

Chapter 18

Other Useful Information

AIHM conducts following courses related to Hospitality & Hotel trade

- a) Three year B.Sc. in Hospitality & Hotel Administration under NCHMCT & IGNOU
- b) 1½ year Trade Diploma in Food Production under NCHMCT.
- c) Various short term skill development programmes and Hunar-Se-Rozgar Tak programme of Ministry of Tourism, Govt. of India.
- d) In future the Institute will start Post Graduation Programme in Hospitality Management under NCHMCT & IGNOU and other Trade Diploma Programmes under NCHMCT

18.1 Frequently Asked Questions

Sl. No.	Query	Reply
1.	Who can apply for hotel management courses?	The programmes are open for students of all streams i.e. Arts/Commerce / Sciences/ Others. With English as a compulsory subject.
2.	How much percentage is needed for Hotel Management?	Minimum of 50% marks in 10+2 with English as compulsory subject, from a recognized educational board. (Students of all streams can apply)
3.	How many courses are offered by the Institute?	We offer two courses – BSc. In HHA (3 year degree) and Diploma in Food Production (1.5 years)
4.	Where is the Institute located?	It is situated in one of the prime location of the beautiful city Chandigarh (Sector 42D Chandigarh). 5 minutes drive from IBST sector 43
5.	What is the Admission process for foreign students?	The student from foreign origin can apply for admission after qualifying The National Council for Hotel

		Management and Catering Technology Joint Entrance Exam (NCHMCT JEE) .
6.	What are the age criteria for applying for the course?	The upper age limit for applying is 25 years (GEN, OBC, EWS). For category SC, ST & physical challenged upper age limit is 28 years as per central govt. guidelines
7.	Does Institute have a hostel facility for B.Sc. students?	Yes, there is hostel facility for both boys (101 seats) & girls (101 seats).
8.	What is the duration of Industrial Training?	The duration for the industrial training differ in both the courses BSc. In HHA – 17 weeks training Diploma in Food Production – 6 months
9.	Is there a separate course for vegetarian students?	There is NO Separate course, however there is a provision to choose Vegetarian option for cooking practical in BSc. HHA (3 year degree programme)
10.	No. of seats available in BSc. HHA (3 year degree programme) & Diploma in Food Production (1.5 year course)	There are 288 seats available in the BSc. HHA programme and the reservation policy is followed accordance to the policy laid down by Central Govt. There are 67 seats available in Diploma in Food Production and the reservation policy is followed accordance to the policy laid down by Central Govt.
11.	What are the other facilities available in the institute?	There are many facilities available in the institute: - - Well equipped labs for all the practical classes - Hostel facilities - Parking facilities (For students) - Medical facilities - Photo copy facilities
12.	Who are your top recruiters?	Our top recruiters are reputed hotel chains, QSR's & Retail Chains like Taj, oberoi, Marriott, Hyatt, McDonalds, Dominos, Reliance, Aditya Birla etc
13.	What kind of job opportunities are there	Global growth and development of tourism has opened up innumerable

	after completion of degree from IHM Chandigarh?	openings. As a result, the graduating students in Hotels can look forward to career opportunities as; Indian Navy Hospitality services, Hospital and Institutional Catering, Cabin crew in airlines, Flight kitchen, faculty in hotel management colleges, Guest/Customer Relation Executive in Hotel Shipping and Self-employment through entrepreneurship.
14.	What are careers in Hospitality & Tourism?	<p>Global growth and development of tourism has opened up innumerable openings. As a result, the graduating students in Hotel & Tourism can look forward to career opportunities as;</p> <ul style="list-style-type: none"> - Airline Ticketing & Reservations; - Faculty in Hotel Management/Food Craft Institutes/ Tourism Institutes/ University Departments; - Flight Kitchens and on-board flight services; - Guest/Customer Relation Executive in Hotel and other Service Sectors; - Hospital and Institutional Catering; - Hospitality Marketing & Sales in Hotel & Travel Firms - Indian Navy Hospitality services; - Kitchen Management/ Housekeeping Management positions in Hotels after initial stint as trainee; - Railways hospitality and catering services; - Self-employment through entrepreneurship - Shipping and Cruise lines; - State Tourism Development Corporations; - Tour Operations & Travel Agencies - Tour Escorts Domestic & International
15.	What Procedure is	The institute follows the

	followed for the recruitment of faculty and staff?	Recruitments rules of central Institutes of Hotel Management (CIHM) set up as Autonomous Body under the Ministry of Tourism and the revision/amendments issued from time to time.
16.	What measures are taken to create awareness for curbing the menace of ragging?	The Institute has taken adequate measure against ragging as per Clause (e) of Regulations 6.4 of the UGC Regulations. Also Anti-ragging committees are formed to monitor the implementation of the set guidelines.
17.	Which service rule is applicable for the faculty and staff?	The Central Civil Services (Conduct) Rules, 1964 are applicable for the faculty and staff.
18.	What is the statutory status of the Institute?	The Institute is an Autonomous Body under the aegis of Ministry of Tourism, Govt. of India.
19.	Provide information about the Institute affiliation.	<ul style="list-style-type: none"> - The B.Sc. H&HA is offered in a collaborative mode jointly by NCHM and IGNOU since 2002. - The DFP is offered by NCHM which awards Diplomas.

**18.2 Outstanding Paras raised by the Internal Auditors from Ministry of Civil Aviation & Tourism, New Delhi
For the year 2011-17**

PERIOD OF LAR/ PARA NO.	AUDIT OBSERVATION	ACTION TAKEN	REMARKS
2011-12 to 2014-15 Para No.2	<p>Irregular payment of Service Tax amounting to Rs. 33.24 Lakhs.</p> <p>During scrutiny of paid vouchers, it has been observed that the Service Tax was paid to M/s Punj Security & Housekeeping Service Private limited, Chandigarh on account of hiring of manpower as outsourcing of personal to the Institute though these service to the Educational Institute were exempted for payment of Service Tax vise Ministry of Finance Notification No. 25/2012-Service tax dated 20-06-2012 notifying the details of taxable services/items exempted from the levy of Service tax. According to Sr. No. 09 of the notification, services provided to or by an Educational Institution was also exempted from paying service tax by way of Auxiliary Education Service. Auxiliary Education Services were further defined vide para 2(F) of notification as “any services relating to imparting any skill, knowledge-enhancement activity, whether for the students or The faculty, or any other services which educational institution ordinarily carry out themselves but may obtain as outsourced service form any other person, including services relating to admission to such institution, conduct of examination, catering for the students under any mid day meal scheme sponsored by the Government, or transportation of students, faculty or staff of such Institution”</p> <p>The Ambedkar Institute of Hotel Management, Chandigarh was set up in 1991 by the Government of India as an Educational Institute for imparting educational in Hotel Management & Catering. The Institute has out-sourced Security, Housekeeping, Cooking & Maintenance Service Through M/s. Punj Security & Housekeeping Services Private Limited, Chandigarh Security & Allied Service. Though these services has been exempted since 1/7/2012 vide above mentioned notification. All the payment of service tax of Rs. 33.72 lakh since 01-07-2012 is irregular. In view of this notification of the service tax exempted from 1st July, 2012, the Institute should have taken necessary steps to stop the payment of service tax from July, 2012 onwards. However no such action has been taken and the institute has stopped the payment of Service tax to this agency since 02/2015. The matter to recover/adjust the already paid Service tax have being initiated with the agency as well as Service tax Authorities. The progress in the matter may be intimated to Audit.</p>	<p>Following parties have already filed refund claim with the Service Tax Department</p> <ol style="list-style-type: none"> 1. M/s Silver Star Industrial and Allied Services 2. M/s Golden Eagle Security Services 3. M/s Punj Security and House Keeping Service Private Limited. <p>However, the refund amount is yet to be received from the said department. Recently Chairman, Board of Governors has accorded his approval to engage M/s R.K. Khanna and Associates (CA) to take up the matter with Service Department for seeking early refund of Service Tax from the department.</p> <p>As and when refund will be received the same will be intimated to Audit.</p>	

PERIOD OF LAR/ PARA NO.	AUDIT OBSERVATION	ACTION TAKEN	REMARKS																														
<p>2011-12 To 2014-15 Para No.3</p>	<p>Irregular huge amount of Rs. 67,54,930/- deducted as TDS bank & Chandigarh Educational Department.</p> <p>During the scrutiny of accounts of IHM, Chandigarh it has been observed that the following had been deducted as TDS on interest on FDR by SBI @10%. Further Chandigarh Education Department had also deducted TDS @2% on the amount of payment released on account of preparation of Mid Day Meal.</p> <table border="1" data-bbox="427 657 1271 873"> <thead> <tr> <th>Sl. No.</th> <th>Year</th> <th>Amount in Rs.</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Upto 2011-12</td> <td>2379249/-</td> </tr> <tr> <td>2.</td> <td>2012-13</td> <td>1095167/-</td> </tr> <tr> <td>3.</td> <td>2013-14</td> <td>1523880/-</td> </tr> <tr> <td>4.</td> <td>2014-15</td> <td>1756634/-</td> </tr> <tr> <td colspan="2">Total</td> <td>6754930/-</td> </tr> </tbody> </table> <p>The IHM, Chandigarh being an autonomous body imparting education should have been exempted from paying Income Tax under Rule 23(2) of Income Tax Rule. The IHM, Chandigarh authorities informed the Audit that the matter has already been taken up with the Income Tax authorities for assessment and refund.</p> <p>Audit Recommendations</p> <p>The matter may be pursued vigorously with Income Tax authorities and latest status may be intimated to Internal Audit.</p>	Sl. No.	Year	Amount in Rs.	1.	Upto 2011-12	2379249/-	2.	2012-13	1095167/-	3.	2013-14	1523880/-	4.	2014-15	1756634/-	Total		6754930/-	<p>The Institute has since received Income tax refund in respect of the following years.</p> <table border="1" data-bbox="1330 440 2220 586"> <thead> <tr> <th>Financial year</th> <th>Assessment Year</th> <th>Amount Received</th> </tr> </thead> <tbody> <tr> <td>2011-12</td> <td>2012-13</td> <td>Rs. 10,90,980/-</td> </tr> <tr> <td>2012-13</td> <td>2013-14</td> <td>Rs. 13,55,090/-</td> </tr> <tr> <td colspan="2">Total</td> <td>Rs. 24,46,070/-</td> </tr> </tbody> </table> <p>The Institute is yet to receive refund order in respect of Financial Year 2013-14 for which reminder was sent vide Institute letter no. IHM/ADM/2k17/1172 dated 22-08-2017. For the financial year 2013-14 & 2014-15 matter is being pursued vigorously with Income Tax authorities and order for refund of the Financial Year 2013-14 has been issued by the Income Tax Authorities (copy enclosed for reference as Annexure 'A'). For Financial Year 2014-15 application has been filed with Commissioner Income Tax (Copy enclosed for reference as Annexure 'B') for condemnation of delay and after that rectification will be done by the Assessing Officer. The matter is in final stage.</p> <p>In view of above para may be dropped.</p>	Financial year	Assessment Year	Amount Received	2011-12	2012-13	Rs. 10,90,980/-	2012-13	2013-14	Rs. 13,55,090/-	Total		Rs. 24,46,070/-	
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PERIOD OF LAR/ PARA NO.	AUDIT OBSERVATION	ACTION TAKEN	REMARKS												
2015-17 Para No.1	<p>Unauthorised expenditure under the Scheme Hunar Se Rozgar Tak during the year 2016-17 amounting to Rs. 94,49,143=00</p> <p>Ministry of Tourism vide letter No. 3 (2)/2016 CBSP dated 01-02-2016 issued revised targets for skill development under the Ministry of Tourism initiative Hunar Se Rozgar Tak for the year 2016-17 for various Central IHM's in the Country. All the institutions were requested to take preparatory action including communication of tradewise distribution and the calendar for the targets assigned. The IHM Chandigarh was given the following targets for skill development :-</p> <table border="0" data-bbox="513 878 1091 995"> <tr> <td>i)</td> <td>HSRT</td> <td>-</td> <td>900</td> </tr> <tr> <td>ii)</td> <td>Skill Certification-</td> <td></td> <td>1200</td> </tr> <tr> <td>iii)</td> <td>6 months</td> <td>-</td> <td>30</td> </tr> </table> <p>The IHM Chandigarh acted swiftly without issue of AA & ES of the Ministry of Tourism for various schemes and without release of 1st instalment by the Ministry. The details of the validated candidates who have already undergone training upto 31-03-2017 and expenditure incurred against each programme is given below:-</p>	i)	HSRT	-	900	ii)	Skill Certification-		1200	iii)	6 months	-	30	<p>Ministry of Tourism, Govt. of India has released funds amounting to Rs. 31,03,919/- on dated 13-02-2020 (Refer Annexure 'A') vide their sanction order No. 3(15)/2013-CBSP dated 29-01-2020 for Rs. 19,51,688/-and sanction order No. 3(34)/2016-CBSP dated 29-01-2020 for Rs. 11,52,231/- as detailed below</p> <p>i) Six Months Course Rs. 19,51,688/- ii) Skill Certification Course Rs. 11,52,231/-</p> <p>Also balance amount of expenditure in respect of HSRT Programme has been approved by the Ministry</p>	
i)	HSRT	-	900												
ii)	Skill Certification-		1200												
iii)	6 months	-	30												

S1 No.	Programme	Target	No of validated candidates	Expenditure incurred
1.	Hunar Se Rozgar Tak (8 Weeks) Food production	900	620	Rs. 67,81,357=00
2.	Hunar Se Rozgar Tak (6 Weeks) Food production	30	20	Rs. 6,45,046=00
3.	Skill Certification	1200	562	Rs. 20,22,740=00
Total				Rs. 94,49,143=00

Thus the entire expenditure amounting to Rs. 94,49,143=00 is unauthorised because No AA&ES has been issued by the Ministry of Tourism. The fixing the targets for the year 2016-17 does not mean that expenditure can be incurred to achieve those targets unless the AA&ES is issued.

Audit Recommendations:- AIHM may please explain the urgency to incur the expenditure of those schemes without AA&ES of the Competent authority. Now Ex-post facto approval may please be obtained to get the reimbursement from the Ministry of Tourism.

after getting approval from Ministry of Finance, Govt. of India funds will be released during the coming month.

In light of above Para may be dropped.

PERIOD OF LAR/ PARA NO.	AUDIT OBSERVATION	ACTION TAKEN	REMARKS
2015-17 Para No.2	<p>Delay in release of funds by the Ministry of Tourism for the Scheme-Hunar Se Rozgar Tak for the year 2015-16 amounting to Rs. 56,98,469=00</p> <p>The Government of India, Ministry of Tourism had launched a special initiative, called the Hunar Se Rozgar Tak in the year 2009-10 for creation of employable skills specific to Hospitality and Tourism sector amongst youth.</p> <p>The objective underlying this initiative are two fold primarily i) to reduce the skill gap that afflicts the sector and ii) to work towards the accrual to the poor the economic benefit of growing Tourism. The programme covers the training areas largely relating to hospitality trades namely food production, food and beverage services, Housekeeping and bakery.</p> <p>The State Govt/UT's were taken on board for implementation of the programme which will be funded under the Ministry of Tourism's scheme of capacity building for service provides. The funding norms will be specific to the number of persons to be trained.</p> <p>In order to attract the trainee, course material, uniform, tool kit, free lunch and stipend will be given by the Central Govt. through the institutes who provides training. Under this scheme, the funds are released in instalments 50% of the sanctioned expenditure is released as 1st Instalments and balance will be released based on statement of expenditure and receipt of utilisation certificate in GFR 19(A) in respect of 1st instalment.</p> <p>While reviewing the relevant file for the year 2015-16, it was observed</p>	<p>Ministry of Tourism, Govt of India has approved the expenditure incurred on conduct of Hunar Se Rozgar Tak Scheme by the Institute during the year 2015-16 vide their order No. _____. Funds will be released by the Ministry very shortly.</p> <p>In view of above, Para may be dropped.</p>	

that a sum of Rs. 56,98,469=00 is still pending at the close of financial year 2015-16. This expenditure is still to be reimbursed by the Ministry of Tourism. The details of the outstanding amount is given below:-

Sl NO.	Programme	Sanction No & Date	Amount released	Amount utilised	Balance to be released by the Ministry
1	Hunar Se Rozgar Tak	3(14)/2013-CBSP dtd 30-09-15	42,47,375	89,14,719	46,67,344
2	Skill testing & Certification	3(15)/2013-CBSP dtd 30-09-15	31,83,220	38,35,194	6,51,974
3	6 months course for HSRT pass out	3 (34)/2015-CBSP dtd 13-11-15	4,65,349	8,44,500	3,79,151
Total Rs.			78,95,944	1,35,94,413	56,98,469

Audit Recommendation:- The matter may please be taken at the level of chairperson of the AIHM with the Ministry so that benefits of the scheme may be given to the economical weaker section of the society.

PERIOD OF LAR/ PARA NO.	AUDIT OBSERVATION	ACTION TAKEN	REMARKS												
2015-17 Para No.3	<p>Non remittance of interest figures in respect of Grant-in-Aid to the Ministry for incorporation in consolidated fund of India.</p> <p>During the scrutiny of the Accounts of the AIHM Chandigarh for the year 2015-16 and 2016-17, it has been revealed that AIHM Chandigarh has earned interest on unspent amount of Grants-in-Aid issued by the Ministry of Tourism and kept it in FDR for some period. The details are as under :-</p> <table border="1" data-bbox="282 735 1593 1427"> <thead> <tr> <th data-bbox="282 735 505 813">Financial year</th> <th data-bbox="505 735 1139 813">Details</th> <th data-bbox="1139 735 1593 813">Amount of Interest</th> </tr> </thead> <tbody> <tr> <td data-bbox="282 813 505 938">2015-16</td> <td data-bbox="505 813 1139 938">Grants-in-Aid for equipment, Furniture Grant-in-Aid for fire fighting</td> <td data-bbox="1139 813 1593 938">Rs. 13,88,332 Rs. 7,73,941 <u>Total Rs. 21,62,273=00</u></td> </tr> <tr> <td data-bbox="282 938 505 1063">2016-17</td> <td data-bbox="505 938 1139 1063">Grants-in-Aid for equipment, Furniture Grant in aid for fire fighting</td> <td data-bbox="1139 938 1593 1063">Rs. 8,61,095 Rs. 4,77,288 <u>Total Rs. 13,38,383</u></td> </tr> <tr> <td data-bbox="282 1063 505 1427">2012-15</td> <td data-bbox="505 1063 1139 1427">Grant in aid for construction of building Grant in aid for construction of Hostel Grant in aid for equipment, furniture and books for library Grants in aid for construction of EDC Grants in aid for fire fighting</td> <td data-bbox="1139 1063 1593 1427">Rs. 17,05,537 Rs.9,66,384 Rs. 35,04,077 Rs.25,37,085 Rs. 5,39,134 <u>Total Rs. 92,52,217</u></td> </tr> </tbody> </table>	Financial year	Details	Amount of Interest	2015-16	Grants-in-Aid for equipment, Furniture Grant-in-Aid for fire fighting	Rs. 13,88,332 Rs. 7,73,941 <u>Total Rs. 21,62,273=00</u>	2016-17	Grants-in-Aid for equipment, Furniture Grant in aid for fire fighting	Rs. 8,61,095 Rs. 4,77,288 <u>Total Rs. 13,38,383</u>	2012-15	Grant in aid for construction of building Grant in aid for construction of Hostel Grant in aid for equipment, furniture and books for library Grants in aid for construction of EDC Grants in aid for fire fighting	Rs. 17,05,537 Rs.9,66,384 Rs. 35,04,077 Rs.25,37,085 Rs. 5,39,134 <u>Total Rs. 92,52,217</u>	<p>i) We wish to inform you that recently the institute remitted an amount of Rs. 22,19,204/- vide letter No. ADM/IHM/2k18/854 dated 20-07-2018 (Copy alongwith detail of calculation is enclosed for reference as Annexure 'B') being amount of interest earned by institute during the period from 2006-2007 onwards on Rs. 100 lacs received from Ministry of Tourism for Building construction of EDC Block.</p> <p>ii) Following amount in respect of grant for Fire Fighting System has been transferred to Ministry of Tourism, Govt. of India vide letter No. ADM/IHM/2k19/3381 dated 11-03-2019 (Copy enclosed as Annexure 'C')</p> <p>Unspent Amount=22.34 Lakh Interest Amount =22.13 Lakh For the year 2012-15, 2015-16, 2016-17 <u>Total Amount =44.47 Lakh</u></p>	
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It has been further observed that the IHM Chandigarh has incorporated these amounts in their annual account by adding to the Grant-in-Aid capitalized but this amount has not been intimated to the Ministry. In terms of rule 230 (8) of GFR, all interest or other earnings against Grant In aid for advances released to any grantee institution should be mandatorily remitted to the Consolidated Fund of India after finalization of accounts.

Audit Recommendation:- AIHM is advised to remit the entire amount of interest earned on Grants in aid to the Consolidated Fund of India. Action taken may be intimated to Internal Audit.

iii) Following amount in respect of Grant in Aid for Building (Hostel & Additional Block) has been refunded back to Ministry of Tourism, Govt. of India vide letter No.ADM/IHM/2k19/333 dated 02-05-2019. **(Copy enclosed as Annexure 'D')**

Unspent Amount=140.67 Lakh
Interest Amount = 28.70 Lakh
For the year 2012-15 onwards
Total Amount =169.37 Lakh

iv) Interest earned on Grant in Aid for Equipment, Furniture & Books for Library will be refunded back to Ministry of Tourism, Govt. Of India as observed by Internal Auditors from Ministry of Civil Aviation & Tourism. Institute has made provision in books of accounts for refund the interest to Ministry and same will be remitted very shortly. In light of above para may be dropped.