



सेवा में,

महोदय,

आपके कार्यालय से संबंधित 4/2010 से 3/2013 तक अवधि की आपके लेखा परीक्षा की निरीक्षण रिपोर्ट इस प्रार्थना के साथ संलग्न की जाती है कि प्रत्येक अनुच्छेद के विरुद्ध की गई कार्यवाही का उसके सन्मुख टीका की गई प्रतिलिपि इस कार्यालय को इस पत्र के जारी किए जाने की तिथि से 6 सप्ताह के भीतर भेज दें।

भवदीया

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वरिष्ठ लेखा परीक्षा अधिकारी

प्रतिलिपि : निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु भेजी जाती है।

- Sd -
वरिष्ठ लेखा परीक्षा अधिकारी

भारतीय लेखा तथा लेखा परीक्षा विभाग
कार्यालय महानिदेशक, लेखा परीक्षा, (केन्द्रीय),
प्लॉट न. 21 सैक्टर 17, चंडीगढ़ . 160017

Indian Audit & Accounts Department
Office of the Director General of Audit (Central),
Plot No. 21, Sector 17, Chandigarh-160017

क्रमांक : DGA(c)/लेखा परीक्षा/यु.टी./2013-14/495-96

दिनांक : 8-1-14

✓ The Principal,
Government College of Commerce,
& Business, Administration,
Sector-42, Chandigarh,

Audit & Inspection Report on the accounts of the office of The Principal, Govt College of Commerce and Business Administration, Sector 42, Chandigarh for the period from 01.4.2010 to 31.03.2013.

Part-I-A (i) INTRODUCTORY

The audit and inspection of the accounts maintained in the Office of The Principal, Govt College of Commerce and Business Administration, Sector 42, Chandigarh for the period from 01.04.2010 to 31.03.2013 was conducted by an audit party headed by Shri Vinod Kumar, Assistant Audit Officer and assisted by Shri Harpreet Singh Gill, Senior Auditor from 10.12.2013 to 19.12.2013. The audit was supervised by Shri Bharat Gupta, Audit Officer. The results of the audit are embodied in succeeding paragraphs.

Mrs Manjit Kaur, Principal, held the charge of the Principal of the College during the period covered under audit.

The position of budget allotment and expenditure for the last three years was as under:-

Year	Budget Allocation (in lacs)	Expenditure (in lacs)
2010-11	55.54	55.54
2011-12	40.14	40.14
2012-13	70.13	70.13

Internal Audit of the department is not being conducted.

DISCLAIMER

This Inspection report has been prepared on the basis of information furnished and made available by the department. This office of the Director General of Audit (Central) U.T., Chandigarh disclaims any responsibility for misinformation and/or non-information on the part of the auditee.

Part -I A (ii) Non production of record.

-Nil-

Part-I B Review of old objections.

Para 1 Disposal of obsolete/unserviceable items
Para stands

Para 02 Non-reconciliation of withdrawal and receipt into treasury

Para settled.

Part I C **Persistent Irregularities.**

-Nil-

Part - II **Section 'A'**

-Nil-

Part-II **Section 'B'**

Para 1 **Inordinate delay in recruitment of staff leading to the defeat of purpose of creation of college.**

With an aim to create infrastructure for the commerce stream in Chandigarh, a Government College of Commerce and Business Administration was established in the year 2006 at Sector 42 of the city. It is running B.Com and BBA courses since 2006. At the time of starting the college, administration posted faculty already working in other colleges of Chandigarh Administration as a stop gap arrangement.

The college has only four permanent lecturers of Commerce and about 11 contractual lecturers which usually leave the college in between the academic session. A scrutiny of the records has revealed that a proposal for the regular recruitment of the teaching and non teaching staff is lying with the authorities since 2007-08. The non availability of the regular teaching staff has led to non start of various commerce courses namely Masters of Business Administration (MBA), five year integrated B.Com., M.Com., and other related courses. Due to these difficulties college has a small strength of about 560 students and is unable to serve the purpose for which it was created by the authorities.

The delay in the recruitment of the staff has defeated the purpose for which this commerce stream college was established. ~~Comments of Director, Higher Education may be taken under intimation to audit.~~

On being pointed out in audit, the college Principal submitted that the matter is under consideration of the authorities. Final reply is awaited.

Para 2

Non-receipt of furniture - Rs 52,500/-

During the test check of records, it was noticed that a supply order vide Memo no GCCBA-42/2012-13 /25 dated 8.01.2013 for supply of furniture worth Rs 1,76,625/- was issued in favour of Superintendent, Model Jail, Burail, Chandigarh. Full payment of rupees 1,76,625/- was made vide cheque number 488641 dated 26.03.2013 against advance Bill no 132 dated 21.01.2013.

One of the items of furniture was 50 numbers of wooden seminar chairs costing Rs 87500/-. Out of these only 20 chairs have been supplied so far (Dec 2013). Thus 30 chairs costing rupees 52,500/- ($1750 \times 30 = 52,500$) are yet to be supplied even after lapse of a period of nine months since the payment was made for the aforesaid furniture.

Non-receipt of the aforesaid furniture resulted into blockade of funds to the tune of Rupees 52,500/- besides defeating the purpose for which the said furniture was required.

On being pointed out, the department has replied that a written reminder has been sent (Dec 2013) to the Superintendent, Burail Jail for supply of the remaining 30 chairs.

Final reply will be awaited.

PART - III TEST AUDIT NOTE

No separate Test Audit Note issued. All the minor irregularities noticed during audit were discussed and settled on the spot.

2/11/14
9/1/14
Sr Audit Officer (V)



**INDIAN AUDIT & ACCOUNTS
DEPARTMENT**
**OFFICE OF THE DIRECTOR GENERAL OF AUDIT
(CENTRAL)**

(U.T. OFFICE) Plot No.21 (New Audit Building)
Sector-17, Chandigarh-160 017
☎- 2546370, 2546368

No.DGA©/CE-UT (V)/2013-14/653
Dated: 24-03-2014

To

The Principal
Govt. College of Commerce &
Business, Administration.
Sector – 42,
Chandigarh.

Acct

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31/3/14

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1/4/14

Subject:- Regarding settlement of old outstanding Paras.

Sir,

Please refer to your office letter No.GCCBA-42/2013-14/375 dated 14.03.2014 on the subject cited above. In this regard it is stated that Para No. 2 of 2010-13 titled as "Non Receipt of furniture Rs. 52,500/-" may be treated as settled.

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Sr. Audit Officer (CE)