

INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY & APPLIED NUTRITION (GOA) SOCIETY.

ALTO, PORVORIM – GOA.

BYE – LAWS

Explanatory notes regarding the drafting of the bye-laws of The Institute of Hotel Management, Catering Technology and Applied Nutrition,(Goa) Society, Alto Porvorim – Goa.

- 1. The scope of the bye-laws:-** The bye-laws of the Society are intended for the regulation of the conduct of the Society's affairs by the members and employees of the Society. The bye-laws are, therefore, an essentially internal affair. In the bye-laws of many institutions matters such as terms and conditions of service of the staff, the particulars of courses of instructions, the scale of fees, and other matters relating to academic administration are included. This does not seem to be appropriate. In any case in so far as our Institute is concerned, the details of terms, courses, fees, etc., have already been given in Prospectus. There is therefore no need to repeat these matters in the bye-laws. The terms and conditions of service of the staff (pay and allowances, leave terms, medical benefits, etc.) will be laid down in a separate brochure to be entitled "**Staff Regulations**". Similarly, regulations relating to admission in to the hostels, the hostel charges, the conduct of students in the hostels, etc., can be laid down in a brochure called "**Hostel Regulations**", which can be issued. A Contributory Provident Fund or Pension Fund will have to be instituted by the Society. Regulations relating to this Provident Fund will also have to be separately issued. In the light of the foregoing, the bye-laws need cover only the procedure to be followed and the powers to be exercised by the various authorities in the Society in regard to the framing and submission of budget estimates, the incurring of expenditure, the creation of posts and the making of appointments, the purchase of stores, the execution of contracts, the write off of losses, etc.
- 2. General Approach:-** An effort has been made in drafting these bye-laws to resist the temptation of trying to foresee every possible contingency and to legislate for every little detail. The bye-laws of some of the institutions which have been consulted suffer from this tendency. For instance, the bye-laws of one institution lay down not only that candidates for appointment shall be selected by a Selection Committee but also that the candidate should pay certain specified rates of application fees, that the Selection Committee should hold interviews, that the selected candidates shall be arranged in the

order of merit, etc. This kind of detail should find no place in the bye-laws of a Society which should provide only a general framework of principles and procedures. An attempt has also been made to strike a reasonable balance between excessive rigidity and extreme flexibility. Another point which has been borne in mind is the need to delegate the powers of the Board to subordinate authorities in as large a measure as possible. A common defect in the bye-laws of institutions set up as registered Societies under the Government's sponsorship is that they tend to be weighted down by Governmental procedures and terminology, particularly in regard to budgetary and appointment procedures. An attempt has been made to get free of this tendency. For instance terms such as appropriation and reappropriation have been avoided; the double need to make the budgetary exercise a real discipline and to provide at the same time for adjustments within certain limits has been met by providing for the grouping of items (see bye-laws I (6). Expressions such as 'primary units' and 'Secondary units' which play a useful role in governmental budgeting do not seem to have any significance in the budgeting of an Institution like ours; the distinction between "pay of officers" and "pay of establishment" which most societies copy from the government seems wholly unnecessary, (Incidentally, certain expressions such as "Capital Expenditure", "Revenue Expenditure", "Budget Estimates", "Availability of Funds", etc. have not been defined as they are readily understood).

- 3. Relationship with the Government:-** The memorandum and the rules of any government-sponsored registered society impose certain restrictions on the society vis-à-vis the government and prescribe consultation with the government in regard to certain matters such as the acquisition and disposal of immovable property, the observance of certain conditions in regard to the utilization of grants received from the Government, etc. It does not seem necessary to refer to such restrictions in the bye-laws of which the society frames for the regulation of its own affairs. For instance, in the bye-laws relating to appointments it seems neither necessary nor appropriate to lay down restrictions on the powers of the Board; the Board, being the governing body of the Society, has full powers in regard to the affairs of the Society; and there can be no meaning in its imposing restrictions itself. If the government were to require that appointments to posts carrying a pay exceeding a specific limit should be made by the Society with the concurrence of the Government this is a matter pertaining to the relationship between the Society and the Government and is extraneous to the bye-laws. Consistently with this reference to government's approval, consultation with the Government, etc., have generally been left out of the draft bye-laws. (Occasional references to the Government may, however, be found where a procedure would be unintelligible or incomplete without such a reference; for instance as the budget estimates have to be prepared in forms prescribed by the Government, and as they have to be submitted to the Government by a prescribed date for obtaining funds, the budgetary procedure will be incomplete and unintelligible without a reference to the Government). The powers delegated and the procedural instructions given in the bye-

laws will therefore have to be read with the obligations cast upon the society vis-à-vis the Government in its Memorandum and Rules as well as in any other communications, directives, etc., issued by the Government, to the Society. A note to this effect has been given at the head of the bye-laws

4. **The system of payments:-** In the bye-laws relating to the financial procedure the Secretary has been made solely responsible for making payments in accordance with the expenditure sanctions accorded by the appropriate authority and for the maintenance of accounts. The system of having a Treasurer distinct from the Secretary seems to be wholly desirable. So long as an expenditure sanction has been accorded by an appropriate authority, there should be no room for procedural difficulties or delays in the incurring of expenditure. Executive responsibility necessarily involves responsibility for payment as well, and it would be quite unsound to divorce the two responsibilities from each other, as regards the proper maintenance of accounts and documents, the observance of the prescribed procedures, the adherence to the discipline of the budgetary limits, etc., it is not necessary to keep a watch on these by interposing checks in the course of executive action; adequate financial control can be exercised by the Board through its periodical scrutiny of the accounts and the auditor's reports thereon. In very large commercial organizations a system of internal check is laid down, but it does not seem to be necessary to introduce such complications in a training institution of this kind. At the same time, in order to ensure that large Cheques are not issued without proper authority and to prevent the possibility of defalcations, forgeries, etc., provision has been made for a counter-signature of the Secretary's signature on cheques exceeding a certain figure by a member of the Executive Committee. (This figure is the same as the limit on the Secretary's expenditure powers). It is necessary to ensure that this precaution is not misunderstood to be intended as a system of financial control, and it has therefore been specified that the member who counter-signs the cheque will satisfy himself in regard to only two matters, viz. that there is an expenditure sanction, by a competent authority and that a pay order has been duly accorded by the Secretary. If, however, even this limited check is felt to be inconsistent with what has been said above, it could be omitted.

5. **Forms of accounts to be maintained:-** The bye-laws of certain institutions prescribe in detail the book of accounts to be maintained, the forms to be adopted for the cash book, the ledger, etc. This seems unnecessary. The normal commercial principles of double-entry book-keeping are fairly well understood and any accountant with commercial qualifications should be able to maintain the usual books without an attempt by the Board to lay down the details of such books. The draft bye-laws contain therefore merely a provision that the accounts shall be maintained in accordance with normal commercial principles and that the usual documents shall be kept in accordance with common commercial practice.

6. **Contracts:-** In the bye-laws relating to contracts, a provision is often found to the effect that drafts of contracts involving a financial consideration exceeding a certain figure should be submitted to the Solicitor to the Government of India. Such a provision has not been included in these draft bye-laws, as it seems unnecessary that a reference should be made to the Government by the Society before executing a contract. What is required is that sound legal advice should be obtained. A provision has therefore been made for consulting a Solicitor (not the Solicitor to be Government where the financial consideration involved exceeds a specified figure, and where the consideration involved is less than the specified figure, it has been left to the discretion of the authority approving the contract to decide whether legal advice should be taken.

To

The Chairman & Members of

the Board of Governors,

Institute of Hotel Management,

Catering Technology & Applied Nutrition (Goa) Society,

Alto, Porvorim – Goa.

INSTITUTE OF HOTEL MANAGEMENT,

CATERING TECHNOLOGY & APPLIED NUTRITION (GOA) SOCIETY.

ALTO, PORVORIM – GOA.

C O N T E N T S

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I. Bye-laws relating to financial, budgetary and accounts matters.

II. Creation of posts and appointments

III. Purchase of equipment, stores and supplies

IV. Contracts

**INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY &
APPLIED NUTRITION (GOA) SOCIETY.**

ALTO, PORVORIM – GOA.

Bye-laws: A Draft

N.B. The procedures prescribed and powers delegated in these bye-laws should be read with the obligations cast on the Society vis-à-vis the Central & State Government in its Memorandum & Rules as well as in any instructions or directive issued by the Central & State Governments to the Society.

Definitions: In these bye-laws, except where the context indicates otherwise,

(1) the expression ‘Society’, ‘Board’, ‘Executive Committee’, ‘Secretary’, ‘Institute’, ‘State Government’ and ‘Central Government’ shall have the meanings assigned to them in the Memorandum and/or the Rules of the Institute of Hotel Management, Catering Technology & Applied Nutrition (Goa) Society.

(2) ‘Financial Year’ shall mean the financial year followed by the State and Central Government.

I. Bye-laws relating to financial, budgetary and accounts matters.

Budget procedure 1) The budget estimates of the Society for each financial year shall be prepared by the Secretary in the forms prescribed by the State Government in terms of rule 25 of the Rules of the Society shall be submitted by the Secretary with such explanatory notes and recommendations as may be necessary for consideration at a meeting of the Executive Committee to be held not later than the 31st July of the preceding financial year. The Executive Committee shall consider the budget estimates and may approve them or offer such comments or suggest such changes as it may consider necessary and appropriate.

(2) The budget estimates of each financial year as approved by the Executive Committee, shall be placed before a meeting of the Board to be held before the 15th of August of the preceding financial year. The Board shall consider the budget estimates and may approve them or offer such comments or suggest such changes as it may consider necessary and appropriate.

(3) Copies of the budget estimates and the explanatory notes thereon shall be sent to each member of the Executive Committee and of the Board by registered post at least ten clear days before the meeting of the Executive Committee or the Board at which these estimates are to be considered.

* The State Government's letter (together with its enclosures) on the subject of the submission of budget estimates by the Society and the sanctioning of funds is reproduced as Annexure I to these bye-laws.

(4) The budget estimates of each financial year, as approved by the Board, shall be submitted to the State & Central Governments not later than 31st of August of the preceeding financial year.

(5) The budget estimates of each financial year as approved by the Board and accepted by the State & Central Governments shall be reviewed and revised, at the time of preparation of the budget estimates for the ensuing financial year, these revised estimated submitted to the Executive Committee, the Board and the State and Central Governments successively as indicated in bye-laws I (1), (2) (3) and (4) alongwith the budget estimates of the ensuing financial year.

(6) While submitting the budget estimates to the Executive Committee and the Board the Secretary shall group the individual items in the estimates into a number of small groups. A specimen grouping is given in Annexure II to these bye-laws. The approval by the Board of the Budget Estimates shall constitute an approval of such groupings also. After the estimates are approved by the Board, the Executive Committee shall have full powers to effect adjustments among the items within a group so long as the total expenditure estimate for the group is not exceeded. The Board shall have full powers to effect adjustments between one group and another.

Powers of Expenditure:-

(7) Subject to the availability of funds in the approved budget estimates, and subject further to such bye-laws, regulations or instructions as have been or may be laid down by the Board to govern the procedure to be followed and the powers to be exercised by various authorities in regard to specific types or classes of cases such as the creation of posts, appointments, purchases of stores, etc. expenditure out of the funds of the Society may be sanctioned by the following authorities to the extent indicated:-

<u>Nature of Expenditure</u>	<u>Sanctioning Authority</u>	<u>Extent of powers</u>
1) Capital Expenditure	The Board	Full powers.
2) Revenue Expenditure		
(a) Repetitive	Secretary	Not exceeding Rs.50/- (Rupees fifty) per month
	Executive Committee	Not exceeding Rs.300/- (Rs. three Hundred) per month.
	The Board	Full powers

<u>Nature of Expenditure</u>	<u>Sanctioning Authority</u>	<u>Extent of powers</u>
(b) Non-repetitive	Secretary	Rs.500/- (Rupees five hundred) in each case.
three	Executive	Rs.3000/- (Rupees three thousand) in each case.
	The Board	Full powers

Explanation: The expression “repetitive” and “non-repetitive” imply a distinction between sanctions which involve repeated payment of a fixed figure at definite intervals and sanctions which involve expenditure on one single item or a number of closely related items and which cease to be effective as soon as this expenditure has been incurred. For instance, if furniture is hired or if a shed is taken on rent, etc., the sanction once accorded is a standing for repeated

payments of a stated amount every month; if on the other hand sanction is accorded to the purchase of stores, stationery, etc., each sanction can cover only a single item or a number of closely related items and the sanction will expire as soon as the purchase has been completed.

Record of sanctions:

(8) The approval of the budget estimates by the Board shall be regarded as equivalent to financial sanctions in respect of the following items in the respective recurring expenditure budget account.

- (1) Staff salaries etc. a, b, c, d, e
- (2) Student activities.
- (3) Operational costs a, b, c, d, e, f, g, h, I
- (4) Expenditure on training food.
- (5) Miscellaneous academic expenses a, b, c, d.
- (6) Office expenses a, b, c,d.
- (7) Bank charges.

The remainder of the items of the recurring expenditure should be covered by sanctions given by the appropriate authorities and recorded before the expenditure is actually incurred.

Bank Account and withdrawals :

- (9) The Bankers of the Society shall be the State Bank of India. All the moneys at the disposal of the Society, with the exception of the permanent advance referred to in bye-laws I (10) and the moneys deposited in the fixed deposits or invested in accordance with such rules or bye-laws as may be laid down for the purpose, shall be deposited into the Society's account in the bank and shall not be withdrawn except on cheque signed by the Secretary of the Society provided that cheques exceeding Rs.500/- (Rupees five hundred) shall be counter-signed in addition by any one of the members of the Executive Committee. The member who so counter signs will satisfy himself that the expenditure has been sanctioned by the competent authority and that the Secretary's pay-order has been duly recorded. The Cheque books and other documents relating to the bank account shall remain in the personal custody of the Secretary.

Permanent advance:

(10) A sum of Rs.500/- (Rupees five hundred only) shall be placed at the disposal of the Secretary as a permanent advance for meeting office contingencies, petty expenditure and miscellaneous or emergent payments of any kind which have to be made in cash, provided that payments exceeding Rs.50/- (Rupees fifty only) in amount shall as far as possible be made by cheque. The Secretary may in turn place the permanent advance in the custody of a responsible administrative official of the Institute. The

expenditure out of the permanent advance shall be incurred in accordance with the relevant bye-laws. An account of such expenditure shall be maintained and the permanent advance shall be recouped as often as may be necessary and in any case not less frequently than once a week.

Maintenance of accounts:

(11) The accounts of the Society shall be maintained by the Secretary in accordance with the normal commercial principles of double entry book-keeping, and all the necessary accounts, documents and books shall be maintained in accordance with common commercial practice, with particular reference to the practice prevalent in catering establishments.

Audit:

(12) The accounts of the Society shall be got audited annually by auditors to be appointed by the Board.

Submission of audited accounts to the Board:

(13) The audited accounts of the Society for each financial year together with auditor's report thereon and accompanied by such other documents, notes, etc., as may be necessary, shall be placed by the Secretary before the Board at a meeting to be held on such date or dates as may enable the Society to submit the said accounts and documents duly approved by the Board to the State and Central Governments by the date prescribed for such submission.

II. Creation of posts and appointments:

Creation of posts:

(1) Subject to the availability of funds in the approved budget estimates, sanction to the creation of posts under the Society shall be accorded by the following authorities to the extent indicated:-

Sanctioning

Extent of powers

Authority

The Secretary

The creation of posts maximum

of the pay scale of which does not exceed Rs.300/- per month.

The Executive Committee

The creation of posts the maximum of the pay scale of which does not exceed Rs.650/- per month.

The Board

Full powers

- (2) The powers of creation of posts vested in bye-laws II (1) above shall be exercised by the various authorities within the guiding lines provided by the structure of posts and pay scales as approved by the Board.

Record of sanctions to posts:

- (3) Sanctions to the creation of posts shall be recorded in one of the forms (as may be appropriate) given in Annexure IV and these shall be filled in a Register of Sanctions for posts.

Appointments:

i) Powers

- (4) The competence of the Secretary, the Executive Committee and the Board respectively to make appointments to posts under the Society shall be determined by their respective competence to create the posts in question.

ii) Procedure

- (5) When one or more appointments have to be made the authority competent to make the appointments shall first lay down the requirements as clearly and in as detailed a manner as possible, viz. the duties to be performed, the requirements in terms of educational or other qualifications and practical experience, the appropriate age limits etc., indicating whether, and if so to what extent, these could be relaxed if the need arises; and shall then decide whether the appropriate method(s) of recruitment to the given post(s) would be recruitment from the open market, or the promotion of suitable persons already in the employment of the Society, or the borrowing of the services of experienced persons in the employment of the State or Central Government or other organizations, or a selection from amongst suitable persons recommended by the members of the Board or the Executive Committee or brought otherwise to the notice of the appointing authority, or a combination of several of these methods.
- (6) In the event of recruitment from the open market the vacancies shall be given as wide publicity as possible by means of advertisement in a number of prominent newspapers.
- (7) In the event of promotion from amongst persons already in the employment of the Society the field of choice shall first be defined, i.e.

the post or posts from which promotion to the given vacancy should be made, the length of service which the person to be selected should possess in capacities to be specified, etc., and then a selection shall be made from amongst all the eligible candidates in the field of choice.

- (8) For all appointments exceeding the powers of the Secretary the selection of candidate for appointment shall be made by a standing Selection Committee to be appointed by the Board. The Selection Committee may co-opt others as Advisers. The recommendations of the Selection Committee shall be placed before the authority competent to accord final approval to the proposed appointment or appointments in terms of bye-law II (4)

Form of offer of appointment and joining report:

- (9) After the competent authority's approval for an appointment is accorded, the actual offer of appointment shall be signed for and behalf of the Society by the Secretary in the form given in Annexure V to these bye-laws. After an acceptance of the offer is received from the selected candidate, he or she should be required to fill in and sign a report of having joined duty in the form given in Annexure VI.

III. Purchase of equipment, stores and supplies

Purchase powers:

- (1) The powers of various authorities in the Society for incurring expenditure on the purchase of equipment, stores and supplies of all kinds shall be the same as the general powers of expenditure vested in them by bye-law I (7).

Methods:

- (2) Items of equipment, materials, furnishing, linen, fittings and fixtures, stationery and other articles and stores required by the Society shall as far as possible be purchased by the system of open tender, i.e. by advertisement through important newspapers.

provided that where the articles or stores sought to be purchased are known to be available only from a small number of reputed, manufactures, suppliers or dealers, a limited tender enquiry may be addressed to all these manufacturers or suppliers or dealers instead of an advertisement in the newspapers;

and provided further that where the articles or stores to be purchased are of a proprietary nature and are available only from a single sources the purchase may be made by means of direct negotiation with that single source of supply.

- (3) The method of limited tender or direct negotiations with a single party may also be followed if (a) an urgent purchase has to be made and the time involved in the system of open tenders is not available, or (b) if the system of open tenders is not practicable for any reason. In such cases the purchasing authority should record its reasons for not following the method of open tender.

Acceptance of tender:

- (4) Where purchases are made through open or limited tender, the lowest tender shall ordinarily be accepted, provided the tender is in accordance with the terms of the advertisements or enquiry issued by the purchasing authority.

If for any reason the purchasing authority decided to accept a tender other than the lowest, the reason for doing so shall be recorded.

Form of tender enquiry

- (5) Where tender enquiries are issued whether by means of advertisement or by means of a letter addressed to a limited number of suppliers, the following points shall be borne in mind:-

- (a) enquiries shall be addressed by the Secretary for and on behalf of the Society, and acceptance of tender shall be similarly signed.
- (b) a time-limit shall be set for the receipt of tenders (which shall be required to be submitted in sealed envelopes), and a time and place specified for the opening of tenders.
- (c) the enquiry shall clearly set for the quantity and specifications of the articles or stores required, the place and mode of delivery the time by which delivery is required, the arrangement for the inspection of the articles or stores prior to acceptance (if considered necessary), the payment procedure, etc.

Contractual implications:

- (6) As the issue of letters of enquiry, the receipt of quotations and their acceptance will together amount to an agreement binding upon the Society, the bye-laws relating to contracts contained in Section IV of these bye-laws shall be borne in mind in inviting and accepting quotations and in placing orders for supplies.

*The form on enquiry given in Annexure VII to these bye-laws may be used as a specimen. Please note that form is only a specimen and may be suitably varied in accordance with the nature of the articles required.

IV. Contracts

Authorities competent to approve contracts:

1. The form and substance of contracts involving a financial consideration exceeding the expenditure powers of the Secretary shall require

approval by the Executive Committee, and the form and substance of contracts involving a financial consideration exceeding the expenditure powers of the Executive Committee shall require approval by the Board.

Legal advice to be taken:

2. The drafts of all contracts involving a financial consideration exceeding Rs.3,000/- (Rupees three thousand only) shall be shown to solicitor of repute for advice as to the correctness of their form, before they are approved by the appropriate authority. In respect of contracts involving a financial consideration not exceeding Rs.3,000/- (Rupees three thousand only) the authority competent to approve the form and substance of the contracts shall at its discretion decide whether the advice of a solicitor need be taken.

General principles

to be borne in mind: The following general principles should be observed while entering into contracts on behalf of the Society:-

3. The terms should be precise and definite: the quantity and quality of work to be done or supplies to be made, the specification to be complied with, the time within which the work or supplies should be completed, the conditions to be observed, the security (if any) to be lodged, the terms upon which the payment will be made and the penalties (if any) to be executed for non-compliance with any of the terms and conditions, should be stated clearly.
 - a. The terms of the contract once entered into should not be materially varied without previous consent of the authority competent to approve the contract as so varied.
 - b. Provision must be made for safeguarding the property of the Society, if any entrusted to the contractor.

Execution:

- a. All contracts shall be executed on behalf of the Society in the manner laid down in rule 27 of the Rules of the Society.

V. Write off of losses, etc.

Powers of specified authorities:

- a. Irrecoverable losses of stores of kind belonging to the Society, as well as deficiencies in the value of stores included in stock and other accounts, may be written off. The following authorities to the extent indicated against each, provided that if the loss or deficiency discloses a defect in rules or procedures or if there has been serious negligence on

the part of any employee of the Society the matter shall be brought to the notice of the Board for such action as it may consider necessary.

Nature of loss	Authority	Monetary limit upto which the loss may be written off in each case.
Irrecoverable losses of stores or deficiencies in the value of stores included in the stock and other accounts.	a) Secretary b) Executive Committee c) Board	Rs.100/- Rs.1,000/- Full powers

Unserviceable, obsolete or surplus stores:

- b. In cases where the stores are bodily present and cannot be said to have been lost, but have become unserviceable, obsolete or surplus, a survey report should be prepared in the form given in Annexure VIII to these bye-laws by the Secretary or under his direction; with reference to the survey report the stores should be declared unserviceable, obsolete or surplus as the case may be by the authority who would have been competent in terms of bye-law V(1) to write off a loss equivalent to their value, and the same authority shall also indicate in the same order the mode in which the stores in question should be disposed of; provided that where the said authority holds that the stores have become unserviceable, obsolete or surplus owing to negligence, fraud, etc., on the part of any employee of the Society, the matter should be reported to the Board for such action as the Board may consider necessary.

The value of stores to be written off:

- (c) The value of the stores to be written off or declared obsolete, unserviceable or surplus shall be the book-value where priced accounts are maintained, and the replacement value(i.e. the market value of a new article or item of stores of identical or similar nature) where no priced accounts are maintained.

ANNEXURES TO THE BYE-LAWS

Annexure – I to the Bye - laws of the Institute of Hotel Management, Catering Technology & Applied Nutrition (Goa) Society

(Copy of letter from the State Government)

Subject:- Procedure of submission of budget estimates and the statement of accounts and the sanctioning grants, as laid down by the Central Government.

(1) Budget Estimates:-

- (a) By 31st August each year, the Society will submit its revised estimates for current financial year as well as its budget estimates for ensuing financial year to the Government in the forms laid down in Annexure I to this letter. Alongwith the budget estimates a statement of grant-calculations will also be submitted in the prescribed form. All these documents will be submitted to the Government after due approval by the Board of Governors of the Society.
- (b) The budget estimates of the Society, for the purpose of calculating the Government grant, should not reflect the recurring expenditure, if any, on the cafeteria, if one is proposed to be run by the Society; the Cafeteria should be self-supporting to the extent possible. Any proposal to subsidise, the cafeteria expenditure should be separately submitted in the form of a scheme.
- (c) The various provisions indicated in Sections I and II (1) of the estimates (capital and recurring expenditure) should be explained and justified in details and in quantitative terms in Appendix II to the estimates (“Working-sheet). For instance, the provision for buildings should be justified with reference to the actual building programme; the provision for equipment should be explained with reference to the actual items proposed to be purchased; details of scholarships, fellowships, prizes and medals should be furnished; the basis of the provisions for the maintenance and repairs of various items should be indicated; etc., etc. In other words, an attempt should be made to give the actual calculations leading up to the provisions shown in Section I and II. Where precise and quantitative explanations are not feasible, and rough and ready estimates are made in the light of past experience or any other guiding factor, suitable remarks should be offered regarding the manner of estimations. The revised estimates for the current financial year should take into account the actual expenditure incurred up to the time of preparation of estimates.
- (d) A report on the working of the Institute up-to-date should also be submitted in duplicate along with the budget estimates.
- (e) After the revised estimates for the current year and the budget estimates for the ensuing year are received by the end of August

as aforesaid, they will be scrutinized by the Government and the Government's comments, if any, will be sent to the Society as early as possible.

(2) Sanctions to grants:

The grants as found admissible will be released as follows:-

- (i) 30% (thirty percent) of the admissible grant for the recurring expenditure of a given financial year will be made available to the Society by the first week of April of that year;
 - (ii) a further 30% (thirty percent) will be made available in the first week of July; and
 - (iii) the balance, after the adjustment of the surplus grant for recurring expenditure if any, carried forward from the previous year as well as after such other adjustments as are found necessary, will be made available to the Society after the receipt of the revised estimates for the year in question and so far as possible by the first week of October of that year;
 - (iv) The admissible grant for capital expenditure will also be made available in three installments along with the installments of the grant for the recurring expenditure as indicated above. However, the percentage mentioned above will not apply to the grants for capital expenditure. Such proportions of the grants for capital expenditure as are required by the Society and are considered necessary in the light of the progress and programme of works, purchases, etc., will be made available to the Society on each occasion.
- (b) For the purpose of the release of the grants send requisitions for the appropriate installments of the grant for capital and recurring expenditure respectively (i) by the first week of March; (ii) by the first week of June, and (iii) along with the revised estimates.
- (c) Though the Government may issue consolidated cheques to the Society, the grants for capital and recurring expenditure will be calculated and accounted for separately.

3. Maintenance of accounts,

record of assets etc:-

- (a) The Society will maintain detailed accounts of expenditure and receipts in the usual commercial manner on the basis of double entry book-keeping. At the end of the financial year the Society will get an income and expenditure account of the Institute as well as separate trading and profit and loss accounts in respect of the cafeteria, if any, compiled and audited by a reputable firm of Chartered Accountants. The accounts of expenditure and receipts in respect of hostels and staff quarters, if any, should also be maintained separately in a proforma, though these receipts and

expenditures will also be reflected in the main accounts of the Society. No detailed forms are being prescribed for the accounts to be maintained by the Society. The Society should maintain the accounts in consultation with their auditors in the form and manner in common use in commercial practice. The audited statement of accounts for the previous financial year should be submitted to the Government by the Society along with its revised estimates for the current financial year, and the Budget Estimates for the ensuing financial year i.e. 31st August, positively.

(b) The Society should also maintain a register permanent and semi-permanent assets acquired wholly or mainly out of Government grants in the form given in Annexure II to this letter. A copy of the register of assets should be furnished to the Government along with the audited statement of accounts annually.

(c) The assets acquired wholly or substantially out of Govt. grants should not without the prior sanction of the Government be encumbered disposed of, or utilized for purposes other than those for which the grants are sanctioned.

(d) The books and accounts of the Society and its subsidiary bodies, if any, should be open to scrutiny by the Indian Audit and Accounts Department, should that Department consider such scrutiny necessary.

The procedure laid down in the foregoing paragraphs as well as the forms appended to this letter should be adhered to strictly. The instructions laid down in this letter are without prejudice to any obligation cast upon the Society by the provisions of its Memorandum and Rules. The receipt of this letter may kindly be acknowledged and a written acceptance of the procedure and conditions indicated herein furnished as early as possible.

Annexure I to letter from the State Govt.

**INSTITUTE OF HOTEL MANAGEMENT,
CATERING TECHNOLOGY & APPLIED NUTRITION
ALTO, PORVORIM - GOA.**

FORM OF BUDGER ESTIMATES

Face-Sheet – Statement of Grant Calculations

Particulars	Revised	Budget Estimate	Remarks
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	Estimates for the current financial year	for the ensuing financial year	
I. CAPITAL			
(1) Anticipated capital expenditure (as per Sec. I)			
(2) Anticipated Capital receipts, if any (Details to be furnished in a statement to be attached)			
(3) Net capital expenditure anticipated (1) minus (2)			
(4) Capital grant already * sanctioned by the Govt. in the current financial year.			
(5) Surplus capital grant, if any, carried forward from the previous financial year.*			
(6) Further capital grant now required OR surplus capital grant anticipated Difference between (3) & the sum of (4) and (5) above.	(A)	(B)	
II. RECURRING			
(1) Anticipated recurring expenditure [as per Sec. II (1)]			
(2) Anticipated revenue receipts [as per Sec. II (2)]			
(3) Net recurring expenditure anticipated (1) Minus (2)			
(4) Grant-in-aid already sanctioned for recurring expenditure in the current financial year. *			
(5) Surplus revenue grant carried forward from previous year*.			
(6) Further grant now required OR Surplus revenue anticipated (Difference between (3) and the sum of (4) and (5) above.			

Certified that the revised estimates for the year _____ and the budget estimates for the year _____ and the detailed _____ in the enclosed statements have been approved by the Board of Governors of the Society.

Date: _____

SECRETARY

Institute of Hotel Management,
Catering Technology & Applied Nutrition
Alto, Porvorim-Goa.

**INSTITUTE OF HOTEL MANAGEMENT,
CATERING TECHNOLOGY & APPLIED NUTRITION
ALTO, PORVORIM - GOA.**

Estimates of Expenditure & Receipts

(Revised estimates for _____ and budget estimates for _____)

SECTION I

Capital Expenditure

(for details see Appendix II)

Particulars	Revised Estimates for the current financial year	Budget Estimate for the ensuing financial year	Remarks
1. BUILDINGS			
(i) Institute building			
(ii) Hostel			
(iii) Staff quarters			
(iv) Cafeteria			
(v) Other subsidiary buildings, if any.			
Total			
2. EQUIPMENT			
(i) for the Institute			
(ii) for the Hostels			
(iii) for the staff			
(iv) for the cafeteria			
(v) Other items			
Total			
3. FURNITURE FIXTURES AND FITTINGS			
(i) for the Institute etc.,			
(ii) for the Hostels			

(iii) for the staff quarters			
(iv) for the Cafeteria			
(v) Other items			
Total			
4. LIBRARY			
5. OTHER ITEMS			
Details:			
Total of Capital			

Section II recurring Expenditure & Receipts

Expenditure Estimates

(for details see Appendixes I & II)

Particulars	Revised Estimates for the current financial year	Budget Estimate for the ensuing financial year	Remarks
1. STAFF (a) Salaries, dearness, compensatory and house rent allowance, contributions to the Provident Fund etc. (b) Leave salary and pension contributions in respect of the borrowed staff. (c) Travelling allowance honoraria (d) Medical charges			
2. Uniform and aprons			
3. Scholarships, fellowships, medals & prizes			
4. Maintenance and repairs of furniture, fixtures and fittings			
5. Maintenance and repairs of equipments			
6. Maintenance and repairs of buildings			
7. Maintenance and repairs of lands and gardens.			
8. Student's activities (expenditure on educational trips etc.)			
9. Library-Maintenance costs			
10. Electricity			
11. Fuel (gas, coal, oil)			
12. Water charges			

13. Crockery, glass-ware, linen, etc.			
14. Conveyance and cartage, etc.			
15. Cleaning materials			
16. Expenditure on training materials (Training Food)			
17. Laboratory expenses (Chemicals, breakage, etc.)			
18. Light equipment (not of a capital nature)			
19. Newspapers and periodicals			
20. Memberships of Societies, subscriptions, etc.			
21. Postage, telegrams, Telephone charges, etc.			
22. Printing and stationery			
23. Advertisements and publicity			
24. Insurance			
25. Office contingencies			
26. Miscellaneous expenses			
27. Audit fees			
28. Bank charges			
29. Other items, if any			
30.			
31.			
32.			

Total recurring expenditure _____

2. ANTICIPATED RECEIPTS

(DETAILS IN APPENDIX III)

Particulars	Revised Estimates for the current financial year	Budget Estimate for the ensuing financial year	Remarks
1. Fees (registration, tuition, caution, examination, identity card, medical examination, physical education, library etc.)			
2. Collections for students activities			
3. Sale of prospectus and other literature.			
4. Charges for food served in the Institute as part of training.			
5. Collections of Hostel Charges etc.			
6. Rents, electricity charges etc. to be collected for staff quarters.			
7. Charges for clothing supplied, if any.			
8. Other receipts (Collections for phone call etc.)			
9			
10			
11			
12			
Total revenue receipts			

APPENDICES

Appendix I. Details of financial provisions for staff (items (a) of Section II)

Part 1 Sanctioned strength and proposed strength

Name of posts	Pay scale	Number sanctioned at present	Number in position	Number proposed to be added during current financial year	Number proposed to be added during ensuing financial year	REMARKS
I. Academic & Operational (Including Principal, teaching staff, store and laboratory staff, library staff etc.) 1. Principal 2. Head of Department (Nutrition) etc. etc.						
II. Administrative, clerical etc. 1. Administrative Officer. 2. Office Superintendent 3. Accountant 4. Clerks 5. Typists etc. 6. etc.						
III Medical Staff						
IV Subordinate & menial staff (Peons, Watchmen & Gardeners)						

APPENDICES

Appendix II. Details of expenditure

During the current financial year

Name, designation and pay scale	Pay on 1 st April of current year	Date and amount of increment of any	Total pay for the current year on the basis of (2) & (3)	D.A.	Amount	H.R.A.	Amount	City	C.A.	Contribution to provident fund	Amount	Total pay & allowances during the current financial year	Leave salary & pension contributions payable if any
				Rate per month & period		Rate per month & period		Rate per month & period	Amount				
1	2	3	4	5a	5b	6a	6b	7a	7b	8a	8b	9	10

Note: 4 Estimates of Travelling and other allowances, medical charges etc

(N.B. Details to be furnished separately for the revised estimates for the current financial year and the budget estimates of the ensuing year)

APPENDIX II : Working sheets for Section I and II (1)

(for items other than those explained in Appendix I)

N.B. Explanations to be as quantitative as possible: where rough and approximate estimates are given, some remarks should be offered regarding the manner of estimation.

Particulars	Unit of expenditure, * physical programme, basis of calculations, etc.	Amount	
		Revised estimates for current year	Budget estimates for ensuing year

*As a good deal of details will have to be entered in this Column it should be given the greatest width.

N.B. As many sheets, as necessary should be attached, with these rulings.

Appendix III.

Data of student – intake and Working sheet for Section II(2) (Receipts)

N.B. Entries in columns 2 to 4 need to be entered only once in respect of each course and need not be repeated against the various kinds of fees etc. mentioned in each line.

Courses and particulars of fees etc	Planned intake of students during current financial year	Actual intake of students during current financial year	Planned intake for ensuing financial year	Rate of fees or other collections per head	Anticipated receipts in current financial year (revised estimates)	Anticipated receipts in ensuing financial year	Remarks
1	2	3	4	5	6	7	8
I. 4 years - course							
(i)							
a. Registration fees							
b. Tuition fees							
c. Caution fees							
d. Identity card fees							
e. Medical examination fees							
f. Physical education fees							
g. Library fees							
h. Examination fees,							
(i) other fees if any, (to be detailed)							
Total fees for 4 year course							
(ii) Collections for students activities							
(iii) Charges for food used for the purpose of							

training (Training Food)							
(iv) Charges for clothing supplied, if any							
(v) Other receipts, if any,							
Total collections from 3 years course students							
1	2	3	4	5	6	7	8
Craft Certificate Course							
(i)							
a. Registration fees							
b. Tuition fees							
c. Caution fees							
d. Identity card fees							
e. Medical examination fees							
f. Physical education fees							
g. Library fees							
h. Examination fees,							
(i) other fees if any,							
Total fees for the course							
(ii) Collections for students activities							
(iii) Charges for food used for the purpose of training (Training Food)							
(iv) Charges for clothing supplied, if any							
(v) Other receipts, if any,							
Total collections from the students of the course							

* Details should be furnished separately for each craft course, the sub divisions being the same.

The courses could be numbered A, B, C, etc. under Item III.

1	2	3	4	5	6	7	8
House – wives course*							
(i)							
a. Registration fees							
b. Tuition fees							
c. Caution fees							
d. Identity card fees							
e. Medical examination fees							
f. Physical education fees							
g. Library fees							
h. Examination fees,							
(i)other fees if any, (to be detailed)							
Total fees for Housewives course							
(ii) Collections for students activities							
(iii) Charges for food used for the purpose of training (Training Food)							
(iv) Charges for clothing supplied, if any							
(v) Other receipts, if any,							
Total collections from housewives course							

* Details should be furnished separately for each course, the same sub divisions being maintained.

The courses could be numbered A, B, C, etc. under Item IV.

1	2	3	4	5	6	7	8
V. Collections of hostel charges							
VI. Collection of rents for staff quarters, electricity charges etc. (Details to be furnished separately)							
Grand Total							

Appendix IV -Cafeteria -Estimates of expenditure & receipts

N.B. A special form is not prescribed for this item. Estimates of expenditure and receipts should be given separately for the current financial year (revised estimates) and for the ensuing financial year, and in as detailed a manner as possible.

**Annexure II to the Bye – laws of the Institute of Hotel Management,
Catering Technology & A.N. (Goa) society**

Specimen Grouping of items in the budget estimates

(See bye – laws I(b))

CAPITAL

- (i) Building (Institute building, Hostel Building, staff Quarters, etc.)
- (ii) Equipment, furniture, fittings and fixtures (Equipments for the Institute, for the hostels etc.)
- (iii) Library (cost of books, almirahs, racks etc.,)

RECURRING

- (i) Staff (Salaries, Allowances, contributions to the Provident fund. Leave salary and pension contribution in respect of borrowed staff, traveling allowances, medical benefit, uniforms and aprons, etc.)
- (ii) Scholarships and prizes.
- (iii) Maintenance and repairs (of building, equipments, furniture, fixtures, lands and gardens, library)
- (iv) Student's activities (Educational trips etc)
- (v) Operational costs. (Electricity, fuel, water, chemicals, light, equipment, glassware, crockery cleaning materials, conveyance and cartage, first aid etc.)
- (vi) Training food.
- (vii) Miscellaneous academic expenses (visual aids, charts, cost of text books, newspapers and periodicals, membership of societies, subscriptions, etc.)
- (viii) Office expenses (postage, telegrams and telephone charges, printing and stationery, advertisement and publicity, contingencies etc.)
- (ix) Audit fees, bank charges, insurance.

Form of Expenditure sanctions (to be accorded by Secretary)

Year _____

Budget Provision: _____

Section _____

Group: _____

Item no.: _____

Provision : _____

Total amount so far _____

Sanctioned under this item: _____

Balance left:: : _____

Sanction

In exercise of the powers vested in me by rule / bye law/ : _____ of the Rules / bye laws of the Institute of Hotel Management(Goa) Society, I hereby accord sanction to an expenditure of / not exceeding Rs. _____ (Rupees _____)

Signature:

Secretary Institute of Hotel Management, Catering Technology, & A.N. (Goa) Society

Date:

Form of expenditure sanction (when accorded by the Executive Committee or the Board)

Year _____

Budget Provision: _____

Section _____

Group: _____

Item no.: _____

Provision : _____

Total amount so far _____

Sanctioned under this item: _____

Balance left: : _____

Record of sanction

In exercise of the powers vested in them by rule / bye law _____ of the Institute of Hotel Management, the Executive Committee of the Board of Governors have accorded sanction to an expenditure of not exceeding Rs. _____ (Rupees _____) being incurred on _____ (vide resolution no. _____ dt _____ or item no _____ in the proceeding of the meeting held on _____)

Signature:

Secretary Institute of Hotel Management, Catering Technology, & A.N. (Goa) Society

Date:

Annexure IV to the Bye – laws of the Institute of Hotel Management, Catering Technology (Goa) society

A. Form of sanction for creation of posts

(To be accorded by the Secretary)

In exercise of the powers vested in me by bye – law _____ of the Institute of Hotel Management (Goa) Society, I hereby accord sanction to the creation of a post of _____ in pay scale of _____ . The duration of the post will be _____ .

Signature:

Secretary Institute of Hotel
Management, Catering Technology, &
A.N. (Goa) Society

Date:

*Where the duration is not specified, the post will continue indefinitely.

B. Form of sanction for creation of posts

(Where sanctioned by the Executive Committee or the Board)

In exercise of the powers vested in me by bye – law _____ of the Institute of Hotel Management (Goa) Society, the Executive Committee/ the Board of Governors, have accorded sanction to the creation of a post of _____ in pay scale of _____ vide resolution no. _____ dated _____ or item no. _____ in the proceeding of the meeting held on _____ The duration of the post will be _____.*

Signature:

Secretary Institute of Hotel
Management, Catering Technology, &
A.N.(Goa) Society

Date:

*Where the duration is not specified, the post will continue indefinitely.

Annexure V to the Bye – laws of the Institute of Hotel Management,
Catering Technology (Goa) Society

Form of offer of appointment (A)

(To be used until the staff regulations are finalized)

Registered A.D.

Institute of Hotel Management, Catering Technology & A. N. (Goa) Society

No. _____ Porvorim (Goa)

To,

Dear Sir / Madam,

With reference to (a) your application dated _____ / (B)* the interview for which you appeared on _____ I have been authorized to offer you on behalf of the Institute of Hotel Management (Goa) Society, a temporary post of _____ at the Institute.

*Strike out either (a) or (b)

(2) The terms and conditions of the appointment will be as follows:

- i) Pay:- Rs. _____ (Rupees _____ only) per month
- ii) Allowances:- Dearness allowance, Compensatory and House Rent allowance will be admissible at the Central Government rates and subject to the conditions imposed in the relevant rules and order of the Central Government. To be specific, you will be entitled for the time being to the following allowances, provided you satisfy the condition imposed in the Central Government's rules and orders governing the grant of compensatory and house-rent allowances:-

- (a) Dearness Allowances: Rs. P.M.
- (b) Compensatory Allowance: Rs. P.M.
- (c) House Rent allowance – The rent actually paid in excess of 10% of pay subject to a limit of Rs. P.M.

- (iii) Nature of appointment: The appointment will be subject to confirmation at the end of 12 months probationary period and will then be subject to the usual conditions of employment as laid down by the Institute of Institute of Hotel Management, Catering Technology (Goa) Society.
- (iv) Notice of termination:- The appointment may be terminated according to the terms and conditions of employment of staff laid down by the Board.
- (v) Place of duty: Your place of duty for the present will be at the Institute of Hotel Management, Catering Technology (Goa Society).
- (vi) Documents to be produced: The following original certificates should be produced for inspection and return:-
- (a) Degree, diploma or certificates of Educational and other technical qualifications;
 - (b) the matriculation certificate or other acceptable proof of your date of birth; and
 - (c) a character certificate in the form enclosed from a gazetted officer of the Government of India.

3. If any declaration given or information furnished by you proves to be false or if you are found to have willfully suppressed any material information you will be liable to removal from service and such other action as the Society may deem necessary.

4. If you accept the offer on the above terms, you should communicate your acceptance to the undersigned by _____. If no reply is received by the prescribed date, this offer will be treated as cancelled.

5. On the receipt of your acceptance of this offer instructions will be communicated to you regarding your medical examination. Please note that this offer is subject to your being examined and found fit by a medical authority nominated by the Society. If you are found fit by the said medical authority, the date on which you should report for duty will be intimated to you. No travelling allowance shall be allowed for joining the appointment.

6. Please acknowledge receipt of this letter.

Yours faithfully,

For and on behalf of the Institute of Hotel
Management, Catering Technology & Applied
Nutrition (Goa) Society

SECRETARY

Annexure V to the Bye – laws of the Institute of Hotel Management,
Catering Technology (Goa) Society

continued

Form of offer of appointment (A)

(To be used until the staff regulations are finalized)

Registered A.D.

Institute of Hotel Management, Catering Technology & A. N. (Goa) Society

No.

Porvorim (Goa)

To,

Dear Sir / Madam,

With reference to (a) your application dated _____ */ the
interview for which you appeared on _____ I have been authorized
to offer you on behalf of the Institute of Hotel Management (Goa) Society, a
post of _____ at the Institute.

*Strike out (a) and (b)

(2) The terms and conditions of this appointment will be as follows:

- i) Pay:- Rs. _____ per month in the pay-scale of
Rs. _____ *. A fixed pay of Rs.
_____ per month.

- ii) Allowances leave and other terms and conditions:- these will be as laid down in the Staff Regulations of the Society, a copy of which is enclosed for your reference.

- (iii) Nature of appointment: The appointment will be subject to confirmation after 12 months probation.

- (iv) after your appointment is confirmed as indicated in (iii) above, the appointment may be terminated at any time by three month's notice given by either side without assigning any reasons. The Society, however, reserve the right of terminating your services forthwith or before the expiry of the stipulated period of notice by making payment to you of a sum equivalent to the pay and allowances for the period of notice or the unexpired portion thereof.

- (v) Place of duty: Your place of duty for the present will be at the Institute of Hotel Management, Catering Technology (Goa Society).

- (vi) Documents to be produced: The following original certificate should be produced for inspection and return:-
 - (a) Degree, diploma or certificates of Educational and other technical qualifications;

 - (b) the matriculation certificate or other acceptable proof of your date of birth; and

 - (d) a character certificate in the form enclosed from a gazetted officer of the Government of India.

3. If any declaration given or information furnished by you proves to be false or if you are found to have willfully suppressed any material information you will be liable to removal from service and such other action as the Society may deem necessary.

4. If you accept the offer on the above terms, you should communicate your acceptance to the undersigned by _____. If no reply is received by the prescribed date, this offer will be treated as cancelled.

5. On the receipt of your acceptance of this offer instructions will be communicated to you regarding your medical examination. Please note that this offer is subject to your being examined and found fit by a medical authority nominated by the Society. If you are found fit by the said medical authority, the date on which you should report for duty will be intimated to you. No travelling allowance shall be allowed for joining the appointment.

6. Please acknowledge receipt of this letter.

Yours faithfully,

For and on behalf of the Institute of Hotel
Management, Catering Technology & Applied
Nutrition (Goa) Society

SECRETARY

Annexure VI to the Bye – laws of the Institute of Hotel Management,
Catering Technology & Applied Nutrition (Goa) Society

(Form of Joining Report)

I, Kumar / Shri/ Shrimati _____, have this
_____ day of _____ 19 _____, assumed
employment under the

Institute of Hotel Management, Catering Technology & Applied Nutrition
(Goa) Society in the capacity of _____, on the terms and
conditions stated in the Society's letter no _____ dated
_____ which I have accepted.

Date:

Signature:

Name:

Kumar / Shri/ Shrimati _____, has joined duty
under his Society as foresaid.

Signature:

Name:

Signature:

Secretary Institute of Hotel
Management, Catering Technology, &
A.N. (Goa) Society

N.B. The report should be made out in triplicate. One copy should be
returned after signature to the candidate. One copy kept in the file relating
to the appointment of the candidate, and one copy (alongwith a copy of the
offer of appointment) given to the accountant as authority for the
disbursement of pay and allowances.

Annexure VII. Specimen of Enquiry for purchase

Registered A.D.

Institute of Hotel Management, Catering Technology & A.N. (Goa) Society

No. _____ Porvorim (Goa)

To,

Dear Sirs,

I am directed to invite quotations for the supply of the following:-

(i) Articles / Stores required:_____

(ii) Number / Quantity / Volume / Weight etc._____

(iii) Specifications: :_____

(iv) Special features if any:_____

The quotations should be submitted in sealed covers superscribed "Quotations for supply of stores" to the Institute of Hotel Management, Catering Technology (Goa) Society and sent so as to reach the undersigned (by name) not later than _____. The quotations should be kept open for acceptance till _____.

2. In submitting quotations the following points may kindly be kept in view:-

I) The stores are required to be delivered not later than _____ days, after placement or order. In the event of such stores not being available, quotations may be submitted for alternate stores with complete and detailed specifications, period of delivery, etc. Illustrated pamphlets and literature should as far as possible be supplied with the quotations.

- II) The quotations should be for delivery at the premises of the Institute at Goa. The stores should be in a sound condition and packed properly and sufficiently to withstand transport, if any, by road or rail and to ensure that they are free from loss and damage on arrival at the destination.
- III) The quotations should be on an all – inclusive basis i.e. including sales tax, other taxes and excise duties, if any, and transport and packing cost, where necessary, Sales and other taxes will be paid only if they are legally leviable. The details of the cost of the stores, taxes and other charges should be shown separately in the quotations.
- IV) The tenderers should furnish a guarantee for a period of one year from the date of supply of the stores against any defects that may, under proper use, develop because of faulty or defective materials, design, workmanship, etc, fair wear and tear expected. They should also undertake to repair the stores to the satisfaction of the purchaser or to replace the stores by new ones of the required specifications and standards, at their own cost, if any defect develops during the guarantee period. If the manufacturer’s guarantee in original is proposed to be furnished by the tenderers, a copy of the guarantee may kindly be enclosed with the quotations.
- V) Payment will be arranged as soon as possible after the delivery of the stores on presentation of a bill (in duplicate) giving details of the stores etc. and the amounts claimed. Sales tax and other taxes and charges shall be shown separately.
- VI) This enquiry is without any obligation on the part of the Society. Any quotation or quotations may be rejected without assigning any reason.
- VII) Complete and detailed specifications etc. of the stores offered, and other details such as material used in construction, the name of brand, the name of the manufacturers etc. should be clearly indicated in the quotations.

3. The tenders will be opened on _____ at _____ in the room No. _____ in the premises of the Institute. Representatives of the tenderers may be present if so desired.

Yours faithfully,

For and on behalf of the Institute of Hotel
Management, Catering Technology & Applied
Nutrition (Goa) Society

SECRETARY

N.B. If the articles or stores required cannot be easily accommodated in the body of the letter, a separate list may be attached, but the full details such as quantity, specifications, brand name, etc. should be given. Such enclosures should be signed by the Secretary.

ANNEXURE VIII

Institute of Hotel Management, Catering Technology & A.N.

Report of obsolete, surplus or unserviceable stores for disposal

Item No.	Particulars of stores	Quantity / Weight	Book value / Replacement Value	Year of purchase, condition and reason for suggesting disposal	Mode of disposal suggested (sale, public sanction or otherwise)	Remarks

Signature

Designation

Date