

Inspection Report in respect of transaction audit of Institute of Hotel Management, Catering Technology & Applied Nutrition, Jaipur for the period since FY 2017-18 to FY 2021-22

PART-I (A)

INTRODUCTION

(i) General

The transaction audit of Institute of Hotel Management (IHM), Jaipur for the period since FY 2017-18 to FY 2021-22 was entrusted to the party headed by Smt. Margret Sukrita Kujur, Sr. Audit Officer comprising of Sh. Pankaj Goyal, Asstt. Audit Officer and Sh. Joginder Singh Bisht, Supervisor w.e.f 1 August 2022 to 12 August 2022 (9 working days).

(ii). General Set-up & Activities of IHM, CT&AN, Jaipur

In order to cater to the need of the hospitality industry of the Rajasthan and other neighboring states, the craft diploma level Institute namely Food Craft Institute, Jaipur was established by the Ministry of Agriculture, Government of India and Department of Technical Education, Government of Rajasthan in July, 1976. In the first 5 years the financial assistance was borne by the Ministry of Agriculture, Government of India and subsequently liabilities were taken over by the Government of Rajasthan and Department of Technical Education. On 1.4.1989 the Institute was upgraded to a full-fledged Institute of Hotel Management Catering Technology & Applied Nutrition under the aegis of Ministry of Tourism, Government of India and all the financial liabilities were taken over by the Ministry of Tourism. Institute of Hotel Management, Jaipur is one of the 21 Central IHMs in the Country.

(iii) Management

As per the Memorandum of Association of the Institute of Hotel Management Catering Technology & Applied Nutrition (Rajasthan) Society, Jaipur, the Institute is managed by the Board of Governors who had been drawn from Ministry of Tourism of GOI, Govt. of Rajasthan, NCHMCT-Noida and General Managers of Five Star Hotels, Catering Experts and Principal of other Central IHMs.

(iv) Manpower

As on 31st March 2022, there were 31 employees posted in the institute out of sanctioned strength of 74.

(v) Internal audit

The internal audit of IHM, Jaipur was conducted for the period 2012-13 to 2015-16 by Internal Audit Wing of Ministry of Civil Aviation & Tourism.

(vi) Income and Expenditure of IHM, Jaipur from 2017-18 to 2021-22 as per Annual Account is as under:

(Amt. in Crores)

Year	Income	Expenditure
2017-18	4.68	6.12
2018-19	4.70	6.86
2019-20	5.28	6.44
2020-21	3.63	5.03
2021-22	6.67*	5.93*

(*anticipated)

(vii) Grants in Aid

(Amt. in Crores)

Year	Grant-in-Aid Received	Purpose
2017-18	0	-
2018-19	0	-
2019-20	0	-
2020-21	0	-
2021-22	4.33	Non-recurring grant to CIHM, Jaipur towards upgradation and modernization work at the institute to develop it as a Centre of Excellence.

(viii) Scope of Audit

The Audit was conducted under section 14 of CAG's (DPC) Act, 1971 with a view to assess the utilization of grant release and performance of IHM, Jaipur. Other resources of Income of IHM and achievement against the targets set by GoI.

(ix) Sampling procedure

File relating to Grants received from GoI for establishment of Institute was selected for examination.

Part II A- Major irregularities

- Nil-

Part II B (Other Irregularities)

Para 1: Less contribution towards employer's contribution in NPS amounting to ₹. 915773/-

As per Department „of financial services' Gazette Notification No. 1/3/2016-PR dated 31.01.2019, employer's share of contribution for Central Government NPS subscribers was enhanced from 10 percent to 14 percent w.e.f. 01.04.2019. The provisions of this notification are not directly and automatically applicable in respect of Central Autonomous Bodies (CABs) employees.

Later, as per OM F.No 1(3)/EV/2020 dated 26th August 2021 of Ministry of finance, it has been decided that the notification dated 31.01.2019 may be extended to employees of Central Autonomous bodies. The date of effect will be same as applicable in case of Central Government employees i.e. 01.04.2019. The administrative Ministry/Departments are directed to ensure that while implementing the enhanced share of contribution among the autonomous bodies, the financial implications shall be borne by the Government in the same manner, as was decided to be borne while implementing the pay revision benefits to employees of autonomous bodies in terms of 7th CPC recommendation as enumerated vide this Department's order No.1/1/2016-E.III(A), dated 13.01.2017.

As per order no. No.1/1/2016-E.III(A), dated 13.01.2017 related to subject "Pay revision of employees of Quasi-government organizations, Autonomous Organizations, Statutory bodies etc. set up by and funded/controlled by Central Government", it has been stated that in respect of Autonomous Organizations, which are not in a position to meet the additional financial impact, either fully or partly, on account of implementation of the revised pay scales, the concerned autonomous organization will take up the proposals with the Financial Advisers of the respective Administrative Ministry/Department, bringing out the extent to which the additional cost could be met internally, the shortfall to be made up and the reason for the shortfall. While giving concurrence to the implementation of the revised pay scales, the Financial Advisers shall ensure that the extent of Government support is kept at minimum, and in no case the Government support shall be more than 70 percent of the additional financial impact.

In its BOG meeting dated 11th June 2021, the Board approved the implementation of employer contribution in NPS from 10 percent to 14 percent w.e.f. 01.07.2021 after taking due approval from department of expenditure in MOT, GoI, the administrative Ministry.

Further, with reference to Govt. of India order dated 13.01.2017, as the institute is not in a position to meet the additional financial impact, IHM may also request the Administrative Ministry for Government support up to 70 percent of the additional financial impact.

As per records provided to audit, it has been observed that IHM Jaipur has enhanced the employer contribution from 10 percent to 14 percent w.e.f. 01.07.2021. However, enhanced employer contribution in NPS for the period between 01.04.2019 to 31.06.2021 was not credited to employees' account. This has resulted in less deposition of employer's contribution in NPS by ₹ 915773/- (*Appendix I*)

This is in contravention to Deptt. Of Expenditure, Ministry of Finance order no. No.1/1/2016-E.III(A), dated 13.01.2017 and F.No 1(3)/EV/2020 dated 26th August 2021. From the records provided to audit, it was seen that IHM, Jaipur did not take up the matter with Ministry of Tourism to make contribution to the extent of 70 percent of the difference of arrears from 10 percent to 14 percent.

In this regard, as per directives of Govt. of India arrears of enhanced NPS contribution may be deposited under intimation to audit.

Para 2: Non-accounting of half pay leave for the leave encashment at the time of retirement resulted in less payment of ₹. 2,53,425/-.

DoPT O.M. No. 14028/3/2008-Estt.(L) dated 25th September 2008, relating to encashment of leaves in respect of civilian employees states; that both Earned leave and half pay leave shall be considered for encashment of leave subject to overall limit of 300 days. The cash equivalent payable for earned leave shall continue unchanged. However, cash equivalent payable for half pay leave shall be equal to leave salary as admissible for Half Pay leave plus Dearness Allowance admissible on leave salary without any reduction being made on account of pension and pension equivalent of other retirement benefits payable. To make up the shortfall in Earned Leave, no commutation of Half Pay Leave shall be permissible. The Cash equivalent for Half pay leave component shall, henceforth, be calculated in the manner indicated below:

Cash payment in lieu of half pay leave component =	(Half pay leave salary admissible on the date of retirement plus Dearness allowance admissible on that date)	X	(Number of days of Half pay leave at credit subject to the total of earned leave and at credit not exceeding 300 Days)
HPL	30		

During test check of service books, it has been observed that Sh. A.K. Tak, Sr. Lecturer was retired from the service on 31.12.2018 on his superannuation. At the time of retirement, his leave account has 145 EL and 169 HPL at his credit. In addition to this, calculation of HPL is not correct. From the form of leave account, it may be ascertained that number of HPL= 173+10-3+10-4=186. But during encashment of leaves only 145 EL were considered. This is in contravention to above DoPT order according to which both Earned Leave and Half pay leave shall be considered for encashment of leave subject to overall limit of 300 days. Therefore, non-consideration of Half pay leave has resulted in less payment of ₹ 2,53,425/- to the retiree as shown below;

Last pay drawn	DA(9percent)	Half pay leave salary	EL at the time of retirement	HPL at the time of retirement	No. of HPL to be considered for leave encashment subject to overall limit of 300 days	Cash payment in lieu of HPL component
90000	8100	$90000/2 = 45000$	145	186	$(EL\ 145 + HPL\ 155) = 300$	$[(45000 + 4050^{**})/30] * 155 = 2,53,425/-$

Similarly, other cases may be looked into and due payments may be made accordingly.

** DA = 9 percent of 45000 /-

Para 3: Excess payment on account of leave encashment to the retiree ₹.73,253/-

During verification of leave account of Sh. Brijesh Kumar Srivastav, HOD, it was observed that total 137 number of earned leaves were in credit at the time of his retirement i.e. 31st January 2022. However, the benefit of leave encashment was paid on 153 number of EL. No HPL was available in the account at the time of retirement. Details are as under;

(Amt. in rupees)

Name of Employee & Designation	Benefit given on Earned Leave	Admissible earned for leave encashment	Payment made as per leave encashment	Payment that needs to be made as per leave encashment	Excess payment made
Sh. Brijesh Kumar Srivastav, HOD	153	137	$(153*137350)/30 = 700485$	$(137*137350)/30 = 627232$	73253 (700485-627232)

Hence, excess benefit on 16 EL given to Sh. Srivastava was irregular which resulted in excess payment of leave encashment ₹ 73253/-. The same may be recovered under intimation to audit.

Para 4:“Upgradation/Renovation of Hotel Management institute, CT&AN, Jaipur

In view of increased intake due to Economic Weaker Section (EWS) and an old infrastructure which required modernisation to impart quality education as per modern day standards and requirements, a proposal for assistance was submitted by Principal Secretary, Deptt. Of Tourism, Govt. of Rajasthan to NCHMCT for upgradation and modernisation of infrastructure of IHM, Jaipur and to develop it as a centre of Excellence, was submitted on 15.02.2021.

Ministry of Tourism vide its letter dated 16 September 2021 sanctioned Central Financial Assistance (CFA) for ₹ 10,83,27,900/- and accorded the release of first installment ₹ 4,33,31,160/- (40 percent of sanctioned amount) under the scheme “Assistance to IHMs/FCIs/IITTM/NCHMCT”.

During scrutiny of file, audit observed the following-

1. The CPWD was the implementing agency for the aforesaid work. The MoU was executed between IHM, Jaipur and CPWD on 11.10.2021. As per Other general conditions/norms III (vii) of revised guidelines of Central Financial Assistance (CFA), a Proper Agreement should be entered into with the Executing Agency elaborating the terms and conditions, the cost of construction, the starting and completion date of the project and with penalty clauses for delay in completion. However, it was noticed that in contrary to the provision, mandatory clause viz. date of completion of work and penalty clauses for delay were not included in the MoU.

In case of any possible delay CPWD would not be responsible for the delay as per MoU executed between IHM and CPWD. Hence, IHM should ensure the physical progress of the renovation work, so that the subsequent installment could be released by MoT and the project could be completed timely.

2. As per Other general conditions/norms III (xi) of revised guidelines CFA to IHM, first installment of grant will be released only after award of contract by the implementing agency. CPWD awarded the work to contractor M/s Mohd. Sajid Construction on 07.04.2022 for the work. Audit observed that grant for ₹ 4.00 crore was transferred by IHM into the account of CPWD on 21 March 2022 and ₹ 33.31 lakhs on 14 June 2022 respectively. Hence, transfer of amount ₹ 4.00 crore on 21 March 2022 to CPWD before awarding the work to contractor was in contrary to the scheme guidelines.

Para 5: Irregular payment of LTC on account of booking of air ticket for LTC/Official Tour from unauthorized agents amounting to ₹ 37110/-

All India Service (Leave Travel Concession) rules, 1988, DoPT order no. 31011/3/2018-Estt. (A-IV) dated 01.04.2015 and DoPT order no. 31011/4/2014-Estt (A.IV) dated 19.06.2014 stipulates that air tickets are to be purchased directly from the airlines (Booking counters website of airlines) or by utilizing the service of Authorized Travel Agents viz. 'M/s Balmer Lawrie & Company', 'M/s Ashok Travel & Tours and IRCTC' (to the extent IRCTC is authorized as per DoPT's O.M. No. 31011/6/2002- Estt.(A) dated 02.12.2009) while undertaking official tour or LTC journey. Booking of tickets through other agencies was not permitted. Ministries/Departments were also advised to ensure that their employees are made aware of the above-mentioned guidelines to avoid breach of any of the LTC rules. Department of Expenditure, MoF vide its OM dated 31 December 2021 has further issued the instruction that in all cases of air travel where the Government of India bears the cost of air passage, air tickets shall be purchased from the above three Authorized Travel Agents only.

During test check of LTC bill /vouchers for the year 2017-18 to 2021-22, it was observed that in violation to the extant rules/instructions, air tickets in the following cases were booked through private agents. This resulted in irregular reimbursement of claim of ₹ 37110/- as details given below:

Sl. No.	Name of Employee and designation	LTC Block Year/ Official Tour	Place of Journey	Date of Outward Journey	Date of Inward Journey	Air ticket purchased from	LTC Amount (₹.)
1	Sh. N.K. Sharma, UDC	Not Mentioned	Port Blair	19-07-2017	31-07-2017	Clear trip	32252/-
2	Hemant Kumar Pateriya, Lecturer	Not Mentioned	Delhi	10-07-2018	14-07-2018	Make My Trip	4858/-
Total							37110/-

The above cases highlight lack in compliance of GoI instructions as tickets purchased through private agents were accepted and claims were passed for payment.

Audit further observed that LTC register is not being maintained by IHM, Jaipur due to which basic details which are required at the time of adjustment of bill viz. date of drawal of advance, date of advance taken and date of submission of adjustment bill etc. were not found.

Para 6: Maintenance of Cash Book and irregularities thereof

Rule 13 of Central Government Receipt & Payment Rules provides that all Government officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: —

- (i) Every such officer (referred to in this rule as the Head of the Office) should maintain a cash book in Form G.A.R.3.
- (ii) All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.
- (iii) The cash book should be closed regularly and completely checked. The Head of the Office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct
- (iv) At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect.

During test check of Cash book provided by IHM, Jaipur for the year 2017-18 to 2019-20, audit observed the following.

1. The cash book was closed but was not signed by the writer of the cash book nor the head of the office in token of check during the period 31.10.2019 to 31.12.2019 in contrary to the provision above.
2. At the end of the month, Head of Office should verify the cash balance in the cash book and record a certificate to that effect in respect of physical verification of cash with his dated signature. In contrary to the provision above the same was not done during the years 2017-18 to 2019-20 except in the month of September 2019.
3. Cash book for the year 2020-21 and 2021-22 has not been maintained and provided to audit.
4. As per cash book of IHM, Jaipur, there are daily transactions over and above rupees lakhs. From the cash book it could not ascertained whether the amount was received in cash or through cheque. In this regard the following instructions contained in the receipt & payment rule are required to adhere to;
 - (i) As per Rule 13(ii) Exception (b). —Cheques issued by cheque-drawing D.D.O.s are required to be entered in a 'Register of Cheques issued' in Form G.A.R.4. Therefore, only those cheques drawn by him which are encashable in his capacity as Disbursing Officer for arranging payments in cash, need be entered in the cash book.

- (ii) As per Rule 13(ii)Exception (c).—Receipts in the form of local cheques, or demand drafts need not be entered in the Cash Book but should be entered in the Register of Valuables (Form G.A.R. 5) and remitted into the accredited bank duly supported by challans for credit to Govt. Account.

Cash book may be maintained properly and compliance shown to next audit.

Para 7: Non - adhering of provisions for rate contract/GeM amounting to ₹ 3,67,962/-

As per Rule 149 of General Financial Rules 2017 and amended by department of expenditure vide OM No.F.1/26/2018-PPD dated 2nd April 2019, the GeM portal shall be utilized by the Government buyers for direct on-line purchases-

- (i) up to ₹ 25,000/- through any of the available suppliers on the GeM, meeting the requisite quality, specification and delivery period
- (ii) Above ₹ 25,000/- and up to ₹ 5,00,000/- through the GeM Seller having lowest price amongst the available sellers, of at least three different manufacturers, on GeM, meeting the requisite quality, specification and delivery period. The tools for online bidding and online reverse auction available on GeM can be used by the Buyer if decided by the competent authority.
- (iii) Above ₹ 5,00,000/- through the supplier having lowest price meeting the requisite quality, specification and delivery period after mandatorily obtaining bids, using online bidding or reverse auction tool provided on GeM.

As per rule no. 4.8 & 4.17 of Manual of Procurement of Goods,2017, In view of Government e Marketplace coming into operation, rate Contract is not required to be executed for common use items like computers, printers, photocopies, paper and stationery, other office items like furniture etc., which are being placed on GeM, and are identified as common use items and are needed on recurring basis by various Central Government Ministries or Department. The Procurement of Goods and Services by Ministries or Department will be mandatory for Goods or Services available on GeM.

During test check of vouchers made available to audit for the period 2017-18 to 2021-22, it was observed that in contrary to the provision above, the following stationery & printing items were purchased from different vendors, while these items/services were available on the GeM:

Sl. No.	Date	Particulars	Expenditure (In rupees)
1.	24.07.2017	M/s Eureka Forbes Ltd. on a/c of purchase of Aquaguard & One RO	24280
2.	21.08.2017	M/s Premier Printing press on a/c of Magazine Pinnacle	145375
3.	12.11.2018	M/s Sasta Pustak Bhandar on a/c of printing of journal notebook	59238
4.	27.11.2018	M/s Ashadeep Commercial Institute on a/c of printing of Annual report	19500
5.	06.12.2018	M/s Rank Infotech Ltd. Jaipur on a/c of Toner repair service work	6490
6.	16.10.2019	M/s Colour concept on a/c of student/staff ID cards and name plates	39790
7.	18.11.2019	M/s Asha Deep Commercial Institute on a/c of printing expenses of Annual report	21108

8.	26.11.2019	M/s IT Solution on a/c colour cartridge refilling	3776
9.	01.02.2021	M/s Asha Deep Commercial Institute on a/c Printing of Annual Report	18200
10.	02.12.2021	M/s Asha Deep Commercial Institute on a/c Printing of Annual Report	19880
11.	24.02.2022	G.M. Graphix on a/c printing & stationery	10325
Total			367962

If, institute had purchased stationery items or services available on GeM, it would have been benefitted of fair price, better transparency and higher efficiency which could have saved a lot of money for the institute. Provision contained in GFR for purchasing goods and services through GeM may be followed as much as possible.

Para 8: Discrepancies and irregularities in stock register of Computer lab

During scrutiny of stock register of computer lab for the year 2021-22 made available to audit, the desktop computer/laptop in position as per the entries made in the register is as under;

S.No.	Detail	Received	Issued	Balance
1	HP Desktop computer system i5-4GB RAM/500 GB Hard disk/DVD Writer/Key board/Mouse/18.5" Monitor	40	16	24
2	Wipro Desktop Computer system i5 with 2GB RAM/500 GB HDD/ DVD Writer/ Keyboard/ Mouse/ 18.5" colour TFT with standard ports	3	2	1
3	Wipro Desktop computer system i3 with 2GB RAM 500 GB HDD/DVD Writer keyboard/Mouse/ 18.5" colour TFT with standard ports	12	1	11
4	Lenovo Desktop computer system i3 with 4GB RAM 500 GB HDD	3	1	2
5	LG Desktop Computer intel core 2 Duo 1.8 Ghz with TFT	26	-	26
6	HP Laptop with intel i5 with DVD writer, charger, laptop bag	17	16	1
Total		101	36	65

From the above, following observation are made by Audit;

1. As per record, out of total number of 101 desktop/ laptops, only 36 Desktop/ Laptops were recorded as issued. The physical position of remaining 65 Desktop/ Laptops was not available in the register.
2. In all cases, details of date of Purchase, bill No. and in some cases signatures of the recipients were not found in the register.

In this connection, stock register may be maintained properly. Further, with reference to rule 213(3) of GFR 2017, physical verification shall be made in the presence of the officer responsible for the custody of the inventory and a certificate of verification along with physical position of the stock shall be recorded in the stock register.

Para 9: Unadjusted advance and irregularities in maintenance of advance register

As per Rule 291-292 of General Financial Rules, 2005 & Rule 322-323 (1,2) of General Financial Rules, 2017, the permanent advance or imprest (petty advance) for meeting day to day contingent and emergent expenditure may be granted to a government servant by the Head of the Department in consultation with Internal Finance Wing, keeping the amount of advance to the minimum required for smooth functioning. Head of the Office shall be responsible for timely recovery or adjustment of the advance. Further, the adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawal of advance, failing which the advance or balance shall be recovered from his next salary (ies).

As per Govt. of India's decision (2) below Rule 2 of "Compendium of Rules on Advances to Government Servants" in respect of advances regulated by Rules 39 to 84, in case of default, interest @ 2 percent (two per cent) over the interest rate which is allowed by the Government on the Provident Fund balances of its employees shall be charged in the following cases:

- (i) In cases where the advance is not utilized fully but the adjustment bill is submitted in time, interest may be charged as stated above on the unutilized portion of advance from the date of drawal of advance to the date of refund.
- (ii) In cases where the adjustment bill is not submitted within the prescribed time, the entire amount of advance may be recovered one lump sum immediately on expiry of such time. In such cases also, the interest may be charged as mentioned above on the entire amount of advance from the date of drawal to the date of recovery of amount. The claim of the Government servant for reimbursement would, however, not be forfeited merely on account of recovery of advance. 2 Heads of Departments may, however, waive such recovery or charging of interest thereon, in cases where non-submission of adjustment bill can be attributed to genuine difficulties.

During the audit of IHM, Jaipur, from the advance register for the year 2017-18 to 2021-22 made available to audit observed the following-

1. Advances given to the following officials have not been adjusted till date are as under;

Name	Particulars	Date of Advance	Amount
1. Sh. Sudheer Kumar, Asstt. Lecturer	TA/DA advance for quiz competition held at IHM, Pusa on 14.9.2018	29.10.2018	3000
	TA/DA advance for CLF Training programme	18.09.2018	1800
2. Sh. Hemant Pateria, Lecturer	TA/DA advance for evaluation work at NCHMCT, Noida	16.05.2019	3150
3. Sh. Rakesh Katariya, Asstt. Lecturer	Advance for travel to NCHMCT, Noida for evaluation work	21.11.2019	8000
	Advance for TA to Indian Culinary Institute, NCHMCT, Noida	27.01.2020	3000

4. Sh. K.S. Narayan, Principal	Advance given for Paryatan Parva 2018	17.09.2018	10000
	Advance given for Paryatan Parva and Swachhta Pakhwara	20.09.2018	10000
5. Sh. B.K. Srivastva, Sr. Lecturer	Advance given for MDP Programme	18.01.2019	45000
Total			83950

It clearly indicates that the provision of GFR was not followed and even after lapse of period ranging between 2 to 4 years, the advance is still unadjusted. The same may now been adjusted and in case of recovery, unspent balance along with interest may be charged from the date of drawal to the date of recovery under intimation to audit.

2. In most of the cases, advances have been mentioned as adjusted, however, date of submission of bill, details of bill and mode of adjustment was not entered in the register.
3. In some cases, amount was to be recoverable from the employee. However, no further details have been entered in the register, due to which it couldn't be ascertained whether the unspent amount has been recovered or not.
4. In most cases, the signature column was left blank.
5. Advance register for the period April 2017 to March 2018 was not made available to audit.

In this connection, in addition to point 1 above, all cases are required to be reviewed and in case of delay in submission of adjustment bill, interest on entire amount of advance from the date of drawal to the date of recovery may be charged. In cases of recovery, unspent balances along with interest on unspent balance may also be charged from the date of drawal to the date of recovery under intimation to audit.

Part III – Follow up on old pending/ outstanding ₹/Paras

At the time of commencement of audit, 01 Inspection Report containing 7 paras were outstanding for settlement. IHM, Jaipur furnished the reply of all paras and reviewed as per remarks below;

S.No.	Period of Audit	Part IIA/IIB	Para No.	Subject	Remarks of Audit
1	2012-13 to 2016-17	Part II B	1	Avoidable loss of ₹.1.98 lakh	IHM, Jaipur in its reply dated 12.8.2022 stated that no such advertisement has been given since 2013. In view of reply to para may be dropped.
	2		Avoidable loss of ₹.0.37 lakh due to non-parking of surplus funds in the Fixed Deposit Receipts (FD₹) fetching the higher rate of interest.	IHM in its reply dated 12.8.2022 stated that institute was using its sweep-in-sweep out account for only the grant in aid purpose. Based on the reply and low materiality of the amount it is proposed that the para may be dropped.	
	3		Undue benefit to staff by charging lunch at the rates lower than the rates prescribed by Ministry resulting into undue favour to employees.	IHM in its reply dated 12.8.2022 stated that staff having this food in form of lunch is a by-product of classroom training and the food will be produced irrespective of whether someone is consuming it or not. Hence, regular lunch charges are not applied in this case and institute is charging employees in token form. In this connection, reply of IHM is not tenable because the raw material is provided by the institute for preparing and serving the lunch. Hence, if there is a smaller number of people, there would have been less raw material would have been consumed. So, the institute should charge the same amount from the administrative staff/faculty/supporting staff members also which was charged from the students. Moreover, the institute is already having deficit, therefore, the	

				recovery should be made under intimation to audit. Hence, para stands.
			4	<p>Split of purchasing to avoid the approval from Competent Authority-Resulted loss of bulk purchasing discount and avoidable repeated advertisement expenditure.</p> <p>IHM in its reply dated 12.08.2022 stated that IHM, Jaipur is currently following annual tender process for recurring purchase and loss due to repeated advertisement expenditure and loss of bulk purchasing discount has been eliminated by following the tender process.</p> <p>In this connection, it is submitted that bulk purchasing of grocery, fruits and vegetable, mutton, chicken and kirana item are not advisable as these are perishable items. Supporting documents may be provided. Para stands.</p>
			5	<p>Lack of efforts for attaining self-sufficiency</p> <p>IHM, Jaipur in its reply dated 12.08.2022 stated that a new post-graduation course with intake capacity of 60 students in two years. Best effort needs to be required to complete the renovation work timely for more intake and make the institute self-sufficient.</p> <p>In view of reply, para may be dropped.</p>
			6	<p>Non-achieving of targets</p> <p>IHM in its reply stated that in spite of peak corona pandemic in the 2021 institute has achieved the target under CBSP schemes. Moreover, reasons for shortfall during the past audit period was not furnished.</p> <p>Further achievement against the target would be seen during next audit. Hence, para stands.</p>
			7	<p>Non-adherence to the General Financial Rules (GFR) in respect of maintaining</p> <p>As per record, IHM, Jaipur is now maintaining fixed stock register/consumable/accession register and verification have been</p>

				fixed Assets Register and verification thereof	done. However, during test check it has been observed that computer lab register has not been maintained properly. The same would be verified during next audit. Hence, para stands.
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Part IV– Best practices

Institute of Hotel Management, CT&AN, Jaipur extended full co-operation in production of records for the smooth conduct of audit.

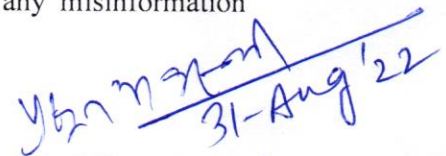
Part V – Acknowledgement

The audit party acknowledge and appreciate the Officers and staff of the Institute of Hotel Management, CT&AN, Jaipur in extending full co-operation in all matters.

General

The general condition of the records maintained by the IHM, CT&AN, Jaipur since FY 2017-18 till 2021-22 was found to be satisfactory subject to the observations made in the Draft Inspection Report.

The Draft Inspection Report has been prepared on the basis of records/files/information made available to audit. The Office of the Principal Director of Audit, Industry and Corporate Affairs, AGCR Building, New Delhi disclaims any responsibility for any misinformation and/or non-information on the part of the auditee.


 31-Aug '22
 Sr. Audit Officer (IAP) (AMG-15)

Appendix-I

Employer NPS Contribution (@10 percent) For the period April 2019– June 2020

(In rupees)

S.No	Name of Employee	Apr-19	May-19	June-19	July-19	Aug-19	Sept-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	June-20
1	Sh. K S Narayan	17326	17326	17326	18638	18638	18638	18638	18638	18638	18638	18638	18638	18638	18638	18638
2	Smt. B. Vandana Rawat	6866	6866	6866	7383	7383	7383	7383	7383	7383	7383	7383	7383	7383	7383	7383
3	Smt. Shraboni Puri	5488	5488	5488	5909	5909	6564	6564	6564	6564	6763	6763	6763	6763	6763	6763
4	Sh. Debashih Dey	5488	5488	5488	5909	5909	6564	6564	6564	6564	6763	6763	6763	6763	6763	6763
5	Sh. Hemant Kumar Pateriya	5488	5488	5488	5909	5909	6564	6564	6564	6564	6763	6763	6763	6763	6763	6763
6	Sh. C.P. Meghwal	5488	5488	5488	5909	5909	6564	6564	6564	6564	6763	6763	6763	6763	6763	6763
7	Sh. Anshul Kumar Singh	4883	4883	4883	5253	5253	5405	5405	5405	5405	5405	5405	5405	5405	5405	5405
8	Sh. Devendra Singh	2475	2475	2475	2668	2668	2668	2668	2668	2668	2668	2668	2668	2668	2668	2668
9	Sh. Rakesh Kataria	4334	4334	4334	4668	4668	4668	4668	4668	4668	4668	4668	4668	4668	4668	4668
10	Smt. Priyanka Srivastva	4334	4334	4334	4668	4668	4668	4668	4668	4668	4668	4668	4668	4668	4668	4668
11	Sh. Manish Kumar Pandey	4334	4334	4334	4668	4668	4668	4668	4668	4668	4668	4668	4668	4668	4668	4668
12	Smt. Prerna Nandwani	4334	4334	4334	4668	4668	4668	4668	4668	4668	4668	4668	4668	4668	4668	4668
13	Sh. Pracheer Sharma	4334	4334	4334	4668	4668	4668	4668	4668	4668	4668	4668	4668	4668	4668	4668
14	Sh. Sudheer Kumar	4334	4334	4334	4668	4668	4668	4668	4668	4668	4668	4668	4668	4668	4668	4668
15	Smt. Arti	4334	4334	4334	4668	4668	4668	4668	4668	4668	4668	4668	4668	4668	4668	4668

Employer NPS Contribution (@10 percent) For the period July 2020 – June 2021
(In rupees)

S.N o.	Name of Employee	Jul-20	Aug-20	Sept-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Total Employer Contribution (@10percent) made from Apr-19 to Jun-21	Actual Employer Contribution (@14percent) that should be made from Apr-19 to Jun-21	Less Contribution
1	Sh. K. S. Narayan	19200	0	0	0	0	0	0	0	0	0	0	0	294834	412768	117934
2	Smt. B. Vandana Rawat	7605	7605	7605	7605	7605	7605	7605	7605	7605	7605	7605	7605	200454	280636	80182
3	Smt. Shiraboni Puri	6763	6763	6763	6763	6763	6763	6962	6962	6962	6962	6962	6962	177466	248452	70986
4	Sh. Debashih Dey	6763	6763	6763	6763	6763	6763	6962	6962	6962	6962	6962	6962	177466	248452	70986
5	Sh. Hemant Kumar Pateriya	6763	6763	6763	3927	3381	3381	5072	5072	4745	5072	5072	5072	156199	218679	62480
6	Sh. C.P. Meghwal	6763	6763	6763	6763	6763	6763	6962	6962	6962	6962	6962	6962	177466	248452	70986
7	Sh. Anshul Kumar Singh	5405	5405	5405	5569	5569	5569	5569	5569	5569	5569	5569	5569	146033	204446	58413
8	Sh. Devendra Singh	2668	2668	2668	2750	2750	2750	2750	2750	2750	2750	2750	2750	72441	101417	28976
9	Sh. Rakesh Kataria	4668	4668	4668	4809	4809	4809	4809	4809	4809	4809	4809	4809	126726	177416	50690
10	Smt. Priyanka Srivastava	4668	4668	4668	4809	4809	4809	4809	4809	4809	4809	4809	4809	126726	177416	50690
11	Sh. Manish Kumar Pandey	4668	4668	4668	4809	4809	4809	4809	4809	4809	4809	4809	4809	126726	177416	50690
12	Smt. Prerna Nandwani	4668	4668	4668	4809	4809	4809	4809	4809	4809	4809	4809	4809	126726	177416	50690
13	Sh. Pracheer Sharma	4668	4668	4668	4809	4809	4809	4809	4809	4809	4809	4809	4809	126726	177416	50690
14	Sh. Sudheer Kumar	4668	4668	4668	4809	4809	4809	4809	4809	4809	4809	4809	4809	126726	177416	50690
15	Smt. Arti	4668	4668	4668	4809	4809	4809	4809	4809	4809	4809	4809	4809	126726	177416	50690
Total														2289441	3205214	915773

