

ENGLISH SECTION

**Institute of Hotel management, Catering Technology and Applied Nutrition
Guwahati
(A Central Autonomous Organization under Ministry of Tourism, Government of India)
Annual Report for the financial year 2024-25
Part - I**

1.0 INTRODUCTION :

(i) The Institute of Hotel Management Catering Technology and Applied Nutrition, Guwahati is an autonomous body under Ministry of Tourism, Govt. of India and it was upgraded to an Institute of Hotel Management from the erstwhile Food Craft Institute with effect from 06.04.1995. It is one of the similar Central IHMs amongst 21 central IHMs spread accrose the country sponsored by the Ministry of Tourism, Govt. of India.

(ii) AIMS AND OBJECTIVE (IN BRIEF) :

The main objective of setting up of this institute is to impart training to promising young men & women in Hotel Management, general Food Management and Catering Technology and to provide middle level technical and managerial human resource to Hotels and Hospitality Industries of National and International repute and other allied Catering industries like Railways, Airlines, Ships, Industrial and Office canteens as well as to equip the trainees with adequate practical knowledge of the trade , so as to enable them to start their own business according to their capacity and capability in the field of small bakery, fast food counter, small restaurants, out-door catering organization, mobile catering etc. as there is a lack of skilled manpower in hotels and other allied industries in this region. In this way the Institute plays an important role in providing trained manpower to the Industry and helps to provide job opportunities to the trainees of the entire country as a whole and N.E. Region in particular. This Institute is also playing a role in transferring related technology to this Industry of N.E. region even by way of providing consultancy services.

(iii) FACILITIES :

The Institute Complex is spread across 15 bighas of land provided by Department of Tourism, Government of Assam and the Government of India has provided entire fund to construct this complex.

The Institute has following nos. of class rooms, laboratories, library, hostels etc. as on 31.03.2024

Class Room	- 14 nos.
Labs.	- 14 nos.
Library	- 1 no
Multipurpose Hall	- 1 no
Audio Visual Room	- 1 no
Hostel	- 2 nos. (Boys & Girls)
	- Seats for boys 280
	- Seats for girls 168

For implementation of OBC reservation the Ministry of Tourism, Govt. of India has sanctioned Rs. 982.71 Lakhs for (a) The construction of remaining top floor of the administrative building, (b) Two more floors over the additional Hostel Block and (c) A separate four storied theory classroom block in the same campus. We have also received a grant amounting to Rs. 100.00 Lakhs to furnish & equip these two areas accordingly.

The remaining 4.5 bigha of land (approx.) was leased out to M/s Roots Corporation Limited, a Company 100% subsidiary of India Hotel Company incorporated under the Companies Act 1956, having its registered office at Mumbai to construct a budget hotel under the brand name of "GINGER". This hotel not only remains helpful for students for their on job practical training but also give an enormous scope of revenue generation to make the Institute to remain self supporting in future years to come. The hotel came into operation from May,2009.

To keep pace with the latest trends in catering education, the training facilities and methodology, the curriculum was updated as per the National Council for Hotel management and Catering Technology's directive. From the academic year 2002, the Institute has been conducting the Three Year B. Sc. in Hospitality and Hotel Administration. The Degree was provided by IGNOU in collaboration with National Council for Hotel Management and Catering Technology, New Delhi.

(iv) MANAGEMENT :

The Institute is an autonomous society registered under the Societies Registration Act 1880. It has its own Memorandum of Association, Rules & Regulation, Bye-Laws etc. as per guidance of Ministry of Tourism, Govt. of India from time to time. The IHMCTAN, Guwahati Society comprises of the representatives of the Ministries / Departments of Tourism, Education, Finance; National Council for Hotel Management & Catering Technology; experts in the field of Hotel Industry as Board of Governors with the Principal Secretary, Tourism, Govt. of Assam as Hon'ble Chairman of this Society. The composition of the Board of Governors is appended in Annexure "A". Out of the members of the Board of Governors the Institute has an Executive Committee. The Constitution of the Executive Committee and its incumbents is in Annexure "B". The Day-to-Day administration of the Institute is vested with the Principal, who works under the overall supervision, guidance and co-operation of the Board of Governors / Executive Committee. He works as the Secretary of the Society. An Administrative Officer, a team of qualified, experienced and welltrained members of regular, contractual, part time members of faculty, and other operational and administrative supporting staff assist the Principal. The list of staff members as on 31.03.2024 is furnished in Annexure "C".

(v) **MEETING OF THE BOARD AND EXECUTIVE COMMITTEE :**

During the reported period i.e. 01.04.2024 to 31.03.2025 the following Meeting took place.

- (a) Three Board of Governors Meeting held on 25.09.2024, 27.02.2025 and 15.03.2024

(VI) Courses Offered by the Institute and Result of 2024-25

Sl. No.	Name of the Course	Duration	Intake Capacity	Actual Intake	Appeared	Failed	Withheld	Remarks
1	M.Sc. in Hospitality Administration (1) First year 1 st Sem 2 nd Sem (2) Second year 3 rd Sem 4 th Sem	2 years	30	9 8 4 4	8 8 4 4			
2	B. Sc. in Hospitality & Hotel Administration (1) 1 st Sem 2 nd Sem (2) 3 rd Sem 4 th Sem (3) 5 th Sem 6 th Sem	3 years	284	77 73 87 82 91 91	75 70 76 82 89 89	2 3 11		9 absent 1 absent 9 absent 5 absent 3 absent 3 absent
3	P.G. Diploma in Accommodation Operation & Management (1) 1 st Sem 2 nd Sem	1 ½ years	20	15 14	15 -	0		Result Awaiting
4	Craftmanship Course in Food Production & Patisserie (1) 1 st Sem 2 nd Sem	1 ½ years		42 39	39 -			

(vii) ADMISSION PROCEDURE (FOR ACADEMIC SESSION ~~2023-24~~ 2024-25)

Admission to the first year of the three year B.Sc. programme in the Hospitality & Hotel Administration was 23 candidates out of intake capacity of 230 on the basis of a Joint Entrance examination followed by Counseling conducted by the National Council for Hotel Management and Catering Technology. The eligibility Criteria for the course is to pass the stage of 10+2 system or equivalent examination in any academic stream with English as a compulsory subject. No upper age limit. Seats are reserved for different categories candidates at the time of admission as per Government policies 54 seats are reserved for North Eastern States and we have got 10 candidates. Since all seats are not filled up through JEE, so we were allowed by NCHMCT to take students through open advertisement on merit and transparent basis. Accordingly we got 43 candidates under Residual Category. Normal classes of 1st year commenced w.e.f. 05.08.2024 Admission in short courses are as follows:

a) Craftmanship Course in Food Production and patisserie 40 students, b) P.G. Diploma Accommodation Operation and Management 16 students and subsequently commencement of classes were on time.

The admission procedure for the short course is conducted at the Institute level in the month of May/June.

The Degree / Diploma / Certificate for all regular academic programmes are awarded by Jawaharlal Nehru University (JNU) New Delhi.

(viii) EXAMINATION :

The Annual examination / Semester examination of M.Sc. in Hospitality Administration and Degree course in Hospitality and Hotel Administration is conducted by National Council for Hotel Management and catering Technology, Noida. From the session 2008-2009, the examination of short courses has also been conducted by NCHMCT, Noida.

Details result (Session 2024-25) with name of passed out student is in Annexure - D.

(ix) RESERVATION :

Seats reservation for student at the time of Admission is as per Government policy i.e. 27% for OBC, 15% for SC, 7.5% for ST, 3% for PD and 10% for EWS candidates. The reservation provisions and the number actually taken in admission specific to each regular course is as follows for the session 2024-25

A. 1st year of 2 years M. Sc. in Hospitality Administration: 09 nos.

Through JEE - 04

SC -

ST - 01

OBC -

GEN - 03

B. 1st year of 3 years B.Sc. in Hospitality & Hotel Administration : 76 nos.

Through JEE - 23

SC - 00

ST - 02

OBC - 02

GEN - 19

Through NEC- 10

SC - 01

ST - 08

OBC - 01

GEN - 00

Through NEC- 43

SC - 03

ST - 07

OBC - 11

GEN - 19

C. P.G. Diploma in Accommodation Operation and Management : 16 nos.

SC - 00

ST - 09

OBC - 02

GEN - 05

D. Craftmanship Course in Food Production & Patisserie : 33 nos.

SC - 00

ST - 12

OBC - 11

GEN - 17

(x) DEGREE-COURSE - THE PASS-OUTS :

The name of the students passing out for the reported year is appended in Annexure - D

(xi) **PLACEMENT :**

The Institute has a placement cell under experience faculty members. It takes care for placement of students. The names of the Companies /Corporate house/ Group of Hotels that recruitment the pass outs from IHM, Guwahati are as below for the year 2024-2025

Placement Record 2024-2025

SI. NO.	NAME OF COMPANIES	MT	OT	OTHERS	TOTAL
1	Oberoi	-	08	-	08
2	Park Hotels (Apeejay Institute of Hospitality)	02	04	-	06
3	Lalit Suri Hospitality	-	03	GSA-1	04
4	Westin Kolkata	-	-	GSA-07	07
5	Sterling Holidays	07	08	-	15
6	Mayfair Hotels	04	09	-	13
7	The Zuri Whitefield, Bengaluru	-	-	GSA-05 Commis III-03	08
8	Taj Sats	02	-		02
9	Radisson Blu, Guwahati	-	-	GSA-05	05
10	Vaani Greens	-	-	GSA-09	09
11	California Burrito	11	-		11
12	Apparel Group	07	-		07
13	HMSHOST	01	06	GSA-09 Commis III-10 Trainee Captain-03	29
14	Sila, Facility Management Company	-	-	Housekeeping Executive-05 GRE-09	14
15	Reliance Retail	13	-	-	13
16	Pride Hotels	-	-	-	NIL
17	Accor Group of Hotels	-	-	-	NIL
18	ITC	-	-	-	NIL
	TOTAL JOB CREATED				151

Total Number of Students -89

Number of students participated in campus interview - 80

Number of students' placed -80

Number of students opted for higher studies-09

- (xii) **Short Duration Craft Course / Customized Training conducted (of less than 12 months) during the 2024-2025 The Institute conducts short duration courses under Capacity Building for Service Provider Programme as follows:**

Details of CBSP Programme for the F/Y 2024-2025

Name of the Programme	Name of Course (Trade wise) (a)	Enrollment & Pass out (b)		Total No. of pass out employed & self employment	Higher Training by pass out Candidate (d)
		Enrollment	Pass Out		
Skill Testing Certification Programme	STC (Waiter)	65	65	65	0
	STC (Cook)				
Skill Testing Certification Programme	STC (Waiter)				
	STC (Cook)	0	0	0	0
HSRT in IHM Guwahati	Multi Cuisine Cook	29	29	29	0

(xiii) RESEARCH / CONSULTANCY / TRAINING :

Consultancy :

Initiative has been taken to raise the fund for the Institute through consultancy and staff training programme, planning and design of Hotel Layouts, preparing Standard Operating Procedures, Recipe Development, etc. Accordingly a five member's fund raising committee has been formed to take up the consultancy job to develop as well as to contribute to upgrade the standard of the hotels.

- a) Conducted Training programmes related to Hospitality & Tourism Sector under RAMP scheme in association with Assam Small Industries Development Corporation Ltd. w.e.f. March. 2025 in different district of Assam.
- b) Conducted 5 days training programme for Canteen Attendant of Office of the Principal Account General (A&E) Assam,

- c) Conducted One Day Hygienic Training Programme for Canteen Staff of Guwahati Refinery on 21st August, 2024.
- d) Conducted 3 months Bakery & Confectionary Training programme at Sishu Sarothi, Guwahati.
- e) Conducted 6 Days Skill Development Course for employees of APGCL, Guwahati from 8th July to 13th July, 2024.
- f) Conducted 5 Days Skill Development Programme for the employee of JTI Group.

(xiv) INNOVATIONS / GOOD PRACTICES :

- (a) Coming out with Bi-annual wall magazine with trade related and other literary contribution from the students and staff members of the Institute.
- (b) Implemented various Swatchh Bharat Mission programmes from time to time and used colour coded dustbin for organic and non-organic garbage.
- (c) Provision of E-Notification to the students at the entrance lobby of the Institute.
- (d) Dedicated two numbers of stations for the internet access of the students during college hours through broadband high speed connectivity.
- (e) The entire Institute building is now covered with Broad-Band high speed internet, WiFi connectivity for the benefits of the faculty and staff members 1st phase towards paperless office environment as far as practicable.
- (f) Academic monitoring is now being conducted through a continuous interactive process between the Faculty Members, Students and the Administration through "Class Record File" and Feedback form to the Faculty members.
- (g) Placed incredible India posters depicting monuments, culture, heritage of different states of India and important quotations, core values posters all along the prominent places of Institute & Hostel Building.
- (h) Trying to make no Plastic Institute.
- (i) Trying to make Addiction Free Institute.
- (j) Re-use of used stationeries.
- (k) The area of the Institute is pollution free in both aspects of noise and carbon.
- (l) A Canteen-cum-laundry has been inaugurated from July, 2017 for the students & staff which was a long felt need.

(xv) IMPORTANT DECISION AND DEVELOPMENTS:

- (a) Best Award for All Round Performance in North East & J.K. Category in 2009-10.
- ◆ Overall 4th Rank out of 25 Central & State IHMs in in the country in 2009-10.
 - ◆ Overall 5th Rank in Placement Performance Category in 2009-10 out of 25 Central & State IHMs of the country in 2009-10.
 - ◆ Overall 6th Rank in Operational performance category in 2009-10 out of 25 Central & State IHMs of the country in 2009-10.
 - ◆ Overall 7th Rank in Implementation of Central Schemes in 2009-10 out of 25 Central & State IHMs of the country in 2009-10.
 - ◆ Overall 8th Rank in Academic Performance Category in 2009-10 out of 25 Central & State IHMs of the country in 2009-10.
 - ◆ Other than these IHM Guwahati faculty members are significantly placed in overall of teachers by Ministry of Tourism, Government of India at all India level.
 - ◆ Best Institutional Team in World Tourism Day 2010 Car Rally conducted by Ministry of Tourism, Government of India.
- "Bacardi Student Barman of the Year 2010" - Presented by Institute of Hotel Management, Gurdaspur.
- Runner-Up ICF Student Chef of the Year 2010 - Presented by Institute of Hotel Management, Gurdaspur.
- (b) The Institute developed Sewage Treatment Plant in the campus by Utilized the Ministry of Tourism, Govt. of India's sanctioned amount of Rs. 59,94,400/-.

(xvi) EVENTS & ACTIVITIES :

1. Under "Ek Bharat Shrestha Bharat" programme the Institute organized various programmes during the year 2024-25.
2. Yoga programme with master trainer was conducted on the occasion of International Yoga Day on 21st June, 2024.
3. Flag hoisting ceremony took place on Republic Day and Independence Day at Institute Campus with some cultural programmes by students.
4. The Institute observed Hindi Pakhwada by organized various programmes like Kabita Recitation, Nibandh Writing, Story telling /writing etc. from 16th September, 2024 to 29th September, 2024.
5. Celebrate World Tourism Day on 27th September, 2024
6. Celebrate International Chef Day on 20th October, 2024 by conducting cooking competitions amongst the students.
7. The Institute celebrate Fresher's welcome Day and bid farewell to the outgoing students.
8. Saraswati Puja and Lord Biswakarma Puja was celebrated in the Institute on scheduled dates in a small way.
9. The Institute observed various programmes under Yuva Tourism Club.

(xvii) MEASURES TAKEN / SYSTEM TO PREVENT RAGGING :

The IHM, Guwahati keeps strong vigil to prevent ragging in the Institute as follows :

- Forming Anti Ragging Committee Comprising of staff and students.
- Display of Notice in prominent places of the Institute.
- Disciplinary actions are being taken when found guilty even for smallest instance.
- Counseling the Junior and Senior students for avoiding ragging.
- Letters are being sent to the parents of senior students so that their children are not involved in any type of ragging.
- Take affidavit from the students in stamp paper not to indulge in ragging.

**UTILISATION OF CENTRAL ASSISTANCE 2023-24, CAPITAL & REVENUE GRANT RECEIVED FROM MoT
DETAILS OF CENTRAL FINANCIAL ASSISTANCE**

Sl. No.	F/Y	Name of the Project / Proposal	Sanction No. & Date	Sanction Amount (Rs.)	Amount release by MoT (Rs.)	Expenditure		Unspent Balance amount in hand (Rs.)
						Expenditure By IHM (Rs.)	Amount release by IHM to CPWD / in hand of CPWD (Rs.)	
1	2017-18 2021-22	Infrastructural Development Work	16(1)/2018-HRD dtd.15.03.2018 & 4/17/2021-HRD dtd.20.12.2021	2,81,60,373/-	1,40,80,186/- (16.03.2018) 1 st instalment 84,48,112/- (23.12.2021) 2 nd instalment	80,85,770/- 92,450/-	59,94,400/-	83,55,628/-
2	2018-19 2021-22	Renovation of Hostel building, Administrative building, Staff quarter, Waterline, Sanitary system & Const .of barrier free built environment	F.No.16(1)/2019-HRD dtd.25.02.2019 & 16(1)/2019-HRD dtd.8.12.2021	1,56,53,183/-	62,61,273/- (27.02.2019) 1 st instalment 61,86,000/- (13.12.2021) 2 nd instalment	- 61,86,000/-	62,61,273/-	Nil Nil
3	2021-22	Renovation of existing 33 KV Incomer & 33/0.433 KV Transformer protection system	F.No.4/21/2021-HRD dtd.30.12.2021	49, 89,130/-	49,89,130/- (31.12.2021)	-	49,89,130/-	Nil
5	2021-22	Repairing of existing Roof of Staff Quarter (Type-V, Type-IV, Type-III and Type-II)	F.No.4/6/2022-HRD dtd.4.03.2022	41,01,900/-	16,40,760/- (10.03.2022)			16,40,760/-
6	2021-22	Replacement of old laboratory equipment, gymnasium equipment, addition of new equipment in college, hostel and installation of CCTV security system in hostel	F.No.4/10/2022-HRD dtd.28.03.2022 20,52,925/- 1,68,78,340/- <u>22,30,062/-</u>	2,11,61,327/-	84,64,530/- (31.03.2022)	-		84,64,530/-

7	2021-22	etc. Renovation works in its campus viz special repair of conference room of office building, special repair of audio visual room/multipurpose hall in office building, special repair/renovation & face lift of academic structure & development of additional sports infrastructure & rain water harvesting system & deep bore well.	F.No.4/17/2022- HRD dtd.29.03.2022 97,60,000/- (C) 76,88,325/- (E) <u>1,74,48,325/-</u> 14,60,000/- (C) 32,90,963/- (E) <u>47,50,963/-</u> 21,62,000/- (C) 8,48,925/- (E) <u>30,10,925/-</u> 95,01,000/- (C) 84,38,535/- (E) <u>1,79,39,535/-</u>	4,31,49,748/-	1,84,64,269/- (31.03.2022)	-	83,49,936/-	1,01,14,333/-
				11,72,15,661/ -	6,85,34,260/-	81,78,220/-	3,17,80,739/-	2,85,75,301/-

N.B. : Unspent balance of Rs.2,85,75,301/- (Rupees Two Crore Eighty Five Lakh Seventy Five Thousand Three Hundred One) only refunded to CNA bank account of Ministry of Tourism Govt. of India

(xviii) STATUS RELATING TO COURT CASES :

- 1) The CAT case vide O.A. 40/117/2021 dtd. 08.06.2021 which was filed by Mr. Saiful Haque - vs - Union of India and others.
- 2) Another CAT case O.A. No. 040/00236/2021 filed by Mr. Kumud Kalita - vs - Union of India and others.

(xix) IMPLEMENTATION OF THE RIGHT TO INFORMATION ACT 2005 :

The particulars of CAPIO, CPIO and Appellate Authority etc. are enclosed herewith
The number of applications/appeals received is in Annexure E

(xx) STATUS OF AUDIT PARAS :

Final examination Guwahati for the period from 2017-22 has been replied and Paras have been dropped and also implementing the suggestion/Observation of the Auditor where it is applicable.

(xxi) PROGRESSIVE USE OF HINDI :

We have been using bi-lingual i.e. Hindi and English as follows :

- 1) In all Main Name plates of the Institute.
- 2) In the Administrative & Academic block in all different office rooms, class rooms, Labs, etc.
- 3) Files and Register of the Institute.
- 4) Annual Report of the Institute.
- 5) Implemented Hindi language in official work in short scale.
- 6) Name of the staff remembers are written in Hindi Language in Attendance Register.
- 7) Institute's website in English and Hindi option.

(xxii) ADDITIONAL INFORMATION / ACTIVITIES :

(a) INDUSTRIAL TRAINING :

As required under the teaching scheme, second year student are imparted Industrial Exposure for 17 weeks in reputed hotels. Also P.G. Diploma in A.O.M. as well as Craftsmanship course in Food Production students are to undergo compulsory Industrial Training in between the course and after their final examination to complete their curriculum in leading hotels of India. In this regard, the Institute has received generous co-operation from various leading hotels spread all over India where the students have either been deputed by us or have arranged by themselves for the said training.

(b) RESEARCH PROJECT :

As per the curriculum, third year students are to take up a Research Project on Hotel and allied Industry related activity under the guidance of a Resource Person (a senior member of faculty) deputed by the Institute. The students submit their Research Projects, which are then evaluated by a panel of experts comprising of personnel both from the Institute and Industry and the marks obtained thereon gets reflected in the final year result issued by the National Council for Hotel Management and Catering Technology, New Delhi.

(c) SCHOLARSHIPS :

- ☛ North East Council provides scholarship to some of their nominated candidates through State Government.
- ☛ Government of Assam, Department of Tourism also provides scholarship in the same fashion as NEC.
- ☛ SC/ST scholarship is also awarded to deserving candidates by the Ministry of Social Justice & Empowerment, Govt. of India, New Delhi.
- ☛ Some SC/ST students get stipend & Book grant from their respective state Govt.
- ☛ Effort is on to arrange more scholarships for students both from Public & Private Sectors.
- ☛ The Institute has registered its name in National Scholarship Portal (NSP) which provides a common portal for various scholarship schemes of Central and State Governments ensuring timely disbursement of scholarships to students.

(d) ACTIVITIES OF THE INSTITUTE AND ACHIEVEMENT :

STAFF :

- a) The Principal is the member (Technical Expert) of Hotel & Restaurant Classification Committee of North East Region and accordingly provides valued contribution for Hotel Classification of North East.
- b) Providing faculty support in this region for leading organizations.
- c) Conducting regular consultancy services for upcoming project of Assam.
- d) Conducting regular Capacity Building Programmes for many states of this region.
- e) The Principal is one of BOG members (Catering Expert) of IHM, Shillong and FCI Samaguri, Nagaon.
- f) The IHM, Guwahati is a Mentor Institute for coming up SIHM, FCI Jorhat/ Manipu, Tripura, Nagaland etc.
- g) SOS Village of Azara and Hojai is also closely associated with IHM & sponsored students for B.Sc./Craft Courses.

Institute of Hotel Management, Catering Technology and Applied Nutrition

Guwahati-781036

Board of Governors as on 31-03-2025

Sl. Rule Chairman :

No.

1. 4(i) a. Dr. J. B. Ekka, IAS, Principal Secretary, Tourism Department, Govt. of Assam & Chairman IHM, Guwahati-5.

Members

2. 4(i)c. Shri Gyan Bhushan, IES, Sr. Economic Advisor, Ministry of Tourism, Govt. of India, New Delhi-110001, Or his representative.
3. 4(i)c. The JS & FA (T), Government of India, Ministry of Tourism, New Delhi, Or his representative.
4. 4(i)c. ~~Sri L. K. Ganguli, Director (A&E),~~ National Council for Hotel Management & Catering Technology, Noida.
Dr. Satvir Singh, Director (S)
5. 4(i)c. Shri Anil Oraw, Regional Director, India Tourism, Govt. of India, Guwahati.
6. 4(i)b. Shri Dhruvajyoti Borah, ACS, Director Technical Education, Govt. of Assam, Kahilipara, Guwahati-19.
7. 4(i)b. Shri Ranuj Kumar Borkatoky, ACS, Director of Tourism, Govt. of Assam, Guwahati-1.
8. 4(i)b. The Secretary, Finance, Govt. of Assam, Guwahati -6.
9. 4(i)d. Shri Manmeet Singh, General Manager, Novotel Hotel Guwahati.
10. 4(i)e. Shri Jayanta Das, Cluster General Manager - NE, Darjeeling and General Manager, Hotel Taj Vivanta, Guwahati-1.
11. 4(i)e. ~~Shri Vishal Janywar,~~ Ankur Mehrotra General Manager, Hotel Radisson Blue, Guwahati.
12. 4(i)f. Dr. Amitabh Dey, Principal /Secretary, IHM, Guwahati-781036

**Institute of Hotel Management, Catering Technology and Applied Nutrition
Guwahati - 781036**

The Executive Committee as on 31.03.2025

Sl. Rule Chairman :

No.

1. 19(i) a) Shri Dhrubajyoti Borah, ACS, Technical Education, Govt. of Assam, Kahilipara, Guwahati-19.

Member

2. 19(i) b) Shri Anil Oraw, Regional Director (NE), India Tourism, Govt. of India, Guwahati.
3. 19(i) c) Shri Manmeet Singh, General Manager, Novotel Hotel Guwahati.
4. 19(i) c) Dr. Amitabh Dey, Principal /Secretary IHM, Guwahati-781036.

Statement Showing the Staff Strength As on 31.03.2024-25

Sl. No.	Name of Post	No. required as per SIU norms	Sanctioned Position	No. of existing filed up post	No. of vacant Post
	ACADEMIC STAFF				
1	Principal (37400-67000, GP-8700)	1	1	1	-
2	H.O.D. (15600-39100, GP-6600)	2	2	2	-
3	Sr. Lecturer-cum-Instructor (15600-39100, GP-5400)	5	5	5	1 vacant
4	Lecturer-cum-Instructor (9300-34800,GP-4600)	7	7	6	-
5	Asst. Lecturer-cum-Instructor (9300-34800,GP-4200)	9	9	2	3 vacant + 2 contractual
	ADMINISTRATIVE STAFF				
6	Admn. Officer (15600-39100, GP-5400)	1	1	1	-
7	Office Superintendent (9300-34800,GP-4200)	1	1	1	-
8	Accountant (9300-34800,GP-4200)	1	1	1	-
9	Librarian (9300-34800,GP-4200)	1	1	1	-
10	PA to Principal (5200-20200, GP-2800)	1	1	1	-
11	U.D.C. (5200-20200, GP-2400)	4	4	4	-
12	Stenographer (5200-20200, GP-2400)	1	1	-	1 vacant
13	Foreman (5200-20200, GP-2800)	1	1	-	Post no more exist
14	L.D.C. (cash/Estt) (5200-20200, GP-1900)	3	3	1	2 on contractual
15	Driver-cum-Mechanic (5200-20200, GP-1900)	1	1	1	-
16	Lab. Attendant (5200-20200, GP-1800)	3	3	2	1 vacant + 1 on contractual
17	Attendant (4440-7440, GP-1300)	4	4	3	1 on contractual
18	Peon (4440-7440, GP-1300)	2	2	-	2 on contractual
19	Sweeper (4440-7440, GP-1300)	2	2	1	1 on contractual
	TOTAL	51	51	33	18

Annexure – D

List of passed out students in the session 2024-25

SL.	NAME	MARKS OBTAINED	
		B.SC. SEM-V, MAX 950	B.SC. SEM-VI, MAX 1100
1	AASHIKA KHANAL	711	737
2	ABHAY BISHAL KASHYAP	531	546
3	ADRIJA PAL	743	829
4	AFSAR MALLICK	625	640
5	AJOY DEURI	590	611
6	AKID AHMED	615	660
7	ALPANA KALITA	750	819
8	AMLAN JYOTI KASHYAP	765	795
9	AMOL SINGH	606	575
10	ANANYA DAYAL	741	785
11	ANGKITA BORAH	619	675
12	ANIKET PANWAR	542	565
13	ARIF ALI MOLLA	621	664
14	ARNAB PANDA	632	713
15	ARPITA CHATTERJEE	722	778
16	ARYAN PRADHAN	664	705
17	AVINOLI ACHUMI	500	592
18	AYUSH UPRETI	686	722
19	BEN CHAWANG	554	631
20	BIKALP DUBEY	721	771
21	BISHAL DUTTA	658	728
22	BISWAJIT GOORH	548	670
23	BORENYA BIKASH HANDIQUE	720	768
24	CHANDAM ASHISH SINGH	576	652
25	CHIHAI EKRU	705	762
26	CHOW MILINDA CHOUPOO	614	670
27	DARIAN LYNGDOH MAWPHLANG	679	735
28	DAVID SAIKIA	469	433
29	DEVANSHI AJITKUMAR PANIGRAHI	569	603
30	DIPTANGSHU SARKHEL	529	538
31	DIYA SARMA	637	636
32	GANESH LAL	715	711

33	GAURAV JAIN	686	717
34	GAURAV MISHRA	642	682
35	IMSOR OZUKUM	555	606
36	ISHANI SARMAH	735	770
37	JAISHIKA SHRESTHA	672	746
38	JAMBEY YANGKEY	540	632
39	JOSEPH LALDINSANGA HALLIDAY	548	619
40	KANKAN KR DAS	621	643
41	KENYIR LOMI	740	733
42	KHUNDRAKPAM NUNGTHEL CHANU	657	707
43	KIRAN CHETRI	688	716
44	KUNAL KUMAR	648	708
45	KUNAL SAHA	407	550
46	KUSHAGRA BHALLA	661	715
47	LAIMAYUM URVASHI DEVI	806	861
48	LALRUATSANGA	579	609
49	LHAM CHOTTEN KHUM	741	818
50	LINTHOINGANBI SALAM	508	578
51	MD TOUFIQUE ALAM	597	714
52	MHARHONI W JAMI	647	736
53	MILIND RANJAN	578	668
54	NEISANO KINTSO	675	738
55	NIKITA SONAR	642	732
56	ONYONG TAYENG	523	601
57	PINGSA TABRI	627	627
58	PRAGYAAN PARASH	550	612
59	PRAMILA ADHIKARI	764	805
60	PRASHAN BHATTRAI	634	692
61	PRITOM DAS	630	690
62	PRIYA PURI	687	701
63	PURNAM BARMAN	779	838
64	RAIMA MAJUMDER	761	813
65	RAMAN DEV	555	610
66	RICKY GURUNG	582	649
67	RIDDHI MONDAL	752	782
68	RIMJHIM RAJ RATHORE	741	780
69	ROHIT KUMAR SINGH	676	704

70	SANA ZULFEQUAR	682	730
71	SATYAJIT BISWAS	725	795
72	SATYAJIT MAL	728	776
73	SATYAM KUMAR	664	675
74	SAURAV KUMAR	750	749
75	SHUBHA BHATTACHARJEE	725	763
76	SIDDHANT TIWARI	630	731
77	SIMANI TALOH	645	637
78	SIMRANJEET KOUR	723	750
79	SNEHA SAH	652	737
80	SNEHASHIS DEY	707	742
81	SRINJANI LODH	768	774
82	SRITI KUNDU	615	706
83	SUMIT ROY	743	805
84	TEISONEITUO KENSE	640	670
85	THANGMUANLAL	685	723
86	VIKKI KUMAR DEV	651	641
87	VISHAL KUMAR SINGH	625	652
88	YAYER BAGANG	639	653

Section 4(1) (b) (xvi) of RTIA 2005

The names, designations and particulars of the public information Officers, for the year ~~2023-24~~ Name of the Public authority: Institute of Hotel Management Catering Technology & Applied Nutrition, Guwahati as on 31.03.2024

Public Information Officer (I):

Sl. No.	Name	Designation	S.T.D. Code	Ph. No.		Tele Fax	Address
				Office	Home		
01	Mr. Babul Baishya	Office Superintendent	0361	2337245 8811011770	6001482927	2337226	Institute of Hotel Management Catering Technology & Applied Nutrition, V.I.P. Road, Barbari, Hengrabari, Guwahati 781036

Appellate Authority :

Sl. No.	Name	Designation	S.T.D. Code	Ph. No.		Tele Fax	Address
				Office	Home		
01	Mr. Aminul Hoque	Administrative Officer	0361	2337245 8811011770	9864205208	2337226	Institute of Hotel Management Catering Technology & Applied Nutrition, V.I.P. Road, Barbari, Hengrabari, Guwahati 781036

RTI Annual Return Information System (2008-09)

Annual Return Form

Ministry / Department / Organisation : INSTITUTE OF HOTEL MANAGEMENT CATERING
TECHNOLOGY & APPLIED NUTRITION, GUWAHATI
Year : ~~2023-24~~ (up-to March'24).

Insert Mode (New Return) :

Progress in 2023-24					
	Opening Balance as on 01/04/2024	Received during the year (including cases transferred to other Public Authority)	No. of cases transferred to other Public Authorities	Decisions where requests/ appeals rejected	Decisions where requests / appeals accepted
Returns	0	12	0	0	0
First Appeals	0	0		0	0

No. of Cases where disciplinary action taken against any Officer	0
------------------------------------------------------------------	---

No. of CAPIOs Designated	No. of CPIOs Designated	No. of Aas Designated
1	1	1

No. of times various provisions were invoked while rejecting requests													
Relevant sections of RTI Act 2005													
Section 8 (1)										Sections			
a	b	c	d	e	f	g	h	i	j	9	11	24	Other
0	0	0	0	0	0	0	0	0	0	0	0	0	0

Amount of Charges Collected (in Rs.)		
Registration Fee Amount	Additional Fee & Any other charges	Penalties Amount
Rs. 20/-	0	0

DHAWAN PANDEY & ASSOCIATES

CHARTERED ACCOUNTANTS

House No. 50, 2nd Floor, Basistha Road, Survey, PO Beltola, Guwahati-781028.
Ph. No: - 94350-17438, E-mail:cabiswajitbaruah7@gmail.com

**To,
The Members,**

Institute of Hotel Management, Catering Technology & Applied Nutrition,
VIP Road, Upper Hengrabari, Barbari, Guwahati - 781036

AUDITORS' REPORT

We have audited the attached Balance Sheet of the Institute of Hotel Management, Catering Technology & Applied Nutrition, VIP Road, Upper Hengrabari, Barbari, Guwahati - 781036, Assam, as at 31st March, 2025 and the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Institution's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of materials misstatement. An audit includes examination 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 management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. Subject to our **observations annexed** hereto, we report that :-

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit.
- In our opinion, proper books of account as required by law have been kept by the institute so far as appears from our examination of those books ;
- The Balance Sheet, Income & Expenditure Account and Receipts & Payment Account referred to in this report are in agreement with the books of accounts;
- Subject to our observations annexed, in our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view :-
 - (a) in the case of the Balance Sheet, of the state of affairs of the Institute as at 31st March, 2025; and
 - (b) in the case of the Income & Expenditure Account, of the deficit of income over expenditure of the Institute for the year ended 31st March, 2025;

Signed in terms of our report of even date
for Dhawan Pandey & Associates
Chartered Accountants
FRN : 013617C

Place: Guwahati
Date: 01.09.2025

(CA, Biswajit Baruah)
Partner
Membership No. 063538
UDIN: 25063538BMNQLS8916

**OBSERVATIONS ANNEXED TO AND FORMING PART OF AUDIT REPORT
FOR THE YEAR 2024-25**

1. No depreciation is provided on building. The construction of the same was completed but it is reflected as work in progress in the books. As some of the formalities in this regard are still pending. So, it is advisable to complete all pending task and record the same as an independent asset as the value is reducing day by day. This observation was also raised during last financial year but no action taken yet.
2. BRS has been prepared by the Institute as on 31.03.2025.
3. Sports equipment asset has been fully depreciated and its net book value has become NIL if it is not in use it should be deleted from the schedule-8 of Fixed Assets.
4. Scrap Sale income has been booked in the books of accounts it is not clear whether it is the remnant of a fixed asset or it is operational waste. If scrap is the remnant of a fixed asset, It must be deducted from the asset block in the fixed asset.
5. An amount of Rs. 2,85,75,301.00 has been refunded to the Ministry from Capital Fund of the Institute.

Place: Guwahati
Date: 01.09.2025

Signed in terms of our report of even date
for Dhawan Pandey & Associates
Chartered Accountants
FRN : 013617C

(CA, Biswajit Baruah)
Partner
Membership No. 063538
UDIN: 25063538BMNQLS8916

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati -781036

BALANCE SHEET AS AT 31ST MARCH, 2025

Amount (Rs)

LIABILITIES:	Schedule	Current year	Previous Year
CORPUS/CAPITAL FUND AND LIABILITIES			
CORPUS/CAPITAL FUND	1	324,249,071.12	377,260,119.54
RESERVES AND SURPLUS	2		
EARMARKED / ENDOWMENT FUNDS	3	68,187,056.51	79,414,316.51
SECURED LOANS AND BORROWINGS	4		
UNSECURED LOANS AND BORROWINGS	5	-	
DEFERRED CREDIT LIABILITIES	6		
CURRENT LIABILITIES AND PROVISIONS	7	14,049,372.10	12,149,723.10
SUSPENSE ACCOUNT			
TOTAL		406,485,499.73	468,824,159.15
ASSETS:			
FIXED ASSETS	8	310,109,448.00	302,128,863.00
INVESTMENTS - FROM EARMARKED/ENDOWMENTS FUNDS	9	52,315,394.00	57,005,616.00
INVESTMENTS - OTHERS	10	15,659,648.00	75,958,432.00
CURRENT ASSETS, LOANS & ADVANCES, ETC.	11	28,401,009.73	33,731,248.15
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)			
TOTAL		406,485,499.73	468,824,159.15
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Signed in terms of our report of even date

For, Dhawan Pandey & Associates
Chartered Accountants

For, **Institute of Hotel Management,**
Catering Technology & Applied Nutrition

Biswajit Baruah
Partner
M.No 063538
UDIN: 25063538BMNQLS8916
Place : Guwahati
Date : 01.09.2025

S/d

Principal

S/d

Administrative Officer

S/d

Accountant

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati -781036

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2025

Amount (Rs)

INCOME	Schedule	Current year	Previous Year
Income from Sales/Services	12	1,792,970.00	1,319,869.00
Grants/Subsidies	13	-	2,500,000.00
Fees/Subscriptions	14	38,194,815.00	43,193,351.00
Income from investments	15	-	-
Income from Royalty, Publication, etc.	16	2,428,795.70	8,118,764.20
Interest Earned	17	1,612,759.00	1,162,424.00
Other Income	18	1,293,784.00	851,269.00
Increase/ (decrease) in stock of Finished goods and Works-in-progress	19		
TOTAL (A)		45,323,123.70	57,145,677.20
EXPENDITURE			
Establishment Expenses	20	54,517,624.00	53,928,949.00
Administrative Expenses	21	13,567,082.12	13,356,549.54
Expenditure on Grants, Subsidies etc.	22		
Interest	23	-	
Depreciation (Net Total at the year-end-corresponding to Schedule 8)		1,674,165.00	1,744,863.00
TOTAL (B)		69,758,871.12	69,030,361.54
Balance being excess of Income over Expenditure (A-B)		(24,435,747.42)	(11,884,684.34)
Transfer to special reserve (Specify each)			
Transfer to /from General Reserve			
BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		(24,435,747.42)	(11,884,684.34)
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Signed in terms of our report of even date

For, Dhawan Pandey & Associates
Chartered Accountants

**For, Institute of Hotel Management,
Catering Technology & Applied Nutrition**

Biswajit Baruah
Partner
M.No 063538
UDIN: 25063538BMNQLS8916
Place : Guwahati
Date : 01.09.2025

S/d
Principal

S/d
Administrative Officer

S/d
Accountant

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati-781036

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2025

RECEIPT	AMOUNT (Rs)	TOTAL (Rs)	PAYMENTS	AMOUNT(Rs)	TOTAL (Rs)
Opening Balance:			CURRENT LIABILITIES:		
Bank Accounts	10,102,509.16		TDS	384.00	
Cash-in-hand	25,330.00	10,127,839.16	Paper Evaluation	94,536.00	
Fixed Deposit		132,964,048.00	Gratuity Amount paid to Retired Staff	3,145,760.00	
Interest on FD (General)		1,410,461.00	Pension Contribution	12,997,423.00	
Interest on SB A/c		178,003.00	Capital fund refund to Ministry	28,575,301.00	44,813,404.00
C BSP SB Interest		24,295.00	FIXED ASSETS:		
CURRENT ASSET			Capital Work in Progress	8,349,936.00	
Consultancy Receivable	459,345.00		Books	11,149.00	
Advance to Supplier	15,045.00		CC TV Camera	44,604.00	
Computer Advance	48,240.00		Cookery & Cutlery	25,380.00	
Sundry Debtors	386,856.00		Cycle	90.00	
Exam Fees Receivable	49,750.00		Electrical Installation	5,680.00	-
GIS Receivable	60.00		Equipments	127,815.00	
Group Gratuity A/C LIC	3,581,785.00		Punching Machine	12,390.00	
C BSP Grant in Aid Receivable	843,191.00	5,384,272.00	Television & Music System	23,990.00	
			Vehicle	1,053,716.00	9,654,750.00
CURRENT LIABILITIES			CURRENT ASSET		
Earnest Money Deposit	80,000.00		World Heritage Committee Receivable	103,197.00	
Group Gratuity Payable	14,784.00		Advance to Staff	35,000.00	
Leave Salary Payable	8,543.00		LTC Advance	37,170.00	
Outstanding Liabilities	35,562.00		TA Advance	14,310.00	
Admission Booking	165,000.00		TDS Rent	107,084.00	
Scholarship	113,750.00		Lease Rent Receivable	157,949.00	454,710.00
Gratuity Amount Received	88,478.00				
Caution Money	1,576,930.00	2,083,047.00	INDIRECT EXPENSES		
INDIRECT INCOME			Electricity Expenses	3,001,593.00	
FEES/SUBSCRIPTION			Training food expenses	2,835,229.00	
Fees & Registration	28,118,045.00		Postage and communication charges	17,483.48	
Hostel fees	4,394,500.00		Printing and stationery	274,923.00	
Hostel Mess Receipt	4,744,200.00		Travelling and Conveyance Expenses	357,920.00	
Examination fee	580,510.00		Auditors Fees	47,200.00	
Consultancy Receipt	1,019,951.00		AMC 33KV	691,360.00	
Fees Fine	236,560.00	39,093,766.00	AMC Xerox Machine	28,320.00	
Income from Sales			AMC Gardening	21,416.00	
Bakery Items	47,603.00		Water Purchase	500.00	
Journal	304,390.00	351,993.00	Student Activity	44,862.00	
INTEREST EARNED			Exam Remuneration	278,878.00	
Interest from Advance	-		Exam Expenses	62,777.52	
INCOME FROM ROYALTY, PUBLICATION ETC.			Advertisement and Publicity	142,981.00	
Income from Other Courses			Repair & Maintainance of building	210,506.00	
Sale of Prospectus			Repair & Maintainance of Vehicle	36,797.00	
Others:			Repair & Maintainance of Computer/Equipment	97,917.00	
(a) Lease Rent of Land	1,421,535.70		Repair & Maintainance of Xerox Machine	6,840.00	
(d) Garage/ Servent Room Charge	7,260.00		Repair & Maintainance of cooking range	11,710.00	
(e) Room Rent / Guest House	21,700.00	1,450,495.70	Repair & Maintainance of Hostel	7,510.00	
OTHER INCOME			Repair & Maintainance of AC	35,150.00	
Miscellaneous receipt	302,662.00		Repair & Maintainance of Water System	4,100.00	
Qtr. Licence fees	114,840.00		Repair & Maintainance of CC TV	32,096.00	
Tender fees	4,600.00		Cleaning expenses	108,231.00	
JEE Counselling	101,600.00		Miscellaneous & contingencies	13,085.00	
Uniform	590,040.00		Newspaper & periodicals	12,486.00	
Training Food Receipt	138,599.00		Diesel For Gen Set	33,500.00	
Summer Hobby Course Fees	41,443.00		Diesel For Office Vehicle	49,500.00	
Sale of Old Items	399,326.00		BOG meeting expenses	26,357.00	
Additional Fees	121,000.00	1,814,110.00	Internet, Web Site and Software	113,597.00	
			Legal Charges	96,000.00	
			Campus Interview	22,076.00	
			Consultancy Payment	312,767.00	
			Independence Day (Har Ghar Tiranga)	15,293.00	
			Insurance of Vehicle	2,380.00	
			Telephone Exps	13,594.00	
			Parliamentary Committee Exp	298,748.00	
			Bank Commission	1,115.12	
			Honorarium (Guest Lecturer)	29,000.00	
			Electric & Water Fittings	58,454.00	
			Yoga Day	4,841.00	
			Fire Extinguisher refilling	40,609.00	
			NPS Administrative Charge	2,824.00	
			Hostel Food Expenses	3,444,288.00	
			LPG Cylinder	248,988.00	
			First Aid	550.00	
			Leave Encashment	1,357,091.00	
			Salary Regular Staff	35,392,442.00	

			Salary Regular Staff	35,392,442.00	
			Salary Contractual Staff	65,000.00	
			Salary De Mrida Agency (Outsource Staff)	3,982,985.00	
			Salary Security Staff	1,744,279.00	
			NPS Employers contribution	2,431,254.00	
		-	Children education allowances	717,150.00	
			Leave Travel Concession (LTC)	557,833.00	
			Medical Reimbursement	769,590.00	
			Staff Training Expenses	70,910.00	
			Commuted Pension	2,672,555.00	
			Group Gratuity	299,820.00	63,257,261.12
			Closing Balance:		
			Bank Accounts	8,724,812.74	
			Fixed Deposits	67,975,042.00	
			Cash-in-hand	2,350.00	76,702,204.74
			Total		194,882,329.86
		194,882,329.86	Total		194,882,329.86

Signed in terms of our report of even date
For, Dhawan Pandey & Associates
Chartered Accountants

Biswajit Baruah
Partner
M.No 063538
UDIN: 25063538BMNQLS8916
Place : Guwahati
Date: 01.09.2025

For, **Institute of Hotel Management,
Catering Technology & Applied Nutrition**

S/d
Principal

S/d
Administrative Officer

S/d
Accountant

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati -781036

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2025

Amount (Rs)

Particulars	Current year		Previous Year	
	SCHEDULE 1- CORPUS /CAPITAL FUND:			
Balance as at beginning of the year	377,260,119.54		386,025,097.88	
Less: Refund to the Ministry	28,575,301.00	348,684,818.54		
Add: Prior period adjustment			3,119,706.00	389,144,803.88
Add: Balance of net profit transferred from Income & Expenditure Account		(24,435,747.42)		11,884,684.34
BALANCE AS AT THE YEAR-END		324,249,071.12		377,260,119.54

Particulars	Curent year		Previous Year	
	SCHEDULE 2 - RESERVES AND SURPLUS :			
<u>1. Capital Reserve:</u>				
As per last Account	-	-	-	-
Addition during the year	-	-	-	-
Less: Deductions during the year	-	-	-	-
<u>2. Revaluation Resrves:</u>				
As per last Account	-	-	-	-
Addition during the year	-	-	-	-
Less: Deductions during the year	-	-	-	-
<u>3. Special Reserves:</u>				
As per last Account	-	-	-	-
Addition during the year	-	-	-	-
Less: Deductions during the year	-	-	-	-
<u>4. General Reserve:</u>				
As per last Account	-	-	-	-
Addition during the year	-	-	-	-
Less: Deductions during the year	-	-	-	-
TOTAL	-	-	-	-

Signed in terms of our report of even date
For, Dhawan Pandey & Associates
Chartered Accountants

**For, Institute of Hotel Management,
Catering Technology & Applied Nutrition**

Biswajit Baruah
Partner
M.No 063538
UDIN: 25063538BMNQLS8916
Place : Guwahati
Date: 01.09.2025

S/d
Principal

S/d
Administrative Officer

S/d
Accountant

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati - 781036

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2025

SCHEDULE 3- EARMARKED/ ENDOWMENTS FUNDS	FUND-WISE BREAK UP						TOTAL		Amount (Rs)
	CBSP	HB/MY fund	Gratuity Fund	IDF	Pension Fund	Leave Encashment Fund	Current Year	Previous Year	
a) Opening balance of the funds	-	-	11,651,609.31	11,574,631.00	45,536,646.20	10,651,430.00	79,414,316.51	77,915,801.51	
b) Additions to the funds:	-	-	-	-	-	-	-	-	
i) Grants	-	-	-	-	-	-	-	-	
ii) Income from Investments made on account of funds (Interest)	-	-	-	-	95,988.00	88,478.00	184,466.00	1,940,125.00	
iii) Other additions (Fees, Registration, Contribution & Provision)	-	-	-	-	7,702,623.00	-	7,702,623.00	9,789,314.00	
TOTAL (a+b)	-	-	11,651,609.31	11,574,631.00	53,335,257.20	10,739,908.00	87,301,405.51	89,645,204.51	
c) Utilisation / Expenditure towards objectives of funds									
i. Capital Expenditure									
- Fixed Assets									
- Others									
Total									
ii. Revenue Expenditure									
- Salaries, Wages and others allowance etc.	-		3,145,760.00		13,296,034.00	-	16,441,794.00	10,230,924.00	
- Committed Pension	-		-		2,672,555.00	-	2,672,555.00	-	
Total	-		3,145,760.00		15,968,589.00	-	19,114,349.00	10,230,924.00	
TOTAL (c)	-		3,145,760.00		15,968,589.00	-	19,114,349.00	10,230,924.00	
NET BALANCE AS AT THE YEAR-END (a+b-c)	-		8,505,849.31	11,574,631.00	37,366,668.20	10,739,908.00	68,187,056.51	79,414,316.51	

Signed in terms of our report of even date
For, Dhiwan Pandey & Associates
Chartered Accountants

Biswajit Baruah
Partner
M.No 063538
UDIN: 25063538MINQL58916
Place : Guwahati
Date: 01.09.2025

For, Institute of Hotel Management,
Catering Technology & Applied Nutrition

S/d
Principal

S/d
Administrative Officer

S/d
Accountant

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati -781036

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2025

Amount (Rs)

Particulars	Current Year		Previous Year	
SCHEDULE 4- SECURED LOANS AND BORROWINGS:				
1. Central Government	-	-	-	-
2. State Government (Specify)	-	-	-	-
3. Financial Institutions				
a) Term loans	-	-	-	-
b) Interest accrued and due	-	-	-	-
4. Banks:				
a) Term Loans	-	-	-	-
- Interest accrued and due	-	-	-	-
b) Other Loans (Specify)	-	-	-	-
- Interest accrued and due	-	-	-	-
5. Other Institutions and Agencies	-	-	-	-
6. Debentures and Bonds	-	-	-	-
7. Other (Specify)	-	-	-	-
TOTAL	-	-	-	-

For, Dhawan Pandey & Associates
Chartered Accountants

For, **Institute of Hotel Management,
Catering Technology & Applied Nutrition**

Biswajit Baruah
Partner
M.No 063538
UDIN: 25063538BMNQLS8916
Place : Guwahati
Date: 01.09.2025

S/d
Principal

S/d
Administrative Officer

S/d
Accountant

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati -781036

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2025

Amount (Rs)

Particulars	Current Year	Previous Year
<u>SCHEDULE 5- UNSECURED LOANS AND BORROWINGS</u>		
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions	-	-
4. Banks:		
a) Term Loans	-	-
b) Other loans (Specify)	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Fixed Deposits	-	-
8. Others (Specify)	-	-
TOTAL	-	-

	Current Year	Previous Year
<u>SCHEDULE 6- DEFERRED CREDIT LIABILITIES:</u>		
a) Acceptance secured by hypothecation of capital equipment and other assests	-	-
b) Others	-	-
TOTAL	-	-

For, Dhawan Pandey & Associates
Chartered Accountants

**For, Institute of Hotel Management,
Catering Technology & Applied Nutrition**

 Biswajit Baruah
 Partner
 M.No 063538
 UDIN: 25063538BMNQLS8916
 Place : Guwahati
 Date: 01.09.2025

S/d
Principal

S/d
Administrative Officer

S/d
Accountant

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati -781036

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2025

Particulars	Amount (Rs)	
	Current Year	Previous Year
SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS:		
A. CURRENT LIABILITIES		
1. Acceptances		
2. Sundry Creditors:-		
a) For Goods	-	-
b) Others	-	-
3. Advances Received		
4. Interest accrued but not due on:-		
a) Secured Loans/ borrowings		
b) Unsecured Loans/ borrowings		
5. Satutory Liabilities:-		
a) Professional Tax	-	-
b) VAT	-	-
c) Others (GIS)	-	-
6. Other current Liabilities (As per annexure-1)	14,049,372.10	12,149,723.01
TOTAL (A)	14,049,372.10	12,149,723.01
B. PROVISIONS		
1. For Taxation	-	-
2. Gratuity	-	-
3. Superannuation/ Pension	-	-
4. Accumulated Leave Encashment	-	-
5. Trade Warranties/ Claims	-	-
6. Other (Specify)	-	-
TOTAL (B)	-	-
TOTAL (A+B)	14,049,372.10	12,149,723.01

Signed in terms of our report of even date

For, Dhawan Pandey & Associates
Chartered Accountants

For, **Institute of Hotel Management,
Catering Technology & Applied Nutrition**

Biswajit Baruah
Partner
M.No 063538
UDIN: 25063538BMNQLS8916
Place : Guwahati
Date: 01.09.2025

S/d
Principal

S/d
Administrative Officer

S/d
Accountant

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati -781036

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2025

DESCRIPTION	GROSS BLOCK				Rate	DEPRECIATION		NET BLOCK		Amount (Rs)
	Cost/valuation As at beginning of the year	Additions during the year upto sept	Deductions during the year after Sept	cost/valuation at the year-end		As at the beginning of the year	On Additions during The Year	As at the Current year-end	As at the Previous year-end	
A. FIXED ASSETS										
1. LAND										
a) Freehold										
b) Leasehold										
2. BUILDINGS:										
a) Freehold Land	872,960.00	1,136,690.00	872,960.00	1,136,690.00	15.00%	182,950.00	953,740.00	82,974.00		
b) Leasehold Land	21,817,338.00	127,815.00	-	21,817,338.00	10.00%	422,178.00	3,799,603.00	4,221,781.00		
c) Ownership Flats/ Premises	25,974,147.00	-	-	26,101,962.00	15.00%	486,761.00	2,758,150.00	3,117,256.00		
d) Superstructures on Land not belonging to the entity	12,203,706.00	5,680.00	-	12,203,706.00	40.00%	1,227,338.00	1,894,107.00	306,845.00		
3. PLANT MACHINERY & EQUIPMENTS										
4. VEHICLES	516,877.00	11,149.00	-	522,557.00	15.00%	9,029.00	51,165.00	54,514.00		
5. FURNITURE & FIXTURES	1,781,415.00	36,470.00	-	1,792,564.00	10.00%	33,022.00	297,197.00	319,070.00		
6. EQUIPMENTS	8,779,508.00	8,815,978.00	-	8,815,978.00	15.00%	241,491.00	1,368,443.00	1,573,464.00		
7. COMPUTER/PERIPHERALS	-	-	-	-	10.00%	0.00	-	-		
8. ELECTRIC INSTALLATIONS	884,150.00	44,604.00	-	928,754.00	15.00%	65,536.00	371,369.00	392,301.00		
9. BOOKS	6,708.00	25,380.00	-	32,088.00	10.00%	2,993.00	26,932.00	4,545.00		
10. OTHER FIXED ASSETS(Annex-II)	20,610.00	20,610.00	-	20,610.00	15.00%	1,493.00	8,458.00	9,951.00		
11. Sports Equipment	44,700.00	44,700.00	-	44,700.00	15.00%	3,500.00	19,834.00	23,334.00		
12. CCTV Camera	494,600.00	494,600.00	-	494,600.00	15.00%	42,145.00	238,820.00	280,965.00		
13. Crockery & Cutlery	708,000.00	708,000.00	-	708,000.00	15.00%	60,329.00	341,861.00	402,190.00		
14. Hand dryer										
15. AC (Air Conditioner)										
16. Aquaguard/ Water Purifier										
17. Refrigerator / Deep Fridge										
TOTAL OF CURRENT YEAR	74,104,719.00	1,387,788.00	-	74,619,547.00		1,674,165.00	10,419,839.00	10,789,190.00		
B. CAPITAL WORK-IN-PROGRESS	291,339,673.00	8,349,936.00	-	299,689,609.00		-	299,689,609.00	291,339,673.00		
TOTAL	365,444,392.00	9,737,724.00	-	374,309,156.00		1,674,165.00	310,109,448.00	302,128,863.00		

For, **Institute of Hotel Management,
Catering Technology & Applied Nutrition**

S/d

Principal

S/d

Administrative Officer

S/d

Accountant

Accountant

For, Dhawan Pandey & Associates
Chartered Accountants

Biswajit Baruah

Partner

M.No 063538

UDIN: 25063538MINQLS8916

Place : Guwahati

Date : 01.09.2025

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati -781036

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2025

Amount (Rs)

Particulars	Current Year	Previous Year
<u>SCHEDULE 9- INVESTMENTS FROM EARMARKED/ENDOWMENT FUND</u>		
1. In Government Securities		-
2. Other approved Securities		-
3. Shares		-
4. Debentures and Bonds		-
5. Others (to be specified) Fixed Deposits:		
a) Pension Fund	37,119,071.00	41,809,293.00
b) IDF	4,469,016.00	4,469,016.00
c) Leave Encashment Fund	10,727,307.00	10,727,307.00
TOTAL	52,315,394.00	57,005,616.00

<u>SCHEDULE 10- INVESTMENTS- OTHERS</u>	Current Year	Previous Year
1. In Government Securities		-
2. Other approved Securities		-
3. Shares		-
4. Debentures and Bonds		-
5. Others (to be specified)		
a) Fixed Deposits (General)	14,551,032.00	74,849,816.00
b) Fixed Deposits (Gratuity)	1,108,616.00	1,108,616.00
TOTAL	15,659,648.00	75,958,432.00

Signed in terms of our report of even date
For, Dhawan Pandey & Associates
Chartered Accountants

**For, Institute of Hotel Management, Catering
Catering Technology & Applied Nutrition**

Biswajit Baruah
Partner
M.No 063538
UDIN: 25063538BMNQLS8916
Place : Guwahati
Date: 01.09.2025

S/d
Principal

S/d
Administrative Officer

S/d
Accountant

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati -781036

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2025

Amount (Rs)

Particulars	Current Year		Previous Year	
SCHEDULE 11- CURRENT ASSETS, LOANS & ADVANCES :				
A. CURRENT ASSETS				
1. Inventories				
2. Sundry Debtors:				
a) Debts Outstanding for a period exceeding six months				
b) Others				
c) Group Gratuity Receivable		-	-	-
3. Cash balance:				
a) Cash in hand	730.00		330.00	
b) Petty cash in hand (Imprest)	1,620.00	2,350.00	25,000.00	25,330.00
4. Bank Balances:				
a) with Scheduled Banks				
- In Current Accounts				
CBI CA A/c No.1743905746	1,226,902.67	1,226,902.67	2,194,213.01	2,194,213.01
- In Savings Accounts				
CBI A/c No.1743901504	7,034,872.52	7,034,872.52	4,522,903.29	4,522,903.29
- In Savings Accounts				
Pension Fund (CBI A/c No. 3135440233)	48,457.05	48,457.05	1,969,661.86	1,969,661.86
- In Savings Accounts				
CBSP Fund (CBI A/c No.3424576913)	175,676.00	175,676.00	1,306,838.00	1,306,838.00
LICI Gratuity A/C				
SBI Savings A/C no 41050989702	238,904.50	238,904.50	108,893.00	108,893.00
TOTAL (A)		8,727,162.74		10,127,839.16

Signed in terms of our report of even date

For, Dhawan Pandey & Associates
Chartered Accountants

**For, Institute of Hotel Management,
Catering Technology & Applied Nutrition**

Biswajit Baruah
Partner
M.No 063538
UDIN: 25063538BMNQLS8916
Place : Guwahati
Date: 01.09.2025

S/d
Principal

S/d
Administrative Officer

S/d
Accountant

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati -781036

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2025

Amount (Rs)

Particulars	Current Year		Previous Year	
SCHEDULE 11- CURRENT ASSETS, LOANS & ADVANCES (contd.):				
B. LOANS, ADVANCES AND OTHER ASSETS				
1. Loans:				
a) Staff				
i) Computer Advance	238,020.00		286,260.00	
ii) TA Advance	100,800.00	338,820.00	86,490.00	372,750.00
2. Advances and other amounts recoverable in cash or in kind or for value to be received:				
a) On Capital Account:				
LTC Advance	37,170.00		-	
Temporary advance to staff	76,011.00		41,011.00	
Sundry Debtors	4,190,186.28		4,577,042.28	
Advance to supplier	-	4,303,367.28	15,045.00	4,633,098.28
b) Others:				
Security Deposit (LPG)	8,180.00		8,180.00	
Security Deposit (Electricity)	818,373.00		818,373.00	
Security Deposit (Mobile)	10,800.00		10,800.00	
Security Deposit	15,951.00		15,951.00	
Group Gratuity A/c	6,961,208.31		10,542,993.31	
Suspense a/c	75,380.00	7,889,892.31	75,380.00	11,471,677.31
3. Income Accrued:				
a) On Investment from Earmarked/ Endowment Funds				
b) On Investment- others				
		-		-
4. Claims Receivable:				
TDS (Rent)	926,594.40		819,510.40	
Consultancy Receivable			459,345.00	
Exam Fees Receivable			49,750.00	
grant in Aid (CBSP) Receivable	4,107,277.00		4,950,468.00	
GPF Receivable			4,000.00	
GPF Contribution to be Trf to GPF A/c	4,000.00			
GIS Contrib.Receivable from S.Haque	60.00		120.00	
Swachhta Action Plan Receivable	52,945.00		52,945.00	
World Heritage Committee (Receivable)	103,197.00			
Lease rent & share in Profit receivable	1,947,694.00	7,141,767.40	789,745.00	7,125,883.40
TOTAL (B)		19,673,846.99		23,603,408.99
TOTAL (A+B)		28,401,009.73		33,731,248.15

Signed in terms of our report of even date
For, Dhawan Pandey & Associates
Chartered Accountants

**For, Institute of Hotel Management,
Catering Technology & Applied Nutrition**

Biswajit Baruah
Partner
M.No 063538
UDIN: 25063538BMNQLS8916
Place : Guwahati
Date: 01.09.2025

S/d
Principal

S/d
Administrative Officer

S/d
Accountant

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati -781036

SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2025

Amount (Rs)

Particulars	Current Year	Previous Year
SCHEDULE 12- INCOME FROM SALES/SERVICES		
1. Income from Sales		
a) Bakery Items	47,603.00	9,470.00
b) Journal	304,390.00	250,030.00
c) Sale of Old Items	399,326.00	2,300.00
2. Income from Services:		
a) Professional/ Consultancy Service	1,019,951.00	1,021,190.00
b) Rent	21,700.00	36,879.00
TOTAL	1,792,970.00	1,319,869.00

Particulars	Current Year	Previous Year
SCHEDULE 13- GRANTS/ SUBSIDIES		
(Irrevocable Grants & Subsidies Received)		
1. Central Government (Revenue)		2,500,000.00
2. State Government (s)		
3. Government Agencies		
4. Institutions/ Welfare Bodies		
5. International Organisations		
6. Others (Revenue)		
TOTAL	-	2,500,000.00

Signed in terms of our report of even date
For, Dhawan Pandey & Associates
Chartered Accountants

**For, Institute of Hotel Management, Catering
Catering Technology & Applied Nutrition**

Biswajit Baruah
Partner
M.No 063538
UDIN: 25063538BMNQLS8916
Place : Guwahati
Date: 01.09.2025

S/d
Principal

S/d
Administrative Officer

S/d
Accountant

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati -781036

SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2025

Amount (Rs)

Particulars	Current Year	Previous Year
SCHEDULE 14 - FEES/SUBSCRIPTION		
1) Fees & Registration	28,118,045.00	32,796,696.00
2) Hostel fees	4,394,500.00	4,834,400.00
3) Hostel Mess Receipt	4,744,200.00	4,059,980.00
4) Examination fee	580,510.00	928,545.00
5) Fees Fine / Mise Fine	236,560.00	275,030.00
6) Additional Fees	121,000.00	298,700.00
TOTAL	38,194,815.00	43,193,351.00

Note : Accounting Policies towards each item are to be disclosed

Particulars	Investment from Earmarked Fund	
	Current Year	Previous Year
SCHEDULE 15 - INCOME FROM INVESTMENTS		
(Income on invest. from Earmarked /Endowments Funds transferred to Funds)		
1) Interest:		
a) Interest on FD(Pension fund)		387,283.00
b) Interest on FD(IDF)		453,246.00
c) Interest on FD (Leave Encashment)		658,962.00
d) Interest on Pension Fund (SB A/C)		39,447.00
e) Interest on CBSP A/c (SB)		130,991.00
2) Dividends		
a) On Shares		
TOTAL	-	1,669,929.00
LESS: TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS	-	1,669,929.00
TOTAL	-	-

Signed in terms of our report of even date

**For, Institute of Hotel Management, Catering
Catering Technology & Applied Nutrition**

For, Dhawan Pandey & Associates

Chartered Accountants

S/d
Principal

Biswajit Baruah
Partner
M.No 063538
UDIN: 25063538BMNQLS8916
Place : Guwahati
Date: 01.09.2025

S/d
Administrative Officer

S/d
Accountant

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati -781036

SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2025

Amount (Rs)

Particulars	Current Year	Previous Year
<u>SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC.</u>		
1. Income from Publications (Journal, Ignou Copy etc.)		-
2. Income from Other Courses		4,950,468.00
3. Sale of Prospectus		300.00
4. Others:		
(a) Lease Rent of Land	1,421,535.70	1,828,457.60
(b) Share Profit from Ginger Hotel	1,000,000.00	1,326,343.60
(c) Garage/ Servent Room Charge	7,260.00	5,405.00
(d) Log Book		7,790.00
TOTAL	2,428,795.70	8,118,764.20

<u>SCHEDULE 17- INTEREST EARNED</u>	Current Year	Previous Year
1. On term Deposits:		
a) With Scheduled Banks (FD General)	1,410,461.00	540,976.00
2. On Savings Accounts:		
a) With Scheduled Banks (Saving Account)	202,298.00	587,326.00
3. On Loans:		
a) Employees/ Staff		
b) Interest on advances	-	34,122.00
TOTAL	1,612,759.00	1,162,424.00

Signed in terms of our report of even date
For, Dhawan Pandey & Associates
Chartered Accountants

**For, Institute of Hotel Management,
Catering Technology & Applied Nutrition**

Biswajit Baruah
Partner
M.No 063538
UDIN: 25063538BMNQLS8916
Place : Guwahati
Date: 01.09.2025

S/d
Principal

S/d
Administrative Officer

S/d
Accountant

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati -781036

SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2025

Amount (Rs)

Particulars	Current Year	Previous Year
SCHEDULE 18- OTHER INCOME		
1. Profit on Sale / Disposal of Assets:		
a) Owned assets (Xerox Machine)		-
b) Owned assets (Computer)		
2. Miscellaneous Income:		
a) Hiring charges of conference hall		-
b) Miscellaneous receipt	302,662.00	140,295.00
c) Qtr. Licence fees	114,840.00	113,367.00
d) Tender fees	4,600.00	8,000.00
e) JEE Counselling	101,600.00	24,800.00
f) Uniform	590,040.00	419,157.00
g) Training Food Receipt	138,599.00	145,650.00
h) Summer Hobby Course Fees	41,443.00	
TOTAL	1,293,784.00	851,269.00

Amount(Rs)

Particulars	Current Year	Previous Year
SCHEDULE 19- INCREASE/DECREASE OF STOCK		
a) Closing stock		
- Finished Goods		
- Work-in-progress		
b) Less: Opening Stock		
- Finished Goods		
- Work-in-progress		
NET INCREASE (DECREASE) [a-b]		

Particulars	Current Year	Previous Year
SCHEDULE 20- ESTABLISHMENT EXPENSES		
Salaries and wages		
a) Salary Regular Staff	35,392,442.00	34,109,360.00
b) Salary Contractual Staff	65,000.00	188,000.00
c) Salary De Mrida Agency (Outsource Staff)	3,982,985.00	4,238,560.00
d) Salary Security Staff	1,744,279.00	1,737,479.00
e) Ad-hoc bonus		124,344.00
f) NPS Employers contribution	2,431,254.00	2,252,414.00
g) Children education allowances	717,150.00	864,000.00
h) Leave Travel Concession (LTC)	557,833.00	116,789.00
i) Leave Encashment	1,357,091.00	-
j) Medical Reimbursement	769,590.00	689,809.00
k) Contribution to Pension Fund	7,500,000.00	9,608,194.00
TOTAL	54,517,624.00	53,928,949.00

Signed in terms of our report of even date

For, Dhawan Pandey & Associates
Chartered Accountants

**For, Institute of Hotel Management,
Catering Technology & Applied Nutrition**

S/d
Principal

Biswajit Baruah
Partner
M.No 063538
UDIN: 25063538BMNQLS8916
Place : Guwahati
Date: 01.09.2025

S/d
Administrative Officer

S/d
Accountant

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati -781036

SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2025

Amount (Rs)

Particulars	Current Year	Previous Year
SCHEDULE 21- ADMINISTRATIVE EXPENSES		
1) Electricity Expenses	3,001,593.00	2,787,990.00
2) Training food expenses	2,835,229.00	2,922,712.00
3) Postage and communication charges	17,483.48	36,505.00
4) Printing and stationery	274,923.00	679,420.00
5) Travelling and Conveyance Expenses	357,920.00	152,619.00
6) Auditors Fees	47,200.00	47,200.00
7) Cable TV		9,188.00
7) AMC Charges		
AMC 33KV	691,360.00	583,110.00
AMC Lift	-	91,319.00
AMC Xerox Machine	28,320.00	-
8) Water Purchase	500.00	525,000.00
9) Academic Expenses:		
Student Activity	44,862.00	61,358.00
Exam Remuneration	278,878.00	360,315.00
Exam Expenses	62,777.52	35,450.00
10) Advertisement and Publicity	142,981.00	97,991.00
11) Other (Specify):		
Repair & Maintainace of building	210,506.00	39,145.00
Repair & Maintainace of CC TV Camera	32,096.00	25,608.00
Repair & Maintainace of Vehicle	36,797.00	27,344.00
Repair & Maintainace of Computer/Equipment	97,917.00	45,587.00
Repair & Maintainace of cooking range	11,710.00	31,027.00
Repair & Maintainace of Hostel	7,510.00	-
Repair & Maintainace of A.C.	35,150.00	17,000.00
Repair & Maintainace of Xerox Machine	6,840.00	-
Repair & Maintainace of Water System	4,100.00	50,497.00
Repair & Maintainace of Garden	21,416.00	14,508.00
Staff Training	70,910.00	12,000.00
Cleaning expenses	108,231.00	100,058.00
Miscellaneous & contingencies	13,085.00	33,818.28
Newspaper & periodicals	12,486.00	16,209.00
Diesel For Gen Set	33,500.00	30,400.00
Diesel For Office Vehicle	49,500.00	71,650.00
BOG meeting expenses	26,357.00	17,022.00
Independence Day (Har Ghar Tiranga)	2,380.00	21,258.00
Internet, Web Site and Software	113,597.00	109,355.00
Legal Charges	96,000.00	36,000.00
Campus Interview	22,076.00	13,877.00
Consultancy Payment	312,767.00	203,550.00
Group Gratuity	299,820.00	-
Insurance of Vehicle	15,293.00	11,223.00
Telephone Exps	13,594.00	22,505.00
Parliamentary Committee Exp	298,748.00	-
First Aid Expenses	550.00	-
Bank Commission /Charges	1,115.12	2,142.26
Honorarium (Guest Lecturer)	29,000.00	3,000.00
Electric & Water Fittings	58,454.00	64,313.00
Ek Bharat Shresth Bharat		26,944.00
Swachhta Action Plan	-	113.00
Yoga Day	4,841.00	16,034.00
NPS Administrative Charge	2,824.00	4,375.00
Fire Extinguisher Refilling	40,609.00	39,499.00
JEE Expenses	-	59,288.00
Meeting Expenses	-	65,507.00
Millet Expenses	-	46,340.00
Quiz Competition	-	10,088.00
Rent Rates & Taxes	-	63,224.00
World Tourism Day	-	2,070.00
12) Hostel Expenses		
Hostal Food Expenses	3,400,552.00	3,293,916.00
Hostal Mess Refund	43,736.00	-
Hostel M&R	-	29,510.00
LPG Cylinder	248,988.00	284,418.00
13) Azadi Ka Amrit Mahotsva	-	5,950.00
TOTAL	13,567,082.12	13,356,549.54

Signed in terms of our report of even date

For, Dhawan Pandey & Associates
Chartered Accountants

Biswajit Baruah
Partner
M.No 063538
UDIN: 25063538BMNQL58916
Place : Guwahati
Date: 01.09.2025

**For, Institute of Hotel Management,
Catering Technology & Applied Nutrition**

S/d
Principal

S/d
Administrative Officer

S/d
Accountant

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati -781036

SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2025

Amount (Rs)

Particulars	Current Year	Previous Year
<u>SCHEDULE 22- EXPENDITURE ON GRANTS, SUBSIDIES ETC.</u>		
a) Grants given to Institutions/Organisations		
b) Subsidies given to Institutions/Organisations		
TOTAL		

Amount (Rs)

Particulars	Current Year	Previous Year
<u>SCHEDULE 23- INTEREST</u>		
a) On Fixed Loans	-	
b) On Other Loans		
c) Others		
TOTAL	-	

Signed in terms of our report of even date

For, Dhawan Pandey & Associates
Chartered Accountants

**For, Institute of Hotel Management,
Catering Technology & Applied Nutrition**

Biswajit Baruah
Partner
M.No 063538
UDIN: 25063538BMNQLS8916
Place : Guwahati
Date: 01.09.2025

S/d
Principal

S/d
Administrative Officer

S/d
Accountant

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati -781036

ANNEXURE-I :- OTHER CURRENT LIABILITIES AS AT 31ST MARCH,2025

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
College Caution Money	9,564,580.10	7,987,650.10
Earnest Money	370,500.00	290,500.00
TDS	9,969.00	10,353.00
Professional Tax	(358.00)	(358.00)
Group Gratuity Payable	14,784.00	-
Outstanding Liability	2,691,004.00	2,655,442.00
Leave Salary payable	8,543.00	-
Scholarship	113,750.00	-
Security Money (Hygenic World)	5,000.00	5,000.00
SOS Village	6,600.00	6,600.00
Admission Booking	165,000.00	
Paper Evaluation Payable		94,536.00
Payable to Ministry of Tourism (Grant Interest)	1,100,000.00	1,100,000.00
TOTAL	14,049,372.10	12,149,723.10

Signed in terms of our report of even date

For, Dhawan Pandey & Associates

Chartered Accountants

For, Institute of Hotel Management,

Catering Technology & Applied Nutrition

 Biswajit Baruah

Partner

M.No 063538

s/d

Principal

Place : Guwahati

Date: 01.09.2025

s/d

Administrative Officer

s/d

Accountant

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati -781036

Annexure-II

OTHER FIXED ASSETS	NET BLOCK		Additions during the year upto sept	Additions during the year after Sept	Deductions during the year	Rate	Depreciation during The Year	Amount(Rs)	
	As at the Previous year-end	As at the Current year-end							
1 Cycle	610.00		90.00			15.00%	105.00	595.00	
2 Utensils	2,330.00					15.00%	350.00	1,980.00	
3 Glassware, Crockery & Cutlery	299,161.00					15.00%	44,874.00	254,287.00	
4 Telephone Sets, EPABX & Cabling	109,999.00					15.00%	16,500.00	93,499.00	
5 Television & Music System	8,653.00		23,990.00			15.00%	4,896.00	27,747.00	
6 Xerox Machine	97,500.00					15.00%	14,625.00	82,875.00	
7 Projector	39,066.00					15.00%	5,860.00	33,206.00	
8 Punching Machine	4,125.00		12,390.00			15.00%	2,477.00	14,038.00	
9 Inverter Set	52,808.00					15.00%	7,921.00	44,887.00	
10 GYM Set	21,904.00					15.00%	3,286.00	18,618.00	
11 Fire Extinguisher	66,478.00					15.00%	9,972.00	56,506.00	
12 Sign Board	31,334.00					15.00%	4,700.00	26,634.00	
13 LCD	50,459.00					15.00%	7,569.00	42,890.00	
14 Water Cooler	11,653.00					15.00%	1,748.00	9,905.00	
15 Gas Bank	123,834.00					15.00%	18,575.00	105,259.00	
16 Camera	1,860.00					15.00%	279.00	1,581.00	
17 Borewell	562,856.00					15.00%	84,428.00	478,428.00	
18 Note Counting machine	1,304.00					15.00%	196.00	1,108.00	
19 Aquaguard Water Purifier	73,921.00					15.00%	11,088.00	62,833.00	
20 Mixer & Grinder	5,550.00					15.00%	833.00	4,717.00	
21 Mobile Handset	4,129.00					15.00%	619.00	3,510.00	
22 Fan	3,930.00					15.00%	590.00	3,340.00	
TOTAL	1,573,464.00		36,470.00	-	-	-	241,491.00	1,368,443.00	

Signed in terms of our report of even date
For, Dhawan Pandey & Associates
Chartered Accountants

For, **Institute of Hotel Management,
Catering Technology & Applied Nutrition**

Biswajit Baruah
Partner
M.No 053538

S/d
Principal

Place : Guwahati
Date: 01.09.2025

S/d
Administrative Officer

S/d
Accountant

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati -781036

Annexure III :- ADVANCES TO SUPPLIER AS AT 31ST MARCH,2025

PARTICULARS	Amount (Rs)	
	CURRENT YEAR	PREVIOUS YEAR
Jonree Equipments		15,045.00
Total	-	15,045.00

Signed in terms of our report of even date

For, Dhawan Pandey & Associates
Chartered Accountants

Biswajit Baruah
Partner
M.No 063538

Place : Guwahati
Date: 01.09.2025

**For, Institute of Hotel Management,
Catering Technology & Applied Nutrition**

S/d
Principal

S/d
Administrative Officer

S/d
Accountant

Institute of Hotel Management, Catering Technology & Applied Nutrition
VIP Road, Upper Hengrabari, Barbari, Guwahati - 781036.

Schedule 24 :

Schedules forming part of the Accounts for the year ended on 31st March, 2024- 25

1. Accounting Convention :

The accounts are prepared on the basis of Historical Cost convention Basis and on the accounting principle of Going Concern. Accounting Policies not specifically referred to otherwise, are consistent and in accordance with Indian Generally Accepted Accounting Practices/ principles comprising of the mandatory Accounting Standards, Guidance Notes and other pronouncements issued by ICAI.

2. Valuation of the Current Assets and Current Liabilities:

In the opinion of the management, unless otherwise stated, the current assets, loans and advances are approximately of the value stated if realized in the ordinary course of business. The provision for all known liabilities are adequate and not in the excess of the amounts reasonably necessary.

3. Fixed Assets :

- a) Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition.
- b) Pre-operative expenses are carried forward to be capitalized and shown as Work in Progress.

4. Depreciation :

- a) Depreciation is provided on written down method as per rates specified in the Income Tax Act, 1961, except depreciation on cost adjustments arising on account of conversion of foreign currency liabilities for acquisition of fixed assets, which is amortized over the residual life of the respective assets.
- b) In respect of additions to/deductions from fixed assets during the year, depreciation is considered on pro-rata basis.
- c) The rates of depreciation are:-

Vehicle	15%
Furniture & Fixtures	10%
Equipment	15%
Computer Peripherels	40%
Electric Installation	15%
Books	10%
Other Fixed Assets	15%

5. Government Grants/Subsidies :

Government Grants/Subsidy is accounted on realization basis. Grants of capital nature are disclosed as liabilities in the Balance Sheet.

6. Employee Benefits :

- a) Gratuity is a post employment benefit and is in the nature of a defined benefit plan. Liability towards gratuity payable on death/retirement of employees is based on an actuarial valuation. Actuarial gains and losses arising from past experience and changes in actuarial assumptions are charged or credited to the Income & Expenditure Account in the year to which such gains or losses relate.
- b) Employers contribution to employees provident fund is accounted for on due basis and the same is charged to Income and Expenditure Account.

Signed in terms of our report of even date

for **Dhawan Pandey & Associates**
Chartered Accountants
FRN : 013617C

for **Institute of Hotel Management,
Catering Technology & Applied Nutrition**

(CA. Biswajit Baruah)
Partner
Membership No. 063538
UDIN: 25063538BMNQLS8916
Place: Guwahati
Date: 01.09.2025

s/d
Principal

s/d
Administrative Officer

s/d
Accountant

Institute of Hotel Management Catering Technology and Applied Nutrition
VIP Road, Upper Hengrabari, Barbari, Guwahati - 781036

Schedule 25 :

CONTINGENT LIABILITIES AND NOTES OF ACCOUNTS

NOTES AND INFORMATION FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDING ON 31ST MARCH, 2021 25

NOTES ON ACCOUNTS :

1. Grants-in-aid are accounted for on receipt basis. All other income and expenditure, unless otherwise mentioned, is accounted on an accrual basis.
2. The cost of non-consumable items used for academic purposes is also treated as revenue expenditure.
3. Books of Accounts for the year were maintained through the use of Tally Package ERP.
4. Previous years figures have been regrouped, whenever necessary.
5. Contingent liabilities are disclosed when there is a possible obligation of its evidence, which will only be confirmed by the occurrence or non occurrence of one or more uncertain events, unless the probability is remote.

Signed in terms of our report of even date

for **Dhawan Pandey & Associates**
Chartered Accountants
FRN : 013617C

(CA. Biswajit Baruah)
Partner
Membership No. 063538
UDIN: 25063538BMNQLS8916
Place: Guwahati
Date: 01.09.2025

for **Institute of Hotel Management,
Catering Technology & Applied Nutrition**

S/d
Principal

S/d
Administrative Officer

S/d
Accountant

DHAWAN PANDEY & ASSOCIATES

CHARTERED ACCOUNTANTS

House No. 50, 2nd Floor, Basistha Road, Survey, PO Beltola, Guwahati-781028.
Ph. No: - 94350-17438, E-mail:cabiswajitbaruah7@gmail.com

To,
The Members,

Institute of Hotel Management, Catering Technology & Applied Nutrition,
VIP Road, Upper Hengrabari, Barbari, Guwahati - 781036

AUDITORS' REPORT

We have audited the attached Balance Sheet of the **GPF FUND** of the Institute of Hotel Management, Catering Technology & Applied Nutrition, VIP Road, Upper Hengrabari, Barbari, Guwahati - 781036, Assam, as at 31st March, 2025 and the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of materials misstatement. An audit includes examination 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 management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. Subject to our **observations annexed** hereto, we report that:-

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit.
- In our opinion, proper books of account as required by law have been kept by the institute so far as appears from our examination of those books ;
- The Balance Sheet, Income & Expenditure Account and Receipts & Payment Account referred to in this report are in agreement with the books of accounts;
- In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view :-
 - (a) in the case of the Balance Sheet, of the state of affairs of the **GPF FUND** of the Institute as at 31st March, 2025; and
 - (b) in the case of the Income & Expenditure Account, of the surplus of income over expenditure of the **GPF FUND** of the Institute for the year ended 31st March, 2025;
 - (c) in the case of the Receipts & Payments Account of the transactions of the **GPF FUND** of the Institute for the year ended 31st March 2025.

Signed in terms of our report of even date
for Dhawan Pandey & Associates
Chartered Accountants
FRN : 013617C

Place: Guwahati
Date: 01.09.2025

(CA, Biswajit Baruah)
Partner
Membership No. 063538
UDIN: 25063538BMNQLT7231

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati -781036

GPF FUND

BALANCE SHEET AS AT 31ST MARCH, 2025

Amount (Rs)

LIABILITIES:	Schedule	Current year	Previous Year
CORPUS/CAPITAL FUND AND LIABILITIES			
CAPITAL FUND		4,325,274.40	6,309,140.40
CURRENT LIABILITIES AND PROVISIONS			
GPF Receivable		4,000.00	0.00
TOTAL		4,329,274.40	6,309,140.40
ASSETS:			
CURRENT ASSETS, LOANS & ADVANCES, ETC.			
GPF Advance		758,580.00	153,950.00
Receivable from General Account			
CLOSING BALANCE			
- In Savings Accounts			
GPF Fund (CBI A/c No. 1743901515)		3,570,694.40	1,045,307.40
- Fixed Deposits			5,109,883.00
TOTAL		4,329,274.40	6,309,140.40
SIGNIFICANT ACCOUNTING POLICIES			
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS			

Signed in terms of our report of even date

For, Dhawan Pandey & Associates
Chartered Accountants

For, **Institute of Hotel Management,
Catering Technology & Applied Nutrition**

Biswajit Baruah
Partner
M.No 063538
UDIN: 25063538BMNQLT7231
Place : Guwahati
Date: 01.09.2025

S/d
Principal

S/d
Administrative Officer

S/d
Accountant

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati -781036

GPF FUND

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2025

Amount (Rs)

<u>INCOME</u>	Schedule	Current year	Previous Year
<u>INTEREST EARNED FROM</u>			
Savings Bank Account		28,238.00	33,227.00
Fixed Deposits		277,198.00	301,032.00
GPF received from Saiful Haque			
TOTAL (A)		305,436.00	334,259.00
<u>EXPENDITURE</u>			
Bank Charges			-
TOTAL (B)		-	-
Balance being excess of Income over Expenditure Transferred to Capital Fund (A-B)		305,436.00	226,043.20

Signed in terms of our report of even date

For, Dhawan Pandey & Associates
Chartered Accountants

**For, Institute of Hotel
Catering Technology & Applied Nutrition**

Biswajit Baruah
Partner
M.No 063538
UDIN: 25063538BMNQLT7231
Place : Guwahati
Date: 01.09.2025

S/d
Principal

S/d
Administrative Officer

S/d
Accountant

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati-781036

GPF FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2025

RECEIPT	AMOUNT (Rs)	TOTAL (Rs)	PAYMENTS	AMOUNT(Rs)	TOTAL (Rs)
Opening Balance:					
- In Savings Accounts CBI A/c No. 1743901515	1,045,307.40		GPF Advance		604,630.00
- Fixed Deposits	5,109,883.00	6,155,190.40	GPF Withdraw		3,085,902.00
Interest Saving Bank A/c		28,238.00	Contribution towards Corpus Capital fund		-
FD Interest		277,198.00			
Contribution towards Corpus Capital Fund		796,600.00	Closing Balance:		
GPF Receivable		-	- In Savings Accounts CBI A/c No. 1743901515	3,570,694.40	3,570,694.40
		4,000.00	- Fixed Deposits		
Total		7,261,226.40	Total		7,261,226.40

Signed in terms of our report of even date

For, Dhawan Pandey & Associates
Chartered Accountants

 Biswajit Baruah
 Partner
 M.No 063538
 UDIN: 25063538BMNQLT7231
 Place : Guwahati
 Date: 01.09.2025

For, **Institute of Hotel Management,
 Catering Technology & Applied Nutrition**

S/d
Principal

S/d
Administrative Officer

S/d
Accountant

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION
VIP Road, Upper Hengrabari, Barbari, Guwahati -781036

GPF FUND

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2025

Particulars	Amount (Rs)	
	Current year	Previous Year
<u>SCHEDULE 1-CAPITAL FUND:</u>		
Balance as at beginning of the year		5,269,651.40
Add: Contributions towards Corpus/ Capital Fund	6,309,140.40	879,950.00
Add: Balance of net profit transferred from Income & Expenditure Account	796,600.00	
	305,436.00	334,259.00
Less: GPF Withdrawal	7,411,176.40	-
	3,085,902.00	
<u>BALANCE AS AT THE YEAR-END</u>	4,325,274.40	6,309,140.40

Signed in terms of our report of even date

For, Dhawan Pandey & Associates
Chartered Accountants

**For, Institute of Hotel Management,
Catering Technology & Applied Nutrition**

 Biswajit Baruah
 Partner
 M.No 063538
 UDIN: 25063538BMNQLT7231
 Place : Guwahati
 Date : 01.09.2025

Principal

Administrative Officer

Accountant