FIRM PROFILE

FY 2022-23 (AY 2023-2024)

NAME OF FIRM	M/S STATE INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION,
ESTABLISH BY	Ministry of Tourism, Madhya Pradesh
AFFILIATED TO	National Council for Hotel Management and Catering Technology
ADDRESS OF FIRM (HO)	Dumna Airport Road, Near IIITDM, PO Khamaria-482005
MOBILE NO	9407124391
EMAIL	principal.sihmjbp@mp.gov.in
PAN	AACAM7969D
TAN	JBPM08786B
GST	23JBPM08786B1D3
PF REGISTRATION NUMBER	MPJBP1947042000
ESI REGISTRATION NUMBER	NA
MSME NUMBER	NA
NATURE OF BUSINESS	TRAINING INSTITUTE OF HOTEL MANAGEMENT
NAME OF AUTHORISED PERSON	DAVINDER PAL SINGH SODHI
UDIN	23401221BGUHNZ3632
NAME OF THE AUDITOR	CA PIYUSH KUMAR KAPOOR
NAME OF THE AUDITOR FIRM	C.A.K.P.K. & ASSOCIATES
FRN	011078C
M NO	401221
PAN OF AUDITOR FIRM	AAGFC0093F

C.A.K.P.K. & ASSOCIATES
CHARTERED ACCOUNTANTS

AUDIT REPORT

We have audited the accompanying books of account of

M/S STATE INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION,
(Established by Ministry of Tourism, Madhya Pradesh)
A/o Dumna Airport Road, Near IIITDM, PO Khamaria-482005
SOCIETY REG NO 01/01/01/22672/10 DT 22.11.2010

for the period from 1st April 2022 to 31st March 2023 annexed thereto, and report that: -

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We belief that our audit provides a reasonable basis for our opinion.

The Auditee is responsible for the preparation of the aforesaid financial for financial statements that give a true and fair Statements view of the balance sheet and profit and loss account in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

(a) Utilisation certificate has not been verified by us.

(b) We have obtained all the information and explanations which to the best of our knowledge & belief were necessary for the purpose of our audit.

(c) In our opinion, the concern has kept proper books of accounts as required by law so far, as appears from our examination of those books.

(d) In our opinion and to the best of our information and according to the explanations given to us, the accounts read with the notes thereon give the information required in the manner so required and give a true and fair view: -

In the case of Receipt and Payment Account, Income & Expenditure Account and Balance Sheet for the above-mentioned period.

PLACE: JABALPUR
DATED: 22.06.2023

UDIN NO: 23401221BGUHNZ3632

FOR C.A.K.P.K. & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. PIYUSH KAPOOR)
M.NO. 401221

C.A.K.P.K. and Associates Chartered Accountants
CA (Dr.) Piyush Kapoor M.No.: 401221 F.R.N.: 011278C JABALPUR

AUDIT PROCEDURE, SIGNIFICANT ACCOUNTING POLICIES AND AUDIT OBSERVATIONS

A. AUDIT PROCEDURE

1. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
2. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles uses and significant estimates made by management, as well as evaluating the overall presentation of financial statements.
3. We believe that our audit provides a reasonable basis for our opinion.

B. SIGNIFICANT ACCOUNTING POLICIES

1. BASIS OF PREPARATION AND PRESENTATION OF FINANCIAL STATEMENTS – ICDS I

The Financial Statements have been prepared in accordance with the requirement of the Indian Generally Accepted Accounting Principles (GAAP):

i) under the historical cost convention,
ii) following the principle of going concern and
iii) accounting on accrual basis.

The entity follows the mercantile system of accounting and recognizes income and expenditure on accrual basis except in case of significant uncertainties.

2. VALUATION OF INVENTORIES – ICDS II

Items of inventory are measured at lower of cost or net realizable value. Cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing them to their respective present location and condition.

3. CONSTRUCTION CONTRACTS – ICDS III - NOT APPLICABLE

1. The amount of contract revenue recognised as revenue in the period – Rs. 0.00
2. The method used to determine the stage of completion of contracts in progress –

C.A. K.P.K. and Associates Chartered Accountants

3. Amount of costs incurred and recognised profits (less recognised losses) upto the reporting date – Rs. 0.00
4. The amount of advances received – Rs. 0.00
5. The amount of retentions – Rs. 0.00
6. Following Amount Consider for Calculation of Cost :

i Costs that are directly related to the specific contract

ii. Costs that are attributable and allocated to the activities involved in the contract

iii. Other costs that are specifically charged to the customer as per the terms and conditions of the contract

iv. Any interest on loan or other borrowed cost as recognized by ICDS IX on the borrowing cost

v. Costs attributable to a contract for the period from the date of securing the contract to the completion of the contract, including cost incurred to secure the contract.

vi. Contract cost shall not include costs which cannot be attributed to any activity involved in the contract

4. REVENUE RECOGNITION – ICDS IV

Revenue/Income and Cost/Expenditure are generally accounted for on accrual basis as they are earned or incurred, except in case of significant uncertainties.

5. TANGIBLE FIXED ASSETS – ICDS V

Tangible assets are stated at cost net of recoverable taxes, trade discounts and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use.
Depreciation on Fixed assets is provided on written down value method.

6. EFFECTS OF CHANGES IN FOREIGN EXCHANGE RATES- ICDS VI - NOT APPLICABLE

All receivables/payables at the year-end invoiced in foreign currencies in respect of exports/imports made, for which no forward cover has been taken, are accounted for at the appropriate respective year-end exchange rates. – NOT APPLICABLE TO THE ENTITY.

7. GOVERNMENT GRANTS – ICDS VII

1. Governments grants recognized during the previous year by way of deduction from the actual cost of the asset or assets or from the written down value of the block of assets during the previous year – NOT APPLICABLE AS NO GOVERNMENT GRANT RECEIVED.

2. Government grants not recognized during the previous year by way of deduction from the actual cost of the asset or assets or from the written down value of the block of assets. – NOT APPLICABLE AS NO GOVERNMENT GRANT RECEIVED.

3. Government grants recognized during the previous year as income. - AS GOVERNMENT GRANT RECEIVED OF RS. 19902956.00

8. <u>BORROWING COSTS – ICDS IX – NOT APPLICABLE</u>

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use or sale. All other borrowing costs are charged to revenue in the year of incurrence.

The amount of borrowing cost capitalized during the year is NIL.

9. <u>PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS – ICDS X</u>

Provisions are recognized when the entity has a present obligation as a result of past events and it is reasonably certain that there will be an outflow of resources and a reliable estimate can be made of the amount of obligation.

Contingent liabilities are not provided for but are disclosed, if any, by way of notes. Contingent assets are neither accounted for nor disclosed.

10. <u>GENERAL</u>

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.

C. <u>AUDIT OBSERVATIONS</u>

1. All accounts, including bank, whether in debit or credit or squared up during the year are subject to reconciliation and confirmation with parties.

2. Inventory, Fixed Assets and Cash in hand as on 31.03.2023 are as verified, valued and certified by the Auditee.

C.A.K.P.K. and Associates Chartered Accountants

3. We have conducted physical verification of Fixed Assets and found assets as per Fixed Assets Register.

4. As explained to us, all loans, whether accepted or refunded during the year have been made by account payee cheque or drafts.

5. Sales/Gross Receipts have been verified on sample basis.

6. Previous year's figures have been regrouped wherever necessary.

7. We have verified the transactions recorded in the books of accounts with such of the documentary evidences as were made available and produced before us. Wherever such documentary evidences were not available, the transactions authenticated by the authorised person have been accepted.

Dated:22.06.2023
Place: Jabalpur
UDIN: 23401221BGUHNZ3632

for C.A.K.P.K. & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. PIYUSH KAPOOR)
Partner

CERTIFICATE FROM MANAGEMENT

To whom so ever it may concern

This is to certify that the cash balance was physically verified by us at the day of closing of the financial year and no discrepancy was noticed from the balanced as per cash book.

Further we certify that Fixed Assets were physically verified by us at the day of closing of the financial year and all transaction has been accounted for.

Further we certify that we have not made any payments relating to any expenditure covered under section 40A (3), that the payments were made by account payee Cheque drawn on a bank or account payee bank draft, as the case may be.

Further we certify that we have not made any payments relating to any expenditure that the payments were made to any person specified under section 40 (A) (2).

Further we certify that we have not been taking or accepting loans or deposits other than by account payee Cheque and also confirmed that squaring of loan made by account payee Cheque only according to section 269SS and 269ST.

Further we certify that we have not been receipt any payment against single bill /occasion /Event from any party in other than cash or account payee Cheque.

Further we certify that we have not been receipt any payment against multiple bills/Occasion/Event from any party in other than cash or account payee Cheque.

Further we certify that the books of the accounts are computerized and hence the subsidiary records are automatically balanced with the relevant control records.

Further we certify that all transactions have been recorded in the accounting records and are reflected in the financial statements.

Further we certify that we have complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non–compliance. There has been no non–compliance with requirements of regulating authorities that could have a material effect on the financial statements in the event of non–compliance.

Date:22.06.2023

Seal and Signature
Authroised Signatory

Principal
State Institute of Hotel Management
M.P. Jabalpur

M/S STATE INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION
DUMNA AIRPORT ROAD,NEAR IIITDM, P O KHAMARIA-482005

CONSOLIDATED BALANCE SHEET
AS AT 31.03.2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
SURPLUS FUND(SHIM AND HSRT)					
Opening Balance	27356312.68		**FIXED ASSETS**		23864383.00
Add :- Surplus	2935149.31	30291461.99	(Annexure "A" Attached)		
EARMARKED/ENDOWMENT FUND/BUILDING FUND			**CURRENT ASSETS AND DEPOSITS**		
(MoT New Delhi)	42032338.00		Deposits For Gas Cylinder		27200.00
Add :- FDR Interest	46159.00				
Add :- SB A/c Interest	136142.00		**CASH AND BANK BALANCE**		
Less :- Tr. To MPSTDC Bhopal	41000000.00		Cash in hand		9586.00
Add - Recevied From MPSTDC Bhopal	27120057.00				
Less - Tr To NCHMCT Noida Bhopal	27120057.00	1214639.00	**Cash at bank**		11035501.99
Equipment Fund (MoT New Delhi)		14557.00			
Hostel Furniture/Equipment Fund					
(MPSTDC Bhopal)		1889794.00			
CURRENT LIABILITIES & PROVISIONS					
E.M.D.	205000.00				
E.M.D. (MPPKVV Co Ltd JBP)	68934.00				
Caution Money	920000.00	1193934.00			
GRATUITY & LEAVE ENCASHMENT					
Received IHM Paipath		332285.00			
TOTAL		34936670.99	TOTAL		34936670.99

Date : 22.06.2023
Place: Jabalpur

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जबलपुर

अध्यक्ष
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जबलपुर

FOR C A K P K AND ASSOCIATES
CHARTERED ACCOUNTANTS

[CA(Dr) PIYUSH KAPOOR)
M. No. 401221

M/S STATE INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION

DUMNA AIRPORT ROAD,NEAR IIITDM, P O KHAMARIA-482005

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31.03.2023

PARTICULARS	SHIM	HSRT	CONSOLIDATE
OPERNATION EXPENSES			
ESTABLISHMENT EXPENSES			
Salary to Staff	7449850.00	0.00	7449850.00
Associates & Guest Faculty	2002557.00	0.00	2002557.00
ACADEMIC EXPENSES			
Food Material & Traning Lab Exp.	2092718.00	926600.00	3019318.00
Enrollment Fees	51300.00	0.00	51300.00
Examination Exp.	223378.00	0.00	223378.00
Food Fest Exp.	97189.00	0.00	97189.00
Function Exp.	60672.00	0.00	60672.00
Bakery Course Exp.	61272.00	0.00	61272.00
IDS Software Renewal Fees	26550.00	0.00	26550.00
Study Material	0.0	20665.00	20665.00
Uniform Exp.	0.0	233054.00	233054.00
Tool Kit	0.0	18202.00	18202.00
Certificatation Exp.	0.0	37185.00	37185.00
Base Cost	0.0	3246967.00	3246967.00
Stipand	0.00	584000.00	584000.00
ADMINISTRATIVE AND GENERAL EXPENSES			
Advertisement Exp.	4788.0	50988.00	55776.00
Audit Fees	15000.0	0.00	15000.00
Bank Charges	493.2	0.00	493.15
Vehicle & College Bus Exp.	1499106.0	0.00	1499106.00
Cleaning Material Exp.	73089.0	0.00	73089.00
Electricity Exp.	803554.0	0.00	803554.00
Freight & Cartage Exp.	600.0	0.00	600.00
First-Aid Boc Exp.	4923.0	0.00	4923.00
Horticulture Exp	650.0	0.00	650.00
News Paper Exp.	2839.0	0.00	2839.00
Office Exp.	147164.0	0.00	147164.00
Postage Exp.	5329.0	0.00	5329.00

PARTICULARS	SHIM	HSRT	CONSOLIDATE
DIRECT INCOME			
GRANT			
Received From MPTB/MPSTDC BHOPAL			
Financial Year 2021-22	2900000.00	0.00	2900000.00
Financial Year 2022-23	9900000.00	0.00	9900000.00
Received From MOT New Dehli			
Grant - HSRT	0.00	6985858.00	6985858.00
Grant -SAP	0.00	117098.00	117098.00
Fees A/c (Degree & Diploma)	4164450.00	0.00	4164450.00
Fees A/c (Hostel)	880000.00	0.00	880000.00
BAKERY COURSE			
Fund Recevied From BYPASS Bhopal	200340.00	0.00	200340.00
Food Fest	167560.00	0.00	167560.00
TOURISM & ADMISSION PROMOSONAL ACTIVITY			
Students Tour from SGHSS School, Tikamgarh	170000.00	0.00	170000.00
OTHER FEES & MISC FEES	113022.00	25600.00	138622.00
(Admission Form, Late Journals, Food Charges, HRA, Electricity & other)			
Bank Interest	33551.00	27480.46	61031.46
HSRT A/c (Institute & Destination)	3311130.00	0.00	3311130.00
Tender Form	2000.00	0.00	2000.00
Fees (EP Course)	0.00	7500.00	7500.00

Repairing & Maint. Exp.	177105.0	0.00	177105.00				
Stationary & Printing Exp.	207592.0	0.00	207592.00				
T A &D A	108705.0	0.00	108705.00				
Telephone Exp.	316346.0	0.00	316346.00				
Publicity Material Exp.	1175346.0	0.00	1175346.00				
Taxi Exp.	0.0	2520.00	2520.00				
Administrative Exp.	0.0	80050.00	80050.00				
Equipment Hire Charges	0.0	699000.00	699000.00				
Premise Hire Charges	0.0	466000.00	466000.00				
Misc. Charges	0.0	2832.00	2832.00				
Bank Charges	0.0	8.00	8.00				
SAP Exp.	0.0	117098.00	117098.00				
Depreciation Expenses (Annexure "A" Attached)	2977156.00	0.00	2977156.00				
SURPLUS	2256781.85	678367.46	2935149.31				
TOTAL	21842053.00	7163536.46	29005589.46	TOTAL	21842053.00	7163536.46	29005589.46

Date : 22.06.2023
Place: Jabalpur

FOR C A K P K AND ASSOCIATES
CHARTERED ACCOUNTANTS

[CA(Dr) PIYUSH KAPOOR]
M. No. 401221

C.A.K.P.K. and Associates • Chartered Accountants •
CA (Dr) Piyush Kapoor
M.R.N. 401221
F.R.N. 011076C
JABALPUR

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M/S STATE INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION
DUMNA AIRPORT ROAD,NEAR IIITDM, P O KHAMARIA-482005

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT
FOR THE YEAR ENDED 31.03.2023

RECIEPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
OPENING BALANCE			**ESTABLISHMENT EXPENSES**		
Cash in hand	10931.00		Salary to Staff	7449850.00	
Cash at bank	45392755.68	45403686.68	Remuneration to Teaching Associates & Guest Faculty	2002557.00	9452407.00
GRANT					
Received From MPTB/MPSTDC BHOPAL			**ACADEMIC EXPENSES**		
Financial Year 2021-22	2900000.00		Food Material & Traning Lab Exp.	2092718.00	
Financial Year 2022-23	9900000.00		Enrollment Fees	51300.00	
Grant - HSRT	6985858.00		Examination Exp.	223378.00	
Grant -SAP	117098.00		Food Fest Exp.	97189.00	
Received From MOT New Dehli		19902956.00	Function Exp.	60672.00	
			Bakery Course Exp.	61272.00	
Fees A/c (Degree & Diploma)		4164450.00	IDS Software Renewal Fees	26550.00	2613079.00
Fees A/c (Hostel)		880000.00	**ASSETS PURCHASE**		135990.00
BAKERY COURSE			Grant (SIHM Building)		
Fund Recevied From BYPASS Bhopal		200340.00	Tr to MPSTDC Bhopal	41000000.00	41000000.00
Food Fest		167560.00	**HSRT Exp.**		6485169
TOURISM AND ADDMISSION PROMOSONAL ACTIVITY			**ADMINISTRATIVE AND GENERAL EXPENSES**		
Students Tour from SGHSS School, Tikamgarh		170000.00	**Advertisement Exp.**	4788	
			Audit Fees	15000.00	
OTHER FEES AND MISC			Bank Charges	493.15	
(Admission Form, Late Journals, Food Charges, HRA, Electricity & other)		146122.00	Vehicle & College Bus Exp.	1499106.00	
			Cleaning Material Exp.	73089.00	
			Electricity Exp.	803554.00	
			Freight & Cartage Exp.	600.00	
Bank Interest		61031.46	First-Aid Boc Exp.	4923.00	
			Horticulture Exp.	650.00	
INTEREST (Earmarked Bulding Fund)			News Paper Exp.	2839.00	
FDR Interest	46159.00		Office Exp.	147164.00	
SB A/c Interest	136142.00	182301.00	Postage Exp.	5329.00	
			Repairing & Maint. Exp.	177105.00	
HSRT A/c (Institute & Destination)		3311130.00	Stationary & Printing Exp.	207592.00	

C.A. K.P.K. and Associates Chartered Accountants

Tender Form			T.A.&D.A.	108705.00	
		2000.00	Telephone Exp.	316346.00	
Caution Money		350500.00	Publicity Material Exp.	1175346.00	4542629.15
GRATUITY & LEAVE ENCASHMENT			**CLOSING BALANCE**		
Received IHM Paipath	332285.00		**Cash in hand**	9586.00	
		332285.00	Cash at bank	11035501.99	11045087.99
TOTAL		75274362.14	TOTAL		75274362.14

Date : 22.06.2023
Place: Jabalpur

FOR C A K P K AND ASSOCIATES
CHARTERED ACCOUNTANTS

[CA(Dr) PIYUSH KAPOOR]
M. No. 401221

C.A.K.P.K. and Associates
Chartered Accountants
CA (Dr) Piyush Kapoor
M.R.N. 401221
F.R.N. 011318C
JABALPUR

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M/S STATE INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION

DUMNA AIRPORT ROAD,NEAR IIITDM, P O KHAMARIA-482005

UNIT : H S R T

BALANCE SHEET

AS AT 31.03.2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
SURPLUS FUND			**CLOSING BALANCE**		
Opening Balance	(5,69,087.46)		Cash in hand	0.00	
Add :- Surplus	678367.46	109280.00	Cash at bank -Indian Bank	109280.00	109280.00
SUNDRY ADVANCES					
Received From SIHM A/c					
Opeing Balance	620000.00				
Less :- Return	620000.00	-			
TOTAL		109280.00	TOTAL		109280.00

Date : 22.06.2023

Place: Jabalpur

FOR C A K P K AND ASSOCIATES

CHARTERED ACCOUNTANTS

(CA(Dr) PIYUSH KAPOOR)

M. No. 401221

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DUMNA AIRPORT ROAD,NEAR IIITDM, P O KHAMARIA-482005

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31.03.2023

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
OPERNATION EXPENSES			DIRECT INCOME		
ACADEMIC EXPENSES			GRANT		
Food Material (Lunch)	926600.00		Grant - HSRT		
Study Material	20665.00		Received From MOT New Dehli		6985858.00
Uniform Exp.	233054.00				
Tool Kit	18202.00		Grant -SAP		
Certificatation Exp.	37185.00		Received From MOT New Dehli		117098.00
Base Cost	3246967.00				
Stipend	584000.00	5066673.00	Bank Interest		27480.46
ADMINISTRATIVE AND GENERAL EXPENSES					
Taxi Exp.	2520.00		Miscelleneous Income		25600.00
Administrative Exp.	80050.00				
Equipment Hire Charges	699000.00		Fees (EP Course)		7500.00
Premise Hire Charges	466000.00				
Advertisement	50988.00				
Misc. Charges	2832.00				
Bank Charges	8.00				
SAP Exp.	117098.00	1418496.00			
SURPLUS		678367.46			
TOTAL		7163536.46	TOTAL		7163536.46

Date : 22.06.2023

Place: Jabalpur

प्राचार्य/सचिव

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जबलपुर

FOR C A K P K AND ASSOCIATES

CHARTERED ACCOUNTANTS

(CA(Dr) PIYUSH KAPOOR)

M. No. 401221

M/S STATE INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION

DUMNA AIRPORT ROAD,NEAR IIITDM, P O KHAMARIA-482005

UNIT : H S R T

RECEIPT AND PAYMENT ACCOUNT

FOR THE YEAR ENDED 31.03.2023

RECIEPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
OPENING BALANCE			Food Material (Lunch)	926600.00	
Cash in hand	809.00				
Cash at bank	50103.54	50912.54	Study Material	20665.00	
			Uniform Exp.	233054.00	
Grant - HSRT					
Received From MOT New Dehli		6985858.00	Tool Kit	18202.00	
Grant -SAP			Taxi Exp.	2520.00	
Received From MOT New Dehli		117098.00			
			Certificatation Exp.	37185.00	
Bank Interest		27480.46			
			Base Cost	3246967.00	
Other		25600.00			
			Administrative Exp.	80050.00	
Fees (EP Course)		7500.00			
			Equipment Hire Charges	699000.00	
			Premise Hire Charges	466000.00	
			Stipend	584000.00	
			Advertisement	50988.00	
			Misc. Charges	2832.00	
			Bank Charges	8.00	
			SAP Exp.	117098.00	6485169.00

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JABALPUR

			ADVANCES		
			Return to SIHM A/c		620000.00
			CLOSING BALANCES		
			Cash in hand	0.00	
			Cash at bank	109280.00	109280.00
TOTAL		7214449.00	TOTAL		7214449.00

Date : 22.06.2023
Place: Jabalpur

FOR C A K P K AND ASSOCIATES
CHARTERED ACCOUNTANTS

(CA(Dr) PIYUSH KAPOOR)
M. No. 401221

C.A.K.P.K. and Associates • Chartered Accountants

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M/S STATE INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION

DUMNA AIRPORT ROAD,NEAR IIITDM, P O KHAMARIA-482005

BALANCE SHEET

AS AT 31.03.2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
SURPLUS FUND			**FIXED ASSETS**		
Opening Balance	27925400.14		(Annexure "A" Attached)		23864383.00
Add - Surplus	2256781.85	30182181.99			
EARMARKED/ENDOWMENT FUND/BUILDING FUND			**CURRENT ASSETS AND DEPOSITS**		
(MoT New Delhi)	42032338.00		Deposits For Gas Cylinder		27200.00
Add - FDR Interest	46159.00				
Add - SB A/c Interest	136142.00		**CASH AND BANK BALANCE**		
Less - Tr To MPSTDC Bhopal	41000000.00		Cash in hand		9586.00
Add - Received From MPSTDC Bhopal	27120057.00				
Less - Tr To NCHMCT Noida Bhopal	27120057.00	1214639.00	**Cash at bank**		
			Indian Bank- 6997344137	1251913.00	
Equipment Fund (MoT New Delhi)		14557.00	Indian Bank-Fees	9142787.00	
			Indian Bank- 50316653122	531521.99	10926221.99
Hostel Furniture/Equipment Fund					
(MPSTDC Bhopal)		1889794.00			
CURRENT LIABILITIES & PROVISIONS					
E.M.D	205000.00				
E.M.D. (MPPKVV Co Ltd JBP)	68934.00				
Caution Money	920000.00	1193934.00			
GRATUITY & LEAVE ENCASHMENT					
Received IHM Parpath		332285.00			
TOTAL		34827390.99	TOTAL		34827390.99

Date : 22.06.2023
Place: Jabalpur

FOR C A K P K AND ASSOCIATES
CHARTERED ACCOUNTANTS

[CA(Dr) PIYUSH KAPOOR]
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M/S STATE INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION
DUMNA AIRPORT ROAD,NEAR IIITDM, P O KHAMARIA-482005

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31.03.2023

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
OPERNATION EXPENSES			DIRECT INCOME		
ESTABLISHMENT EXPENSES			**GRANT**		
Salary to Staff	7449850.00		**Received From MPTB/MPSTDC BHOPAL**		
Remuneration to Teaching			Financial Year 2021-22	2900000.00	
Associates & Guest Faculty	2002557.00	9452407.00	Financial Year 2022-23	9900000.00	12800000.00
ACADEMIC EXPENSES			**Fees A/c (Degree & Diploma)**		4164450.00
Food Material & Traning Lab Exp.	2092718.00				
Enrollment Fees	51300.00		**Fees A/c (Hostel)**		880000.00
Examination Exp.	223378.00				
Food Fest Exp.	97189.00		**BAKERY COURSE**		
Function Exp.	60672.00		Fund Recevied From BYPASS Bhopal		200340.00
Bakery Course Exp.	61272.00				
IDS Software Renewal Fees	26550.00	2613079.00	Food Fest		167560.00
			TOURISM & ADMISSION PROMOSONAL ACTIVITY		
ADMINISTRATIVE AND GENERAL EXPENSES			Students Tour from SGHSS School, Tikamgarh		170000.00
Advertisement Exp.	4788.00				
Audit Fees	15000.00		**OTHER FEES & MISC FEES**		113022.00
Bank Charges	493.15		(Admission Form, Late Journals,		
Vehicle & College Bus Exp.	1499106.00		Food Charges, HRA, Electricity & other)		
Cleaning Material Exp.	73089.00				
Electricity Exp.	803554.00		**Bank Interest**		11551.00
Freight & Cartage Exp.	600.00				
First-Aid Boc Exp.	4923.00		HSRT A/c (Institute & Destination)		3311130.00
Horticulture Exp.	650.00				
News Paper Exp.	2839.00		Tender Form		2000.00
Office Exp.	147164.00				
Postage Exp.	5329.00				
Repairing & Maint. Exp.	177105.00				
Stationary & Printing Exp.	207592.00				

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T.A.&D.A.	108705.00				
Telephone Exp.	316346.00				
Publicity Material Exp.	1175346.00	4542629.15			
Depreciation Expenses (Annexure "A" Attached)		2977156.00			
SURPLUS		2256781.85			
TOTAL		21842053.00	TOTAL		21842053.00

Date : 22.06.2023
Place: Jabalpur

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M.P. जबलपुर

FOR C A K P K AND ASSOCIATES
CHARTERED ACCOUNTANTS

[CA(Dr) PIYUSH KAPOOR)
M. No. 401221

C.A.K.P.K. and Associates Chartered Accountants

M/S STATE INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION
DUMNA AIRPORT ROAD,NEAR IIITDM, P O KHAMARIA-482005

RECEIPT AND PAYMENT ACCOUNT
FOR THE YEAR ENDED 31.03.2023

RECIEPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
OPENING BALANCE			**ESTABLISHMENT EXPENSES**		
Cash in hand	10122.00		Salary to Staff	7449850.00	
Cash at bank	45342652.14	45352774.14	Remuneration to Teaching		
GRANT			Associates & Guest Faculty	2002557.00	9452407.00
Received From MPTB/MPSTDC BHOPAL			**ACADEMIC EXPENSES**		
Financial Year 2021-22	2900000.00		Food Material & Traning Lab Exp.	2092718.00	
Financial Year 2022-23	9900000.00	12800000.00	Enrollment Fees	51300.00	
			Examination Exp.	223378.00	
Fees A/c (Degree & Diploma)		4164450.00	Food Fest Exp.	97189.00	
			Function Exp.	60672.00	
Fees A/c (Hostel)		880000.00	Bakery Course Exp.	61272.00	
			IDS Software Renewal Fees	26550.00	2613079.00
BAKERY COURSE					
Fund Recevied From BYPASS Bhopal		200340.00	**ASSETS PURCHASE**		
			Backery and Confetionery Utensils	2590.00	
			F & B Equipment	91636.00	
			Kitchen Equipment	41764.00	135990.00
Food Fest		167560.00	**GRANT (SIHM Building)**		
			Tr to MPSTDC Bhopal		41000000.00
TOURISM AND ADDMISSION PROMOSONAL ACTIVITY					
Students Tour from SGHSS School, Tikamgarh		170000.00	**ADMINISTRATIVE AND GENERAL EXPENSES**		
			Advertisement Exp.	4788.00	
OTHER FEES AND MISC		113022.00	Audit Fees	15000.00	
(Admission Form, Late Journals,			Bank Charges	493.15	
Food Charges, HRA, Electricity & other)			Vehicle & College Bus Exp.	1499106.00	
			Cleaning Material Exp.	73089.00	
Bank Interest		33551.00	Electricity Exp.	803554.00	
			Freight & Cartage Exp.	600.00	
INTEREST (Earmarked Bulding Fund)			First-Aid Boc Exp.	4923.00	
FDR Interest	46159.00		Horticulture Exp.	650.00	
SB A/c Interest	136142.00	182301.00	News Paper Exp.	2839.00	
			Office Exp.	147164.00	
HSRT A/c (Institute & Destination)		3311130.00	Postage Exp.	5329.00	
			Repairing & Maint. Exp.	177105.00	
Tender Form		2000.00	Stationary & Printing Exp.	207592.00	
			T.A.&D.A.	108705.00	

C.A.K.P.K. and Associates Chartered Accountants

Caution Money			350500.00	Telephone Exp.	316346.00	
				Publicity Material Exp.	1175346.00	4542629.15
GRATUITY & LEAVE ENCASHMENT			332285.00	**CLOSING BALANCE**		
Received IHM Paipath				Cash in hand	9586.00	
Advance Received HSRT A/c			620000.00	Cash at bank	10926221.99	10935807.99
TOTAL			68679913.14	TOTAL		68679913.14

Date : 22.06.2023
Place: Jabalpur

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FOR C A K P K AND ASSOCIATES
CHARTERED ACCOUNTANTS

[CA(Dr) PIYUSH KAPOOR]
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M/S STATE INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION
DUMNA AIRPORT ROAD,NEAR IIITDM, P O KHAMARIA-482005

ANNEXURE I

DEPRECIATION ON FIXED ASSETS
AS AT 31.03.2023

S.No.	PARTICULARS	RATE	W D V AS ON 01.04.2022	RCHASES DURING THE YE MORE THAN 180 DAYS	RCHASES DURING THE YE LESS THAN 180 DAYS	SALES DURING THE YEAR	TOTAL	DEPRECIATION DURING THE YEAR MORE THAN 180 DAYS	DEPRECIATION DURING THE YEAR LESS THAN 180 DAYS	TOTAL DEPRECIATION	W.D.V. 31.03.2023
	BLOCK 10%										
1	Building	10%	19929037.00	-	-		19929037.00	1992904.00	0	1992904.00	17936133.00
27	Bar Counter	10%	36702.00	-	-		36702.00	3670.00	0	3670.00	33032.00
29	Furniture	10%	2581333.00	-	-		2581333.00	258133.00	0	258133.00	2323200.00
	TOTAL A		22547072.00	0.00	0.00	0.00	22547072.00	2254707.00	0.00	2254707.00	20292365.00
	BLOCK 15%										
2	A.C.	15%	539098.00	-	-		539098.00	80865.00	0	80865.00	458233.00
3	U.V. &R.O. Water Purifier	15%	38115.00	-	-		38115.00	5717.00	0	5717.00	32398.00
7	Room Cooler	15%	7875.00	-	-		7875.00	1181.00	0	1181.00	6694.00
8	Digital Camera	15%	3232.00	-	-		3232.00	485.00	0	485.00	2747.00
9	Photocopy & Printer Manchine	15%	11065.00	-	-		11065.00	1660.00	0	1660.00	9405.00
10	Dongle BSNL	15%	9178.00	-	-		9178.00	1377.00	0	1377.00	7801.00
11	Electronic Weight Manchine	15%	7583.00	-			7583.00	1137.00	0	1137.00	6446.00
12	EPBX	15%	34083.00	-			34083.00	5112.00	0	5112.00	28971.00
13	Exhaust Fan	15%	569.00	-	-		569.00	85.00	0	85.00	484.00
14	Fan	15%	1074.00	-	-		1074.00	161.00	0	161.00	913.00
15	Home Theater	15%	7251.00	-	-		7251.00	1088.00	0	1088.00	6163.00
17	Mike Set	15%	911.00	-	-		911.00	137.00	0	137.00	774.00
18	Mobile	15%	1158.00	-	-		1158.00	174.00	0	174.00	984.00
19	Multimedia Projectors	15%	10469.00	-	-		10469.00	1570.00	0	1570.00	8899.00
20	Printer	15%	48474.00	-	-		48474.00	7271.00	0	7271.00	41203.00
21	Projector Screen	15%	2054.00	-	-		2054.00	308.00	0	308.00	1746.00
22	Spike	15%	118.00	-	-		118.00	18.00	0	18.00	100.00
23	Telephone Hand Set	15%	242.00	-	-		242.00	36.00	0	36.00	206.00
24	U.P.S.	15%	662.00	-	-		662.00	99.00	0	99.00	563.00
25	Water Cooler	15%	9441.00	-	-		9441.00	1416.00	0	1416.00	8025.00
26	Wi Fi Modem	15%	1035.00	-	-		1035.00	155.00	0	155.00	880.00
28	Fire Extenguisher	15%	17856.00	-	-		17856.00	2678.00	0	2678.00	15178.00
30	Kitchen Equipement	15%	1194766.00	-	41764.00		1236530.00	185480.00	3132.3	188612.30	1047917.70
31	House Keeping Equipement	15%	1,91,850.00	-	-		191850.00	28778.00	0	28778.00	163072.00
32	Kitchen Utensils	15%	215012.00	-	-		215012.00	32252.00	0	32252.00	182760.00
34	Restaurant Utensils	15%	177008.00	21790.00	69846.00		268644.00	40297.00	5238.45	45535.45	223108.55

35	Bakery & Conf. Utensils	15%	270772.00	-	2590.00		273362.00	41004.00	194.25	41198.25	232163.75
36	Mattress	15%	11925.00	-	-		11925.00	1789.00	0	1789.00	10136.00
37	Grass Cutter/Lown Mower	15%	15996.00	-	-		15996.00	2399.00	0	2399.00	13597.00
38	High Jet Spary	15%	36998.00	-	-		36998.00	5550.00	0	5550.00	31448.00
39	CCTV System	15%	100285.00	-	-		100285.00	15043.00	0	15043.00	85242.00
40	T.V. (LED)	15%	191033.00	-	-		191033.00	28655.00	0	28655.00	162378.00
41	Inverter	15%	383851.00	-	-		383851.00	57578.00	0	57578.00	326273.00
42	Geyser	15%	38047.00	-	-		38047.00	5707.00	0	5707.00	32340.00
43	Tea Kettle	15%	3375.00	-	-		3375.00	506.00	0	506.00	2869.00
44	Gas Bank	15%	90267.00	-	-		90267.00	13540.00	0	13540.00	76727.00
45	Refrigrtor/Deep Freezer	15%	183508.00	-	-		183508.00	27526.00	0	27526.00	155982.00
46	Insect Killer /Mosquito Racket	15%	9509.00	-	-		9509.00	1426.00	0	1426.00	8083.00
47	Wall Fan	15%	13875.00	-	-		13875.00	2081.00	0	2081.00	11794.00
	TOTAL-B		3879620.00	21790.00	114200.00	0.00	4015610.00	602341.00	8565.00	610906.00	3404704.00
	BLOCK 40%										
4	Computer	40%	9875.00	-	-		9875.00	3950.00	0	3950.00	5925.00
5	Computer (Lab)	40%	240276.00	-	-		240276.00	96110.00	0	96110.00	144166.00
6	Hard Disk	40%	37.00	-	-		37.00	15.00	0	15.00	22.00
16	Laptop	40%	87.00	-	-		87.00	35.00	0	35.00	52.00
33	Library Books	40%	28582.00	-	-		28582.00	11433.00	0	11433.00	17149.00
	TOTAL-C		278857.00	0.00	0.00	0.00	278857.00	111543.00	0.00	111543.00	167314.00
	GRAND TOTAL		**26705549.00**	**21790.00**	**114200.00**	**0.00**	**26841539.00**	**2968591.00**	**8565.00**	**2977156.00**	**23864383.00**

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DUMNA AIRPORT ROAD,NEAR IIITDM, P O KHAMARIA-482005

Bank reconciliation as on 31st March 2023

PARTICULAR				AMOUNT
Bank Name :- Indian Bank , Jabalpur A/c No. 50316653122				
	Bank Balance As Per Cash Book			531521.99
Add :- Chq. Issued but not present in bank				
	Date	Chq. No.	Amount	
	01.11.2021	191770	806.00	
	As Per Annexure "B" Attached		57900.00	
	29.03.23	318372	18504.00	77210.00
Less :- D.D. Deposited but not cleared by bank				1100.00
	Bank Blance As Per Bank Book			607631.99

PARTICULAR		AMOUNT
Bank Name :- Indian Bank , Jabalpur A/c No. 6997344137		
	Bank Balance As Per Cash Book	1251913.00
Add :- Not entery in cash book		53670.00
	Bank Blance As Per Bank Book	1305583.00

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