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# 31वीं वार्षिक रिपोर्ट

2024-2025

होटल प्रबन्ध व्यवस्था भोजन भण्डार  
एवं पौषाहार संस्थान (सोसाईटी), गुरदासपुर – पंजाब  
(पर्यटन मंत्रालय, भारत सरकार के अधीन स्वायत्तशासी संस्थान)



## 31st Annual Report 2024-25

INSTITUTE OF HOTEL MANAGEMENT  
CATERING & NUTRITION (SOCIETY), GURDASPUR (PUNJAB)  
(An Autonomous body under Ministry of Tourism, Govt. of India)





**होटल प्रबन्ध व्यवस्था भोजन भण्डार एवं पौषाहार संस्थान, गुरदासपुर (सोसाइटी)**

**31वीं वार्षिक रिपोर्ट 2024-25**

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## English Section





**Military Literature Festival at  
Sukhna Lake Chandigarh**



**Hindi Pakhawada**



**MoU between IHM Gurdaspur & Radisson  
Group of Hotels**



**Kikoman Chinese cooking  
Competition at IHM Kolkata**



**Swachhta Hi Seva Abhiyan**



**North India Patisserie competition  
at CIHM Chandigarh**



**ANNUAL REPORT 2024- 2025**

**i) Introduction**

The Institute of Hotel Management, Catering & Nutrition, Gurdaspur is a Central Autonomous body under Ministry of Tourism, Govt. of India & set-up in 1994 under Societies Registration Act. This Central Institute under administrative control of Ministry of Tourism, Govt. of India is set up with the broad objective of providing trained manpower to the Hotel & Hospitality industry at large.

**ii) Aims & Objectives:-**

The aims and objectives of the Institute are fully detailed in the Memorandum of Association - Institute of Hotel Management Catering & Nutrition Punjab (Society). This society has been set up with specific aim to train young men and women in all the crafts and skills, all the branches of knowledge, theoretical, applied and all the organizational and management techniques which are required for efficient functioning of hotel and catering establishments of all kinds in accordance with the general policy laid down by the Central Govt. to prescribe course of instruction, hold examinations and grant certificates and other awards to persons.

**iii) Facilities:**

The institute is situated conveniently on Amritsar-Pathankot National Highway at about 6 Kms from City Bus Stand & 4 Kms from Gurdaspur Railway Station.

The sprawling campus of approximately 13 acres with total covered area of around 15671.09 sqm. Includes the following:-

- Administrative, Academic Blocks,
- Three boys hostels & a separate hostel for girls.
- Faculty & staff residences.
- 11 KVA substation, with 100% power back up.
- An overhead water tank of one lakh liters capacity
- Sewerage Treatment Plant & Bio-compost machine.
- Solar water heating & rain water harvesting facilities.
- Badminton, Volleyball & Basket Ball court with mini stadium, Gymnasium.

This Wi-fi enabled Institute has well planned infrastructure some of which are as follows:-

- Advanced Training Kitchen and Larder - Quantity Food Kitchen.
- Basic Training Kitchens - Bakery and Patisserie Labs.
- Training Restaurants & Bar - House-Keeping & Laundry Labs.
- Front Office Labs. - Computer Labs.
- Library cum Resource Center and A.V. Room - Model Training Bed Rooms.
- Internet Lab - Conference Room.

**iv) Management**

The Institute is an Autonomous Body under Ministry of Tourism, Govt. of India and registered under Societies Registration Act, 1860. The Administrative Power of the Institute is vested with the Board of Governors (BoGs) and the Principal. The Principal is assisted by a team of qualified and experienced faculty along with Administrative and other operational staff. The list of BoG members, The Executive Committee as on 31-03-2025 is placed below.

**A) List of Members of Board of Governors**

Designation of The Board	Designation of the Official	Detail of the member
Chairman	The Secretary, Tourism, Govt. of Punjab, Department of Tourism, Chandigarh.	Ex-Officio
Members	The Senior Economic Adviser, Ministry of Tourism, Govt. of India, New Delhi	Ex-Officio
	The Regional Director (North), Ministry of Tourism, Govt. of India, New Delhi.	Ex-Officio
	The Financial Advisor, Ministry of Tourism, Govt. of India, New Delhi.	Ex-Officio
	The Finance Secretary, Govt. of Punjab, Chandigarh	Ex-Officio
	The Director, Technical Education, Govt. of Punjab, Chandigarh	Ex-Officio
	The Managing Director Punjab Tourism Development Corporation Ltd. Govt. of Punjab, Chandigarh	Ex-Officio
	The Director, Tourism, Govt. of Punjab, Chandigarh	Ex-Officio
	The Director (Studies), National Council for Hotel Management & Catering Technology (NCHMCT), Noida	Ex-Officio
	Principal, Institute of Hotel Management, Kolkata	Nominated (Catering Expert)
	The General Manager, Taj Swarna, Plot No. C-3, Outer Circular Road, Opp. Basant Avenue, Amritsar	Nominated (Industry Expert)
	The General Manager, Hyatt Regency, Site No. 4 Ferozepur Road, Ludhiana, Punjab	Nominated (Industry Expert)
Member Secretary	The Principal, Institute of Hotel Management, Gurdaspur	Ex-Officio

**B) Executive Committee:-**

Designation of the Committee	Designation of the Official	Detail of the member
Convener	The Regional Director (North) Govt. of India, New Delhi.	Ex-Officio
Member	The Director, Technical Education, Govt. of Punjab, Chandigarh	Ex-Officio
Member	The Director (A&F), NCHMCT, Noida, [Representative of ADG(T)/JS (T)]	Ex-Officio (Nominated)
Member	The Principal, Institute of Hotel Management, Kolkata	Catering Expert (Nominated)
Member Secretary	Principal/ Secretary, IHM Gurdaspur	Ex-Officio

**C) Faculty & Staff Position as on 31-03-2025.**

Academics	Post	In position	Administration	Post	In position
Principal	One	Vacant	Admin. Officer	One	Regular
H.o.D	Two	2-Regular	Office Supdt.	One	Regular
Senior Lecturer	Four	3-Regular	Accountant	One	Regular
Lecturer	Six	4-Regular	UDCs	Three	2-Regular
Assistant Lecturer	Eight	6-Regular	P.A. to Principal	One	Regular
Teaching Associates / Faculty on contract	Three	3-Vacant			
Librarian	One	Regular	Stenographer	One	Vacant
Lab Attendant	Eight	2 Regular 6 Outsourced	LDCs	Five	5-Regular
			Driver-cum-Mechanic	One	Regular
			Maintenance Foreman-cum - Care-Taker	One	1* (FTC)
			Peon	Two	2 (Outsourced)
			In addition to the above, security & ancillary services i.e. housekeeping & horticulture, maintenance, mess & office support etc. were utilized through outsourced agency.		

Note: - \* on Fixed Term Contract (FTC) basis.

**v) Meeting of the Board and Executive Committee**

The meetings were held during the year: 2024-25.

Meeting of the Board: 49<sup>th</sup> meeting was held on 16<sup>th</sup> January, 2025.

Meeting of the Executive Committee: Nil

**vi) Courses Offered (2024 – 2025)**

The Institute is affiliated to National Council for Hotel Management & Catering Technology, Noida (An apex body under Ministry of Tourism) vide Registration No. AF. 44 (19) NC/01.

**a) B.Sc. in Hospitality & Hotel Administration Program**

The Bachelor of Science in Hospitality and Hotel Administration (B.Sc. HHA) recognised by Jawaharlal Nehru University (JNU), New Delhi through its affiliated Institutes.

**vii) Admission Procedure, Eligibility, Age & Intake:-**

Course	Duration	Eligibility Education Qualification	Age (Maximum)		Method of Selection
			Gen/OBC	SC/ST	
B.Sc. Hospitality and Hotel Administration Program (B.Sc HHA)	3 years Regular	12 <sup>th</sup>	Age No Bar		All India Joint Entrance Exam (JEE) by NCHMCT, Noida
Diploma of 1½ year in: Food Production, F&B Service, Bakery & confectionery, Housekeeping Operation and Front Office Operation.	1½ year	12 <sup>th</sup>	Age No Bar		Based on the merit of 10+2
CBSP Programme (Various courses e.g. HSRT, STC, etc.)	These Capacity Building for Service Providers (CBSP) courses are run with Central Financial Assistance (CFA) and as per the guidelines of Ministry of Tourism, Govt. of India.				



**Intake:- (Academic Session 2024 – 2025)**

**i) 3- years Bachelor of Science (B.Sc.) in Hospitality & Hotel Administration**

Batch Number	Semester	Sanctioned Intake	Actual Enrolment	Left	Detained	Eligible for Exam
31 <sup>st</sup> Batch	1 <sup>st</sup>	234	115	2	1	112
	2 <sup>nd</sup>	-	112	4	-	108
30 <sup>th</sup> Batch	3 <sup>rd</sup>	-	85	-	-	85
	4 <sup>th</sup>	-	84	-	-	84
29 <sup>th</sup> Batch	5 <sup>th</sup>	-	84	-	-	84
	6 <sup>th</sup>	-	84	-	-	84

**ii) 1 ½ year Diploma courses**

Batch Number	Sanctioned Intake	Actual Enrolment	Left	Detained	Appeared in Exam	Pass Exam %age
14 <sup>th</sup> Batch	82	73	03	0	70	87%

**viii) Degree/ Diplomas/Certificates Awarded**

The Degree is awarded by NCHMCT recognition by Jawaharlal Nehru University (JNU), New Delhi through its affiliated Institutes.

The Diploma is awarded by NCHMCT, Noida.

The certificate under CBSP scheme is awarded by the Institute as per guidelines of Ministry of Tourism, Govt.

**ix) Examination**

The Term-End Examination (Semesters) are conducted by the NCHMCT & IGNOU as per schedule. The results of NCHMCT component for Academic Session 2024 – 2025 are as follows:-

Batch Number	Semester	Appeared in annual Examination	Total promoted	Promoted %
31 <sup>st</sup> Batch	1 <sup>st</sup>	112	112	100%
	2 <sup>nd</sup>	108	108	100%
30 <sup>th</sup> Batch	3 <sup>rd</sup>	85	85	100%
	4 <sup>th</sup>	84	84	100%
29 <sup>th</sup> Batch	5 <sup>th</sup>	84	84	100%
	6 <sup>th</sup>	84	84	100%

**Note: IT result awaited for 3rd & 4th Semester**

**x) Reservation:-**

For admissions the Reservation policy of Govt. of India is followed. The admission details for the academic session 2024-25 are as follows:-

**B.Sc. in Hospitality & Hotel Administration**

SC	ST	OBC	EWS
18	02	21	1

**1½ Year Diploma**

SC	ST	OBC	EWS
15	-	14	-

**xi) Degree Course – The Pass – Outs**

The name of the final Semester B.Sc. H&HA students who appeared for Term End Examination (TEE) in the academic session 2024-25 are as follows:-

Sr. No.	Name	Sr. No.	Name	Sr. No.	Name
1	ABHAY ANIL HATTE	29	JATIN SINGH	57	SACHIN
2	ABHIJEET KUMAR	30	KARTIK SALARIA	58	SAHIL DOGRA
3	ABHISHEK KUMAR SAIN	31	KUSHAGRA MISHRA	59	SAKET
4	ADIT JAISWAL	32	MANSI SAHU	60	SAKSHAM ARORA
5	AMAN RAWAT	33	MOHD ZAFAR	61	SANCHIT
6	AMIT MAHAJAN	34	MRIDUL RAWAT	62	SANU KUMAR
7	ANANYA SINGH	35	MUKUL PRATAP	63	SARANSH SHARMA
8	ANIKET SINGH	36	MUSKAN SINGH	64	SATYAM KUMAR
9	ANKIT KUMAR	37	NAVJOT SINGH	65	SHUBHAM
10	ANURAG MANGOTRA	38	NEHA	66	SIMRAN
11	ARNAV MALHAN	39	NEHA KUMARI	67	SNEHA SARKAR
12	ARPANA BHAI	40	NIKHIL PORWAL	68	SOHAM MOHANTY
13	ARYAN JUNEJA	41	NIMRAT KAUR GILL	69	SUMIT KUMAR
14	ASAVARI MAHAJAN	42	NIRAJ GARIYA	70	SUPRIYA SRIVASTAVA
15	ASHWANI KUMAR SINGH	43	PARTH	71	SWAYAM KUMAR
16	ASIF AHMAD KHAN	44	PRANAV GOPAL GAUTAM	72	TAJESHWAR SINGH
17	AYUSH DHANAI	45	PRATAP RANA	73	TISHA GURUNG
18	DEEPAK SINGH	46	PRIYA DAGAR	74	TUSHAR RANA
19	DISHIKA BAWA	47	PRIYANSHU CHAUBE	75	UTSAV KUMAR APURVA
20	DIVYANSHI	48	PUNEET	76	VANSH SACHDEVA
21	FARDEEN ANSARI	49	PURAB	77	VIRAT GILL
22	GAURAV KUMAR	50	RAJ PRATAP SINGH	78	VISHAL
23	GORANSH CHANDNA	51	RAJAT SHARMA	79	VISHAL PANDEY
24	GURPREET BAWA	52	RISHABH SEHWAG	80	VISHAL YADAV
25	GURPREET SINGH	53	RISHIV SAMBYAL	81	HARDILAZIZ SINGH PADDA
26	HARSH SOLANKI	54	RITIKA JAGTA	82	KIRANDEEP KAUR
27	HARSHIT AGARWAL	55	ROHIT KOHAR	83	YATIN KASHYAP
28	HIMANSHU	56	ROSHNI ARYA	84	ABHISHEK KUMAR PANDEY

**xii) Placements**

The institute has an active Placement cell providing excellent placement opportunities for the students. The placement details of 2024-2025 are as follows :-

Sl. No.	Name of the Company / Corporate house	Number of students	
		Management Trainee	Others
01	OBEROI	-	02
02	PVH ARVIND	5	0
03	REBEL FOODS	37	-
04	RELIANCE RETAIL	4	-
05	DOMINOS	17	-
06	ACCORD HOTELS	2	30
07	NANDO'S	4	-
08	STERLING RESORTS	3	10
09	TAJ SATS	6	-
10	BIKANERWALA	15	-
11	CALIFORNIA BURRITO	1	-
12	BURGER KING	6	-

For 61 B.Sc. students, total jobs offered was 142, which turn out to 2.32 jobs per student. 31 students opted for higher studies or self employment.



xiii) **Short Duration craft courses/ Customized training/CBSP conducted**

As per the guidelines by Ministry of Tourism, Govt. of India, various CBSP courses were conducted during the FY. 2024-25, the details of it as follows:-

- a) CBSP Course conducted during the year trade-wise & enrollment in each course and actual pass out is as under:-

( In No's)				
Course Conducted	Duration	Batch	Enrollment	Pass out
Huner-Se-Rozgar Tak – Multi –Cuisine Cook	740 hrs	16 <sup>th</sup>	35	31
Skill Testing & Certification:- F & B Service (Waiter)	6 Days (48hrs)	27 <sup>th</sup>	27	27

- b) The number of pass-outs employed (only the first employment) including self - employment & the number of pass outs who took to higher training courses- (whether in line or outside) are as follows:-

2024-2025		
Further Study	Self Employed/Own Business	Employment
--	--	--

- c) The funds /CFA received from MoT during the year, programme- wise and Total funds received:-

S. No.	Details	Amount received 2024-25 (Rs. in Lakh)
1	CBSP-HSRT Programs	Nil
	CBSP-ST&C	Nil
	<b>TOTAL</b>	<b>Nil</b>

- d) Status of UCs programme-wise as on first April immediately after the closure of the financial year 2023-24 & Status of unspent balance programme-wise as of first April immediately after the closure of the financial year 2024-25.

(Amount in lakh.)					
Programme	Opening balance as on 01/4/2024	Expenditure incurred/Adjusted during the year 2024-25	Total (B + C)	Amount received from MoT	Unspent balance/ Amt. receivable as on 31/3/25
A	B	C	D	E	F
CBSP-HSR Training at Institute	- 49.31	-6.88	- 56.19	0.00	- 56.19
Skill Testing & Certification Course	- 05.11	-1.19	- 06.30	0.00	- 06.30
<b>TOTAL</b>	<b>- 54.42</b>	<b>- 8.07</b>	<b>-62.49</b>	<b>0.00</b>	<b>-62.49</b>

Note: (-) indicates amount utilized from own resources by the Institute and reimbursable from Ministry of Tourism, Govt. of India.

**Utilization of Central Assistance:-**

During F.Y. 2024-25 the status of central grants-in-aid/CFA is as follows:-

Details	Amount received (Rs. In lakh.)	Amount Utilized (Rs. In lakh.)
C.B.S.P. (HSRT & STC)	Nil	Nil
Projects (any other)	Nil	Nil

xiv) **Research/Consultancy/Training**

List of research papers published in previous year

1. Indian Journal of Hospitality Management, IHMA, VOL 6, Issue II eISSN Number: ISSN 2582 - 4082 Creation of Authentic Guest Experiences through Technology in the Hospitality Industry: A Bibliographical Study Mr Ashwani Kachroo, Mr Dilraj Singh Shadev
2. Creating a High-Quality Organizational Culture in Hospitality Industry: A Mixed-Methods An. *International Journal of Tourism & Hospitality Reviews*, . eISSN: 2395-7654, Vol 12, No 1, 2025, pp 19-25<https://doi.org/10.18510/ijthr.2025.1213> Mr Ashwani Kachroo, Mr Dilraj Singh Shadev

xv) **Innovations/Good Practices**

1. THIMS portal for data management and IDS Next Software for academic purpose.
2. The institute's faculty, staff and students enthusiastically participated in organizing the series of activities for the promotion of Millets.
3. Faculty members continuously contributed in the domain of research by writing and presenting papers at various conferences/seminars. The contribution towards the NCHM newsletter in the form of recipes has also been noteworthy.
4. Advanced computerized Accounting, store management software.
5. Lesson plan for management of academic delivery.
6. Value addition programs were conducted for students by experts on topics e.g. Entrepreneurship, Orientation on Human resource, Career Counselling, Interview Techniques and Resume Building etc.
7. Environment friendly initiatives e.g. installation of LED lights, Compost machine for Organic and Kitchen waste, Rain Water Harvesting, Solar water heating and Sewage Treatment plant etc.
8. Dedicated social networking platforms e.g. Facebook, WhatsApp, Instagram, Twitter etc. and its linkage to Institute's website. Use of social media to promote the activities and courses-offered has been noteworthy.
9. E-publishing through the Central Public Procurement (CPP) portal of GoI, under the initiative of e-governance.
10. Committee of POSH- prevention of sexual Harassment of Women at workplace.
11. Anti Ragging Committee with representation from Civil and Police Administration, Media, NGO etc
12. Exposure to students by sending them for Outdoor Catering in 5 star Hotels and in various Govt. functions.
13. Liaisoning with State and District administration in relation to assisted in organizing the visit of His Excellency Governor of Punjab etc.



**xvi) Clean India Campaign/ Swachhta Bharat Abhiyan /Ek Bharat Shreshtha Bharat**

1. Various tourist places including Ram Tirath Mandir, Amritsar, Chatpat Bani, Pathankot, etc. visited by the IHM, Gurdaspur students & faculty under SAP Tourist Awareness Activities.
2. Swachhta Abhiyan programme for awareness in school students, IHM Gurdaspur team of students conducted workshops with local Government & Private Schools, Gurdaspur.
3. In Swachhta Pakhwada activities like workshops, cleaning campaigns, Pledge etc. were conducted within campus & outside the campus by IHM Gurdaspur faculty & staff.
4. Swachhta Hi Seva activities done under Swachhta Abhiyan.
5. The activities under EBSB which were planned and executed for the academic year 2024-2025:
  - Demonstration of Andhra Pradesh Cuisine
  - Promotion of Andhra Pradesh Tourist Spots through Institute social Media pages.
  - Andhra meets Punjab Theme Lunch was organized on World Tourism Day.
  - Andhra Pradesh theme lunch was served to students on Fresher's Day.
  - Online Demonstration of Andhra Sweet Ariselu by Diploma Students.
  - Makar Sankranti Theme lunch was organized in the Institute.

**xvii) Important decisions and developments – Students Achievements  
Institute Ranking: National Level Survey report**

The institute has been consistently ranked among country's premier Hotel Management Colleges in different surveys conducted by National level magazines and survey agencies such as Outlook, Week and CSR-GHRDC etc. Recently, it was adjudged 2<sup>nd</sup> Most Improved Hotel Management College in India and Ranked 10<sup>th</sup> among India's Top Hotel Management Colleges by India Today. The college was ranked 11<sup>th</sup> among India's Top Hotel Management Colleges by The Week and sixth among overall ranking of Top Government Hotel Management Institutes in India by GHRDC.

The achievements by the Students are as follows :-

<b>Sl. NO</b>	<b><u>Name of the Competition</u></b>	<b><u>Achievements</u></b>
1.	2 <sup>nd</sup> National Budding Chef Competition ( bakery & patisserie) organized by IHM Hyderabad	2 <sup>nd</sup> Position
2.	Fondant Modelling Competition organized by North India Patisserie Challenge, CIHM, Chandigarh.	1 <sup>st</sup> Position
3.	Petit Four Competition organized by North India Patisserie Challenge, CIHM, Chandigarh.	2 <sup>nd</sup> Position
4.	Cake Competition organized by North India Patisserie Challenge, CIHM, Chandigarh.	2 <sup>nd</sup> Position
5.	All India Kikkoman Chinese Contest organized by IHM Kolkata	2 <sup>nd</sup> Position

**Institute's industry partnerships:**

- Continuing the MoU with Indian Heritage Hotels Association, Jaipur for training, skill development, research & placement purpose.
- An MoU was signed between the representatives of Apeejay Surrendra Park Hotels and the Institute of Hotel Management, Gurdaspur, on 27th September 2024 in New Delhi.
- An MoU was signed between the representatives of Radisson Hotel (South Asia) Private Limited and the Institute of Hotel Management, Gurdaspur, on 27th September 2024 in New Delhi.

**Social welfare initiatives :**

In line with our commitment to social welfare and environmental sustainability, several drives were jointly organized with the active involvement of staff, faculty, and students. The following is a list of services undertaken by the committees during the academic year 2024-2025:

1. Multiple drives on Tree plantation such as "EK PED MAA KE NAAM", Swachhta Pakhwada & Swachhta hi Sewa etc.
2. The International Day of Yoga was celebrated at the Institute with the theme 'Yoga for Self & Society' through a dedicated yoga session that witnessed enthusiastic participation from students, faculty, and staff.
3. Tree Plantation was done in collaboration with Holding Hands, Pune & sensitization of support staff on the occasion of World Environment Day
4. Tree Plantation & Cleanliness drive was done in collaboration with PCT Humanity (A member of International Humanitarian Dubai)
5. Yoga session for staff & students by Yoga Acharya.
6. Staff & Students paid their homage at the Martyrdom Anniversary honouring the sacrifice of 'Ashok Chakra' Saheed Lt. Navdeep Singh, Alumnus 2003-06, IHM Gurdaspur.
7. Ganesh Chaturathi was celebrated by the students in the hostel premises.
8. 'Diwali Festival' was celebrated by the residents, students & staff members.
9. Saraswati Puja was organized to worship 'Goddess of Knowledge'
10. Massive Book Donation Drive by Students and Faculty.
11. Blood Donation Camps

**xviii) Events & Activities**

1. The 46th World Heritage Committee Meeting (WHCM) was held at Bharat Mandapam, New Delhi from 21st to 31st of July 2024, wherein a dedicated team of two faculties along with 10 students were deputed for hospitality of the foreign delegates. Our team earned accolades from WHCM Committee as well as the Honourable Minister of Tourism, Shri G S Shekhawat
2. GAME 2025, inaugurated on World Tourism Day, showcased an exciting lineup of over 35 events held from September 2024 to February 2025.
3. The Institute's official social media handles on platforms such as Facebook, Instagram, LinkedIn, and X (formerly Twitter) have been actively engaging with audiences. Several posts recorded impressive reach, garnering lakhs of views, while numerous admission-related queries were successfully directed to the Admission Cell through the Social Media Cell.
4. A Hawan and Sukhmani Sahib Path was organized at the Institute to bless and encourage the students, especially the newly admitted ones, as they embark on their academic journey.
5. Freshers' Day was celebrated at the Institute to warmly welcome the new batch of first-year students.
6. Approximate 2000 students of 35 Govt. schools visited our campus along with their teachers.
7. Independence Day was celebrated with great zeal to pay tribute to the nation's heroes who sacrificed their lives for India's freedom.



8. The festival of Lohri was celebrated at the Institute with enthusiasm, bringing together all staff and faculty members to mark this joyous cultural occasion of the state.
9. The 76th Republic Day was celebrated at the Institute with active participation from students, faculty and staff members.
10. Adoption of Keshopur Wetland, a renowned bird-watching site.
11. Workshops on POSH and Menstrual Health Awareness for Women.
12. Multiple Workshops on Financial Literacy for Students.

**ix) Measures Taken/System in place to prevent ragging.**

1. All students, together with their parents, have filed an anti-ragging affidavit.
2. An Anti-Ragging Committee, chaired by the Principal and comprising representatives from the Civil and Police Administration, local media, NGOs involved in youth activities, faculty members, parents, fresher's as well as senior students, and non-teaching staff, has taken initiatives to curb ragging.
3. Most areas within the campus were well illuminated and placed under CCTV surveillance at strategic locations for better monitoring.
4. To sensitize students and make them aware of the dehumanizing effects of ragging, posters and banners have been prominently displayed in frequently visited areas such as the dining hall, library, hostels, and other common spaces.
5. To sensitize students and create awareness about the dehumanizing effects of ragging, posters and banners have been prominently displayed in student-frequented areas such as the dining hall, library, hostels, and other common spaces.
6. The names and mobile numbers of the Anti-Ragging Squad members were notified to all in the college, and the squad conducted surprise visits to various locations identified as student interaction points.
7. The Institute nominated Class Teachers, Wardens, and other designated staff to regularly interact with the students.
8. Discreet random surveys were conducted daily among the fresher's to cross-check the status of ragging in the institution.
9. An Anti-Ragging Awareness Talk was organized in the institute, followed by an Anti-Ragging Pledge taken by the senior students.

**xx) Performance-Cum-Achievement Report In Respect of ongoing Projects with Central Govt. Assistance.**

The detail as on 31-03-2025 is **Annexed at "A"**.

**xxi) Status relating to Court Case : The detail as on 31-03-2025 is **Annexed at "B"**.**

**xxii) Implementation of The Right to Information Act 2005.**

Name of the Public Authority:

S. No	Name & designation	Designation as per RTI	STD Code	Phone No. Office/Home	Fax Office	Address
1.	Sh. Anil Bhardwaj Office Suptd.	C.A.P.I.O.	01874	222501 Ext. 210	222505	IHM Bariar, G.T. Road Gurdaspur- 143521
2.	Sh. Sudesh Sharma Admin. Officer	C.P.I.O.	01874	222501 Ext. 214	222505	
3.	Sh. Ashwani Kachroo Principal I/C	Appellate Authority	01874	221503 Ext. 202, 203	222505	

During the year 2024-25, all the RTI applications were replied as per the norms.

**xxiii) Status of Audit Paras**

There are no major paras outstanding.

**xxiv) PROGRESSIVE USE IN HINDI**

- i) All office orders have been issued bilingually. Letter-heads printed bilingually.
- ii) Rubber stamps, forms, seals, visiting cards, and official descriptions on vehicles were printed bilingually. Signboards and nameplates were prepared in Punjabi, Hindi, and English.
- iii) Entries in office registers and service books have been made in Hindi Language.
- iv) Institute representative attended the half yearly meeting of नरकास गुरदासपुर Town official Language Implementation committee at Gurdaspur.
- v) Students Information Brochure, College Magazine, Annual Report were printed bilingually.
- vi) Hindi newspapers, Magazine and Hindi literature books were purchase during the year.
- vii) The website of Institute is in bilingual and all users were using computers Unicode facility.
- viii) During the year all advertisements and tenders were published in Hindi and English language.

Achievements relating to implementation of official Language Policy during the year:

- i) All officials took pledge on Sadbhawana Diwas, National Integration day oath and Hindi Diwas pledge in Hindi. Banners were also prepared in Hindi and displayed at main gate of the Institute campus during the events.
- ii) Hindi Pakhwada was organized in the institute to encourage the furtherance of use of Hindi among the employees and students of the institute; competitions, sensitization and educational activities were a part of this celebration.

**xxv) Scholarship & Assistance**

1. Inder Sharma Award for Best Outgoing Student:- Award of Gold Medal & Cash Rs 20,000/- is sponsored by Mr. Inder Sharma Foundation and the recipient was Mr. Priyanshu Chaube.
2. Talera Scholarship Award:- Award of Rs. 1000/- with rolling trophy sponsored by Talera Group which for securing highest marks in Front Office & House Keeping and recipient was Ms. Arpana Bahu.
3. Award for "Degree for Vegetarian":- Award for the meritorious students who have opted only vegetarian option sponsored by CA C R Luniya and was given to Mr. Priyanshu from 3rd Year - Cheque of Rs. 2500/- and Ms. Palak from 1st Year with a cheque of Rs. 1500/-. Certificate was awarded to first two meritorious students in each year.
4. SC/ST ; OBC Scholarship (s) :- This Scholarship(s)/Assistance to SC/ST & OBC students is provided by Ministry of Social Justice and Empowerment (MoS J&E), Govt. of India, New Delhi. The Institute was registered on the All India Survey on Higher Education (AISHE) Portal. During the year 2024-25, no Grant-in -aid/scholarship received by the Institute under SC/ST & OBC Scholarship Scheme. The Scholarships/Grants are paid directly to the students/beneficiaries by the MoS J&E.



**xxvi) COMMITTEE FOR PREVENTION OF SEXUAL HARASSMENT**

Internal complaint committee of the Institute under the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal ) Act, 2013, comprises of the following members:-

- 1) Presiding Officer - Mrs. Dimple, Faculty member.
- 2) Mrs. Surinder Kaur Pannu, nominated member by D.C., Gurdaspur
- 3) Chairman Standing Discipline Committee -Mr. Dilraj Singh, Senior Lecturer
- 4) Mrs. Harmanpreet, Faculty member
- 5) Representative of Staff - Mrs. Anju Bala
- 6) Principal, IHM Gurdaspur.

**xxvii) Re-Assessment cum Demand Notice by Income Tax Department for AY.2015-16**

A Re-Assessment cum Demand Notice by Income Tax Department for AY 2015-16 was received with a demand of Rs.119.11 Lac against Nil demand in assessment completed in Nov-2017. Accordingly after engaging an expert, an appeal has been filed and after rectification in computation the demand has been reduced to Rs. 56.80 Lac, which is contingent liability in nature as the appeal is under consideration by the department.

**xxviii) INCOME & EXPENDITURE A/C**

The Net Deficit of Income over Expenditure for the year 2024-25 after depreciation is Rs.49.99 Lakhs.

....

Annexure "A"

xx) Performance-Cum-Achievement Report In Respect of ongoing Projects with Central Govt. Assistance.  
Utilization of Central Assistance.

Sl. No.	Name of Project	GOI's reference number and date	Amount sanctioned	Amount released	Executing Agency	Physical progress	Expenditure incurred	Reasons for time over-run if any, reasons for cost over-run if any
1	2	3	4	5	6	7	8	9
1	Executive Development Centre	No. 57(1)/2007-HRD Dated 10/9/2008	Rs.258.00	Rs. 248.00	PWD,B&R Gurdaspur	75% completed	100 % (As per UC by Executing Agency)	The Board suggested that the Principal should follow up with the Ministry of Tourism for the letter No.IHM(G)/1281 dated 24-04-2022 regarding comprehensive view on EDC for its use/alternate use. Once, the decision of MoT in this regard is received, it shall be placed in the BoG as a separate agenda for further recourse.



## xxi) Status relating to Court Case as on 31-03-2025

## Annexure "B"

Sr No.	Case Title OAWP. NO:	Subject matter of the case (in not more than 100 words)	Stage of the case	Whether any delay in filing paper	If reply to (5) is yes, the reason there fore	Whether any interim order passed	If yes the stage of implementation (specify if there is any delay)	Whether final order passed	If yes, the summary thereof and the stage of implementation	Whether the MOT applied of the final order	In case, the order is appealed against: whether MoT's approval obtained
1	2	3	4	5	6	7	8	9	10	11	12
1	CM431/2018	Sh. Prithvi Raj working as peon in this Institute w.e.f.12-12-1994 & was removed from service on 17-02-2009 with various charges of misconduct. Civil suit was filed by him against the Institute on 17-07-2014, Gurdaspur for Specific relief U/O 39 rule read with 151 CPC.	The appeal case of Sh. Prithvi Raj Ex- Peon in the court of Additional District & session Judge Gurdaspur has dismissed and in the favour of Institute vide order dated 24-01-2025.	No	--	No	N.A.	No.	N.A.	N.A.	N.A.
2	M.A No. 68 of 2015 M.A No.69 of 2015	Appeal in the Court of Arbitrator Commissioner, Jalandhar for enhancement of compensation of land.	The learned Arbitrator- Commissioner, Jalandhar has dismissed both the cases vide order dated 10-01-2024. Further as per the opinion of the Legal Advisor Mr. Harish Mahajan & Mr. Parminder Singh Ghuman, the Institute has filed an appeal against the order passed by Arbitrator Jalandhar vide Ref. No. ARB677/2 & ARB678/24 in the Court of District Judge Jalandhar	No	--	No	N.A.	No.	N.A.	N.A.	N.A.
3	CS/577/2020	Mrs. Kamla (Sweeper) was deployed by outsourced agency i.e. M/s Jyoti Samajik Sewa Sanstha (JSSS), New Delhi in this Institute & was transferred/ removed from service by the agency. A Civil suit filed by her against M/s JSSS, New Delhi & the Institute (Respondent No.2) on 15-06-2020 in the court of Civil Judge, Junior Division, Gurdaspur	The case of Kamla Vs JSSS and IHM, Gurdaspur has dismissed and in favour of defendants i.e. JSSS & IHM, Gurdaspur vide judgement order dated 22-03-24. Further Ms. Kamla has appealed in the court of Additional District & Session Judge Gurdaspur and the date fixed on 15-08-2024.	No	--	No	N.A.	No.	N.A.	N.A.	N.A.

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**PART - II**

**AUDITED STATEMENTS**

**OF**

**ACCOUNTS**

**FOR THE YEAR ENDED**

**31ST MARCH 2025**

**AND**

**AUDITOR'S REPORT**

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**AMIT MARWAHA & CO.**  
CHARTERED ACCOUNTANTS  
OPP. ABC CINEMA, Hazipur Road  
Dasuya-144205, Distt. Hoshiarpur  
Ph: - 01883-502088, 98159-61063

To,

The Principal / Secretary,  
Institute of Hotel Management  
Catering & Nutrition,  
Gurdaspur.

Subject: Audit Report, 2024 – 2025

Sir,

- (i) We have examined the Balance Sheet as at 31-03-2025 and the income and expenditure or Profit and Loss Account for the year ended on that date attached herewith of **Institute of Hotel Management Catering & Nutrition, Distt. Gurdaspur.**
- (ii) We certify that the Balance Sheet and the Income and Expenditure Account or Profit and Loss Account are in agreement with the books of account maintained by the head office at **Institute of Hotel Management Catering & Nutrition, Distt. Gurdaspur** and **NIL** branches.
- (iii) Subject to comments below
  - (a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
  - (b) In our opinion proper books of account have been kept by the head office and branches of the above named fund, or trust, or institution or any university or other educational institution or any hospital or other medical institution so far as appears from our examination of the books of account.
  - (c) In our opinion and to the best of our information and according to the information given to us the said accounts read with notes thereon, if any, give a true and fair view.
    - (1) In the case of the Balance Sheet of the state of affairs of the above-named fund, or trust, or institution or any university or other educational institution or any hospital or other medical institution as at 31-03-2025 and
    - (2) In the case of Income & Expenditure Account or Profit and Loss Account surplus or deficit or Profit or Loss for the year ended on that date.

FOR AMIT MARWAHA & CO.  
CHARTERED ACCOUNTANTS.

Place: Gurdaspur  
Dated: 22-07-2025

Sd/-  
AMIT MARWAHA  
Membership No: 505970.

**INSTITUTE OF HOTEL MANAGEMENT, CATERING AND NUTRITION, GURDASPUR.**

**BALANCE SHEET AS ON 31st MARCH 2025**

	<b>BALANCE SHEET</b>	<b>Schedule</b>	<b>(Amount Rs.) Current Year 2024-25</b>	<b>(Amount Rs.) Previous Year 2023-24</b>
<b>A</b>	<b><u>CORPUS/CAPITAL FUND &amp; LIABILITIES</u></b>			
1	CORPUS / CAPITAL FUND	1	312,928,151	312,615,151
2	RESERVES & SURPLUS	2	(18,830,550)	(12,564,022)
3	EARMARKED / ENDOWMENT FUNDS	3	166,485,230	170,987,888
4	SECURED LOANS & BORROWINGS	4	-	-
5	UNSECURED LOANS & BORROWINGS	5	-	-
6	DEFERRED CREDIT LIABILITIES	6	-	-
7	CURRENT LIABILITIES & PROVISIONS	7	73,833,292	75,760,598
	<b>TOTAL</b>		<b>534,416,123</b>	<b>546,799,615</b>
<b>B</b>	<b><u>ASSETS</u></b>			
1	FIXED ASSTES	8	167,658,520	175,770,283
2	INVESTMENTS-EARMARKED FUNDS	9	-	-
3	INVESTMENTS-OTHERS	10	-	-
4	CURRENT ASSETS, LOANS, ADVANCES ETC	11	366,757,603	371,029,332
5	MISCELLANEOUS EXPENDITURE ( to the extent not written off or adjusted)		-	-
	<b>TOTAL</b>		<b>534,416,123</b>	<b>546,799,615</b>
	Significant Accounting Policies	24		
	Contingent liabilities & Notes to Accounts	25		

**FOR INSTITUTE OF HOTEL MANAGEMENT CATERING  
& NUTRITION GURDASPUR**

**FOR AMIT MARWAHA & CO.  
CHARTERED ACCOUNTANTS**

Sd/-                      Sd/                      Sd/  
 (Gurdev Singh) (Anil Bhardwaj) (Ashwani Kachroo)  
 Accountant      Admn. Officer I/c      Principal I/c

Sd/-  
 (Amit Marwaha)  
 Membership No. 505970

Place : Gurdaspur  
Dated : 22-07-2025



**INSTITUTE OF HOTEL MANAGEMENT, CATERING AND NUTRITION, GURDASPUR**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025**

	INCOME & EXPENDITURE ACCOUNT	Schedule	(Amount Rs.) Current Year 2024-25	(Amount Rs.) Previous Year 2023-24
<b>A</b>	<b>INCOME</b>			
1	Income from Sales / Services	12	278,908	232,672
2	Grants - in - Aid / Subsidies	13	-	-
3	Fees / Subscription	14	38,349,162	39,080,587
4	Income from Investments (Earmarked & other funds)	15	4,187,000	9,560,143
5	Income from Royalty, Publication etc	16	-	-
6	Interest Earned	17	20,847,072	20,811,659
7	Other Income	18	2,158,604	1,424,736
	Increase / Decrease in stock- of Finished Goods & Work -in-progress	19	-	-
	<b>TOTAL - A</b>		<b>65,820,746</b>	<b>71,109,797</b>
<b>B</b>	<b>EXPENDITURE</b>			
1	Establishment Expenses	20	44,730,263	44,387,540
2	Other Administrative Expenses	21	17,665,094	20,860,904
3	Expenditure on Grants, Subsidies etc	22	-	-
4	Interest	23	-	-
	<b>TOTAL</b>		<b>62,395,357</b>	<b>65,248,444</b>
	Balance / Surplus before Depreciation		3,425,389	5,861,353
5	Depreciation (Corresponding to Schedule- 8)		8,424,763	8,765,559
	<b>TOTAL - B</b>		<b>70,820,120</b>	<b>74,014,003</b>
	<b>Balance/Surplus of Expenditure over Income</b> <b>A/c carried to Reserves &amp; Surplus.</b>		<b>(4,999,374)</b>	<b>(2,904,206)</b>

**FOR INSTITUTE OF HOTEL MANAGEMENT CATERING &  
NUTRITION GURDASPUR**

**FOR AMIT MARWAHA & CO.  
CHARTERED ACCOUNTANTS**

Sd/-  
(Gurdev Singh)  
Accountant

Sd/  
(Anil Bhardwaj)  
Admn. Officer I/c

Sd/  
(Ashwani Kachroo)  
Principal I/c

Sd/-  
(Amit Marwaha)  
Membership No. 505570

Place : Gurdaspur  
Dated : 22-07-2025

**INSTITUTE OF HOTEL MANAGEMENT, CATERING AND NUTRITION, GURDASPUR,**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2025**

	<b>Schedule - 1</b> <b>Corpus / Capital Fund</b>		<b>(Amount Rs.)</b> <b>Current Year</b> <b>2024-25</b>		<b>(Amount Rs.)</b> <b>Previous Year</b> <b>2023-24</b>
1	As per last account		312,615,151		310,175,294
2	<b>Add: - Grants/Funds Utilised during the Year</b>				
a	Grant - IHM Expansion	-	-	-	
b	Fund - IDF-Equip, Purniture etc.	-	-	-	
c	Fund - Set Aside (Reserve & Surplus)	313,000	313,000	2,439,857	2,439,857
3	Less	-	-	-	-
4	<b>Net at the year end</b>		<b>312,928,151</b>		<b>312,615,151</b>

	<b>Schedule - 2</b> <b>Reserves &amp; Surplus</b>		<b>(Amount Rs.)</b> <b>Current Year</b> <b>2024-25</b>		<b>(Amount Rs.)</b> <b>Previous Year</b> <b>2023-24</b>
1	Balance at the beginning of the year		(12,564,022)		(3,908,257)
2	Add contributions/Transferred from SAF Less Tax Paid :-	182,846	182,846		-
3	Balance of Net Income/ Surplus transferred from the Income & Expenditure A/c.	(4,999,374)	(4,999,374)	(2,904,206)	(2,904,206)
4	<b>Fund Transfer :-</b>				
	Less - Tax Paid (unutilized SAF)	1,450,000		5,751,559	
	Less - Trf to the Setting Aside Fund	-		-	
	Less - Trf/adjusted towards receivable not received from MoT	-	-	-	-
		-	1,450,000	-	5,751,559
5	<b>Balance at the year end</b>		<b>(18,830,550)</b>		<b>(12,564,022)</b>



**INSTITUTE OF HOTEL MANAGEMENT, CATERING AND NUTRITION, GURDASPUR**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH 2025**

Schedule - 3 Earmarked/Endowment Funds		Medical Student Fund	Fund Institutional Development (IDF)	Fund Retirement Benefits (P&G)	Funds (Fin. Assist/Talera, Scholarships (NCHM etc.)	Fund Awards Inder Sharma	Fun Setting Aside (SAF)	Amount-Rs. Total Current Year 2024-25	Amount-Rs. Total Previous Year 2023-24
<b>A</b>	<b>Opening balance</b>	1,229,268	141,058,832	2,554,257	793,141	353,390	25,000,000	170,987,888	183,084,567
<b>B</b>	<b>Additions:-</b>								
B-1	Grants/endowments								
B-2	Fees Received/Transferred								
B-3	Transfers Reserve/ Surplus								
B-4	Fees & Subscriptions								
B-5	Interest Received /Accrued								
B-6	Other adjustment/Fund Received								
	<b>TOTAL - B</b>				1,000				79,718
<b>C</b>	<b>LESS: Utilisation/Expenditure</b>	1,229,268	141,058,832	2,554,257	1,000			1,000	
<b>C-1</b>	<b>Capital expenditure</b>				793,141	353,390	25,000,000	170,988,888	79,718
1	Fixed Assets								
2	Other : Project in progress								183,144,285
	<b>Total - C-1</b>						313,000	313,000	2,439,857
<b>C-2</b>	<b>Revenue Expenditure</b>								
1	Scholarships & prizes								
2	Printing of Magazine								
3	Payments / Exp.					3,658		3,658	4,658
4	Student Activity & Competition								
5	Transfer to Income (Unutilized SAF)								151,739
6	Transfer to Reserve/Surplus						4,187,000	4,187,000	9,580,143
	<b>Total - C-2</b>								
<b>D</b>	<b>Closing Balance D = ( B - C )</b>	1,229,268	141,058,832	2,554,257	793,141	3,658	4,187,000	4,190,658	9,716,540
						3,658	4,500,000	4,503,658	12,156,397
						349,732	20,500,000	186,485,230	170,987,888

**INSTITUTE OF HOTEL MANAGEMENT, CATERING AND NUTRITION, GURDASPUR.**

**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2025**

	<b>Schedule - 4 Secured Loans and Borrowings</b>		<b>(Amount Rs.) Current Year 2024-25</b>		<b>(Amount Rs.) Previous Year 2023-24</b>
1	Central Govt.		-		-
2	State Govt. ( Specify)		-		-
3	Financial Institutions				
	a) Term Loans		-		-
	b) Interest Accrued & due		-		-
4	Banks				
	a) Term Loans		-		-
	Interest accrued & due		-		-
	b) Other Loans ( Specify)				
	Interest Accrued & due		-		-
5	Other Institutions and Agencies		-		-
6	Debentures and Bonds		-		-
7	Others		-		-
	<b>TOTAL</b>		-		-
	Note: Amounts due within one year				

	<b>Schedule - 5 Unsecured Loans and Borrowings</b>		<b>(Amount Rs.) Current Year 2024-25</b>		<b>(Amount Rs.) Previous Year 2023-24</b>
1	Central Govt.		-		-
2	State Govt. ( Specify)		-		-
3	Financial Institutions		-		-
4	Banks				
	a) Term Loans		-		-
	b) Other Loans ( Specify)		-		-
	Other Institutions and Agencies		-		-
5	Debentures and Bonds		-		-
6	Fixed Deposits		-		-
7	Others		-		-
	<b>TOTAL</b>		-		-
	Note: Amounts due within one year				



**INSTITUTE OF HOTEL MANAGEMENT, CATERING AND NUTRITION, GURDASPUR.**

**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2025**

Schedule - 6 Deferred Credit Liabilities		(Amount Rs.) Current Year 2024-25	(Amount Rs.) Previous Year 2023-24
1	Acceptances secured by Hypothecation of capital equipment and other assets	-	-
2	Others	-	-
TOTAL		-	-
Note: Amounts due within one year			

Schedule - 7 CURRENT LIABILITIES & PROVISIONS		(Amount Rs.) Current Year 2024-25	(Amount Rs.) Previous Year 2023-24
A	<u>CURRENT LIABILITIES</u>		
1	<u>Sundry creditors:</u>		
-	For goods - Capital Payments	-	-
-	For others - Prov Item, Vegetable, Service etc.	-	2912634
-	For others	1,131,165	-
		<b>1,131,165</b>	<b>2,912,634</b>
2	<u>Advances received :-</u>		
	Fees / Charges - Hostel	144,000	219,000
	Fees / Charges - Mess	1,919,622	3,413,778
	Fees - Supplementary (Exam)	-	-
	Fees - Examination	137,400	-
	Fees - Minor Charges (Institutional)	139,680	110,160
	Fees - Sports activities	9,600	14,600
	Fees - Tution	3,801,040	3,182,360
	F& P - (Exam, Tution, Minor Institute Charges)	1,065,400	824,320
-	IGNOU EXAM Fee/Students Advance	-	-
		<b>7,216,742</b>	<b>7,764,218</b>
3	<u>Deposits from students</u>		
-	Caution Money - Institute	3,046,730	2,866,710
-	Locker Money/Rent	3,900	7,800
-	Caution Money - Hostel	593,084	812,900
	Caution Money - F&P Diploma (Inst. & Locker)	775,050	534,500
	Caution Deposit Mess	409,648	526,648
		<b>4,828,412</b>	<b>4,748,558</b>
4	<u>Deposits (EMD)</u>		
	Security Deposits (Suppliers)	2,098,689	246,000
		<b>2,098,689</b>	<b>4,392,324</b>

## INSTITUTE OF HOTEL MANAGEMENT, CATERING AND NUTRITION, GURDASPUR.

## SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2025

	Schedule - 7 CURRENT LIABILITIES & PROVISIONS		(Amount Rs.) Current Year 2024-25		(Amount Rs.) Previous Year 2023-24
5	<b>Statutory liabilities (GIS, GPF, ESIC, EPF)</b>				
a	Overdue		-		-
b	Others		-		-
6	<b>Other current liabilities</b>				
-	Payable - Fees Excess/Suppl students	160,834		411,373	
-	Payable - Audit Fees	54,516		54,516	
-	Payable - Exam Fees Suppl.	5,200		15,700	
-	Payable - Expenses / R&M/AMC/Misc	1,645		9,777	
-	Payable - Exam Fees NCHMCT	-		420,500	
-	Payable - Staff Other (GPF interest difference)	9,258		46,086	
-	Funds -with LIC - Gratuity Fund	18,274,807		16,138,454	
-	Funds -with LIC - Leave Encashment	9,155,673		7,846,058	
-	Funds -with LIC - Pension Scheme	29,583,217		29,583,217	
-	Funds -with LIC - Gratuity Fund - New	912,767		843,841	
-	Funds -with LIC - Leave Encashment - New	400,367	58,558,284	327,342	55,696,864
7	<b>Bank overdraft in Bank Account</b>		-		-
8	<b>Un - Utilised Grants-in-aid: - Capital</b> (Detailed UC attached for reference)				
	<b>Un - Utilised Grants-in-aid: - Other</b>				
-	Grant-Scholarship-SCTop Class Education	-	-	-	-
	<b>TOTAL - A</b>		73,833,292		75,760,658
B	<b>PROVISIONS</b>				
1		-	-	-	-
	<b>TOTAL - B</b>	-	-	-	-
	<b>TOTAL - A+B</b>	-	73,833,292	-	75,760,598



**INSTITUTE OF HOTEL MANAGEMENT, CATERING AND NUTRITION, GURDASPUR,  
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 MARCH 2025**

Sr. No.	Schedule 8 - Fixed Assets & Depreciation (in Rs.)		G R O S S B L O C K (in Rs.)				D E P R E C I A T I O N (in Rs.)				N E T B L O C K (in Rs.)	
	Description	Dep Rate WDV	OP. Cost	Additions	Sales/ Trf W/O/H	Total Cost	Dep Till	Dep for	Deduction/ Trf Adjustment	Total Dep till	Net Value	Net Value
			01.04.2024	2024-25	2024-25	31-03-2025	31-03-2024	2024-25	2024-25	2024-25	31-03-2025	31-03-2024
			1	2	3	4	5	6	7	8	9	10
1	Land - (Free of Cost)		1	-	-	1	-	-	-	-	-	1
2	Buildings	5	240,038,458	3,904,074	-	243,942,532	101,806,681	7,101,796	-	108,908,377	134,934,166	138,131,877
3	Books	40	1,735,865	-	-	1,735,865	1,700,909	13,958	-	1,714,927	20,938	34,896
4	Computers	40	5,790,680	-	-	5,790,680	5,700,255	90,170	-	5,736,425	64,266	90,426
5	Equipment	15	29,770,053	-	-	29,770,053	22,696,656	1,061,250	-	23,756,306	6,913,747	7,074,997
6	Furniture & Fixtures	10	6,673,181	-	-	6,673,181	4,763,879	100,932	-	4,864,811	1,716,370	1,909,302
7	Vehicles	15	1,218,234	-	-	1,218,234	1,080,523	20,657	-	1,101,180	117,054	137,711
	<b>TOTAL-ASSETS</b>		<b>285,226,472</b>	<b>3,904,074</b>	<b>-</b>	<b>289,130,546</b>	<b>137,847,263</b>	<b>8,424,763</b>	<b>-</b>	<b>146,272,026</b>	<b>142,858,520</b>	<b>147,379,209</b>
8	Cap. Work-In-Progress- Building		3,591,074	-	3,591,074	-	-	-	-	-	-	3,591,074
9	Cap. Work-In-Progress- EDC		24,800,000	-	-	24,800,000	-	-	-	-	24,800,000	24,800,000
10	Total = Cap W.I.P		28,391,074	-	3,591,074	24,800,000	-	-	-	-	24,800,000	28,391,074
11	<b>TOTAL - CURRENT YEAR</b>		<b>313,617,546</b>	<b>3,904,074</b>	<b>3,591,074</b>	<b>313,932,546</b>	<b>-</b>	<b>8,424,763</b>	<b>-</b>	<b>146,272,026</b>	<b>167,658,520</b>	<b>175,770,283</b>
12	<b>TOTAL - PREVIOUS YEAR</b>		<b>308,451,845</b>	<b>5,165,601</b>	<b>-</b>	<b>313,617,546</b>	<b>-</b>	<b>8,765,559</b>	<b>-</b>	<b>137,847,263</b>	<b>175,770,283</b>	<b>179,379,241</b>

## INSTITUTE OF HOTEL MANAGEMENT, CATERING AND NUTRITION, GURDASPUR.

## SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2025

	Schedule - 9 INVESTMENTS FROM EARMARKED FUNDS		(Amount Rs.) Current Year 2024-25		(Amount Rs.) Previous Year 2023-24
1	In Government Securities		-		-
2	Other approved Securities		-		-
3	Debentures and Bonds		-		-
4	FDRs/STDs		-		-
	<b>TOTAL</b>		-		-

	Schedule - 10 INVESTMENTS - OTHERS		(Amount Rs.) Current Year 2024-25		(Amount Rs.) Previous Year 2023-24
1	In Government Securities		-		-
2	Other approved Securities		-		-
3	Debentures and Bonds		-		-
4	Others-		-		-
	<b>TOTAL</b>		-		-

	Schedule - 11 CURRENT ASSETS, LOANS & ADVANCES		(Amount Rs.) Current Year 2024-25		(Amount Rs.) Previous Year 2023-24
A	<u>Current Assets:</u>				
1	<u>Inventories</u>				
	a. Stores ( Provisions items., etc)	412,839		375,045	
	b. CCIE Coupons	30,000		40,000	
		-	<b>442,839</b>	-	<b>415,045</b>
2	<u>Sundry Debtors:</u>				
(i)	Debts O/S for a period exceeding six months	-		-	
(ii)	Funds -with LIC - Gratuity Fund	18,274,807		16,138,454	
(iii)	Funds -with LIC - Leave Encashment	9,155,673		7,846,058	
(iv)	Funds -with LIC - Pension Scheme	29,583,217		29,583,217	
(v)	Funds -with LIC - Gratuity Fund - New	912,767		843,841	
(vi)	Funds -with LIC - Leave Encashment - New	400,367		327,342	
			<b>58,326,831</b>		<b>54,738,912</b>



## INSTITUTE OF HOTEL MANAGEMENT, CATERING AND NUTRITION, GURDASPUR,

## SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2025

	Schedule - 11 CURRENT ASSETS, LOANS & ADVANCES		(Amount Rs.) Current Year 2024-25		(Amount Rs.) Previous Year 2023-24
3	<u>Cash and Bank Balances</u> a) Cash in hand (including imprest ) b) Bank Balances ( with SBI GSP. ) in Current Accounts in Current Accounts - CBSP in Saving Accounts in Fixed Deposit Accounts ( Revenue) in Fixed Deposit Accounts ( Set aside Fund) in Fixed Deposit Accounts (Endw Funds)	   288,455 46,842 858,327 130,000,000 20,500,000 2,454,262	      <b>154,147,886</b>	   518,440 61,842 1,791,945 115,800,000 25,000,000 1,107,041	      <b>144,279,268</b>
4	<u>Other Funds Bank Balances-with SBI GSP</u> in Saving Accounts - IDF In Saving Account Trustee GP - Superannuation in Saving Accounts - Trustee -Gp-Gratuity in Fixed Deposit Accounts ( IDF) in Fixed Deposit Accounts ( P&G)	 13,249 5,000 7,852 141,050,000 2,550,000	    <b>143,626,101</b>	 73,832 5,000 12,513 140,985,000 2,545,000	    <b>143,621,345</b>
	<b>TOTAL - A</b>		<b>356,543,657</b>		<b>343,054,570</b>
B	<u>LOANS, ADVANCES &amp; OTHER ASSETS</u>				
1	a) Loans b) Staff c) Other Advances	  9,395	  <b>9,395</b>	  100,095	  <b>100,095</b>
2	<u>Advances (amount recoverable in cash or in kind or for value to be received )</u> a On capital Account : b Others - TDS - XEN PWD - Gurdaspur (Electrical Asr) - XEN CPWD Amritsar- (Civil) - XEN PWD - (Civil)	   2,727 - - -	   <b>2,727</b>	   2,484 - - -	   <b>2,484</b>
3	<u>Prepaid expenses</u> a. Insurance/GIS b. Internet / Amc/ Other expenses	 877,075 59,512	  <b>936,587</b>	 838,190 125,368	  <b>963,558</b>
4	<u>Security Deposits</u> Telephone & PSPCL Others- LPG Connection	 452,475 61,400	  <b>513,875</b>	 338,649 61,400	  <b>400,049</b>

## INSTITUTE OF HOTEL MANAGEMENT, CATERING AND NUTRITION, GURDASPUR.

## SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2025

	Schedule - 11 CURRENT ASSETS, LOANS & ADVANCES		(Amount Rs.) Current Year 2024-25		(Amount Rs.) Previous Year 2023-24
5	<u>Income Accrued.</u>				
a	FDRs-Investment/ E/ Funds-IDF	947,727		10,797,031	
b	FDRs-Investment/ E/ Funds-P&G	5,341		188,597	
c	FDRs-investments-Main-Revenue	473,347		9,502,525	
d	On Savings A/c	927		1,379	
e	FDRs-Inder sharma foundation	348		28,083	
f	FDRs-Financial Assiatance/ scholarship	1,776	1,429,466	53,953	20,571,568
6	<u>Receivables:-</u>				
	CFA - CBSP-HSRT(Exp.) FROM MOT GOI	6,249,587		5,442,155	
	CFA - FROM MOT GOI(Swacchta Action Plan)	35,093		-	
	NCHMCT Noida (TA/DA)	29,016	6,313,696	-	5,442,155
	<u>Fees Receivable:-</u>				
	Fees Counselling	8,000		-	
	Fees Minor Charges/ Fees Institutional	36,000		18,000	
	Fees Receivable- Partial	-		16,553	
	Fees Tuition	957,800		455,500	
	Fee Admission	6,400	1,008,200	4,800	494,853
	<b>Total - B</b>		10,213,946		27,974,762
7	G.P.F A/c. (Fdr's, R.D. savings etc)		-		-
8	N.P.S A/c. (Fdr's, R.D. savings etc)		-		-
	<b>Total - A + B</b>		366,757,603		371,029,332

## SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2025

	Schedule - 12 INCOME FROM SALES / SERVICES		(Amount Rs.) Current Year 2024-25		(Amount Rs.) Previous Year 2023-24
1	Fess/Charges- Trngs/Festivals/ODC(Net)		10,169		58,610
2	Sale of Scrap, Newspapers etc.		54,741		6,543
3	Mess-Food Charges		213,998		167,519
	<b>TOTAL</b>		278,908		232,672

	Schedule - 13 GRANTS / SUBSIDIES RECEIVED		(Amount Rs.) Current Year 2024-25		(Amount Rs.) Previous Year 2023-24
1	Government of India, Ministry of Tourism		-		-
2	State Government(s)		-		-
3	Government Agencies		-		-
4	Institutions/Welfare bodies		-		-
5	International organisations		-		-
6	Others		-		-
	<b>TOTAL</b>		-		-



**INSTITUTE OF HOTEL MANAGEMENT, CATERING AND NUTRITION, GURDASPUR.**

**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2025**

	<b>Schedule - 14 FEES / SUBSCRIPTIONS</b>		<b>(Amount Rs.) Current Year 2024-25</b>		<b>(Amount Rs.) Previous Year 2023-24</b>
1	Fees - Admission/ Registration		193,500		183,350
2	Fees - Examination		667,350		838,333
3	Fees - F & P Diploma Course		5,223,770		4,530,580
4	Fees - Sports Activities/Gymnasium		85,000		133,000
5	Fees - Supplementary		3,000		11,100
6	Fees - Hostel		1,275,000		1,996,500
7	Fees - Mess		2,803,290		3,494,061
8	Fees - Mid Term Exam/Class Test		1,500		16,200
9	Fees- Tution		26,306,520		24,711,982
10	Fees/Charges - CBSP (HSRT & STC)		807,432		1,978,622
11	Fees - Minor Charges/Fees (Institutional)		982,800		1,186,859
	<b>TOTAL</b>		<b>38,349,162</b>		<b>39,080,587</b>

	<b>Schedule -15 INCOME FROM INVESTMENTS</b>	<b>(Amount Rs.) Current Year 2024-25</b>	<b>(Amount Rs.) PreviousYear 2023-24</b>	<b>(Amount Rs.) Current Year 2024-25</b>	<b>(Amount Rs.) PreviousYear 2023-24</b>
		<b>On Earmarked funds</b>		<b>Others</b>	
1	<u>On Term Deposits &amp; savings a/c ( With SBI Gsp)</u>				
	Fund - IDF	-	-	-	-
	Fund - P&G	-	-	-	-
	Fund - LIC -GGCA	-	-	-	-
	Fund - LIC -GLES	-	-	-	-
2	<u>On Savings Account</u>				
	( With SBI Gsp)	-	-	-	-
3	<u>On Loans</u>				
	To Staff	-	-	-	-
4	<u>Un-utilized Set Aside Fund</u>	4,787,000	9,560,143		
	<b>TOTAL</b>	<b>4,787,000</b>	<b>9,560,143</b>	<b>-</b>	<b>-</b>
	Transferred to Earmarked / Endowment Fund	-	-	-	-
	<b>Total</b>	<b>4,787,000</b>	<b>9,560,143</b>	<b>-</b>	<b>-</b>

## INSTITUTE OF HOTEL MANAGEMENT, CATERING AND NUTRITION, GURDASPUR

## SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2025

	Schedule - 16 INCOME FROM ROYALTY,PUBLICATION		(Amount Rs.) Current Year 2024-25		(Amount Rs.) Previous Year 2023-24
1	Income from Royalty		-		-
2	Income from Publications		-		-
3	others		-		-
	TOTAL		-		-
	Schedule - 17 Interest Earned		(Amount Rs.) Current Year 2024-25		(Amount Rs.) Previous Year 2023-24
1	On Term Deposits ( With SBI Gsp)		20,768,771		20,721,465
2	On Savings Account ( with SBI Gsp)		51,028		65,358
3	On Loans				
	To others : Security Electricity		27,273		24,836
4	On Debtors				
5	On Income Tax -Refund		-		-
	TOTAL		20,847,072		20,811,659
	Schedule - 18 OTHER INCOME		(Amount Rs.) Current Year 2024-25		(Amount Rs.) Previous Year 2023-24
1	Canteen - Rent		53,334		69,199
2	Electricity & Water Charges		446,477		415,337
3	Fees/Charges - Staff - Lunch		29,260		32,213
4	Fees/Charges Guest accomodation		27,686		18,100
5	Fees/Charges Log Books & Prospectus		28,700		27,575
6	Fees/Charges Tender Documents		400		16,800
7	Fines		54,558		149,978
8	License Fees ( Residences)		153,720		277,746
9	Misc. Income/forefiet etc.		13,868		-130,278
10	RTI		-		10
11	Unclaimed Caution Money - ( Hostel)		48,000		90,000
12	Unclaimed Caution Money - ( Inst)		182,000		133,000
13	Unclaimed Locker Money		5,850		10,500
14	Unclaimed Mess Deposit		1,114,751		54,000
	TOTAL		2,158,604		1,424,736

**INSTITUTE OF HOTEL MANAGEMENT, CATERING AND NUTRITION, GURDASPUR.****SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2025**

	<b>Schedule - 19 INCREASE/DECREASE IN STOCK OF FINISHED GOODS&amp; WORK-IN-PROGRESS</b>		<b>(Amount Rs.) Current Year 2024-25</b>		<b>(Amount Rs.) Previous Year 2023-24</b>
1	Closing Stock				
	- finished product		-		-
	- work-in-progress		-		-
2	Less : Opening Stock				
	- finished product		-		-
	- work-in-progress		-		-
	<b>Net increase/ decrease</b>		<b>-</b>		<b>-</b>

	<b>Schedule - 20 ESTABLISHMENT EXPENSES</b>		<b>(Amount Rs.) Current Year 2024-25</b>		<b>(Amount Rs.) Previous Year 2023-24</b>
1	Guest Faculty/Part time Faculty		43,500		64,250
2	Interest on G.P.F./ N.P.S. A/C		9,258		46,086
3	L.T.C.		281,305		119,314
4	Staff-Medical Reimbursement-in/outdoor		632,576		656,003
5	Staff-Medicaid Insurance Prem.		891,970		860,567
6	Outsourced Exp(Security,H/K&Hort,Maint)		4,919,212		5,485,909
7	LIC - Gratuity Contribution /Premium		1,000,000		1,000,000
8	LIC - Leave Encashment Contribution/Prem.		800,000		700,000
9	LIC - Pension Contribution/Premium/ Prov.		2,400,000		2,000,000
10	Establishment Exp- Inst.(FTC/Contractual/Staff)		286,452		670,978
11	Salary - Basic, DA, Leave Ench, Allow.etc,		30,152,208		29,592,764
12	Salary - Bonus		-		-
13	Salary - Contribtn to EPF & NPS		2,594,787		2,554,553
14	Staff - Re-imbursment of Tution Fees		688,495		567,000
15	Staff - Training & Development Expenses		30,500		70,116
16	Staff - Uniform Expenses		-		-
	<b>TOTAL</b>		<b>44,730,263</b>		<b>44,387,540</b>



**INSTITUTE OF HOTEL MANAGEMENT, CATERING AND NUTRITION, GURDASPUR.****SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2025**

	Schedule - 21 OTHER ADMINISTRATIVE EXPENSES		(Amount Rs.) Current Year 2024-25		(Amount Rs.) Previous Year 2023-24
A	<b>OPERATIONAL EXPENSES</b>				
1	Cleaning Material, Chemical etc	158		8,923	
2	Conveyance & Cartage	-		-	
3	Diesel ( DG Set)	350,281		506,032	
4	Electricity Charges - PSPCL	2,974,617		3,562,886	
5	Food & Other Expenses - Mess	2,797,306		3,463,259	
6	Gas, Fuel, Coal	392,809		354,764	
7	Hostel & Mess Estbt, O/Source etc Exp	4,031,037		4,378,405	
8	Light/Consumable items-Glassware,Crockery	65,450		64,269	
9	R & M-AMC-Computers, EPBX, Xerox.	703,079		1,225,193	
10	R & M.-Buildgs/Comp/Elect/Equip/ Hostel/F&F.	451,156	11,765,893	564,887	14,128,618
B	<b>ACADEMIC EXPENSES</b>				
1	Awards - IHM	-		3,000	
2	CBSP Expenses	268,432		491,436	
3	Food Expenses - Training Labs	3,850,078		3,914,353	
4	Examination Expenses+ Mid term exam+IGNOU	397,960		435,732	
5	I-card expenses	15,895		13,500	
6	Newspapers & Periodicals/Magazine Exp.	47,394		44,919	
7	Training & Placement Expenses-Students	5,500		8,860	
8	Student Activities/Magazine Expenses	272,773	4,858,032	203,034	5,114,834
C	<b>ADMINISTRATIVE EXPENSES</b>				
1	Advertisement & Publicity	40,592		46,008	
2	Audit Fees	54,516		54,516	
3	Hindi Raj Bhasha Parliamentary committee	-		277,612	
4	First Aid	3,380		5,106	
5	General Expenses	25,174		22,782	
6	Insurance	132,476		159,113	
7	Professional & Legal Charges	192,720		115,500	
8	Meeting Expenses	2,294		-	
9	Petrol/ Diesel - Van & Innova	125,539		123,997	
10	Postage, Courier	13,267		13,711	
11	Printing & Stationery	82,556		108,334	
12	Recruitment Expenses	7,543		-	
13	Repair & Maintenance- Vehicles	78,127		20,676	
14	Rent Rate & Taxes (GST)	27,655		11,448	
15	Telephone, Fax, E-mail,Internet	98,793		211,231	
16	Travelling Allowances ( T.A.)	156,537	1,041,169	447,418	1,617,452
	<b>TOTAL- (A+B+C)</b>		<b>17,665,094</b>		<b>20,860,904</b>

INSTITUTE OF HOTEL MANAGEMENT, CATERING AND NUTRITION, GURDASPUR.

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2025

	Schedule - 22 EXPENSES ON GRANTS, SUBSIDIES		(Amount Rs.) Current Year 2024-25		(Amount Rs.) Previous Year 2023-24
1	Gants given to Institutions/ Organisations				-
2	Subsidies given to Institutions/Organisation		-		-
3	Expenses on utilisation of Grant		-		-
	TOTAL		-		-

	Schedule - 23 INTEREST		(Amount Rs.) Current Year 2024-25		(Amount Rs.) Previous Year 2023-24
1	ON FIXED LOANS		-		-
2	ON OTHER LOANS(including Bank charges)		-		-
3	OTHERS		-		-
	TOTAL		-		-

**INSTITUTE OF HOTEL MANAGEMENT CATERING & NUTRITION, GURDASPUR.**

**SCHEDULE- 24 - SIGNIFICANT ACCOUNTING POLICIES.**

1. **ACCOUNTING CONVENTION**

The Financial statements are prepared on the basis of historical cost convention unless otherwise stated and on accrual method of accounting.

2. **INVENTORY VALUATION**

The inventories are valued at cost on FIFO basis.

3. **INVESTMENTS**

The Investments are valued at Cost.

4. **FIXED ASSETS**

The Fixed Assets are stated at cost of acquisition, including freight and taxes and direct expenses related to the acquisition less depreciation. The Fixed assets acquired by way of grants, IDF are capitalized at values stated by corresponding credit to Capital Fund. The Buildings have been capitalized at the value/ figures available as per certified statement/utilization certificate submitted by the executing agencies.

5. **DEPRECIATION**

The Depreciation has been provided on Written Down Value (W.D.V.) as per the rates specified in the Income Tax Act 1961

6. **EARMARKED / ENDOWMENT FUNDS**

-The Amount shown in the Student Activity fund is the fees, Magazine Fees, Subscriptions recd. The Expenses on student Activities, Competitions, Magazines are met from this fund. No separate investment is made from this Fund.

-The Pension & Gratuity Fund was created to meet the future liabilities on account of Pension, Gratuity & Leave encashment from this fund. The provision for retirement benefits is made on yearly basis on the assumption that employees are entitled to receive the benefits as at each year-end. The fund has a separate account. The interest credited on P&G during the year has been accounted as income of the Institute.

- The Institute has an arrangement with LIC of India, Chandigarh Branch for gratuity & leave encashment & pension scheme. The amount paid to LIC, Chandigarh is reflected separately & Interest is credited to the fund as per the LIC Statement.

-The Institutional Development Fund has been created out of Surplus. The fund is credited by the equivalent amount of Depreciation. The fund is to meet the future overall development & requirements of the Institute. The interest credited on IDF during the year has been accounted as income of the Institute.

7. **GOVERNMENT GRANTS**

-The Government Grants-in-aid of the nature of contributions towards capital cost of setting up assets are treated as Capital Fund.

-The Grants/CFA received under CBSP scheme is accounted as per the laid parameters and transferred to income of Institute to meet the expenses thereof.

8. **INCOME TAX**

The Institute is registered under sec. 12AA of Income Tax Act 1961.



**SCHEDULE - 25 - CONTINGENT LIABILITIES & NOTES TO ACCOUNTS.**

**A) CONTINGENT LIABILITIES:**

Sh. Prithvi Raj ex-peon of this Institute who was removed from service in Feb, 2009. He had filed a civil suit at Gurdaspur for mandatory injunction to reinstate him in service and release of salaries and allowances thereon along with interest with costs.

This case was disposed off on 28.08.2018 by the Hon'ble court in favour of Institute. Thereafter, plaintiff filed a Civil Appeal in the Court of Additional District Session Judge, Gurdaspur against the Judgement & decree dated 28.08.2018. Now the Court has dismissed his case and decided in favour of Institute vide order dated 24/01/2025. His GPF amount Rs.62633/- along-with interest @ 6% is payable as ordered by the court, subject to submission of application within three month from the date of order.

**B) NOTES TO ACCOUNTS: -**

1. Various heads of accounts have been re-grouped and re-arranged to match the current year's figures.
2. The Income and Expenditure have been accounted on accrual basis.
3. The Grants/CFA received under CBSP-Huner-Se-Rozgar scheme is accounted as per the laid parameters and transferred to income of Institute to meet the expenses thereof.
4. The Buildings/Development projects have been accounted for based on the Value intimated as per certified statements, utilization certificates by the executing agencies. The advances issued to executing agencies i.e. PWD, CPWD have been settled and expenditure accounted and capitalized.
5. An amount Rs. Nil transferred from Reserve & Surplus Account to IDF Account on account of depreciation during the financial year, since no surplus for the year.
6. Outstanding/unclaimed security, dues/receivable pending written back/forfeited as per the Institute & accounting practice.
7. The funds & investments related to retirement benefits are shown in current assets & current liabilities respectively. Updated on the basis of Statements of policy accounts provided by the LIC of India. The funds under Earmarked Funds, Institutional Development Fund (I.D.F), Pension & Gratuity Fund (P&G) are invested in term deposits with SBI. The interest credited on IDF, and P&G during the year has been accounted as income of the Institute.
8. The Set Aside Fund (SAF) due to be utilized of Rs.45.00 lacs upto 31/03/2025 as per laid provision under section 11 of the Income Tax Act 1961, Rs.3.13 lacs was utilized and balance unutilized amount of Rs. 41.87 lacs accounted as deemed income under the head Income from Investment Earmarked & Endowment Funds (SAF) and advance tax of Rs. 14.50 lacs was deposited thereon during the financial year.
9. As per R&P account, the opening balance of funds with bank was Rs. 28.79 crores and the closing balance was Rs.29.77 crores (r/off) at the end of closing FY.2024-25.
10. The interest income from funds Inder Sharma Foundation and Financial Assistance a/c'd as income to match the AIS & TIS as per income tax.

**INSTITUTE OF HOTEL MANAGEMENT CATERING & NUTRITION, GURDASPUR**

**UTILIZATION CERTIFICATE FOR F.Y. 2024-25**

Sr. No	Sanction/Letter No. & date	Amount (Rs.)	Purpose/Remarks
(i)	Nil Grant-in-aid/CFA received during the financial year.	-	-

1. Opening balance of Rs. 54,42,155/- (expenditures) under CBSP Scheme (HSR,STC & EP). Grant-in-aid/CFA received Rs. Nil & Rs. 8,07,432/- expenditures accounted for the trained candidates during the year. The closing balance of Rs. 62,49,587/- spent from own funds towards the training expenses under CBSP Scheme is receivable from Ministry of Tourism, Govt. of India.

2. Rs. Nil refunded to Govt. of India and

Certified that the condition on which the grant-in-aids were sanctioned has been fulfilled/are being fulfilled and that money was actually utilized for the purpose for which it was sanctioned.

Sd/-                      Sd/-                      Sd/-                      Sd/-  
Accountant      Admin. Officer I/c      Principal                      Chartered Accountant

Dated: 22-07-2025

.....  
(For use Department of Tourism)

Certified that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned. Kind of checks exercised.

1. Examination of annual accounts/Balance sheets duly audited by C.A., ICU and CAG's Audit (together with Auditors report and comments of the Institute)
2. Scrutiny of U.C's furnished by the Institute and Statutory Auditors.
3. Scrutiny of proceedings of the meetings of board of Governors, Executive Committee of the Institute.

Dated: -

Assistant Director.



**INSTITUTE OF HOTEL MANAGEMENT CATERING & NUTRITION GURDASPUR**  
**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st March 2025**

RECEIPTS		AMOUNT Rs. 2024-25	PAYMENTS		AMOUNT Rs. 2024-25
To	Opening Balance		By	Current Liabilities	61,456,835
	Bank Accounts	287,900,613		Duties & Taxes	29,093
	Cash in hand	-		Sundry Creditors	19,516,367
To	Current Liabilities	6,558,418		Deposits From Students	890,880
	NCHM & CT Noida	50,000		Earnest Money Deposit	346,900
	Deposit from Students	1,287,500		Mess Advance Student	388,908
	Earnest Money Deposit	166,000		Payables	37,744,167
	Mess Advance Student	2,767,323		Security Received Suppliers	2,540,520
	Payables	2,045,595			
	Security Received Suppliers	242,000			
To	Current Assets	24,773,239	By	Current Assets	6,473,781
	Receivable - MOT - SAP-CFA	56,737		Sundry Debtors	2,331,254
	Sundry Debtors	301,152		Advance Paid	313,000
	Accrued Income	20,571,568		Advance Staff	416,312
	Advance Staff	54,309		Fees Receivable	3,298,389
	Fees Receivable	3,785,989		Security paid/deposit	114,826
	Security paid/deposit	1,000	By	Direct Expenses	8,420,508
	Security paid/deposit	2,484		Establishment Expenses	4,955,213
To	Direct Incomes	35,223,475		Operational & Academic Exps.	3,465,295
	Fees/Charges	35,223,475	By	Indirect Incomes	19
To	Direct Expenses	140,087		Other Incomes	19
	Establishment Exps.	140,087	By	Indirect Expenses	367,244
To	Indirect Incomes	19,625,725		Swachhta Action Plan-Exps	3,477
	Interest Earned	19,307,551		Other Administrative Exps.	363,767
	Other Incomes	318,174	By	Closing Balance	297,773,987
To	Indirect Expenses	4,189		Bank Accounts	297,773,987
	Other Administrative Exps.	4,189		Cash in hand	-
To	Earmarked/Endowment Fund	83,782			
	Fund Award - Indersharma Fdn	26,782			
	Fund Scholarship/Assistance	57,000			
To	General Reserve (Surplus)	182,846			
	Reserve & Surplus	182,846			
Total		374,492,374	Total		374,492,374

**FOR INSTITUTE OF HOTEL MANAGEMENT CATERING &  
NUTRITION GURDASPUR**

Sd/-  
(Gurdev Singh)  
Accountant

Sd/  
(Anil Bhardwaj)  
Admn. Officer I/c

Sd/  
(Ashwani Kachroo)  
Principal I/c

**FOR AMIT MARWAHA & CO.  
CHARTERED ACCOUNTANTS**

Sd/-  
(Amit Marwaha)  
Membership No. 505970

Place : Gurdaspur  
Dated : 22-07-2025



**AMIT MARWAHA & CO.**  
CHARTERED ACCOUNTANTS  
OPP. ABC CINEMA, Hazipur Road  
Dasuya-144205, Distt. Hoshiarpur  
Ph: - 01883-502088, 98159-61063

To,

The Chairman/Principal,  
Institute of Hotel Management  
Employees General Provident Fund Trust,  
Gurdaspur.

Subject: Audit Report, 2024 – 2025

Sir,

- (i) We have examined the Balance Sheet as at 31-03-2025 and the income and expenditure or Profit and Loss Account for the year ended on that date attached herewith of **Institute of Hotel Management Catering & Nutrition Gurdaspur Employees General Provident Fund Trust**.
- (ii) We certify that the Balance Sheet and the Income and Expenditure Account or Profit and Loss Account are in agreement with the books of account maintained by the head office at **Institute of Hotel Management Catering & Nutrition Gurdaspur Employees General Provident Fund Trust**, and NIL branches.
- (iii) Subject to comments below
  - (a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
  - (b) In our opinion proper books of account have been kept by the head office and branches of the above named fund, or trust, or institution or any university or other educational institution or any hospital or other medical institution so far as appears from our examination of the books of account.
  - (c) In our opinion and to the best of our information and according to the information given to us the said accounts read with notes thereon, if any, give a true and fair view.
    - (1) In the case of the Balance Sheet of the state of affairs of the above-named fund, or trust, or institution or any university or other educational institution or any hospital or other medical institution as at 31-03-2025 and
    - (2) In the case of Income & Expenditure Account or Profit and Loss Account surplus or deficit or Profit or Loss for the year ended on that date.

FOR AMIT MARWAHA & CO.  
CHARTERED ACCOUNTANTS.

Place: Gurdaspur  
Dated: 22-07-2025

Sd/-  
AMIT MARWAHA  
Membership No: 505970.

**INSTITUTE OF HOTEL MANAGEMENT, EMPLOYEES GENERAL PROVIDENT FUND TRUST ACCOUNT**

**BALANCE SHEET AS AT 31st March 2025**

	<b>BALANCE SHEET</b>		<b>Amount (Rs ) Current Year 2024 - 2025</b>		<b>Amount ( Rs ) Previous Year 2023-24</b>
<b>A</b>	<b><u>LIABILITIES</u></b>				
	General Reserve	-	-	-	-
	Add : Excess of Expenditure over Income	(9,258)	(9,258)	(46,086)	(46,086)
	Employees Contribution to GPF & Interest Accrued on GPF	7,510,775		7,298,971	
	Sundry Creditors	62,633	7,573,408	62,633	7,361,604
	<b>TOTAL - ( A )</b>		<b>7,564,150</b>		<b>7,315,518</b>
<b>B</b>	<b><u>ASSETS</u></b>				
	<b><u>CURRENT ASSETS</u></b>				
	<b><u>CASH &amp; BANK BALANCES with S.B.I. Gurdaspur</u></b>				
	Fixed Deposits	7,360,000		5,990,000	
	Recurring Deposit	70,000		910,000	
	Saving Account	88,369		12,069	
	Cash in Hand	-	7,518,369	-	6,912,069
	<b><u>INTEREST ACCRUED</u></b>				
	On Fixed Deposits	45,344		365,576	
	on Recurring Deposit Account	397		37,867	
	On Savings Account	40	45,781	6	403,449
	<b>TOTAL - ( B )</b>		<b>7,564,150</b>		<b>7,315,518</b>

**FOR INSTITUTE OF HOTEL MANAGEMENT CATERING &  
NUTRITION GURDASPUR**

Sd/-                      Sd/                      Sd/  
(Gurdev Singh) (Anil Bhardwaj) (Ashwani Kachrooy)  
Accountant      Admn. Officer I/c      Principal I/c

Place : Gurdaspur  
Dated : 22-07-2025

**FOR AMIT MARWAHA & CO.  
CHARTERED ACCOUNTANTS**

Sd/-  
(Amit Marwaha)  
Membership No. 505970

**INSTITUTE OF HOTEL MANAGEMENT, EMPLOYEES GENERAL PROVIDENT FUND TRUST ACCOUNT**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025**

	INCOME & EXPENDITURE		Amount (Rs ) Current Year 2024 - 2025		Amount ( Rs ) Previous Year 2023-24
A	<b>INCOME</b>				
	Interest on Savings/Misc.		3,996		3,356
	Interest on F.D.R		399,635		387,475
	Interest on R.D.		89,915		37,458
	<b>TOTAL - ( A )</b>		<b>493,546</b>		<b>428,289</b>
B	<b>EXPENDITURE</b>				
	Interest Accrued - GPF Subscribers a/c		502,804		474,375
	<b>TOTAL - ( B )</b>		<b>502,804</b>		<b>474,375</b>
	Balance being excess of Expenditure over Income (A-B) Trf to General Reserve		(9,258)		(46,086)

**FOR INSTITUTE OF HOTEL MANAGEMENT CATERING &  
NUTRITION GURDASPUR**

Sd/-                      Sd/                      Sd/  
(Gurdev Singh) (Anil Bhardwaj) (Ashwani Kachroo)  
Accountant      Admn. Officer I/c      Principal I/c

Place : Gurdaspur  
Dated : 22-07-2025

**FOR AMIT MARWAHA & CO.  
CHARTERED ACCOUNTANTS**

Sd/-  
(Amit Marwaha)  
Membership No. 505970



**INSTITUTE OF HOTEL MANAGEMENT, EMPLOYEES GENERAL PROVIDENT FUND TRUST ACCOUNT**  
**RECEIPT & PAYMENTS A/C FOR THE YEAR ENDED 31ST MARCH 2025**

	RECEIPTS	AMOUNT (Rs) 2024-25		PAYMENTS	AMOUNT (Rs) 2024-25
To	<b>OPENING BALANCE</b>		By	<b>PAYMENTS / ADVANCES</b>	
	Fixed Deposit	5,990,000		Sh. Damodhar rikhari	500,000
	Recurring Deposit	910,000		Sh. Sudesh Sharma	1,000,000
	Saving Account	12,069			
	Cash in Hand	-			
To	<b>Subscription Received</b>	1,209,000	By	<b>CLOSING BALANCE</b>	
To	Receivable Interest received for previous Year (IHM)	46,086		Fixed Deposit	7,360,000
To	<b>Interest Received</b>			Recurring Deposit	70,000
	Accrued Interest	403,449		Saving Account	88,369
	Interest Earned	447,765		Cash in Hand	-
	<b>TOTAL</b>	<b>9,018,369</b>			<b>9,018,369</b>

**FOR INSTITUTE OF HOTEL MANAGEMENT CATERING &  
NUTRITION GURDASPUR**

Sd/-  
(Gurdev Singh) Accountant  
Sd/ (Anil Bhardwaj)  
Admn. Officer I/c  
Sd/ (Ashwani Kachroo)  
Principal I/c

Place : Gurdaspur  
Dated : 22-07-2025

**FOR AMIT MARWAHA & CO.  
CHARTERED ACCOUNTANTS**

Sd/-  
(Amit Marwaha)  
Membership No. 505970

**INSTITUTE OF HOTEL MANAGEMENT CATERING & NUTRITION GURDASPUR.**  
**DETAILS OF AMOUNT PAYABLE ON ACCOUNT OF G.P.F. AS ON 31.03.2025**

Sr. No	GPF No.	Name Designation	Op. Bal as on 01-04-2024	Contribution during 2024 - 2025	Interest accrued @ 7.1% 2024 - 2025	Payment withdrawal/Adjustment (any)	Cls. Bal as on 31/03/2025
1	4	Sh. Anil Bhardwaj Office Suptd.	2,640,284	240,000	196,690	-	3,076,974
2	7	Sh. Damodhar Rikhari Lab Attendant	555,908	116,000	11,271	500,000	183,179
3	10	Sh. Prabhjit Singh Store Keeper	346,401	240,000	33,826	-	620,227
4	11	Sh. Bashamber Lal L.D.C.	206,152	60,000	16,944	-	283,096
5	12	Sh. Sudesh Sharma Admn. Officer	994,297	190,000	48,881	1,000,000	233,178
6	13	Sh. Rakesh Kumar Lab Attendant	764,138	87,000	57,361	-	908,499
7	14	Sh. Ashwani Kachroo HOD	1,431,394	72,000	104,398	-	1,607,792
8	15	Sh. Gurminder Singh Driver-cum-mechanic	201,397	120,000	18,914	-	340,311
9	16	Sh. Vinod Kumar Librarian	159,000	84,000	14,519	-	257,519
		<b>TOTAL</b>	<b>7,298,971</b>	<b>1,209,000</b>	<b>502,804</b>	<b>1,500,000</b>	<b>7,510,775</b>

**Notes to Accounts:- Employees General Provident Fund Trust Account.**

- GPF No's not in the list are the Employees who have left the Institute & A/c Settled.
- A Cheque for Rs. 62,633/- issued in favour of Sh. Prithvi Raj, Ex-peon in 2009-10 towards settlement of his GPF account which was returned by him and accounted as sundary creditors in books of a/cs. Moreover his appeal has been dismissed in the favour of Institute vide order dated 24/01/2025. He has ordered by the court to submit an application to the Institute for getting the GPF with interest @6% within three months from the date of order. The application is still awaited.
- The interest paid to subscriber @ 7.1% for the F.Y 2024-25 as per the resolutions issued by the Ministry of Finance, Department of Economic Affairs (Budget Division), Govt. of India.
- The interest received on FDR's/RD and Saving account of the GPF for Rs. 4,93,546/- and interest paid on the contribution by the subscribers for Rs.5,02,804/- during the financial year 2024-25.
- The short fall of interest for Rs.9,258/- (difference of interest received & interest paid on contribution) is accounted as interest receivable from IHM Gurdaspur.
- Mr. Sudesh Sahrma, (GPF A/c No. 12) superannuated on 30-04-2025 and his GPF A/c has been settled with the full and final payment of Rs. 2,33,178/- (including interest)

**FOR INSTITUTE OF HOTEL MANAGEMENT CATERING & NUTRITION  
GURDASPUR**

Sd/-  
(Gurdev Singh)  
Accountant

Sd/  
(Anil Bhardwaj)  
Admn. Officer i/c

Sd/  
(Ashwani Kachroo)  
Principal i/c

Place : Gurdaspur  
Dated : 22-07-2025

**FOR AMIT MARWAHA & CO.  
CHARTERED ACCOUNTANTS**

Sd/-  
(Amit Marwaha)  
Membership No. 505970





**Ek Ped Maa ke Naam Abhiyan**



**Annual day**



**Ek Bharat Shrestha Bharat**



**Freshers day**



**Himachali Dham**



**Havan at the beginning of the new session**





As per 2025 survey results, IHM Gurdaspur has been:

- Ranked 2<sup>nd</sup> among the Most Improved Hotel Management Colleges in India by India Today
- Ranked 5<sup>th</sup> among Top Government Hotel Management Institute in India by GHROC
- Ranked 10<sup>th</sup> among India's Top Hotel Management Colleges by India Today
- Ranked 11<sup>th</sup> among India's Top Hotel Management Colleges by The Week

**Institute of Hotel Management Gurdaspur**

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01874-222501/ 9780811990

#IHMGurdaspur #IHMGurdaspur #IHMGurdaspur #IHMGurdaspur



पंजीकृत आफिस :

होटल प्रबन्ध व्यवस्था भोजन भण्डार एवं पोषाहार संस्थान (सोसाईटी)

जी. टी. रोड़ बरियार, गुरदासपुर - 143 521

दूरभाष : 01874-222501, 222502

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