

FIRM PROFILE

FY 2023-24 (AY 2024-2025)

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	24405890BKFYWL7668
NAME OF THE AUDITOR	CA SHANKAR LAL AGRAWAL
NAME OF THE AUDITOR FIRM	M/S SHANKAR LAL AGRAWAL & CO.
FRN	013409C
M NO	405890
PAN OF AUDITOR FIRM	AERFS4325R

AUDIT REPORT

We have audited the accompanying books of accounts 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, P.O Khamaria – 482005

SOCIETY REG NO. 01/01/01/22672/10 DT 22.11.2010

For the period from 1st April, 2023 to 31st March, 2024 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 from material misstatements. 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 the 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 of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

- (a) Utilization 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 and Expenditure account and Balance sheet for the above mentioned period.

PLACE: JABALPUR

DATE: 24/06/2024

UDIN : 24405890BKFYWL7668

For Shankar Lal Agrawal & Co.

Chartered Accountants



(Signature)
CA Shankar Lal Agrawal

(Partner)

Audit Procedures, Significant Accounting Policies and Audit Observations:

AUDIT PROCEDURES:

1. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform our audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.
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 used and significant estimates made by the management, as well as evaluating the overall presentation of financial statements.
3. We believe that our audit provides a reasonable basis for our opinion.

SIGNIFICANT ACCOUNTING POLICIES:

ICDS I: BASIS OF PREPARATION AND PRESENTATION OF FINANCIAL STATEMENTS:

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 principles 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.

ICDS II: VALUATION OF INVENTORIES:

Inventory is valued on cost or NRV whichever is lower.

ICDS III: CONSTRUCTION CONTRACTS:

Not Applicable in the case of the assessee.

ICDS IV: REVENUE RECOGNITION:

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

ICDS V: Regarding Tangible Fixed Assets:

1. Cost of Fixed assets includes purchase price, duties, taxes and all direct costs less input credit of taxes availed, subsidies, grants etc received less depreciation. All the required disclosures of fixed assets are given in the schedule of Fixed Assets and Depreciation.
2. Assets purchased/sold if any during the year are added to/subtracted from the net block of assets to which it pertains.

ICDS VI: EFFECTS OF CHANGES IN FOREIGN EXCHANGE RATES:

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.



ICDS VII: Regarding Government Grants:

1. Government 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. 70,00,000/-

ICDS IX: Regarding Borrowing Costs:

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.

ICDS X: Relating to Provisions, contingent liabilities and contingent assets:

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.

General

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

AUDIT OBSERVATIONS:

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 31.03.2024 are as verified, valued and certified by the Auditee.
3. Previous year's figures have been regrouped wherever necessary.
4. We have conducted physical verification of assets and found assets as per Fixed Asset register.
5. As explained to us, all loans, whether accepted or refunded during the year have been made by account payee cheque or drafts.
6. Sales/Gross receipts have been verified on sample basis.



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 authorized person have been accepted.

Date: 24/06/2024

Co.

Place: Jabalpur

UDIN: 24405890BKFYWL7668

For M/s Shankar Lal Agrawal &



CHARTERED ACCOUNTANTS

A handwritten signature in green ink, appearing to read "Agrawal", written over the printed name.

CA SHANKAR LAL AGRAWAL
(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 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 form 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: 10/06/2024

Signatory


Principal
Authorized
State Institute of Hotel Management
Jabalpur

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
 INCOME AND EXPENDITURE ACCOUNT
 FOR THE YEAR ENDED 31.03.2024

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
<u>OPERATION EXPENSES</u>			<u>DIRECT INCOME</u>		
<u>ESTABLISHMENT EXPENSES</u>			Grant for Student Fees		
Stipend	6,00,500.00	6,00,500.00	Received From MOT New Dehli		1,16,970.00
<u>ACADEMIC EXPENSES</u>			Bank Interest		1,668.00
Study Material	6,380.00		Fees (EP Course)		4,950.00
Tool Kit	42,869.00		Deficit		7,04,845.00
Certification Exp.	32,012.00	86,511.00			
Base Cost	5,250.00				
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>					
Advertisement	10,080.00				
Taxi Exp.	14,372.00				
Bank Charges					
SAP Exp.	1,16,970.00	1,41,422.00			
TOTAL		8,28,433.00	TOTAL		8,28,433.00

Date : 24.06.2024

Place: Jabalpur



FOR SHANKAR LAL AGRAWAL & CO.
CHARTERED ACCOUNTANTS

(CA SHANKAR LAL AGRAWAL)

(Partner)

M.No 405890

**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 31.03.2024

RECEIPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
OPENING BALANCE					
Cash in hand	-	-	Stipend	6,00,500.00	
Cash at bank	1,09,280.00	1,09,280.00	Study Material	6,380.00	
			Tool Kit	42,869.00	
Grant for Student fees			Certification Exp.	32,012.00	
Received From MOT New Dehli		1,16,970.00	Base Cost	5,250.00	
Bank Interest		1,668.00	Advertisement	10,080.00	
Fees (EP Course)		4,950.00	Taxi Expense	14,372.00	
ADVANCES			Bank Charges	-	
Receivied from SIHM A/c		6,10,000.00	SAP Exp.	1,16,970.00	8,28,433.00
			CLOSING BALANCES		
			Cash in hand	-	
			Cash at bank	14,435.00	14,435.00
TOTAL		8,42,868.00	TOTAL		8,42,868.00

Date : 24.06.2024

Place: Jabalpur

**FOR SHANKAR LAL AGRAWAL & CO.
CHARTERED ACCOUNTANTS**



(Signature)
(CA SHANKAR LAL AGRAWAL)
(Partner)
M.No 405890

**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 31.03.2024

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>SURPLUS FUND</u>			<u>CLOSING BALANCE</u>		
Opening Balance	1,09,280.00		Cash in hand	-	
Less :- Deficit	7,04,845.00		Cash at bank -Indian Bank	14,435.00	14,435.00
Net	(5,95,565.00)	(5,95,565.00)			
<u>SUNDRY ADVANCES</u>					
Received From SIHM A/c		6,10,000.00			
TOTAL		14,435.00	TOTAL		14,435.00

Date : 24.06.2024

Place: Jabalpur



**FOR SHANKAR LAL AGRAWAL & CO.
CHARTERED ACCOUNTANTS**

(Signature)
(CA SHANKAR LAL AGRAWAL)

(Partner)

M.No 405890

**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 31.03.2024**

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
OPERATION EXPENSES			GRANT		
ESTABLISHMENT EXPENSES			Received From MPSTDC Bhopal for Student fees		70,00,000.00
Salary to Staff	66,30,785.00		Fees A/c (Degree, Diploma, Certificate & Free Diploma Course)		84,31,685.00
Remuneration to Teaching Associates & Guest Faculty	28,79,286.00	95,10,071.00	Fees A/c (Hostel)		11,80,000.00
ACADEMIC EXPENSES			Food Fest		4,01,600.00
Food Material & Traning Lab Exp.	23,74,335.00		Work Shop		1,31,900.00
Enrollment Fees -NCHMCT	4,59,600.00		Master Chef Competition		21,750.00
Examination Exp	3,28,560.00		OTHER FEES AND MISC		
Food Fest Exp	2,58,606.00		(Admission Form, Journals Fees, Late Fee No dues fees & other fees)		1,32,865.00
Competition Exp.	7,999.00		Saving Bank A/c Interest		39,788.00
Faculty Development Program	22,000.00		Tender Form		11,500.00
Student Activety	66,200.00		Deficit (TR. To Balance Sheet)		38,69,549.60
Student Insurance	34,440.00				
Traning Placement Exp.	13,186.00				
Function Exp.	52,823.00				
Stipend (Free Diplima Course)	2,10,000.00	38,54,299.00			
IDS Software Renewal Fees	26,550.00				
ADMINISTRATIVE AND GENERAL EXPENSES					
Advertisement Exp.	75,465.00				
Audit Fees	59,000.00				
Bank Charges	552.80				
Vehicle & College Bus Exp.	15,12,637.00				
Cleaning Material Exp.	49,804.00				
Electricity Exp.	8,39,081.00				
Freight & Cartage Exp.	2,900.00				
Horticulture Exp. /Gardening Exp.	11,665.00				
News Paper Exp.	3,332.00				
Late filing of Income Tax Return	1,000.00				
Office Exp.	4,25,729.00				



Postage Exp.	8,918.00			
Repairing & Maint. Exp.	2,81,539.00			
Stationary & Printing Exp.	77,461.00			
T.A.&D.A.	1,56,259.00			
Telephone Exp.	3,15,406.00			
Publicity Material Exp.	13,13,110.00	51,33,858.80		
Depreciation Expenses (Annexure "A" Attached)		27,22,408.80		
TOTAL		2,12,20,637.60	TOTAL	2,12,20,637.60

Date : 24.06.2024

Place: Jabalpur



FOR SHANKAR LAL AGRAWAL & CO.
CHARTERED ACCOUNTANTS

Shankar
(CA SHANKAR LAL AGRAWAL)
(Partner)
M.No 405890

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

RECEIPT AND PAYMENT ACCOUNT
FOR THE YEAR ENDED 31.03.2024

RECEIPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
OPENING BALANCE			ESTABLISHMENT EXPENSES		
Cash in hand	9,586.00		Salary to Staff	66,30,785.00	
Cash at bank	1,09,26,221.99	1,09,35,807.99	Remuneration to Teaching Associates & Guest Faculty	28,79,286.00	95,10,071.00
GRANT			ACADEMIC EXPENSES		
Received From MPSTDC Bhopal		70,00,000.00	Food Material & Training Lab Exp.	23,74,335.00	
Fees A/c (Degree, Diploma, Certificate & Free Diploma Course)		84,31,685.00	Enrollment Fees	4,59,600.00	
Fees A/c (Hostel)		11,80,000.00	Examination Exp.	3,28,560.00	
Food Fest		4,01,600.00	Food Fest Exp.	2,58,606.00	
Work Shop		1,31,900.00	Competition Exp.	7,999.00	
Master Chef Competition		21,750.00	Faculty Development Program	22,000.00	
OTHER FEES AND MISC			Student Activity	66,200.00	
(Admission Form, Late Journals, Late Fees No dues & other fees)		1,32,865.00	Student Insurance	34,440.00	
Saving Bank A/c Interest		39,788.00	Training Placement Exp.	13,186.00	
Tender Form		11,500.00	Function Exp.	52,823.00	
INTEREST (Earmarked Building Fund)		27,454.00	Stipend (Free Diploma Course)	2,10,000.00	
SB A/c Interest		51,000.00	IDS Software Renewal Fees	26,550.00	38,54,299.00
Caution Money Received - MPSTDC		5,49,000.00	ADMINISTRATIVE AND GENERAL EXPENSES		
Caution Money - Fees		55,000.00	Advertisement Exp.	75,465.00	
E.M.D. (Security)			Audit Fees	59,000.00	
			Bank Charges	552.80	
			Vehicle & College Bus Exp.	15,12,637.00	
			Cleaning Material Exp.	49,804.00	
			Electricity Exp.	8,39,081.00	
			Freight & Cartage Exp.	2,900.00	
			Horticulture Exp. / Gardening Exp.	11,665.00	
			News Paper Exp.	3,332.00	
			Late filing of Income Tax Return	1,000.00	
			Office Exp.	4,25,729.00	
			Postage Exp.	8,918.00	
			Repairing & Maint. Exp.	2,81,539.00	
			Stationary & Printing Exp.	77,461.00	
			T.A. & D.A.	1,56,259.00	
			Telephone Exp.	3,15,406.00	
			Publicity Material Exp.	13,13,110.00	51,33,858.80
			ASSETS PURCHASE		
			As Per ANNEXURE "A" Attached		6,85,192.00
			Advance (HSRT A/c)		6,10,000.00



			GRANT (Interest- SIHM Building)		
			Tr to NCHMCT Noida		13,33,037.00
			Caution Money Refund		71,000.00
			E.M.D.(Security) Refund		1,30,000.00
			CLOSING BALANCE		
			Cash in hand	-	
			Cash at bank	76,41,892.19	76,41,892.19
TOTAL		2,89,69,349.99	TOTAL		2,89,69,349.99

Date : 24.06.2024

Place: Jabalpur



FOR SHANKAR LAL AGRAWAL & CO.
CHARTERED ACCOUNTANTS

(Signature)
(CA SHANKAR LAL AGRAWAL)
(Partner)

M.No 405890

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

BALANCE SHEET
AS AT 31.03.2024

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
SURPLUS FUND			FIXED ASSETS		
Opening Balance	3,01,82,181.99		(Annexure "A" Attached)		2,18,27,166.20
Less :- Deficit	38,69,549.60	2,63,12,632.39			
EARMARKED/ENDOWMENT FUND/BUILDING FUND			CURRENT ASSETS AND DEPOSITS		
(MoT New Delhi)	12,14,639.00		Deposits For Gas Cylinder		27,200.00
Add :- SB A/c Interest	27,454.00				
Less :- Tr. To. NCHMCT Noida Bhopal	13,33,037.00	(90,944.00)	CASH AND BANK BALANCE		
Equipment Fund (MoT New Delhi)		14,557.00	Cash in hand		-
Hostel Furniture/Equipment Fund			<u>Cash at bank</u>		
(MPSTDC Bhopal)		18,89,794.00	Indian Bank- 6997344137	283.00	
			Indian Bank-Fees	73,24,311.00	
			Indian Bank- 50316653122	3,17,298.19	76,41,892.19
CURRENT LIABILITIES & PROVISIONS			Advance (HSRT A/c)		6,10,000.00
E.M.D. (Security)	1,30,000.00				
E.M.D.(Security) Refund	68,934.00				
Caution Money	14,49,000.00	16,47,934.00			
GRATUITY & LEAVE ENCASHMENT					
Received IHM Paipath		3,32,285.00			
TOTAL		3,01,06,258.39	TOTAL		3,01,06,258.39

Date : 24.06.2024

Place: Jabalpur

FOR SHANKAR LAL AGRAWAL & CO.
CHARTERED ACCOUNTANTS




(CA SHANKAR LAL AGRAWAL)
(Partner)
M.No 405890

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 31.03.2024

PARTICULARS	SIHM	HSRT	CONSOLIDATE	PARTICULARS	SIHM	HSRT	CONSOLIDATE
OPERATION EXPENSES				DIRECT INCOME			
ESTABLISHMENT EXPENSES				GRANT			
Salary to Staff	66,30,785.00	-	66,30,785.00	<u>Received From M.P.Tourism Board Bhopal</u>			
Associates & Guest Faculty	28,79,286.00	-	28,79,286.00	Financial Year 2023-24	70,00,000.00	-	70,00,000.00
Stipend	-	6,00,500.00	6,00,500.00	<u>Received From MOT New Dehli</u>			
ACADEMIC EXPENSES				<u>Grant -SAP</u>	-	1,16,970.00	1,16,970.00
Food Material & Traning Lab Exp.	23,74,335.00	-	23,74,335.00	Fees A/c (Degree, Diploma, Certificate			
Enrollment Fees -NCHMCT	4,59,600.00	-	4,59,600.00	& Free Course)	84,31,685.00	-	84,31,685.00
Examination Exp	3,28,560.00	-	3,28,560.00	Fees A/c (Hostel)	11,80,000.00	-	11,80,000.00
Food Fest Exp.	2,58,606.00	-	2,58,606.00	Food Fest	4,01,600.00	-	4,01,600.00
Competition Exp	7,999.00	-	7,999.00	Work Shop	1,31,900.00	-	1,31,900.00
Faculty Dev Prog	22,000.00	-	22,000.00	Master Chef Competition	21,750.00	-	21,750.00
Student Activity	66,200.00	-	66,200.00	Fees (EP Course)	-	4,950.00	4,950.00
Student Insurance	34,440.00	-	34,440.00	OTHER FEES AND MISC			
Traning Placement Exp.	13,186.00	-	13,186.00	(Admission Form, Late Journals, Late Fee	1,32,865.00	-	1,32,865.00
Function Exp.	52,823.00	-	52,823.00	No Dues & other fees)			
Stipend (Free Diplima Course)	2,10,000.00	-	2,10,000.00	Saving Bank A/c Interest	39,788.00	1,668.00	41,456.00
IDS Software Renewal Fees	26,550.00	-	26,550.00	Tender Form	11,500.00	-	11,500.00
Study Material	-	6,380.00	6,380.00	Deficit (TR. To Balance Sheet)	38,69,549.60	7,04,845.00	45,74,394.60
Tool Kit	-	42,869.00	42,869.00				
Certification Exp.	-	32,012.00	32,012.00				
Base Cost	-	5,250.00	5,250.00				
ADMINISTRATIVE AND GENERAL EXPENSES							
Advertisement Exp.	75,465.00	10,080.00	85,545.00				
Audit Fees	59,000.00	-	59,000.00				
Bank Charges	552.80	-	552.80				
Vehicle & College Bus Exp.	15,12,637.00	-	15,12,637.00				
Cleaning Material Exp.	49,804.00	-	49,804.00				
Electricity Exp.	8,39,081.00	-	8,39,081.00				
Freight & Cartage Exp.	2,900.00	-	2,900.00				
Horticulture Exp. /Gardening Exp.	11,665.00	-	11,665.00				
News Paper Exp.	3,332.00	-	3,332.00				
Office Exp.	4,26,729.00	-	4,26,729.00				
Postage Exp	8,918.00	-	8,918.00				
Repairing & Maint. Exp.	2,81,539.00	-	2,81,539.00				
Stationary & Printing Exp.	77,461.00	-	77,461.00				
T.A.&D.A.	1,56,259.00	-	1,56,259.00				
Telephone Exp.	3,15,406.00	-	3,15,406.00				
Publicity Material Exp.	13,13,110.00	-	13,13,110.00				



Taxi Exp.	-	14,372.00	14,372.00			
Bank Charges	-	-	-			
SAP Exp.	-	1,16,970.00	1,16,970.00			
Depreciation Expenses (Annexure "A" Attached)	27,22,408.80	-	27,22,408.80			
SURPLUS	-	-	-			
TOTAL	2,12,20,637.60	8,28,433.00	2,20,49,070.60	TOTAL	2,12,20,637.60	8,28,433.00 2,20,49,070.60

Date : 24.06.2024
Place: Jabalpur



FOR SHANKAR LAL AGRAWAL & CO.
CHARTERED ACCOUNTANTS

(CA SHANKAR LAL AGRAWAL)

(Partner)

M.No 405890

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 31.03.2024

RECEIPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
OPENING BALANCE			ESTABLISHMENT EXPENSES		
Cash in hand	9,586.00		Salary to Staff	66,30,785.00	
Cash at bank	1,10,35,501.99	1,10,45,087.99	Associates & Guest Faculty	28,79,286.00	95,10,071.00
			Stipend		6,00,500.00
GRANT			ACADEMIC EXPENSES		
Received From MPSTDC Bhopal	70,00,000.00	70,00,000.00	Food Material & Training Lab Exp.	23,74,335.00	
			Enrollment Fees	4,59,600.00	
Grant -SAP			Examination Exp.	3,28,560.00	
Received From MOT New Dehli	1,16,970.00	1,16,970.00	Food Fest Exp.	2,58,606.00	
			Competition Exp.	7,999.00	
Fees A/c (Degree, Diploma, Certificate & Free Diploma Course)		84,31,685.00	Faculty Development Program	22,000.00	
Fees A/c (Hostel)		11,80,000.00	Student Activity	66,200.00	
			Student Insurance	34,440.00	
Fees (EP Course)		4,950.00	Training Placement Exp.	13,186.00	
			Function Exp.	52,823.00	
Food Fest		4,01,600.00	Stipend (Free Diploma Course)	2,10,000.00	
Work Shop		1,31,900.00	IDS Software Renewal Fees	26,550.00	
Master Chef Competition		21,750.00	Study Material	6,380.00	
			Tool Kit	42,869.00	
			Certification Exp.	32,012.00	
			Base Cost	5,250.00	39,40,810.00
OTHER FEES AND MISC			ADMINISTRATIVE AND GENERAL EXPENSES		
(Admission Form, Late Journals, Late Fees		1,32,865.00	Advertisement Exp.	85,545.00	
No dues & other fees)			Audit Fees	59,000.00	
Saving Bank A/c Interest		41,456.00	Bank Charges	552.80	
			Vehicle & College Bus Exp.	15,12,637.00	
Tender Form		11,500.00	Cleaning Material Exp.	49,804.00	
			Electricity Exp.	8,39,081.00	
INTEREST (Earmarked Building Fund)			Freight & Cartage Exp.	2,900.00	
SB A/c Interest		27,454.00	Horticulture Exp. / Gardening Exp.	11,665.00	
			News Paper Exp.	3,332.00	
Caution Money Received -MPSTDC		51,000.00	Late filing of Income Tax Return	1,000.00	
			Office Exp.	4,25,729.00	
Caution Money - Fees		5,49,000.00	Postage Exp.	8,918.00	
			Repairing & Maint. Exp.	2,81,539.00	
E.M.D. (Security)		55,000.00	Stationary & Printing Exp.	77,461.00	
			T.A.&D.A.	1,56,259.00	
ADVANCES			Telephone Exp.	3,15,406.00	
Received from SIHM A/c		6,10,000.00	Publicity Material Exp.	13,13,110.00	
			Taxi Exp.	14,372.00	
			SAP Exp.	1,16,970.00	52,75,280.80
			ASSETS PURCHASE		
			As Per ANNEXURE "A" Attached		6,85,192.00



			Advance (IISRT A/c)		6,10,000.00
			GRANT (Interest- SIHM Building) Tr to NCHMCT Noida		13,33,037.00
			Caution Money Refund		71,000.00
			E.M.D.(Security) Refund		1,30,000.00
			<u>CLOSING BALANCE</u>		
			Cash in hand	-	
			Cash at bank	76,56,327.19	76,56,327.19
TOTAL		2,98,12,217.99	TOTAL		2,98,12,217.99

Date : 24.06.2024

Place: Jabalpur



FOR SHANKAR LAL AGRAWAL & CO.
CHARTERED ACCOUNTANTS

(CA SHANKAR LAL AGRAWAL)

(Partner)

M.No 405890

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 31.03.2024

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
SURPLUS FUND(SHIM AND HSRT)			FIXED ASSETS		
Opening Balance			(Annexure "A" Attached)		2,18,27,166.20
Less - Deficit	3,02,91,461.99	2,57,17,067.39			-
	45,74,394.60				
EARMARKED/ENDOWMENT FUND/BUILDING FUND			CURRENT ASSETS AND DEPOSITS		
(MoT New Delhi)			Deposits For Gas Cylinder		27,200.00
Add - SB A/c Interest	12,14,639.00		Advance (HSRT A/c)		6,10,000.00
Less - Tr. To. NCHMCT Noida Bhopal	27,454.00	(90,944.00)			
	13,33,037.00		CASH AND BANK BALANCE		
Equipment Fund (MoT New Delhi)		14,557.00	Cash in hand		-
Hostel Furniture/Equipment Fund			Cash at bank		
(MPSTDC Bhopal)		18,89,794.00	Indian Bank- 6997344137 Building Fund	283.00	
CURRENT LIABILITIES & PROVISIONS			Indian Bank-7209117729 Fees	73,24,311.00	
E.M.D.			Indian Bank- 50316653122 Establishment Exp.	3,17,298.19	
E.M.D (MPPKV Co Ltd JBP)	1,30,000.00		Indian Bank- 7292897561 HSRT	14,435.00	76,56,327.19
Caution Money	68,934.00	16,47,934.00			
	14,49,000.00				
SUNDRY ADVANCES					
Received From SIHM A/c		6,10,000.00			
GRATUITY & LEAVE ENCASHMENT					
Received IHM Paipath		3,32,285.00			
TOTAL		3,01,20,693.39	TOTAL		3,01,20,693.39

Date : 24.06.2024

Place: Jabalpur



FOR SHANKAR LAL AGRAWAL & CO.
CHARTERED ACCOUNTANTS

(Signature)
(CA SHANKAR LAL AGRAWAL)
(Partner)

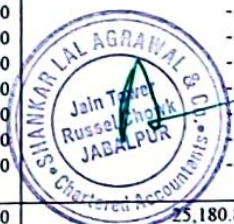
M.No 405800

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 31.03.2024

S.No.	PARTICULARS	RATE	W D V AS ON 01.04.2023	PURCHASES DURING THE YEAR		SALES DURING THE YEAR	TOTAL	DEPRECIATION DURING THE YEAR		TOTAL DEPRECIATION	W.D.V. 31.03.2024
				MORE THAN 180 DAYS	LESS THAN 180 DAYS			MORE THAN 180 DAYS	LESS THAN 180 DAYS		
	BLOCK 10%										
1	Building	10%	1,79,36,133.00	-	-		1,79,36,133.00	17,93,613.00	-	17,93,613.00	1,61,42,520.00
27	Bar Counter	10%	33,032.00	-	-		33,032.00	3,303.00	-	3,303.00	29,729.00
29	Furniture	10%	23,23,200.00	-	-		23,23,200.00	2,32,320.00	-	2,32,320.00	20,90,880.00
	TOTAL A		2,02,92,365.00	-	-	-	2,02,92,365.00	20,29,236.00	-	20,29,236.00	1,82,63,129.00
	BLOCK 15%										
2	A.C.	15%	4,58,233.00	-	-		4,58,233.00	68,735.00	-	68,735.00	3,89,498.00
3	U.V. & R.O. Water Purifier	15%	32,398.00	-	-		32,398.00	4,860.00	-	4,860.00	27,538.00
7	Room Cooler	15%	6,694.00	-	-		6,694.00	1,004.00	-	1,004.00	5,690.00
8	Digital Camera	15%	2,747.00	-	-		2,747.00	412.00	-	412.00	2,335.00
9	Photocopy & Printer Machine	15%	9,405.00	-	-		9,405.00	1,411.00	-	1,411.00	7,994.00
10	Dongle BSNL	15%	7,801.00	-	-		7,801.00	1,170.00	-	1,170.00	6,631.00
11	Electronic Weight Machine	15%	6,446.00	-	-		6,446.00	967.00	-	967.00	5,479.00
12	EPBX	15%	28,971.00	-	-		28,971.00	4,346.00	-	4,346.00	24,625.00
13	Exhaust Fan	15%	484.00	-	-		484.00	73.00	-	73.00	411.00
14	Fan	15%	913.00	-	-		913.00	137.00	-	137.00	776.00
15	Home Theater	15%	6,163.00	-	-		6,163.00	924.00	-	924.00	5,239.00
17	Mike Set	15%	774.00	-	-		774.00	116.00	-	116.00	658.00
18	Mobile	15%	984.00	-	-		984.00	148.00	-	148.00	836.00
19	Multimedia Projectors	15%	8,899.00	-	59,800.00		68,699.00	1,335.00	4,485.00	5,820.00	62,879.00
20	Printer	15%	41,203.00	49,998.00	-		91,201.00	13,680.00	-	13,680.00	77,521.00
21	Projector Screen	15%	1,746.00	-	-		1,746.00	262.00	-	262.00	1,484.00
22	Spike	15%	100.00	-	-		100.00	15.00	-	15.00	85.00
23	Telephone Hand Set	15%	206.00	-	-		206.00	31.00	-	31.00	175.00
24	U.P.S.	15%	563.00	-	-		563.00	84.00	-	84.00	479.00
25	Water Cooler	15%	8,025.00	-	-		8,025.00	1,204.00	-	1,204.00	6,821.00
26	Wi Fi Modem	15%	880.00	-	-		880.00	132.00	-	132.00	748.00
28	Fire Extinguisher	15%	15,178.00	-	-		15,178.00	2,277.00	-	2,277.00	12,901.00
30	Kitchen Equipement	15%	10,47,917.70	27,150.00	1,65,500.00		12,40,567.70	1,61,260.00	12,412.50	1,73,672.50	10,66,895.20
31	House Keeping Equipement	15%	1,63,072.00	11,050.00	-		1,74,122.00	26,118.00	-	26,118.00	1,48,004.00
32	Kitchen Utensils	15%	1,82,760.00	13,411.00	93,845.00		2,90,016.00	29,426.00	7,038.38	36,464.38	2,53,551.63
34	Restaurant Utensils	15%	2,23,108.55	37,091.00	16,599.00		2,76,798.55	39,030.00	1,244.93	40,274.93	2,36,523.63
35	Bakery & Conf. Utensils	15%	2,32,163.75	20,404.00	-		2,52,567.75	37,885.00	-	37,885.00	2,14,682.75
36	Mattress	15%	10,136.00	-	-		10,136.00	1,520.00	-	1,520.00	8,616.00
37	Grass Cutter/Lawn Mower	15%	13,597.00	-	-		13,597.00	2,040.00	-	2,040.00	11,557.00
38	High Jet Spary	15%	31,448.00	-	-		31,448.00	4,717.00	-	4,717.00	26,731.00
39	CCTV System	15%	85,242.00	8,970.00	-		94,212.00	14,132.00	-	14,132.00	80,080.00
40	T.V. (LED)	15%	1,62,378.00	-	-		1,62,378.00	24,357.00	-	24,357.00	1,38,021.00
41	Inverter	15%	3,26,273.00	-	-		3,26,273.00	48,941.00	-	48,941.00	2,77,332.00
42	Geyser	15%	32,340.00	-	-		32,340.00	4,851.00	-	4,851.00	27,489.00
43	Tea Kettle	15%	2,869.00	-	-		2,869.00	430.00	-	430.00	2,439.00
44	Gas Bank	15%	76,727.00	-	-		76,727.00	11,509.00	-	11,509.00	65,218.00
45	Refrigrtor/Deep Freezer	15%	1,55,982.00	29,600.00	-		1,85,582.00	27,837.00	-	27,837.00	1,57,745.00
46	Insect Killer /Mosquito Racket	15%	8,083.00	-	-		8,083.00	1,212.00	-	1,212.00	6,871.00
47	Wall Fan	15%	11,794.00	-	-		11,794.00	1,769.00	-	1,769.00	10,025.00
	TOTAL-B		34,04,704.00	1,97,674.00	3,35,744.00	-	39,38,122.00	5,40,357.00	25,180.80	5,65,537.80	33,72,584.20



	BLOCK 40%										
4	Computer	40%	5,925.00	-	-	5,925.00	2,370.00	-	2,370.00	3,555.00	
5	Computer (Lab)	40%	1,44,166.00	-	-	1,44,166.00	57,666.00	-	57,666.00	86,500.00	
6	Hard Disk	40%	22.00	3,850.00	-	3,872.00	1,549.00	-	1,549.00	2,323.00	
16	Laptop	40%	52.00	86,999.00	-	87,051.00	34,820.00	-	34,820.00	52,231.00	
33	Library Books	40%	17,149.00	60,925.00	-	78,074.00	31,230.00	-	31,230.00	46,844.00	
	TOTAL-C		1,67,314.00	1,51,774.00	-	-	3,19,088.00	1,27,635.00	-	1,27,635.00	1,91,453.00
	GRAND TOTAL		2,38,64,383.00	3,49,448.00	3,35,744.00	-	2,45,49,575.00	26,97,228.00	25,180.80	27,22,408.80	2,18,27,166.20



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

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

Bank reconciliation as on 31st March 2024

PARTICULAR				AMOUNT
Bank Name :- Indian Bank , Jabalpur A/c No. 50316653122				
Bank Balance As Per Cash Book				3,17,298.19
Add :- Chq. Issued but not present in bank				
	Date	Chq. No.	Amount	
	01.11.2021	191770	806.00	
	As Per Annexure "B" Attached		57,900.00	
	25.05.2023	NEFT	<u>1,000.00</u>	59,706.00
Bank Blance As Per Bank Book				3,77,004.19

PARTICULAR	AMOUNT
Bank Name :- Indian Bank , Jabalpur A/c No. 6997344137	
Bank Balance As Per Cash Book	283.00
Bank Balance As Per Bank Book	283.00

PARTICULAR	AMOUNT
Bank Name :- Indian Bank , Jabalpur A/c No. 7209117729	
Bank Balance As Per Cash Book	73,24,311.00
Bank Balance As Per Bank Book	73,24,311.00

PARTICULAR	AMOUNT
Bank Name :- Indian Bank , Jabalpur A/c No. 7292897561	
Bank Balance As Per Cash Book	14,435.00
Bank Balance As Per Bank Book	14,435.00

