operational Trainee	Entry Level In	Sales	Management Trainee in Other Management	TOTAL
1.	THE LEELA PALACE BENGALURU	Hotel	—	6	—	—	—	6
2.	BIKANERVALA FOODS PVT. LTD.	Restaurant	8	—	—	—	—	8
3.	BARBEQUE NATION BENGALURU	Restaurant	—	10	—	—	—	10
4.	TACO BELL MEXICAN RESTAURANT	Restaurant	4	5	—	—	—	5
5.	JAYPEE HOTEL AGRA	Hotel	—	—	8	—	—	8
6.	THE OBEROI, KOLTATA	Hotel	—	2	—	—	—	2
7.	SERVICE MASTER CLEAN, BENGALURU	BPO	8	—	—	—	—	8
8.	CONRAD BY HILTON, PUNE	Hotel	—	—	6	—	—	6
9.	HOTEL KANHA SHYAM	Hotel	—	10	—	—	—	10
10.	HOTEL RAJ PALACE	Hotel	—	6	—	—	—	6
11.	ALOFT CESSNA PARK BANGALORE	Hotel	—	—	2	—	—	2
12.	RADISSON BLU	Hotel	—	—	3	—	—	3
13.	LAXMI VILAS PALACE	Hotel	—	—	2	—	—	2
14.	BROWN BEAN BAKERS NEW DELHI	Hotel	—	—	2	—	—	2
15.	ABSOLUTE BARBEQUE	Restaurant	—	9	—	—	—	9
16.	SARVODAYA GROUP	Hotel	6	—	—	—	—	6
17.	MARRIOTT	Hotel	—	—	2	—	—	2
18.	THE TRIDENT	Hotel	—	—	1	—	—	1
		TOTAL	26	48	26	—	—	100

Total Students	-	153
Total Placed	-	100
Total Higher Studies	-	23
Total Placement Percentage	-	80.39%

xiii) Short duration craft courses / customized trainings conducted (of less than 6 months)

Details of 'Hunar Se Rozgar Tak', "Skill Testing & Certification Programme" and Entrepreneurship Programme under CBSP Scheme at IHM, Hajipur.

- a) i. **Courses conducted during the year trade-wise**
 i. **Hunar Se Rozgar Tak Programme** - 200
 F & B Service Steward
 ii. **Skill Testing & Certification Programme** - 150
 iii. **Entrepreneurship Programme** - 200
- b) **Target in each course and actual pass out**

i. Hunar Se Rozgar Tak Programme

S. No.	Programme	Target	Pass
1.	Multi Cuisine Cook	200	Nil
2.	Food & Beverage Service (Steward)		45

ii. Skill Testing & Certification Programme

S. No.	Programme	Target	Pass
1.	Cook -I	150	21
2.	House Keeping		23
3.	Cook		25
4.	Waiter		21

iii. Entrepreneurship Programme

S. No.	Programme	Target	Pass
1.	Entrepreneurship Programme	200	45

Total Funds claimed - Nil

- c) **The funds received from MoT during the year programme-wise;**

Programme	Total Fund received
i. Hunar Se Rozgar Tak Programme	Rs. Nil
ii. Skill Testing & Certification Programme	Nil

- d) **Total funds received from GoI, MoT : Nil**

- e) **Status of UCs programme-wise as on 1st April 2019 immediately after the closure of the financial year;**

Programme	UCs as on 31 st March 2019
i. Hunar Se Rozgar Tak Programme	Nil
ii. Skill Testing & Certification Programme	Nil

- e) (i) **Status of unspent balance programme-wise as on 1st April 2019 immediately after the closure of the financial year;**

Programme	Unspent Balance as on 31 st March 2019
i. Hunar Se Rozgar Tak Programme	Nil
ii. Skill Testing & Certification Programme	Nil

CBSP Hunar Se Rozgar Tak for the Year 2018-19**A**

BATCH	TRADE	DURATION	SESSION	ADMITTED	TRAINED
I	Cook (Tandoor)	150 Hrs.	01/10/2018 to 16/11/2018	21	14
II	Cook (Tandoor)	150 Hrs.	27/11/2018 to 08/01/2019	19	16
III	Cook (Tandoor)	150 Hrs.	11/01/2019 to 21/02/2019	22	15

Skill Testing and Certification Programme for the Year 2018-19
conducted at different organization.

BATCH	TRADE	DURATION	SESSION	ADMITTED	TRAINED	SERVICE PROVIDERS
I	Cook	6 Days	28/5/2018 to 02/06/2018	21	21	Hotel Lemon Tree, Patna
II	Cook	6 Days	29/10/2018 to 03/11/2018	25	25	Shashatra Sima Bal, Patna
I	Housekeeping	6 Days	02/07/2018 to 07/07/2018	25	25	Hotel Lemon Tree, Patna
I	Waiter	6 Days	28/1/2019 to 02/02/2019	21	21	East Central Rly., Danapur

xiv) Research / Consultancy / Training-

- Mr. Mohan Kumar, Computer faculty has attended one training programme on 10/4/2018 in connection with training on CBSP module software.
- Mr. Prakash Chandra, UDC has attended one day training for verification of documents and other Counselling activities training at NCHMCT, Noida on 14/5/2018.
- Mr. Anupam Kumar, Senior Lecturer has attended one day training for verification of documents and other Counselling activities training at NCHMCT, Noida on 14/5/2018
- Mr. Kalyan Mukherjee, HoD-II has attended Food & Beverage Master Class workshop at NCHMCT, Noida from 11/7/2018 to 13/7/2018
- Mr. Anupam Kumar, Senior Lecturer has attended CLF training from 6/8/2018 to 11/8/2018 in NCHMCT, Noida
- Mr. Kalyan Mukherjee, HoD-II has attended CLF training from 22/10/2018 to 27/10/2018 in NCHMCT, Noida.
- Mr. Pramod Kumar Sahni, Senior Lecturer has attended CLF training from 11/11/2018 to 17/11/2018 in NCHMCT, Noida
- Mr. Gautam Choudhuri, Assistant Lecturer has attended CLF training from 20/01/2019 to 25/01/2019 in NCHMCT, Noida
- Mr. Kalyan Mukherjee, HoD-II has attended MDP training in Hyderabad from 21/01/2019 to 03/02/2019 and 25/01/2019 to 03/02/2019 at Spain.
- Mr. Praveen Jha, Senior Lecturer has attended CLF training from 11/02/2019 to 17/02/2019 in NCHMCT, Noida.
- Mr. Sandipan Sankarityan, Lecturer has attended CLF training from 11/2/2019 to 16/2/2019 in NCHMCT, Noida
- Mr. Sumit Chatterjee, HoD has attended CLF training from 25/2/2019 to 02/03/2019 in NCHMCT, Noida

xv) Innovations / Good Practices -

- Anti Ragging' committee formed with students and faculty to keep strict vigilance on the fresh batch of students so that they do not feel uncomfortable or any inconveniences in the institute.
- Few faculty members are entrusted with the special responsibility for monitoring disciplines of the students in the institute.
- Time Tables of all semesters and courses, monthly attendance status, and all other important notifications etc. are circulated in Institute's web site.
- To make the parents aware of all Rules, Regulations and disciplines of the institute a meeting is held with Principal, HoD-I and parents of 1st year newly admitted students to help them to overcome all their doubts and queries.
- To develop punctuality within the students, after 9.00 a.m. the Institute's main gate gets closed and no students are allowed to enter into the institute.
- Students without proper uniform and grooming are not allowed to attend classes.
- Tree plantation has been done in the campus.

xvi) Important decisions and development-

- Installation of Solar PV system by Suryam International Pvt. Ltd. Berhampur, Odisha likely to be completed soon.
- Institute formed various clubs for extra curriculum activities of the students viz-
 - Food Production Club - Insomenic
 - Food & Beverage Service Club - F & B Soldier

Sports Club	-	Hawks
Cultural Club	-	Hangoutz Club
Helping Hands	-	Social Club
Quiz & Debating Club	-	Ignited Minds

xvii) Events and Activities organized during 2018-19

- Published Institute's Magazine NIRVANA-2018 in the month of April, 2018
- District Judge farewell – 23/7/2018
- Freshers Day organised on 29/8/2018
- Seminar on Indian Cuisine (Past present & future on 18/9/2018
- Organized Hindi Pakhwada from 14th to 28th September, 2018
- Organized World Tourism Day on 27th September, 2018
- Breakfast buffet – 28/9/2018
- Organised Indian Classic Music on– 04/10/2018 by Pt. Ajay Pohankar.
- Food & Art Culture of North East – 10/10/2018
- Work Shop on Knife Skill – 27/10/2018
- Organised Rashtriya Ekta Diwas (National Youth Day) on 31st October 2017
- Goan Food Festival – 28/11/2018
- SAP/ SBM (Swachata Action Plan/ Swachhata Bharat Mission) activities at Bihar / Jharkhand from 30/11/2018 to 01/12/2018.
- SAP/ SBM (Swachata Action Plan/ Swachhata Bharat Mission)activities at Bihar / Jharkhand from 02/12/2018 to 19/01/2019.
- Chirstmas Eve – 17/12/2018
- Students of IHM, Hajipur participated on Inter College Sports meet – 2019 held at IHM, Kolkata from 14/01/2019 to 19/01/2019.
- Work shop on “ How to Crack “ Kitchen Management Training Programe from 14/1/2019 to 17/1/2019
- A seminar organised on National Youth Day on 12/1/2019
- Organised Maker Sankranti & Lohri Festival on 17/1/2019
- Cancer Awareness Programe – 17/1/2019
- Basket Competition – 14/2/2019
- Kitchen Skill workshop – 2/3/2019
- Holi theme – 2/3/2019
- Demonstration on Biar Skill Competition
- Initiative – 2019 Herb Garden
- Food Festival – Tripura –Mizoram – 27/3/2019
- Food Festival – 29/3/2019.

xviii) Measures taken / System in place to prevent ragging

IHM, Hajipur maintains the image of ZERO RAGGING Institute for past long years. But, still prevention of ragging all efforts and initiatives are taken each year at the time of beginning of new session. The Anti Ragging Committee are constituted with team of faculty members, administrative members and senior students separately to keep strict vigilance at Institute, hostels.

Anti Ragging pledges are taken from students duly signed by them to make aware of the students regarding the consequences to be faced for violation of such Rules.

The students are warned with strict disciplinary actions for getting involved with any type of ragging. The Principal, faculty members and Wardens of both hostels (boys & girls) play a very vital role by monitoring and counseling the students for developing a healthy and congenial relationship with seniors and juniors.

xix) Utilisation of Central Assistance / Grant in Aid

(a) **CFA for Renovation of all Toilets of Hostel Block & Institute Main Building**

Amount sanctioned letter no.20(1)/2018-HRD dt. 29.06.2018

Amount released - Rs. 59,05,000.00

Amount utilized - Rs. 59,05,000.00

Unspent balance - Nil.

(b) **CFA for Tourism Awareness Programme under CBSP**

Amount sanctioned letter no. 36(54)/2018-PMUSD dt.10.10.2018

Amount released - Rs. 3,84,038.00

Amount utilized - Rs. 3,84,038.00

Unspent balance - Nil.

(c) **CFA for Hunar Se Rojgar Tak Programme Under CBSP**

Amount sanctioned File no. 3(84)/2013/CBSP- Vol.II dt. 12.9.2018

Amount released - Rs. 5,78,178.00 (Reimbursement)

Amount utilized - Rs. 5,78,178.00

Unspent balance - Rs. Nil.

(d) **Grand-in Aid under for construction of New Hostel for Girls**

Amount sanctioned no. 20(1)/2019-HRD dt. 28.2.2019

Amount released - Rs. 1,56,28.000

Amount utilized - Rs. 1,56,28.000

Unspent balance - Nil

(e) **CFA for Central Sector Scholarship Scheme of Top Class Education for SC student.**

Amount sanctioned File no. 11017/252/2019-SCD-1 dt. 26.2.2019

Amount released - Rs. 3,12,807.00

Amount utilised - Rs. Nil

Unspent balance - Rs. 3,12,807.00

(f) **Central Sector Scholarship Scheme of Top Class Education of SC students**

Sanction No. F.no. 11017/11/2016-SCD-1 dt. 05.3.2019

Amount released - Rs. 1,47,748.00

Amount utilised - Rs. Nil

Unspent balance - Rs. 1,47,748.00

(g) **Central Sector Scholarship Scheme of Top Class Education of SC students**

Sanction No. F.no. 11017/54/2014-SCD-1 dt. 14.3.2019

Amount released - Rs.2,01,158.00

Amount utilized - Nil

Unspent balance - Rs.2,01,158.00

xxi) Implementation of the Right to Information Act 2005

NAME OF THE PUBLIC AUTHORITY

Assistant Public Information Officers :

Sl. No.	Name	Designation	STD Code	Phone No.		Fax	E-mail	Address
				Office	Home			
1.	Mr. Naresh Kumar	Accountant	06224	274937	...	276486	hajipurihm@gmail.com	I.H.M. Opp. State Govt. Circuit house, P.O. Industrial Estate, Hajipur

Public Information Officers :

Sl. No.	Name	Designation	STD Code	Phone No.		Fax	E-mail	Address
				Office	Home			
1.	Mr. Kalyan Mukherjee	Sr. Lecturer	06224	276486	-	276486	hajipurihm@gmail.com	I.H.M. Opp. State Govt. Circuit House, P.O. Industrial Estate, Hajipur

Appealate Authority :

Sl. No.	Name	Designation	STD Code	Phone No.		Fax	E-mail	Address
				Office	Home			
1.	Mr. Sitesh Srivastav	Principal	06224	276486	06224 2524518	276486	hajipurihm@gmail.com	I.H.M. Opp. State Govt. Circuit House, P.O. Industrial Estate, Hajipur

For Applications

Sl. No.	Name & address of the Applicant	Date of Receipt	Date of Disposal
O/b	Mr. Chandrashekhar R Luniya 2 Ishan Residency, 168 Navi Path, Pune	07.03.2018	05.04.2018
01.	Suraj Kr. Kushwaha Durgapur , Gomoh, Dhanbad	01.05.2018	01.05.2018
02.	Mr. R.L. Gupta, Under Secretary, MoT, GoI, New Delhi Sri Partibhan, 181, AA6, VIP Nagar, Vallore, Tamilnadu	01.05.2018	16.05.2018
03.	Ms. Tuntuni Chowdhury, Asstt. DG & CPIOMoT, GoI, New Delhi. Sri Deepak Kumar C/o Mr. R. N.Dubey House No. 64, Ground Floor, Sarkar Pura Khas, New Delhi.	27.04.2018	16.05.2018
04.	Ms. Tuntuni Chowdhury, Asstt. DG & CPIOMoT, GoI, New Delhi. Sri P Narayana Swami 7-5-14/A, Veketshwara Colony, Mahboob Nagar	14.05.2018	25.05.2018
05.	Mr. Nishant Barla, Dept. of Management, Dr. Shakuntala Mishra National Rehab. University, Lucknow	11/5/2018	25/5/2018
06.	Mr. L.K.Ganguly, CPIO/Director (A&F), NCHMCT, Noida Mr. P. K. Gupta, Principal Residency Institute of Hotel Management, Hajipur	25.06.2018	20.07.2018
07.	Mr. L.K.Ganguly, Director (A&F), NCHMCT, Noida Mr. P. K. Gupta, Principal Residency Institute of Hotel Management, Hajipur	25.06.2018	20.07.2018
08.	Mr. L.K.Ganguly, Director, (A&F), NCHMCT, Noida Sri Subhash Chandra, RTI Activist, Whistle Blower on corruption.	17.07.2018	27.07.2018
09.	Additional Secretary, Tourism Govt. of Bihar, Patna Sri Subhash Chandra, RTI Activist, Whistle Blower on corruption.	26.07.2018	26.07.2018

10.	Mr. L.K.Ganguly, Director (A&F), NCHMCT, Noida P. K. Gupta, Principal Residence, IHM , Bhomboi, Yamuna Nagar	30.07.2018	28.08.2018
11.	Mr. L.K.Ganguly, Director (A&F), NCHMCT, Noida P. K. Gupta, Principal Residence, IHM , Bhomboi, Yamuna Nagar	30.07.2018	28.08.2018
12.	BSTD, Patna Smt. Anita Banerjee, Ex Lab. Attendant, IHM, Hajipur	13.09.2018	14.09.2018
13.	Mr. L.K.Ganguly, Director (A&F), NCHMCT, Noida Mr. Sunil Kumar, IHMCT, Kovalam Trivandrum	05.10.2018	05.11.2018
14.	Mr. L.K.Ganguly, Director (A&F), NCHMCT, Noida Mr. Vasu Jain, 9/3827, Geeta Gali Gandhi Nagar, Delhi	12.10.2018	02.11.2018
15.	Sri Anupam Kumar, Senior Lecturer, IHM, Hajipur	12/11/2018	19/11/2018
16.	Sri Anupam Kumar, Senior Lecturer, IHM, Hajipur	06/12/2018	20/12/2018
17.	Mr. L.K.Ganguly, Director (A&F), NCHMCT, Noida Adv. Jaynish Saini, F-110, Lawyers Chamber, Ambala City, Haryana	14/01/2019	05/02/2019
18.	Mr. B. K. Chakravarti, P-219-8, CIT Road, Kolkata	14/1/2019	05/2/2019
19.	Mr. L. K. Ganguly, Director (A&F), NCHMCT, Noida Adv. Jyoti Rani, Govt. Staff, Qtr. No. J-6 Civil Station, Bhatinda	12/02/2019	15/03/2019
20.	Smt.Tuntuni Chowdhury, Asstt. Director General & CPIO, MOT, GoI, New Delhi Sri Kanhaiya 2 nd Floor, Gali No. 4, Himgiri Enclave, Burari, New Delhi	11/2/2019	15/3/2019

21.	Smt.Tuntuni Chowdhury, Asstt. Director General & CPIO, MOT, GoI, New Delhi Sri Kanhaiya2 nd Floor, Himgiri Enclave, Burari, New Delhi	11/02/2019	15/03/2019
22.	Mr. L.K.Ganguly, CPIO/Director (A&F), NCHMCT, Noida Adv. Jyoti Rani, Govt. Staff, Qtr. No. J-6 Civil Station, Bhatinda	18.02.2019	15.03.2019
23.	Mr. L.K.Ganguly, CPIO/Director (A&F), NCHMCT, Noida Adv. Jyoti Rani, Govt. Staff Qtr. NO. J-6, Civil Station, Bhatinda	18/02/2019	15/03/2019
24.	Shivani, House No. 962, Sector -80 SAS Nagar, Mohali	22/03/2019	12/04/2019

xxii) Status of audit-paras -

Outstanding Audit Paras for the financial year 2013-14 , 2014-15 & 2015-16 have been dropped by Internal Audit Wing, Principal Accounts Office, Ministry of Civil Aviation & Tourism, Govt. of India, New Delhi vide letter no. Pr.AO/MCAT/IAW/2018-19/941 dated 21/5/2018 except the following audit paras stands as on 31st March 2018:

Sl. No.	Para nos.	Financial Year	Para in brief
(i)	Para no. 11	2013-15	Not allowing increments to Sri A Sai Giridhar, Ex-Principal, IHM, Hajipur
(ii)	Para no. 2 (i)	2015-16	Utilization certificate should be furnished only after getting expenditure statement from CPWD.
(iii)	Para no. 14	2015-16	Rs.13,689 in 2014-15 and Rs.10,303/- in 2015-16 were recovered by bank as Bank charges. IHM being Educational Institution is exempted from bank charges. Matter may be taken up with bank to recover same.

The above Audit Paras are in process of compliance by the Institute.

xxiii) Progressive use of Hindi

- Observed 'Hindi Week' by organising various competitions as mentioned below, amongst the teaching and administrative staff from 1st , 2nd and 3rd position winners were awarded with cash prizes of Rs. 1000.00 Rs. 750.00 and Rs. 500.00 respectively.
- Hindi Pakhwara celebrated 14th September, 2018 to 28th September, 2018.
- All name plates of the institute have been made in Hindi language.
- Hindi script has been installed in all computers.
- All official application form (T.A., DA, Loan), leave application, service books , salary register etc. have been made bi-lingual.
- All staff are doing their day to day typing work , notifications, office orders, note sheets etc. in Hindi language.

xxiv) Agency Registration

Type of Registration	:	Registered Societies (Govt. Autonomous Bodies)
Agency Name	:	Institute of Hotel Management Catering Technology & Applied Nutrition, Hajipur
Act/Registration No.	:	109/79-80
Date of Registration	:	28.10.2003
Registering Authority	:	I G Registration, GoB, Patna
State of Registration	:	Bihar
TAN No.	:	AAAT 15053 M
Address Line 1	:	Institute of Hotel Management Catering & Nutrition,
Address Line 2	:	Opp. State Govt. Circuit House
Address Line 3	:	Hajipur, Vaishali
City	:	Hajipur
State	:	Bihar
District	:	Vaishali
Pin Code	:	844 102
Contact Person	:	Sitesh Srivastav, Principal
Phone	:	06224-276486
E mail	:	hajipurihm@gmail.com; princ.ihmhajipur@gov.in
Unique Agency Code	:	IHMCTAN, Hajipur
Website	:	www.ihmhajipurnet

BANK DETAILS (ALLAHABAD BANK)

Scheme	:	Current Account
Bank	:	Allahabad Bank, IHM, Hajipur Branch
Address	:	Hajipur
Account No.	:	20800983875
Agency Name as per Bank	:	Secretary, Institute of Hotel Management Catering & Nutrition, Hajipur
Add more Bank Details (if any)	:	i. S. B. A/c no. : 20800985862, IHMEGPF A/C
Allahabad Bank, IHM, Hajipur Branch	:	ii. S. B. A/c no. : 20800985851, Secretary, IHM, Pension Fund A/C
	:	iii. S. B A/c no. : 20800991944, Secretary IHM IDF A/C
	:	iv. Secretary, Institute of Hotel Management, CBSP Fund A/c

BANK DETAILS (STATE BANK OF INDIA)

Scheme	:	Current Account
Bank	:	State Bank of India, Hajipur Main Branch
Address	:	Hajipur
Account No.	:	10636207443

**INSTITUTE OF HOTEL MANAGEMENT,
CATERING TECHNOLOGY & APPLIED NUTRITION,
HAJIPUR**



ANNUAL REPORT

(2018 - 2019)

PART-II

**INSTITUTE OF HOTEL MANAGEMENT,
CATERING TECHNOLOGY & APPLIED NUTRITION,
HAJIPUR**

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED ON
31.03.2019**

**H.S. PARMAR & CO.
CHARTERED ACCOUNTANTS
303, 3rd Floor, Sumati Palace
Boring Road, Patna- 800 001**



Independent Auditor's Report

To The Members of

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION

I. Report on the Financial Statements

We have audited the accompanying financial statements of INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION, HAJIPUR, which comprise the Balance Sheet as at 31 March, 2019, & Income and Expenditure Account for the year ended, and a summary of the significant accounting policies and other explanatory information.

II. Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Institute. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that give a true and fair view and are free from material statement, whether due to fraud or error.

III. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Institutes preparation of financial statements that give a true and fair view 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 internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

H. S. PARMAR & CO.
Chartered Accountants

303, 3rd Floor, Sumati Palace
Boring Road, Patna - 800 001
Phone : +91 9334179465
E-mail: hsparmar.mithapur@gmail.com

IV. Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements read with notes on Accounts given in Schedule "25" give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) In the case of the Balance Sheet, of the state of affairs of the Institute as at March 31, 2019; and
- b) In the case of Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date.

V. We report that :

1. We have obtained all the information and explanations, which to the best of our knowledge and belief necessary for the purpose of our audit.
2. In our opinion, proper books of account as required by law have been kept by the society so far as appears from our examination of those books.
3. The Balance Sheet and Income & Expenditure Accounts dealt with by this report are in agreement with the books of account.

Place : Patna
Date : 26-06-2019

For
H.S.PARMAR & CO.
Chartered Accountants
FRN - 000940C

Sd/-
(KUMAR VINEET)
Partner
Mem. No. : 411599

FORM NO. 10B

(See rule 17B)

**Audit Report under section 12A(b) of the Income-Tax Act, 1961, in the case of
CHARITABLE OF RELIGIOUS TRUSTS OR INSTITUTIONS**

We have examined the balance sheet of **INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY AND APPLIED NUTRITION, HAJIPUR, AAATI5053M** (name and PAN of the Trust or Institution) as at **31/03/2019** and the Income & Expenditure account for the year ended on that due date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanation which to the best of **our** knowledge and belief were necessary for the purpose of the audit. In **our** opinion, proper books of account have kept by the head office and the branches of the above named **institution** visited by **us** so far as appears from **our** examination of the books, and proper Returns adequate for the purpose of audit have been received from branches not visited by **us**, subject to the comments given below:

NIL

In **our** opinion and to the best of **our** information, and according to information given to **us**, the said accounting gives a true and fair view-

- In the case of the balance sheet, of the state of affairs of the above named **institution** as at **31/03/2019** and
 - In the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2019**
- The prescribed particulars are annexed hereto.

Place : **PATNA**

Date : 26. 08. 2019

For **H. S. Parmar & Co.**

Chartered Accountant

FRN : 00940C

Sd/-

(KUMAR VINEET)Name : **KUMAR VINEET**Membership Number : **411599**FRN (Firm Registration Number) : **000940 C**Address : **DEV BHAWAN, MITHAPUR,
KHAGAU ROAD, PATNA-800 001****ANNEXURE****Statement of Particulars****I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES**

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year (Rs.)	Rs. 5,05,33,794/-
2. Whether the institution has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year (Rs.)	No _____
3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes (Rs.)	Yes _____ Rs. 64,57,227/-
4. Amount of Income eligible for exemption under section 11(1)(c) (Give Details)	No _____
5. Amount of Income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section (11)(2) (Rs.)	Rs. 0
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? if so, the details there of.	Not applicable
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section (11)(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? if so, the details thereof (Rs.)	No _____
8. Whether, during the previous year, any part of income accumulated or set apart for specified purpose under section 11(2) in any earlier year-	

(a) Has been applied for purpose other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No _____
(b) Has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No _____
(c) Has not been utilised for purposes for which it has accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof ? If so, the details thereof.	No _____

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFITS OF PERSONS REFERRED TO IN SECTION (13)(3)

1. Whether any part of the income or property of the institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2. Whether any land, building or other property of the institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
4. Whether the services of institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	No
5. Whether any share, security or other property was purchased by or on behalf of the institution during the previous year from any such person? If so, give details thereof together with the consideration paid.	No
6. Whether any share, security or other property was sold by or on behalf of the institution during the previous year to any such person? If so, give details thereof together with the consideration received.	No
7. Whether any income or property of the institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	No
8. Whether the income or property of the institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	No

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR (S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13 (3) HAVE A SUBSTANTIAL INTEREST

S.No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment (Rs.)	Income from the investment (Rs.)	Whether the amount in Col. 4 exceeded 5 percent of the capital of the concern during the previous year-say Yes/No
Total					

Place : **PATNA**

Date : 26. 08. 2019

For H. S. Parmar & Co.
Chartered Accountant
FRN : 00940C
Sd/-
(KUMAR VINEET)

Name : **KUMAR VINEET**
Membership Number : **411599**
FRN (Firm Registration Number) : **000940 C**
Address : **DEV BHAWAN, MITHAPUR,**
KHAGAUL ROAD, PATNA-800 001

Institute of Hotel Management Catering Technology and Applied Nurtrition, Hajipur

Balance Sheet as on 31-3-2019

	SCHEDULE	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18	
<u>CORPUS/CAPITAL FUND AND LIABILITIES :</u>				
CORPUS/CAPITAL FUND	1	1908,92,135.59	1693,59,135.59	
RESERVES & SURPLUS	2	404,87,525.84	429,92,258.20	
EARMARKED/ENDOWMENT FUNDS	3	1421,92,484.97	1303,97,274.93	
SECURED LOAN & BORROWINGS	4	-	-	
UNSECURED LOAN & BORROWINGS	5	-	-	
DEFERRED CREDIT LIABILITIES	6	-	-	
CURRENT LIABILITIES & PROVISIONS	7	188,06,302.05	131,29,300.05	
TOTAL		3923,78,448.45	3558,77,968.77	
ASSETS :				
FIXED ASSETS	8	1743,17,808.02	1723,96,094.02	
INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	9	1630,59,591.00	1523,84,606.00	
INVESTMENTS OTHERS	10	14,66,775.00	13,42,418.00	
CURRENT ASSETS, LOAN & ADVANCES etc., MISCELLANEOUS EXPENDITURE (To the extent not written off or adjusted)	11	535,34,274.43	297,54,850.75	
TOTAL		3923,78,448.45	3558,77,968.77	
SIGNIFICANT ACCOUNTING POLICIES	24			
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25			
As per our Report of even date attached				
Place : Patna			for H.S. Parmar & Co.	
Date : 26.06.2019			Firm Registration No.:- 000940C	
			Chartered Accountants	
Sd/-	Sd/-	Sd/-	Sd/-	Sd/-
(A. Prabhaker)	(N. Kumar)	(S. Chatterjee)	(Sitesh Srivastav)	(Kumar Vineet)
LDC	Accountant	A.O.	Principal	Partner
				M.No. 411599

Institute of Hotel Management Catering Technology and Applied Nurtrition, Hajipur
Income & Expenditure Account for the ended year 31-Mar-2019

	SCHEDULE	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
<u>INCOME</u>			
Income from Sales/Service	12	2,81,075.00	1,33,830.00
Grants/Subsidies	13	-	-
Fees/Subscriptions	14	4,21,74,756.00	391,74,820.00
Income from Investment (Income on Investment from earmarked/endowment fund transferred to funds)	15	-	-
Income from Royalty, Publication etc	16	-	-
Interest Earned	17	82,77,756.00	76,34,812.00
Other Income	18	62,47,159.49	54,64,994.55
Increase/(decrease) in stock of finished goods and work-in-progress	19	-	-
Prior Period Adjustment		10,275.00	61,654.00
TOTAL [A]		569,91,021.49	524,70,110.55
<u>EXPENDITURE</u>			
Establishment Expenses	20	473,32,086.89	427,84,526.43
Other Administrative Expenses	21	12,90,267.92	10,10,169.55
Expenditure on Grants, Subsidies etc.	22	-	-
Interest	23	-	-
Depreciation (During the year)		66,50,140.04	72,56,771.90
Excess Provision Written off		-	-
Prior Period Adjustment		-	-
TOTAL [B]		552,72,494.85	510,51,467.88
[C] Balance being excess of Income over Expenditure (A-B)		17,18,526.64	14,18,642.67
Transfer to IDF		3,00,000.00	3,00,000.00
Transfer to Res. for Pension Fund		5,00,000.00	5,00,000.00
Transfer to Financial Assistance Award (Scholarship Fund)		-	3,00,000.00
Total (D)		8,00,000.00	11,00,000.00
Balance being surplus (C-D)		9,18,526.64	3,18,642.67
TOTAL		569,91,021.49	524,70,110.55
As per our Report of even date attached			
Place : Patna		for H.S. Parmar & Co.	
Date : 26.06.2019		Firm Registration No.:- 000940C	
		Chartered Accountants	
Sd/- (A. Prabhaker) LDC	Sd/- (N. Kumar) Accountant	Sd/- (S. Chatterjee) A.O.	Sd/- (Sitesh Srivastav) Principal
			Sd/- (Kumar Vineet) Partner M.No. 411599

Institute of Hotel Management Catering Technology and Applied Nurtrition, Hajipur
Schedule Forming Part of Balance Sheet As on 31st March 2019
CORPUS/CAPITAL FUND

SCHEDULE-1

SL.NO.	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1. Capital Grant-in-Aid from Govt. of India (For Equipment,F/F&Books) from 1982-1983 to 2005-2006	130,90,091.64	130,90,091.64
2. Capital Grant-in-Aid Govt. of Bihar to the Extent Utilised for Purpose of Station Wagon	1,17,648.23	1,17,648.23
3. Corpus Fund A/c (For Purchase of Equipment)	5,990.00	5,990.00
4. Capital Grant (Computer) GOI 2004-05	8,00,000.00	8,00,000.00
5. Capital for Land	1.00	1.00
6. From Govt. of India (For Hostel Furniture 2nd floor Boys Hostel-(2012-13)	8,37,543.00	8,37,543.00
7. From Govt. of India (For Equipment, Computer etc. (2012-13)	34,93,437.00	34,93,437.00
8. From Govt. of India (For Equipments, Fur. & Fix. for new Girls' Hostel & Addl. Academic Block cum Multipurpose Hall	53,55,000.00	53,55,000.00
OTHER FUNDS :		
9. From Govt. of India (For Additions & Alteration to the Premises)	4,280.45	4,280.45
10. From Govt. of India (For Additions & Alteration to the Premises 1998-99)	1,35,020.65	1,35,020.65
11. From Govt. of Bihar (EDP) Extent Utilised for Equipment, F/F & Books During 1988-89	1,21,451.62	1,21,451.62
12. Grant in Aid for FCI Building Project at Industrial Estate, Patna from Govt. of Bihar (1991-92)	8,92,458.00	8,92,458.00
<u>GRANT-IN-AID FOR INSTITUTE BUILDING PROJECT AT HAJIPUR :</u>		
13. From Govt. of Bihar	260,28,000.00	260,28,000.00
14. From Govt. of India :-	758,33,000.00	758,33,000.00
15. <u>Grant in Aid for Extension of Boys & Girls Hostel Block and Expansion of addl. Classroom & Multipurpose Hall)</u>		
2008-09	95,00,000.00	95,00,000.00
2011-12	74,00,000.00	74,00,000.00
2012-13	195,69,000.00	195,69,000.00
16. Recovery in Account of Library Books Lost	8,393.00	8,393.00
17. Grant in Aid for commissioning of 2 new tube wells and purchase of Equipments	27,48,215.00	27,48,215.00
18. Donation/Aid from NCHM as Computers/Laptops	34,19,606.00	34,19,606.00
19. Grant in Aid from Govt. of India for Construction of New Girls Hostel Block	156,28,000.00	-
20. Grant in Aid from Govt. of India for Renovation of Toilets & Purchase of Equipments	59,05,000.00	-
TOTAL	1908,92,135.59	1693,59,135.59

Institute of Hotel Management Catering Technology and Applied Nurtrition, Hajipur
Schedule Forming Part of Balance Sheet As on 31st March 2019
RESERVES AND SURPLUS

SCHEDULE-2

SL.NO.	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1. EXCESS OF INCOME OVER EXPENDITURE	404,87,525.84	429,92,258.20
Opening Balance	429,92,258.20	
Less : Arrears Pension to A. Sridhar from Sep-10 to Mar-18	34,23,259.00	
	<u>395,68,999.20</u>	
Add : Excess of income over exp. (During the year)	<u>9,18,526.64</u>	
TOTAL	404,87,525.84	429,92,258.20

EARMARKED / ENDOWMENT FUND

SCHEDULE-3

SL.NO.	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1. INSTITUTE DEVELOPMENT FUND	334,26,461.65	313,89,774.65
Interest on Investment (FD+Saving A/c & Transfer from C/A)	313,89,774.65	
Add : Interest on Investment	17,36,687.00	
Add : Transfer from Income & Expenditure	<u>3,00,000.00</u>	
2. GRATUITY FUND	98,35,004.00	85,90,124.00
IHM Hajipur Society :	313,908.00	
LIC of India :	<u>95,21,096.00</u>	
3. EL ENCASHMENT FUND	60,20,193.00	49,52,617.00
IHM Hajipur Society :	1,47,468.00	
LIC of India :	<u>58,72,725.00</u>	
4. Students Activities Fund	11,67,294.73	10,76,860.73
5. Faculty Development Fund	10,72,533.00	11,89,624.00
Opening Balance:	11,89,624.00	
Less : Utilised during the year	<u>1,17,091.00</u>	
6. Hostel Development Fund (Out of the above Rs. 319134/- utilised for purchase of Assets	10,76,600.00	9,85,100.00
7. Financial Assistance Award on Means Basis	17,16,263.00	17,70,800.00
8. Depreciation Fund	713,05,091.09	646,54,951.05
9. Pension Fund	157,48,208.50	157,87,423.50
Add : Interest on Investment	8,24,836.00	
TOTAL	1421,92,484.97	1303,97,274.93

SECURED LOANS & BORROWINGS

SCHEDULE-4

SL.NO.	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
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UNSECURED LOANS & BORROWINGS

SCHEDULE-5

SL.NO.	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
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DEFERRED CREDIT & LIABILITIES

SCHEDULE-6

SL.NO.	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
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CURRENT LIABILITIES & PROVISIONS

SCHEDULE-7

SL.NO.	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1	49,64,800.00	40,10,300.00
2	20,90,000.00	15,31,000.00
3	1,76,855.00	1,94,105.00
4	3,50,810.00	89,310.00
5	4,83,500.00	4,52,700.00
6	1,07,109.00	1,07,109.00
7	6,00,753.00	4,76,396.00
8	7,27,103.00	99,390.00
9	51,000.00	59,000.00
10	4,96,444.00	1,26,444.00
	Om Sai Indane Seva (2008-09)	1,710.00
	Cygnat Computer (2009-10)	1,800.00
	S.S. Traders (2011-12)	3,934.00
	M/s Om Sai Indane Seva (2012-13)	10,000.00
	M/s Congas Food Service Equip Pvt. Ltd.(12-13)	10,000.00
	M/s Bharti Refrigeration Works (12-13)	10,000.00
	M/s Jyoti Equipments (12-13)	10,000.00
	M/s Om Sai Indane Seva (13-14)	5,000.00
	M/s Om Sai Indane Seva (13-14)	4,000.00
	M/s M. S. Engineering Works (2017-18)	10,000.00
	M/s Sneh Kitchen & Commercial Equip. (2017-18)	10,000.00
	M/s Om Sai Indane Seva (2017-18)	10,000.00
	M/s Om Sai Sneh Indane (2017-18)	10,000.00
	M/s Industrial Marketing (2017-18)	10,000.00
	M/s SIS (India) Ltd. (18-19)	1,50,000.00
	M/s S.K. Store (Veg/Non Veg)	60,000.00
	M/s Anand Enterprises (Veg/Non Veg)	60,000.00
	M/s Evergreen Provision Store (Veg/Non Veg)	60,000.00
	M/s Tapan Enterprises	20,000.00
	M/s J.B. Equipments	20,000.00
	M/s M. S. Engineering Works (2018-19)	20,000.00
11	10,040.00	12,590.00
12	2,000.00	2,000.00
13	1,749.00	2,567.00
14	28,401.00	43,601.00
15	3,77,960.00	3,77,960.00
16	7,200.00	50,180.00
17	2,56,107.00	6,798.00
18	1,94,711.05	1,94,711.05
19	11,61,962.00	11,61,962.00
20	48,868.00	39,188.00
	M/s New M.S. Engineering Works	5,000.00

	M/s New M.S. Engineering Works	11,000.00		
	M/s Om Sai Indane Seva	5,600.00		
	M/s Hue Service Pvt. Ltd	5,000.00		
	M/s Life Line Safety Service	5,350.00		
	M/s Cool World (2015-16)	4,418.00		
	M/s Paras Publications	9,200.00		
	M/s Asian Pest Control	3,300.00		
21	Security Deposit		16,58,802.00	3,07,102.00
	M/s Anand Enterprises	25,000.00		
	M/s Anand Enterprises (2017-18)	25,000.00		
	M/s Om Sai Indane Seva	17,102.00		
	M/s Om Sai Indane Seva (2017-18)	40,000.00		
	M/s Evergreen Provision Store	60,000.00		
	M/s S. K. Store (Grocery)	20,000.00		
	M/s S. K. Store (Perishable/Non Perishable Food)	1,20,000.00		
	M/s Evergreen Provision Store (Veg/Non Veg) (18-19)	3,00,000.00		
	M/s Harshit Facility Management Services (18-19)	35,000.00		
	M/s SIS (India) Ltd. (18-19)	9,75,000.00		
	M/s New M.S. Engineering Works (18-19)	40,000.00		
	M/s J. B. Equipments	1,700.00		
22	Outstanding Liabilities		49,78,155.00	37,84,887.00
	2010-11 (Statutory Period Expired Chq.)	20,544.00		
	2011-12 (Statutory Period Expired Chq.)	35,500.00		
	2012-13 (Statutory Period Expired Chq.)	35,640.00		
	2013-14 (Statutory Period Expired Chq.)	32,430.00		
	2014-15 (Statutory Period Expired Chq.)	25,780.00		
	2015-16 (Statutory Period Expired Chq.)	66,841.00		
	2016-17 (Statutory Period Expired Chq.)	2,250.00		
	Salary & Wages (SIS)	4,86,362.00		
	Wages for Garbage Cleaning (Kishore Mitra)	7,840.00		
	Print. & Stationery	18,200.00		
	Adhoc Bonus (2015-16 to 2018-19)	4,97,376.00		
	Diesel (Vehicle & Genset & MR) (Lawn Garden)	57,510.00		
	Contingencies (Amar Printer)	1,200.00		
	News, Periodical & Journal (Dharpal Patel)	3,184.00		
	Telephone Exp.	4,422.00		
	Electricity Exp.	1,20,265.00		
	LTC (S. K. Dhar)	1,16,943.00		
	Travelling Exp. (S. K. Dhar)	50,640.00		
	Food Materials (M/s S. K. Store)	8,34,972.00		
	Food Materials (M/s Evergreen Prov. Store)	6,79,720.00		
	Hostel Food Charge (M/s Harshit Facility Mgmt.)	2,28,704.00		
	Contingencies (NSDL-NPS)	1,082.00		
	Food Materials (M/s Vaishali Caterers)	25,845.00		
	Postage (BNPL)	18,859.00		
	IGNOU TEE (Staff Remuneration)	87,350.00		
	Children Education Allowance	4,74,868.00		
	Audit Fee	19,942.00		
	Professional Fee (Anand Rungta & Co.)	8,260.00		
	Honorarium (Ms. Bhawna & Rajesh Kr Thakur)	21,400.00		
	Medical Expenses (Pratima Sinha)	3,515.00		

Fees (Alok Ashish-1641111018/-45879 & Swapan Kr. 1641111173 40869), Amiz Mallick-1741111032-49969/-, Avinash Tiwary-1741111054-50469/-,	1,91,696.00
Legal Fee (Harendra Pd. Singh)	22,000.00
Gautam Choudhuri (Faculty Dev. Fund)	1,500.00
Outdoor Catering (Students 2016-17)	52,975.00
Outdoor Catering (Students 2017-18)	1,94,350.00
Outdoor Catering (Students 2018-19)	3,12,150.00
	<u>47,62,115.00</u>

CBSP FUND A/C

O outstanding Liabilities

2015-16 (Statutory Period Expired Chq.)	25,700.00
2016-17 (Statutory Period Expired Chq.)	31,100.00
Stipend CBSP 6/8 weeks (2016-17)	59,500.00
Event Facilitators Stipend(2016-17)	6,000.00
CBSP 6 Month Stipend (2016-17)	6,000.00
CBSP Through Classified Hotel Stipend (2016-17)	1,500.00
STCP Stipend (2016-17)	1,800.00
Stipend-2017-18 (Abhishek Singh F&B Service)	1,500.00
Tourism Awareness Prog.	57,940.00
Base Cost (Honorarium)	25,000.00
	<u>2,16,040.00</u>

23	CFA For Tourism Awareness Programme	3,84,038.00	31,973.00
	Less : Utilised during 2018-19	<u>3,52,065.00</u>	

TOTAL	188,06,302.05	131,29,300.05
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FIXED ASSETS

SCHEDULE-8 (Referred to Annex-I &II)

SL.NO.		CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1	As per statement General Fund A/c	1628, 18,720.02	
	Add: Assets acquired during the year	<u>17,63,931.00</u>	
	Total(1)	<u>1645,82,651.02</u>	
2	As per ID Fund (Assets Acquired)	62,12,893.00	
	Add: Assets acquired during the year	<u>1,57,783.00</u>	
	Total(2)	<u>63,70,676.00</u>	
3	Donated by NCHMCT (3)	3,364,481.00	
	TOTAL (1+2+3)	1743,17,808.02	1723,96,094.02
	TOTAL	1743,17,808.02	1723,96,094.02

INVESTMENTS FROM EARMARKED/ENDOWMENT FUND

SCHEDULE-9

SL.NO.		CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1	Investment With SBI, Hajipur Branch	1106,43,649.00	1034,26,640.00
2	Investment with Allahabad Bank, Hajipur Branch	172,88,969.00	162,28,222.00
3	IDF-Investment with Canara Bank, Hajipur Branch	236,53,533.00	220,21,396.00
4	Pension Fund:- Investment with Allahabad Bank Hajipur Branch	114,73,440.00	107,08,348.00
	Total	1630,59,591.00	1523,84,606.00

INVESTMENTS OTHERS

SCHEDULE-10

SL.NO.		CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1	Investment of FCI Buildg. Project Grant with Allahabad Bank, Hajipur	14,66,775.00	13,42,418.00
	TOTAL	14,66,775.00	13,42,418.00

CURRENT ASSETS, LOAN & ADVANCES

SCHEDULE-11

SL.NO.		CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
[A]	Current Assets Stock-in-Hand		
	Training Food Materials	2,51,133.58	2,21,490.61
	Printing & Stationery	1,47,873.62	1,58,574.94
	Cleaning/Housekeeping Materials	31,578.52	24,711.58
	Fuel & Gas	15,076.50	7,690.00
	Training Materials	9,053.80	4,573.80
	Log Book (Store-460 Accounts-, 6 @Rs.85/-)	39,610.00	11,135.00
	First Aid	405.00	–
	Light Equipment/Building Materials/Elements	19,045.04	9,176.04
	Prospectus IHM (Accounts- 5@Rs. 70/- & 53@ Rs. 85/- Store-21@26.25 & 100@Rs. 85)	13,906.25	26,401.25
	Momento	1,280.00	6,424.00
	Student Notebook	52,920.00	65,104.73
	(a) Pink- (Store- 78 & Accounts-179@ Rs.70/-)	17,990.00	
	(b) Practical (Store-345 & Accounts-154 @Rs.70/-)	<u>34,930.00</u>	
	Kitchen Tool Kits	6,766.08	7,113.86
	Uniform & Apron	–	17,856.00
	Uniform (CBSP) Store	3,44,485.00	3,79,079.00
	Academic	16,891.00	
	Hotel Ginger, Jamshedpur	12,597.00	
	Hotel Chanakya BNR Ranchi	<u>111.00</u>	
	Certificate (CBSP)	5,375.00	5,375.00
	Course/Study Materials (CBSP)	31,420.40	31,420.40
	Tool Kits (CBSP)	98,318.15	98,318.15
	SUB TOTAL	10,97,845.14	10,74,444.36
[B]	SUNDRY RECEIVABLE		
	Receivable from LIC of India (Gratuity Fund)	95,21,096.00	83,75,294.00
	Receivable from LIC of India (E.L.Encashment Fund)	58,72,725.00	48,05,149.00
	Receivable from MOT, GOI-Fee CBSP (Hunar Se Rozgar)	14,02,430.00	12,41,955.00
	CBSP 6/8 Weeks (2016-17)	7,82,904.00	
	Event Facilitators (2016-17)	1,27,843.00	
	Entrepreneurship Prog.-Cook Tandoor (2018-19)	4,91,683.00	
	Receivable from NCHM (TA)	20,265.00	–
	Receivable from Income Tax Deptt. for TDS	9,94,811.00	1,03,635.00
	2018-19	3,176.00	
	2017-18	22,500.00	
	2016-17	81,135.00	
	2015-16	8,88,000.00	

Receivable from MoT, Gol for SAP Programme	11,25,677.00	-
Receivable from IGNOU towards TEE Expenses	1,34,437.00	88,113.00
Receivable from DoT, Govt. of Bihar (Training Fee for Tourism Staff)	-	160,000.00
Receivable from BSDM, Govt. of Bihar (World Skill Competition)	-	22,351.00
Receivable from Harshit Facility Mgmt. Services (Licence Fee)	7,316.00	1,690.00
SUB TOTAL	190,78,757.00	147,98,187.00
[C] <u>LOAN, ADVANCES & OTHER ASSETS</u>		
LTC Adv. To Sandipan S.	90,000.00	-
Advance to P. Ganguly	-	300.00
Advance to A.M/ Singh	100.00	-
Advance to CPWD	204,10,496.00	3,21,510.00
	IDF 2,00,000.00	
	IHM 202,10,496.00	
Advance to B. Mallick	7,433.00	-
SUB TOTAL	205,08,029.00	3,21,810.00
[D] <u>Security Deposit</u>		
M/s Anamika Indane	2,350.00	2,350.00
M/s Anamika Indane	2,850.00	2,850.00
Patliputra Agency (Raj Traders)	2,500.00	2,500.00
Bihar State Electricity Board	6,380.00	6,380.00
M/s Amrapali Gas Seva	30,600.00	30,600.00
M/s Choudhary & Sons Pepsi Distributors	2,500.00	2,500.00
Bharat Sanchar Nigam Limited, Hajipur	2,700.00	2,700.00
Bihar State Electricity Board	1,40,903.00	1,40,903.00
Bharat Sanchar Nigam Limited, Hajipur (Broadband)	3,300.00	3,300.00
BSNL for Tel. No. 06224-276485	500.00	0.00
SUB TOTAL	1,94,583.00	1,94,083.00
[E] <u>OTHER ASSETS:</u>		
Prepaid Expenses:	1,32,477.50	1,16,627.00
Insurance Prepaid	56,914.00	
Maint.& Rep. (Equip-Prepaid Exp)	35,928.00	
Maint.& Rep. (Prepaid Genset)	5,940.00	
Teaching Aid	33,695.50	
SUB TOTAL	1,32,477.50	1,16,627.00
<u>Cash in Hand:</u>		
Imprest Cash	2,475.00	11.00
Cash in hand	-	-
<u>Cash at Bank:</u>		
Allahabad Bank, Hajipur C/A- 20800983875	51,80,416.74	55,65,807.74
Allahabad Bank, CBSP Fund A/c-50254250448	12,93,127.00	18,53,040.00
Allahabad Bank-IDF-SB-20800991944	29,29,495.65	28,55,485.65
Allahabad Bank, CFA-C/A	1,05,316.00	-
Pension Fund-Allahabad Bank, SB-20800985851	26,78,273.50	18,46,676.50
S.B.I Hajipur C/A 10636207443	3,30,073.90	11,28,678.50
IDF, Canara Bank-SB-	3,405.00	-
SUB TOTAL	125,22,582.79	132,49,699.39
TOTAL	535,34,274.43	297,54,850.75

INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION, HAJIPUR**Schedule Forming Part of Income and Expenditure for the ended year on 31st March 2019****INCOME FROM SALES / SERVICES****SCHEDULE-12**

SL.NO.	CURRENT YEAR	PREVIOUS YEAR
	2018-19	2017-18
Staff Lunch	1,46,075.00	1,33,830.00
Lunch Charge from CBSP	1,35,000.00	
TOTAL	2,81,075.00	1,33,830.00

GRANT & SUBSIDIES**SCHEDULE-13**

SL.NO.	CURRENT YEAR	PREVIOUS YEAR
	2018-19	2017-18
TOTAL	-	-

ACADEMIC RECEIPTS**SCHEDULE-14**

SL.NO.	CURRENT YEAR	PREVIOUS YEAR
	2018-19	2017-18
Internal Exam fee	2,76,720.00	2,68,000.00
Tution Fees	411,19,426.00	3,81,21,220.00
Registration Fees/Admission Fee	4,22,700.00	4,28,200.00
Library Fees	2,83,500.00	2,86,500.00
Locker Rent	47,300.00	46,600.00
I. Card	25,110.00	24,300.00
TOTAL	421,74,756.00	3,91,74,820.00

INCOME FROM INVESTMENT**SCHEDULE-15**

SL.NO.	CURRENT YEAR	PREVIOUS YEAR
	2018-19	2017-18
TOTAL	-	-

INCOME FROM ROYALTY**SCHEDULE-16**

SL.NO.	CURRENT YEAR	PREVIOUS YEAR
	2018-19	2017-18
TOTAL	-	-

INTEREST EARNED

SCHEDULE-17

SL.NO.		CURRENT YEAR	PREVIOUS YEAR
		2018-19	2017-18
	Interest on Term Deposit		
	Albd Bank	10,60,747.00	2,28,222.00
	SBI	72,17,009.00	74,06,590.00
	TOTAL	82,77,756.00	76,34,812.00

OTHER INCOME

SCHEDULE-18

SL.NO.		CURRENT YEAR	PREVIOUS YEAR
		2018-19	2017-18
	Fee for Log Book	2,475.00	2,250.00
	Hostel fee	12,13,750.00	13,18,380.00
	Hostel Food Fees	9,38,950.00	9,93,918.00
	Miscellaneous Receipts	14,91,664.00	12,99,525.39
	Late Fine	2,20,650.00	1,19,045.00
	IGNOU TEE	17,440.00	21,424.00
	Lease Rent & Licence Fee (Gen. Shop)	2,54,495.00	2,31,798.00
	Fee for Prospectus	15,805.00	18,920.00
	Outdoor Catering/Training Program	1,50,825.00	94,351.00
	Tender Form Fee (non-refundable)	45,000.00	13,000.00
	License Fee (Staff Quarter)	76,500.00	73,470.00
	HRA Recoveries	9,43,648.00	7,89,446.00
	RTI Fees	37.00	40.00
	Water & Security Charges	34,800.00	34,800.00
	Application Fee (CBSP)	3,200.00	-
	Certification Fee (CBSP)	88,202.00	600.00
	Base Cost (CBSP)	-	62,195.79
	Misc. Receipts (CBSP)	2,61,232.00	47,819.60
	Administrative Charge (CBSP)	38,815.00	-
	Fee for Notebook (Practical)	27,410.86	27,173.08
	Fee for Notebook (Theory)	41,634.41	43,555.99
	Postage Charge	100.00	50.00
	Receipt for JEE Couns. Log. & Tech. Support	2,44,800.00	2,05,600.00
	Interest/Penal Interest	-	43,528.00
	Fee for Kitchen Tool Kits	30,977.22	24,104.70
	BSDM World Skill Competition	2,415.00	-
	Administrative Charge (SAP)	1,02,334.00	-
	TOTAL	62,47,159.49	54,64,994.55

INCREASE/DECREASE IN STOCK OF FINISHED GOODS & WORK-IN-PROGRESS

SCHEDULE-19

SL.NO.		CURRENT YEAR	PREVIOUS YEAR
		2018-19	2017-18
		NIL	NIL

ESTABLISHMENT EXPENSES

SCHEDULE-20A

SL.NO.	CURRENT YEAR		PREVIOUS YEAR
	2018-19		2017-18
Staff Salary & Wages including outsourced Employees etc	286,64,926.00		274,28,853.00
Wages for Garbage Cleaning	94,080.00		94,720.00
Children Education Allowances	4,74,868.00		3,87,412.00
E.L. Encashment	32,968.00		7,737.00
Gratuity	7,42,787.00		3,90,662.00
Adhoc Bonus	1,17,436.00		1,24,344.00
Travelling Expenses	1,83,826.00		2,87,984.00
Honorarium	2,73,971.00		2,33,005.00
Medical Reimbursement	2,66,214.00		2,77,574.00
Uniform, Meeting, Seminar & Conference	36,519.00		36,240.00
Contribution of Employee Pension Fund	5,37,870.00		4,83,014.00
Contribution to GGCA Policy	26,70,000.00		5,01,955.00
Contribution to GLES Policy	1,548.00		6,71,169.00
LTC	1,04,753.00		3,14,492.00
Contribution to NPS (Employer)	13,61,114.00		12,67,296.00
Pension	77,95,816.00	35,57,443.00	27,32,399.00
Less: (a) Pro-rata Pension of A. Sai Giridhar IHM, Gwalior		8,15,114.00	
(b) Arrears Pension of A. Sai Giridhar from Sep-10 to Mar-18 adjusted with Excess of Income over Exp. Fund-	<u>34,23,259.00</u>	<u>42,38,373.00</u>	
Composite Transfer Grant		-	22,640.00
TOTAL			

OPERATIONAL EXPENSES

SCHEDULE-20B

SL.NO.	CURRENT YEAR		PREVIOUS YEAR
	2018-19		2017-18
Electricity	14,29,809.00		14,65,240.00
Fuel & Gas	3,69,423.50		3,20,660.00
Crockeries, Cutlaries & Utensils	807.00		1,040.00
Cleaning Materials	1,42,319.06		1,03,499.52
Light Equipment	52,080.00		19,351.00
First Aid	2,781.00		6,813.90
Petrol & Diesel	90,699.00		55,106.00
Conveyance & Cartage	23,480.00		42,241.00
Maint. & Rep. (Electricity)	58,772.00		48,949.67
Maint. & Rep. (Furniture & Fixture)	10,525.00		18,560.00
Maint. & Rep. (Equipment/Computer)	4,02,548.00		1,85,629.00
Maint. & Rep. (Lawn & Garden)	16,907.00		12,687.00
Maint. & Rep. (Vehicle)	68,048.00		12,576.00
Maint. & Rep. (Gaspipes)	1,74,108.00		1,60,632.00
Maint. & Rep. (Genset)	63,980.00		44,942.00

Maint. & Rep. (Hostel)	2,07,205.00	3,20,680.00
Maint. & Rep. (Build & Plumb)	1,70,104.00	3,35,728.22
Maint. & Rep. (Cycle)	5,333.00	-
TOTAL	32,88,928.56	31,54,335.31

ACADEMIC EXPENSES

SCHEDULE-20C

SL.NO.	CURRENT YEAR	PREVIOUS YEAR
	2018-19	2017-18
News Paper & Periodicals	38,176.00	52,558.00
Teaching Aid	36,977.50	44,641.00
Membership, Subscription of Society	4,248.00	4,140.00
Training Food Expenses	47,46,190.03	41,99,444.92
Training Materials	70,649.80	44,111.20
Memento Distribution Exp.	5,144.00	4,000.00
I. Card	21,450.00	19,800.00
TOTAL	49,22,835.33	43,68,695.12
GRAND TOTAL(A+B+C)	473,32,086.89	427,84,526.43

ADMINISTRATION EXPENSES

SCHEDULE-21

SL.NO.	CURRENT YEAR	PREVIOUS YEAR
	2018-19	2017-18
Postage & Telephone	1,35,745.00	1,53,231.00
Printing & Stationery	2,28,190.32	2,55,959.67
Advertisement & Publicity	3,01,221.00	1,53,009.00
Contingency & Legal Charges	2,16,439.00	1,06,541.00
Bank Charges	11,213.45	12,795.88
IHM-Allbd. Bank	10,122.00	
IHM-SBI	737.45	
CBSP FUND A/c	<u>354.00</u>	
SB Collect Commission	39,131.15	-
Insurance	1,03,519.00	1,04,648.00
Audit Fees	19,942.00	19,942.00
Professional Fees	90,241.00	27,893.00
Linen & Furnishing	10,226.00	49,206.00
Institute Magazine (NIRVANA)	1,28,736.00	1,26,000.00
Rent & Taxes (PoS Machine)	5,664.00	944.00
TOTAL	12,90,267.92	10,10,169.55

PRIOR PERIOD ADJUSTMENT

SL. NO.	CURRENT YEAR	PREVIOUS YEAR
	2018-19	2017-18
<u>Prior Period Income</u>		
Library Fee	10,275.00	-
Total (A)	10,275.00	-
<u>Prior Period Expenses</u>		
Gratuity Exp	-	(61,654.00)
Total (B)	-	-61,654.00
Grand Total	10,275.00	(61,654.00)

Institute of Hotel Management Catering Technology and Applied Nutrition, Hajipur
Receipt & Payment Account for the ended year 31-Mar-2019

RECEIPT	AMOUNT (Rs.)		
Opening Bank Balance :		Current Liabilities	
Allahabad Bank	55,65,807.74	Caution Money	2,50,990.00
Allahabad Bank CBSP Fund A/c	18,53,040.00	Hostel Caution Money	1,23,800.00
SBI Hajipur	11,28,678.50	Central Sector Scholarship of SC	34,000.00
Imprest Cash	11.00	Center Change Charge	6,000.00
Bank Pension Fund	18,46,676.50	Donation for Communal Harmony	8,450.00
Bank IDF fund	28,55,485.65	EMD	10,30,000.00
Current Liabilities		Enrollment Fee	63,900.00
Caution Money	15,49,700.00	Excess fee	92,965.00
Hostel Caution Money	7,60,000.00	GPF	4,02,819.00
Central Sector Scholarship of SC	6,61,713.00	GPF Advance	1,75,600.00
Center Change Charge	6,000.00	GSLI-27149	7,800.00
Donation for Communal Harmony	8,450.00	Honorarium (NCHM/IGNOU)	66,260.00
EMD	15,50,000.00	IGNOU Co-Ord. Fee	27,000.00
Enrollment Fee	4,41,000.00	IGNOU Exam fee	1,58,070.00
Excess fee	1,05,407.00	IGNOU Exam fine	13,360.00
GPF	42,987.00	IGNOU Fee	39,03,800.00
Honorarium (NCHM/IGNOU)	66,260.00	IGNOU Student Supp. Fee	27,500.00
IGNOU Co-Ord. Fee	27,000.00	JEE Counselling Honor.	1,22,400.00
IGNOU Exam fee	1,47,860.00	N.C. Exam Fee	18,19,317.00
IGNOU Exam fine	22,700.00	N.C. Exam Fine	18,000.00
IGNOU Fee	42,17,700.00	NPS (Employees)	13,61,114.00
IGNOU Student Supp. Fee	27,500.00	Outstanding Liab.	23,85,264.00
JEE Counselling Honorarium	1,22,400.00	Performance Security	5,220.00
N.C. Exam Fee	26,37,500.00	Professional Tax	55,500.00
N.C. Exam Fine	25,000.00	Reappear N.C.Exam fee	55,850.00
Performance Security	14,900.00	Salary & Wages	197,41,670.00
Reappear N.C.Exam fee	1,76,700.00	Scholarships A/c	63,500.00
Scholarships A/c	63,500.00	Scholarships on Means Basis (NCHM)	54,538.00
Scholarships on Means Basis (NCHM)	37,288.00	Std. Safe Insurance	1,64,279.00
Security Deposit (Liability)	12,01,700.00	TDS (Staff)	10,94,600.00
Std. Safe Insurance	1,65,933.00	<u>EARMARKED ENDOWMENT FUND</u>	
<u>EARMARKED ENDOWMENT FUND</u>		Faculty Dev. Fund	12,674.00
Hostel Dev. Fee	95,500.00	Financial Assistance Award	54,537.00
Student Activity A/c	5,11,802.00	Hostel Development Fee	39,154.00
<u>CURRENT ASSETS</u>		Student Activities	2,66,296.00
Sundry Receivable	1,84,041.00	<u>Current Assets</u>	
Adv. to A.M. Singh	1,091.00	Stock in hand Log Book	42,500.00
Adv. to Ankit Kumar	1,921.00	Stock in hand Notebook (Practical)	91,000.00
Adv. to Anand Kumar	2,904.00	Stock in hand Notebook (Theory)	1,15,500.00
Adv. to Kalyan Mukherjee	28,214.00	Security Deposit	500.00
Adv. to Niraj Kumar	1,385.00	Sundry Receivable	8,88,000.00
Adv. to P. Ganguly	2,397.00	Adv. to Rakesh Kumar	4,000.00
Adv. to P. Mitter Choudhary	6,865.00	Adv. to Sumit Chatterjee	10,000.00
Adv. to Prakash Chandra	2,464.00	Adv. to A.M. Singh	39,000.00
Adv. to Pramod Sahni	9,000.00	Adv. to Anand Kumar	45,700.00
Adv. to Rakesh Kumar	3,044.00	Adv. to Ankit Kumar	85,500.00

<u>INDIRECT INCOME</u>		Adv. to Anupam Kumar	1,07,000.00
Admission Fee	4,29,600.00	Adv. to B. Mallick	30,000.00
BSDM World Skill Competition-2018	18,315.00	Adv. to Kalyan Mukherjee	1,35,500.00
Fine	2,30,150.00	Adv. to Mohan Kumar	5,000.00
Genset Charge	72,000.00	Adv. to A. Prabhaker	7,900.00
Hostel Bed Charge	20,02,502.00	Adv. to Niraj Kumar	1,02,000.00
Hostel Food Charge	34,42,602.00	Adv. to P. Ganguly	29,175.00
I. Card	24,840.00	Adv. to P. Mitter Choudhary	43,000.00
IGNOU TEE	17,608.00	Adv. to Prakash Chandra	20,000.00
Internal Exam Fee	2,93,220.00	Adv. to Praveen Jha	10,000.00
JEE Counselling Log. & Tech. Supp. Chg.	2,44,800.00	Adv. to Rakesh Kumar Das	10,000.00
Kitchen Tool Kits	2,17,200.00	Adv. to Sandeepan S.	2,44,000.00
Lease Rent	1,93,092.00	Adv. to Gautam Choudhuri	13,000.00
Library Fee	2,99,500.00	Adv. to Naresh Kumar	18,000.00
Licence fee from General Shop	54,087.00	Adv. to Pramod Sahni	30,000.00
Locker Rent	50,100.00	<u>FIXED ASSETS</u>	
Log Book	16,500.00	Books	55,925.00
Maintenance Charge	3,250.00	Equipments	67,790.00
Misc. Receipts	89,773.00	Furniture & Fixture	62,473.00
Outdoor Catering	3,65,300.00	<u>PREPAID EXPENSES</u>	
Prospectus IHM	28,300.00	Insurance Prepaid	56,914.00
RTI Fees	37.00	Maint & Rep. (Equip-Prepaid)	35,928.00
Student Credit Card Loan	3,30,840.00	Maint & Rep. (Prepaid-Genset)	5,940.00
Student Notebook (Practical)	1,12,950.00	Teaching Aid (Prepaid)	33,695.50
Student Notebook (Theory)	1,74,780.00	<u>OTHERS</u>	
Tender Form (Non-Refund)	45,000.00	Inter Unit (IDF)	3,25,500.00
Training Prog. (SSB)	1,20,000.00	Inter Unit (Pension Fund)	43,09,484.00
Tuition Fee	428,09,800.00	Inter Unit (CBSP Fund A/c)	3,04,911.00
<u>INDIRECT EXPENSES</u>		<u>INDIRECT INCOME</u>	
Diesel for Vehicle	1,920.00	Admission Fee	9,300.00
Gratuity Exp. A/c	3,56,291.00	BSDM World Skill Competition	15,900.00
Food Materials A/c	1,13,472.00	Fine	7,000.00
Salary & Wages A/c	65,777.00	Hostel Bed Charge	2,00,700.00
Pension A/c	8,15,114.00	Hostel Food Charge	23,27,948.00
Postage	100.00	I. Card	21,270.00
T.A. (NCHM)	47,102.00	IGNOU TEE	13,900.00
<u>CBSP FUND ACCOUNT</u>		Internal Exam Fee	13,250.00
Application Fee (CBSP)	3,200.00	Kitchen Tool Kits	1,83,975.00
Caution Money (CBSP)	10,000.00	Library Fee	13,500.00
CFA Tourism Awareness Programme	3,84,038.00	Locker Rent	2,700.00
Inter Unit (Current A/c)	3,00,291.00	Misc. Receipts	951.00
Sundry Receivable	3,31,208.00	Nirvana	1,28,736.00
Misc. Receipts (CBSP)	2,46,970.00	Outdoor Catering	22,325.00
<u>PENSION FUND ACCOUNT</u>		Student Credit Card Loan	1,27,160.00
Interest on Investment	59,744.00	Tuition Fee	19,03,350.00
Employer Contribution to Pension Fund	5,37,870.00	<u>INDIRECT EXPENSES</u>	
Inter Unit (Current A/c)	32,32,399.00	Advt. & Publicity	3,01,221.00
<u>INSTITUTE DEVELOPMENT FUND ACCOUNT</u>		Bank Charges	9,886.00
Interest on SB/FD	9,43,172.00	Contingencies	64,791.00
Investments	220,21,396.00	Conveyance, Coolie & Cartage	23,480.00
Inter Unit (Current A/c)	3,00,000.00	Crockeries, Cutlaries & Utensils	807.00
		Diesel for Genset	2,27,142.00

<u>CFA ACCOUNT</u>		Diesel for Vehicle	85,368.00
Grant in Aid from MoT, Gol for		Electricity Exp.	17,10,044.00
Renovation of Toilets &		First Aid	2,326.00
Purchase of Equipments	59,05,000.00	Food Materials A/c	34,68,472.00
		Fuel & Gas A/c	3,76,810.00
Grant in Aid from MoT, Gol for		H. K. Clg. Materials	1,39,921.00
Construction of New		Insurance	49,357.00
Girls' Hostel Block	156,28,000.00	Salary & Wages A/c	67,977.00
		Legal Charges	1,20,440.00
		Light Equipments	49,580.00
		Maint & Rep. (Build/Plum)	1,72,804.00
		Maint & Rep. (Electricity)	60,191.00
		Maint & Rep. (Equipments)	3,60,873.00
		Maint & Rep. (Furnitures & Fixture)	10,525.00
		Maint & Rep. (Gas pipeline)	1,74,108.00
		Maint & Rep. (Genset)	58,334.00
		Maint & Rep. (Hostel)	2,03,710.00
		Maint & Rep. (Lawn & Garden)	10,698.00
		Maint & Rep. (Vehicle)	68,048.00
		Membership of Society	4,248.00
		News, Periodicals & Journal	34,992.00
		Postage	38,224.00
		Printing & Stationery	2,39,789.00
		Professional Fee	81,981.00
		SAP A/c	6,94,878.00
		TA (NCHM)	47,002.00
		Teaching Aid	11,533.50
		Telephone Exp.	51,673.00
		Training Materials	72,305.00
		<u>ESTABLISHMENT EXPENSES</u>	
		E.L. Encashment	32,968.00
		Salary & Wages (Security Personnel)	56,51,812.00
		Wages for Garbage Cleaning	86,240.00
		G.G.C.A.	26,70,000.00
		GLS-228246	1,548.00
		Gratuity Exp. A/c	10,00,000.00
		Honorarium	2,52,571.00
		LTC	16,853.00
		Medical Expenses	2,62,699.00
		Participation Fee for Seminar	10,000.00
		Pension A/c	47,97,400.00
		Pension Fund	5,37,870.00
		Travelling Expenses	1,46,557.00
		Uniform & Apron	8,663.00
		<u>CBSP Fund Account</u>	
		Bank Charge	354.00
		Base Cost/Advertisement	30,333.00
		Caution Money	18,000.00
		Certification Fee	41,612.00

	CFA Tourism Awareness Prog.	1,42,469.00
	Outstanding Liabilities	1,02,852.00
	<u>SBI HAJIPUR ACCOUNT</u>	
	Bank Charges	737.45
	Rent & Taxes (Pos)	5,664.00
	SB Collect Commission	39,131.15
	<u>PENSION FUND ACCOUNT</u>	
	Pension Exp. A/c	29,98,416.00
	<u>INSTITUTE DEVELOPMENT FUND ACCOUNT</u>	
	Investment	228,60,000.00
	Furniture & Fixture	1,06,783.00
	Equipments	20,352.00
	Adv. to CPWD	2,00,000.00
	Bank Charge	18.00
	<u>CFA ACCOUNT</u>	
	Adv. to CPWD A/c	198,88,986.00
	Equipments A/c	15,38,462.00
	Bank Charge A/c	236.00
	<u>CLOSING BANK BALANCE</u>	
	Allahabad Bank Current A/c	51,80,416.74
	Allahabad Bank CBSP Fund A/c	12,93,127.00
	Allahabad Bank CFA A/c	1,05,316.00
	SBI, Hajipur	3,30,073.90
	Allahabad Bank Pension Fund	26,78,273.50
	Allahabad Bank IDF Fund	29,29,495.65
	Canara Bank IDF Fund	3,405.00
	Imprest Cash	2,475.00
	Cash in hand	
	1311,68,735.39	1311,68,735.39

**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY &
APPLIED NUTRITION, HAJIPUR, VAISHALI**

**FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATION)
FOR THE FINANCIAL YEAR 2018-19**

NAME OF INSTITUTE : INSTITUTE OF HOTEL MANAGEMENT CATERING
TECHNOLOGY & APPLIED NUTRITION

SCHEDULE-24 : SIGNIFICANT ACCOUNTS POLICIES

1. ACCOUNTING CONVENTION :

The financial statements are prepared on the basis of historical cost convention, using mercantile system of accounting unless otherwise stated.

2. INVENTORY VALUATION :

- (i) Stores include food materials (non-perishable), Printing stationary, Training materials maintenance spares, First Aid material etc. are valued at cost and physically checked and verified at the end of Financial Year by the internal constituted committee of the Institute.
- (ii) Raw materials, semi-finished goods and finished goods are valued at lower of cost and net realizable value.

3. FIXED ASSETS :

- (i) Fixed Assets comprises of equipment, furniture fixture and books are stated at cost of acquisition.
- (ii) Fixed Assets received by way of Capital grants, (other than from the Corpus Funds) i.e. ID Fund released by Govt. of India are capitalized at values stated. Land was allotted to the Institute by Govt. Bihar on free of cost and therefore nominal cost of Rs. 1/- has been booked towards cost of land. The Administrative-cum-Academic building, hostel block, staff quarter & Director Bunglow was constructed and physically handed over by the CPWD in the year 2005.

4. GOVERNMENTS GRANTS/SUBSIDIES :

- (i) Government grants to the nature of contribution towards capital cost of setting up projects are treated as Capital.
- (ii) Government grants/subsidies except for CFA towards CBSP courses are accounted on realization basis.

5. FORFEITURE OF UNCLAIMED CAUTION MONEY :

Caution Money (Refundable) collected from the students are forfeited if the students don't claim within 05 (five) years from the date of publishing of the final result and consequently the fund is treated as revenue.

- 6. (i) Interest earned on investment of capital Grant has not been accounted for in the Income and Expenditure Account.
- (ii) Interest earned on investment of Pension Fund is accumulated with the Fund.
- (iii) Interest earned on investment of Institute Development Fund is accumulated with ID Fund.

EXAMINATION FEE :

Examination Fee collected from students on even semester during the financial year have been accounted for "Earmarked Fund" to conduct Term End Exam in the next financial year and as per Academic Session.

8. DEPRECIATION :

- (i) In respect of addition to and deduction from fixed assets during the year, Depreciation is considered as per I.T. Act 1961.
- (ii) Assets or capital Expenditure costing Rs. 5000/- or less each are fully provided.
- (iii) In order to formulate Depreciation Fund as per instruction of MoT, GoI the depreciation charged as follows during the previous year and as well as current year has been shown under Earmarked Fund as Depreciation fund to acquire assets out of the fund.

Year	Amount (Rs.)
2009-10	78,65,390.12
2010-11	74,46,357.59
2011-12	67,02,836.32
2012-13	63,16,515.51
2013-14	61,75,374.01
2014-15	73,83,909.51
2015-16	90,45,957.26
2016-17	79,85,231.88
2017-18	72,56,771.90
2018-19	66,50,140.04
Total	7,28,28,484.14
Less: (a) Adjustment of Depreciation on Sold & Written off Assets (Total accumulated depreciation) upto 2016-17	15,23,393.05
Total (Rs.)	7,13,05,091.09

(iv) Depreciation of Rs.4,26,85,639.98 for the period 31.03.1983 to 31.03.2009 had not been charged in the Income & Expenditure Account and as such the amount was not transferred to Depreciation Fund.

(v) Depreciation on donated assets by NCHMT has not been charged in Income & Expenditure Account and as such the amount is not being transferred to Depreciation Fund A/c.

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**INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY &
APPLIED NUTRITION, HAJIPUR, VAISHALI**

**FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATION)
FOR THE FINANCIAL YEAR 2018-19**

NAME OF INSTITUTE : INSTITUTE OF HOTEL MANAGEMENT CATERING
TECHNOLOGY & APPLIED NUTRITION

SCHEDULE-25 :- CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1. **CONTINGENT LIABILITIES :-** There is no known contingent liabilities.
2. **CURRENT ASSETS, LOAN AND ADVANCES :-** In the opinion of the management the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to aggregate amount shown in the Balance sheet. The advance paid to CPWD for constructions of various projects within the Institute's campus are capitalized on completion of the project followed by the possession based on the UC provided.
3. **TAXATION :** The Institute is registered under section 12A Income Tax Act 1961.
4. **RETIREMENT BENEFITS :**
 - (a) Liability towards gratuity payable on death/retirement of employees is accrued based on actuarial valuation of LIC of India, Patna and subsequently the fund as demanded by LIC of India is deposited on cash basis under GGCA scheme being managed by LIC of India. The net NAV as per LIC statement is **Rs. 95,21,096/-** during the year.
 - (b) Liability towards Provision for accumulated leave encashment benefit to the regular employee is accrued based on actuarial valuation of LIC of India, Patna and subsequently the fund as demanded by the LIC of India in the same pattern as followed in case of GGCA policy is deposited on cash basis under GLES scheme being managed by LIC of India. The net NAV as per LIC statement is **Rs. 58,72,725/-** during the year.
 - (c) The Institute maintains separate accounts for pension fund & created a corpus Pension Fund of Rs **1,65,73,044.50** during the year to meet the pension & commutation liability of the pensioners in future. The interest earned on this fund is accumulated with the fund.
5. All Students fees such as Tuition fee, Operational Charges etc. is accounted on cash basis except for SAARC candidates.
6. Electricity expenses during the year for Rs. 14,29,809/- is adjusted with realisation from the students for hostel electricity of Rs. 4,00,500/-etc.
7. Expenditure on Diesel & Petrol during the year for Rs. 90,699/- is adjusted with realisation from the students Hostel Fee etc.
8. As per BoG resolution the expenses incurred on Hostel Food Charge has been adjusted from Hostel Food Fee and net up.
9. IGNOU Student Support fee for payment of Honorarium is accounted on cash basis.
10. Depreciation Reserve fund has been formulated by the Institute to acquire assets out of the fund. The value of fixed assets as and when becomes zero after depreciation would be written off by amortisation of respective capital Grant in Aid sanctioned by Govt.

11. During the year Institute has earned surplus under "Income over Expenditure", hence the provision for Pension Fund Rs. 5 lacs and Institutional Development Fund of Rs. 3 lacs has been earmarked as per BoG resolution dated 27/04/2005.
12. The Building Project constructed by CPWD has been capitalised with electrical fittings as per composite utilisation certificate for civil works with electrical fittings are given by CPWD and also the Grant in Aid sanctioned by Govt. for construction of Academic-cum-Administrative Building, Hostel, Staff Quarters is inclusive of Civil works along with electrical fittings.
13. The Institute has released total an amount of Rs. 46,41,000/- to Shri A. Sai Giridhar, Ex-Principal, IHM Hajipur towards arrears pension for the period from September-2010 to September-2018 during the current year 2018-19 as per order of Hon'ble High Court, Jabalpur (M.P.) case no. W.P. No. 6370/2012 dated 17.04.18 and subsequently approved by the BoG vide Resolution No. 35.08 dated 26.09.18. Out of the total arrears pension of Rs. 46,41,000/-, a sum of Rs. 42,38,373/- from the period of September-2010 to 31st March-2018 has been accounted for from Reserve & Surplus fund as the provision for the same (Rs. 42,38,373/-) has not been made earlier as the matter of settlement of Pension was subjudiced. However, the arrears of Pension of Rs. 4,02,627/- from April-2018 to September-18 has been booked as expenditure during the current year 2018-19.
14. All statutory liabilities payments have been deposited on time.
15. Previous year figures have been regrouped rearranged wherever it was necessary.
16. All the SCHEDULE from 1 to 23 and Significant Accounting Policy Schedule – 24 and Notes On Accounts Schedule – 25 is integral part of Accounts.

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UTILISATION OF GRANT- IN- AID RELEASED UNDER THE SCHEME
“ASSISTANCE TO IHMs/NCHMCT/IITTM/ICT etc”

- **Grant in Aid released from MoT, GoI for purchase of Equipments and renovation & modification of Toilets of Administrative-cum-Academic Block & Hostel (Boys & Girls) during 2018-19.**

Rs. 59,05,000.00

Less: Utilised during 2018-19

(a) Equipment purchased Rs. 16,44,014.00

(b) Adv. To CPWD for executing of work for renovation & modification of Toilets Rs. 42,60,986.00

Rs. 59,05,000.00

➤ **Unspent balance during 2018-19** Rs. Nil.

➤ **Grant in Aid released in March-19 (2018-19) from MoT, GoI for Construction of New Girls Hostel Block** Rs. 1,56,28,000.00

Less : Utilised during the year 2018-19 Rs. 1,56,28,000.00

(a) Advance to CPWD for execution of work for construction Rs. Nil

- No unspent Grant was available as on 01.04.2018 in Institute's Books of Accounts under the above said scheme.
- There is **Rs. NIL** unspent balance as on 01.04.2019 in the Institute's Books of Accounts under the above scheme.

PERFORMANCE-CUM-ACHIEVEMENT REPORT

- **Project- 1 :** The Institute has released an advance to CPWD to the tune of Rs. 42,60,986,000/ during 2018-19 for renovation & modification of Toilets of Administrative-cum-Academic Block & Hostel (Boys & Girls).

Status: The CPWD has awarded the contract and the work is in progress.

- **Project- 2 :** The Institute has released an advance to the tune of Rs. 1,56,28,000.00 to CPWD for Construction of New Girls Hostel Block during 2018-19.

Status: The CPWD has awarded the contract and the work is in progress.

Sd/-
Principal
IHM, Hajipur

**INSTITUTE OF HOTEL MANAGEMENT,
CATERING TECHNOLOGY & APPLIED NUTRITION,
HAJIPUR**

**STATEMENT OF
INSTITUTE OF HOTEL MANAGEMENT EMPLOYEES'
GENERAL PROVIDENT FUND ACCOUNT
FOR THE YEAR ENDED ON
31.03.2019**

**H.S. PARMAR & CO.
CHARTERED ACCOUNTANTS
303, 3rd Floor, Sumati Palace
Boring Road, Patna- 800 001**



Independent Auditor's Report

To The Members of

INSTITUTE OF HOTEL MANAGEMENT EMPLOYEES GENERAL PROVIDENT FUND ACCOUNT

I. Report on the Financial Statements

We have audited the accompanying financial statements of INSTITUTE OF HOTEL MANAGEMENT EMPLOYEES GENERAL PROVIDENT FUND ACCOUNT, which comprise the Balance Sheet as at March 31, 2019 and Income and Expenditure Account for the year ended, and a summary of the significant accounting policies and othe explanatory information.

II. Management's Responsibility for the Financial Statments

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Institute. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that give a true and fair view and are free from material statement, whether due to fraud or error.

III. Auditor's Responsibility

Our responsibility is to express an opinion on these statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Institutes preparation of the statements that give a true & fair view 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 internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

H. S. PARMAR & CO.
Chartered Accountants

303, 3rd Floor, Sumati Palace
Boring Road, Patna - 800 001
Phone : +91 9334179465
E-mail: hsparmar.mithapur@gmail.com

IV. Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements read with notes on Accounts given in Schedule "A" give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

a) In the case of the Balance Sheet, of the state of affairs of the Fund Account as at March 31, 2019; and

b) In the case of Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date.

V. We report that :

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

2. In our opinion, proper books of account as required by law have been kept by the society so far as appears from our examination of those books.

3. The Balance Sheet and Income & Expenditure Accounts dealt with by this report are in agreement with the books of account.

Place : Patna
Date : 26-06-2019

For
H.S.PARMAR & CO.
Chartered Accountants
FRN - 000940C

Sd/-
(KUMAR VINEET)
Partner
Mem. No. : 411599

FINANCIAL NOTES

**IHM EMPLOYEES GENERAL PROVIDENT FUND ACCOUNT
SIGNIFICANT OF ACCOUNTING POLICIES AND NOTES ON ACCOUNTS AS
ON 31ST MARCH, 2019**

A. SIGNIFICANT OF ACCOUNTING POLICIES

- i) The accounts of the Institute are prepared under the historical cost convention using the accrual method of accounting.
- ii) All the applicable accounting standards are duly complied with.

B. NOTES ON AGENDA

- i) That the previous year figures have been regrouped and rearranged wherever necessary.
- ii) The institute has no known contingent liability.
- iii) That the accounts of the institute are on mercantile basis.

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