



Post Graduate Government College Sector-46, Chandigarh



Affiliated to Panjab University, Chandigarh

NAAC Accredited 'A' Grade (Cycle-II)

AISHE CODE: C- 29314

INTERNAL QUALITY ASSURANCE CELL (IQAC)

Dr Rajinder Singh Koura
IQAC Coordinator

Dr Abha Sudarshan
Principal



0172--2678022

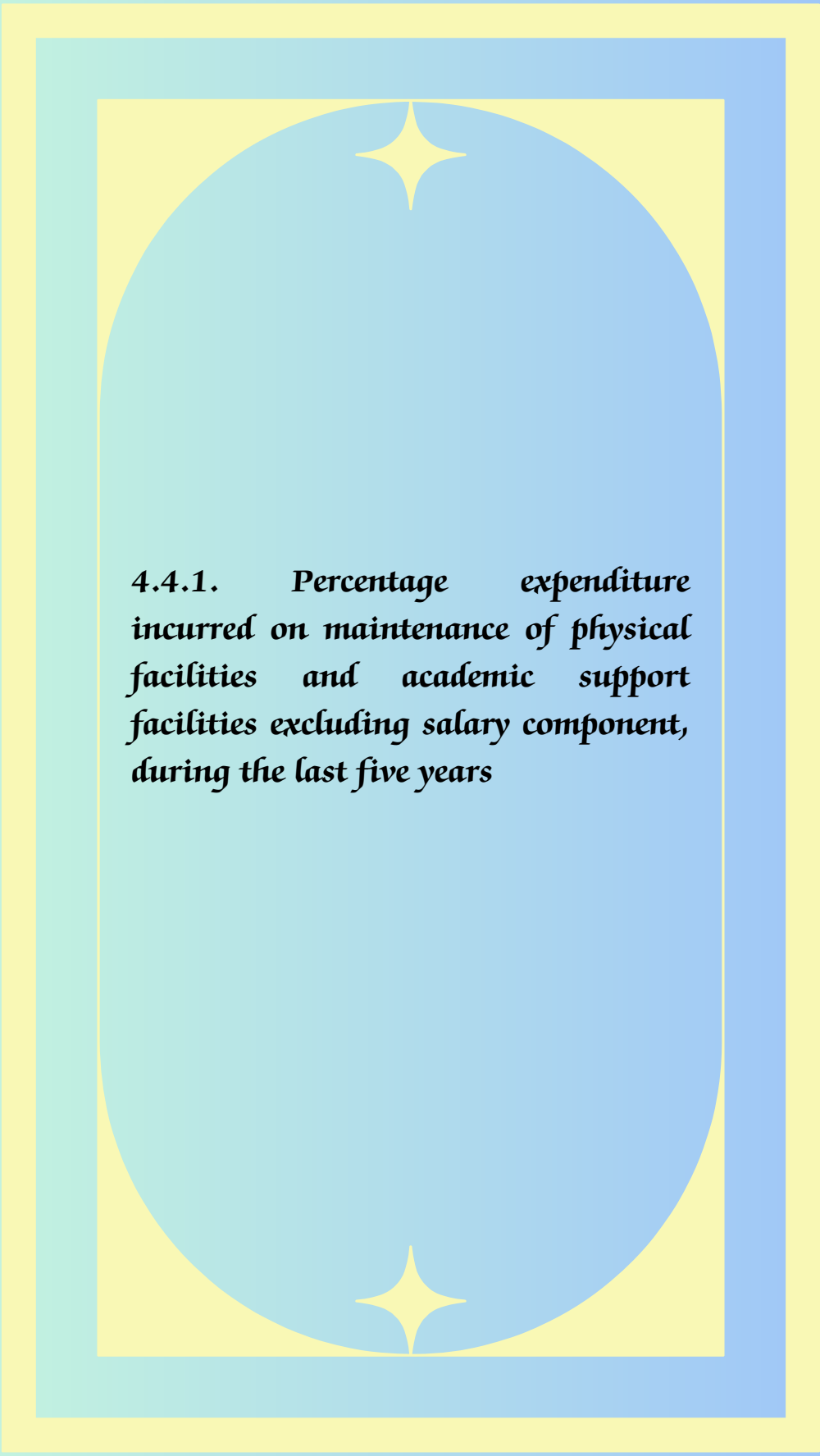


www.pggc46.ac.in



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4.4.1. Percentage expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component, during the last five years



1206

5323
11/09/2021

भारतीय लेखापरीक्षा तथा लेखा विभाग
कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़
Indian Audit & Accounts Department
Office of The Principal Director of Audit (Central),
Chandigarh



सं/No: पी.डी.ए.(सेटा)/के.व्यय/पू.टी.(वैटिंग)/2020-21/ 36-37

दि./Dated: 31.07.2021

सेवा में

The Principal
Post Graduate Govt. College
Sector - 46, chd

Principal Acctt.
11/9/21

महोदय/महोदया,

आपके कार्यालय से सम्बंधित 04.4.16 से 31.03.21 तक अवधि की आपके लेखा परीक्षा की निरीक्षण रिपोर्ट का इस अनुरोध के साथ संलगित 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 किये जाने की तिथि से 6 सप्ताह के भीतर भेज दे।

निरीक्षण रिपोर्ट को आपके कार्यालय द्वारा प्रस्तुत व उपलब्ध करवाई गई सूचना के आधार पर तैयार किया गया है। यह कार्यालय किसी भी तरह की गलत सूचना और उपलब्ध न कराई गई सूचना के लिए उत्तरदायी होना अस्वीकार करता है।

भवदीया

नीता खीरा

वरिष्ठ लेखा परीक्षा अधिकारी

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

Secretary Education Sector 9,
Chandigarh

दस्ता -

वरिष्ठ लेखा परीक्षा अधिकारी

**Audit and inspection report on the accounts of the Post Graduate Government College,
Sector 46, Chandigarh for the period 01.04.2016 to 31.03.2021**

Part I -Introduction

Established in 1982, Postgraduate Government College, Sector 46, is relatively young but offers an array of fine higher educational options in various streams namely Arts, Commerce and Computer Applications, with Honours in selected subjects. The college also offers masters in Commerce. Accredited with "A" by NAAC, the college has faculty with impeccable credentials and upgraded knowledge that prepares the students to become diligent citizens and hold leadership positions.

The college motto---Light is Life---stands for the spark that ignites the fire within; the energy, intelligence and enthusiasm crackling to life, through quality education and learning, which is, indeed, our distinctive attribute. The college is a sprawling campus---well equipped with computer and language labs having intranet and internet facilities, multi-media seminar rooms, aesthetically designed state-of-the-art auditorium, fully automated well stocked library, hi-tech gymnasium hall and computerized administrative block. The telephone no. of college is 0172-2678022.

Audit and Inspection of the accounts maintained in the Post Graduate Government College, Sector 46, Chandigarh was conducted by an audit party headed by Sh. Manoj Kumar Gautam, Assistant Audit Officer from 15.06.2021 to 30.06.2021. The audit was supervised by Sh. Sanjeev Kumar, Senior Audit Officer.

The charge of the D.D.O. was held by the following officers during the period covered under audit

Sr.No.	Name	Designation	Period
1.	Dr Gurjeet Kaur	Officiating Principal	07.04.2012 to 30.06.2016
2.	Dr B.P. Yadav	Officiating Principal	07.07.2016 to 31.10.2017
3.	Prof. J.K.Sehgal	Officiating Principal	02.11.2017 to 30.11.2018
4.	Prof. Rosy Walia Joshi	Officiating Principal	12.12.2018 to 30.09.2020
5.	Prof. Kamlesh Bajaj	Officiating Principal	01.10.2020 to till date

Position of Budget allotment and expenditure during the last three years was as under:

(in Rupees)

S.no.	Year	Budget Allotment	Expenditure
1	2018-19	10,99,03,000	10,99,03,000
2	2019-20	10,01,37,000	10,01,37,000
3	2020-21	8,89,58,400	8,89,54,785

Disclaimer:

The Inspection Report has been prepared on the basis of information furnished and made available by the auditee unit. The Office of The Director General of Audit (Central), Chandigarh disclaims any responsibility for any information and /or non-information furnished by the auditee unit.

The results of the present audit are embodied in succeeding paragraphs.

PART- II- Audit Findings

PART- II- A- Significant Audit Finding

Para No 1: Unjustified Deviation of funds in Rashtriya Uchatar Shkisha Abhiyan resulting in over expenditure in New Construction head : Rs 70 lakh

The 12th Plan proposed a comprehensive plan for the development of state higher education system for ensuring access, equity and quality. The Planning Commission recommended formulation of Rashtriya Uchatar Shkisha Abhiyan (RUSA) for strategic utilization of central funds to ensure comprehensive and optimum planning at the State Level. Vision of RUSA is to attain higher levels of access, equity and excellence in the State.

PGGC, Sector 46, Chandigarh received a grant of Rs 2.00 crores against RUSA funds in three installments. As per the guidelines issued for the utilization of sanction (bearing No 126-SPD-RUSA-UT-2013 dated 9.5.2017) for the release of infrastructure grants point no (i) The grant should be utilized for the purpose for which it has been sanctioned according to the DPR submitted at the time of submission of plan to GOI. According to point no (iv) The expenditure should be limited to the extent of ratio as fixed component wise (i.e. 35: 35:30) No deviation shall be entertained.

Vide No 126-SPD-RUSA-UT-2013 dated 09.05.2017, a grant of Rs 1 crore initially was sanctioned to PGGC, Sector 46 against RUSA grants. As per the sanction letter infrastructure grants will be utilized by the colleges as per details mentioned below in the ration of 35, 35,30 for new construction, renovation and equipment respectively as per details given here under:-

A. New constructions

1. Establishment of new laboratories for existing programmes and for new programmes both at the level of PG and UG.
2. New class rooms and support units/toilets.
3. Establishment of Computer Centre/lab.

B. Renovation/Refurbishment

1. Modernization & strengthening of Laboratories/sports facilities/research /Skill Lab
2. Improvement of supporting department/academic and administrative block/hostel/toilets.
3. Refurbishment. (Minor Civil Works in Hostel/Toilets).

C. Equipment /Procurement

1. Equipment/updation (software) of learning Resource.
2. Strengthening of libraries and access to knowledge recourse.
3. Repairs and maintenance cost shall not exceed 10% of total cost.

On the scrutiny of records of PGGC it was noticed that College had received total grant of Rs. 2.00 crores from RUSA. Likewise, Rs 70 lakh were to be utilised for New constructions and Renovation/Refurbishment each and Rs 60 lakh were to be utilized for Equipment /Procurement.

On further scrutiny it was observed that PGGC vide Memo no PGGC46/RUSA/2017/27606 dated 22.09.2017 had asked for permission for renovation/Up-Gradation of **Existing Facilities** under RUSA. The College proposed renovation/up-gradation works like floor tiles, false ceiling, Air conditioning, paver works etc. on existing infrastructure only. Subsequently Additional State Project Director(RUSA) requested The XEN,CP Division no 3 to provide rough cost estimate for the some other renovation works in the existing campus building.

On 08.11.2017 Principal, PGGC, Sector 46 vide memo no PGGC46/RUSA/2017/3163-66 requested to State Project Director (RUSA) Chandigarh Administration to grant permission to change the work as rough cost for landscaping cum beautification of college campus was already available in Engineering Department. Within two days SE, Construction Circle-1, Chandigarh on 10.1.2017 submitted a rough cost estimate to State RUSA Director amounting Rs 89 lakh for Circular sitting open Air Theatre Path way and Pop up Fountain. Likewise an

Administrative Approval of Rs 89 lakh was accorded by the Education Department, Chandigarh Administration.

Further on 28.02.2018 & 06.04.2018 The Principal, PGGC, Sector 46 requested to State Project Director (RUSA) to change category of work to New Construction from Renovation/Up gradation as the work falls in new construction as works was to be started afresh.

Further on 16.04.2018 The Principal PGGC, Sector 46 vide letter no PGGC46/2018/117-19, requested State Project Director for instructing Engineering Department for providing drawing and Cost Estimate of IT Block to be created as New Facilities under RUSA. In its reply vide email dated 25.04.2018, ASPD denied any further permission under New Construction as per percentage norms of the RUSA scheme of MHRD. Interestingly one month later ASPD seemed to confirm the project and asked Chief Architect to **work out modalities in consultation with the Principal for the construction of IT Block under RUSA (under New Construction). Likewise Rs 70 lakh was deposited in Engineering department for the work.**

In this connection following audit observations are being made.

1. Construction of circular sitting open air theatre path way with pop up fountain was not at all under the scope as defined in sanction letter. Thus there was irregular expenditure under the head new construction by Rs. 70 lakh.
- 2 Construction of Circular sitting open air theatre Path way with Pop up Fountain which was a fresh work on fresh location outside the building premises of the college can not be considered under Renovation /up gradation category.
3. Since construction of Circular sitting open air theatre Path way with Pop up Fountain was considered as a new construction. Construction of IT Block was doubling or new construction
4. Norms of sanction order were not followed which clearly stated that no deviation shall to be entertained.
5. As such it is a clear case of unjustified deviation of the funds in contravention of sanctions.
6. Authorities in many correspondences were in dilemma that whether the said work was under Renovation/up gradation or New Construction category.

In reply college stated that there was no deviation of funds. Reply of College is not tenable as it violated the term and conditions of the sanction letter. (point no (iv) The expenditure should be limited to the extent of ratio as fixed component wise(i.e. 35: 35:30) No deviation shall be entertained).

PART- II- B- Incidental Audit Finding

Para No 2: Blockade of Govt. Funds due to non- utilization of Science Block even after seven years of Handing over of Building: Rs 509.41 lakh

Rule 21 of General Financial Rules 2017 provides for Standards of financial propriety. Every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety.

During the scrutiny of records of PGGC, Sector 46 it was noticed that vide Order no 1692 (m) 47 /f ii (16) 2010/700 dated 30.08.2010 an administrative approval of Rs. 509.41 lakh was granted for construction of Science Block in PGGC, Sector 46 for starting Science Courses. Building of the Science Block was completed by the agency M/s A –one Builders and subsequently in November 2014 building was handed over to PGGC, Sector 46.

After taking over the Science Block, Principal of PGGC, Sector 46 had sought permission to start Science classes vide Memo No PGGC/46/Academics/2014/4290 dated 19.11.2014 from the Director Higher Education. Even after a lapse of seven years and time & again request made by Principal PGGC, Sector 46 to DHE, no Science Courses were introduced in PGGC, Sector 46 till date. It is pertinent to make a note here that as per records, Govt. Colleges of UT had received around 4500 applications against 820 seats in Science stream for 2017-18 session. Applicants of Science stream would have been significantly increased in last few years as Science and Technology subjects are want of the era/ multitasking. Expenditure incurred on construction of Science Block resulted in unfruitful expenditure and blockade of huge govt. exchequer as authorities failed to derive intended utilization of funds by not introducing Science courses. Thus depriving rights of students desiring admission in Science Stream.

Audit observed that :-

1. No feasibility study was conducted for starting Science Courses before granting Administrative approval for construction of Science Block.
2. No efforts undertaken for recruitment of faculty and support staff for starting Science classes.
3. No methodology for enrollment of students in Science stream was proposed.

In reply college stated that a self financing Science course proposed to be started. Reply of the college is not tenable as even after seven years of handing over no Science courses were started yet. Further no feasibility study conducted for starting Science Courses before granting Administrative approval for construction of Science Block was provided to audit. Authorities have not made any concrete efforts for recruitment of faculty and support staff for starting Science classes as well as for enrollment of students in Science stream. As such incurring huge amount of Rs 509.41 lakh from govt. exchequer without feasibility study for construction of Science Block resulted in blockade of Rs 509.41 lakh even after seven years of handing over of building .

Para No 3: Irregular payment of Salary and allowances to the Lecturers deputed to another college from the funds of PGGC Sector 46, Chandigarh: Rs 2.4 crore

No payment on account of salary shall be paid to the government employees who are appointed against the sanctioned strength of any office/institute but doing their official duties in another office/institution except the posting to a short spell of time in public interest. As per Fundamental Rules and Om no 2/29/91-Estt(PayII) dated 05.06.1994 salary and allowances shall be paid by the Borrowing department.

During the scrutiny of records pertaining to the PGGC, Sector 46, it was noticed that college has sanctioned strength of 63 lecturers out of this 29 posts were filled on regular basis, 21 posts were filled on contract basis and 13 posts were lying vacant. It was further noticed that 03 lecturers were working on deputation to other college been paid from the PGGC, Sector 46, Chandigarh. As such Rs. 2.4 crore were paid from the PGGC, Sector 46 to the lecturers deputed to Government College of Commerce & Business Administration, Chandigarh during the last five years, i.e. 2016 to 2021, which were otherwise to be paid by the borrowing institute.

Further deputing regular staff for more than 15 years may have resulted in depriving students in quality of education and load on other faculty members.

In reply college stated that staff was deputed on directions of DHE, Chandigarh. The reply of college is not tenable as PGGC, Sector 46 is running short on staff strength and taking services of contractual staff while regular faculty stand deputed to other colleges.

Para No 4: Non-deposit of Lapsed Security into Receipt Head: Rs 8,05,750/-

As per Central Treasury Rules 635 of Vol I, all the balances not exceeding Rs. 25/- unclaimed for more than three complete account years, sale, at the close of March in each year be credited to the Government also as per prospectus securities charged at the time of admission are refundable on the completion of course or earlier, if the student leaves the

institution provided the refund is claimed within one year after leaving the institution. During test check of records maintained in the Post Graduate Government College, Sector 46, Chandigarh, it was noticed that security amounting to Rs. 8,05,750/- for the period/session 2014-15 to 2017- 18 which becomes lapsed/ unclaimed after one year were lying in PLA account of the college and not deposited in the receipt head of government account. Detail as under:-

Year	Library security received	Due for refund on	Library security refunded	Lapsed security
2014-15	220750	2017-18	17750	203000
2015-16	211500	2018-19	40750	170750
2016-17	291500	2019-20	2250	289250
2017-18	153250	2020-21	10500	142750
Total	877000		71250	805750

In reply college stated that remaining lapsed security will be deposited in Govt. head in due course.

Para No.5 Non condemnation and disposal of unserviceable Articles

Rule 217-218 of General Financial Rules, provides that an item may be declared surplus or obsolete or unserviceable, if the same is of no use to the Department. The reason for declaring the item surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the item. The Competent Authority may, at his discretion, constitute a committee at appropriate level to declare item(s) as surplus or obsolete or unserviceable.

Further as per GFR Rule 218(ii) surplus or obsolete or unserviceable goods of assessed residual value less than Rupees Two Lakh, the mode of disposal will be determined by the competent authority, keeping in view the necessity to avoid accumulation of such goods and consequential blockage of space and, also, deterioration in value of goods to be disposed off.

During the test check of store and stock records of the Post Graduate Government College, Sector 46, Chandigarh, for the year 2016-17 to 2020-21, it was noticed that articles with a

book value of Rs. 2,92,916/- had been declared as unserviceable articles hence pending for condemnation since 2013-14. Thus, blocking the space and the value of these items will depreciate further with the passage of time. Detailed as under: -

List of Unserviceable items as on 31.03.2021 pending for disposal

Sl No	Name of the Department	Value of items declared unserviceable awaiting disposal (in Rs.)
1	Department of Psychology	36,861
2	Department of Fine Arts	43,932
3	Department of BCA	2,12,123
Total		2,92,916

No proper reply was received from the college. Final Reply is awaited.

Para No 6: Irregularities relating to PLA Cash book.

During checking of PLA cash book following irregularities were noticed:

(1) **Diversion of Funds:** -GFR 26 (ii) specify the responsibility of controlling officer in respect of budget allocation that the expenditure is incurred for the purpose for which funds have been provided. It was noticed in audit that during April 2016 to March 2021 an amount of Rs 1602061/- out of Water and Electricity Head were spent on other Heads of cash book, details of which are annexed. This is diversion of funds. Reason for the diversion of funds may be intimated and corrective steps may be taken under intimation to audit.

(2) **Non-comparison of Balances of cash book with bank statement:** -Monthly bank statement of PLA accounts was not being taken from bank and entries in Cash book were not compared with bank statements. During the months of February 2018 an amount of Rs 849726 was booked double in cash book. Audit also found that though there was no double withdrawal in monthly bank statement of accounts yet due to double entry of some Vouchers (No 18022 to 18040) the balance of Cash book did not show correct figure. Corrective action may be taken under intimation to audit. Records were called for in audit. Reply is awaited in audit

Para No 7: General Irregularities

During test check of the records pertaining to the PGGC, Sector 46, Chandigarh following General Irregularities were noticed: -

1. **Improper Filing of records:** Correspondences, letters and enclosure were not found in chronological manner.
 2. **Page Numbering:** Pages in the files were not serially numbered. In absence of page numbering misplacing of enclosures cannot be determined and avoided. This may result in loss of correspondences/ important records.
 3. **Absence of Noting System:** As per Manual of Office Correspondence "The aim of a note is to present the facts in the most intelligible, condensed and convenient form so that the decision taking authority may take a quick and correct decision. Past history of the case, precedents, if any are to be mentioned in the note. During the test check, noting system was not found in files. In absence of noting system trail of any correspondence cannot be tracked.
- Reply is awaited in audit.

Part-III A Non Production of Records

Nil

Part- III B Review of old objections

LAR 2011-14

Para no 1: Discrepancies in personal ledger account.

Para stands

LAR 2014-16

Para no 1: Blockage of govt funds due to non-utilization of Science Block :Rs 509.41 lakh

Para updated in current LAR as Para no. 2, hence deleted from here.

Para no 3: Unjustified payment of salary to the lecturers deputed to another college: Rs 109.10 lakh

Para updated in current LAR as Para no. 3, hence deleted from here.

Para no 4 A : Rebate of Income tax without proof of payment : Rs 0.70 lakh.

Para settled.

Para no 4 B: Claim of HRA on un-genuine hand receipt.

Claim of HRA in r/o Mrs. Ramandeep Kaur, Mrs. Vandana & Smt. Mukesh Kumari Settled and claim of HRA in r/o Sh. Sukhdev Singh Stands. Hence Para stands.

Para no 5: Non conducting of physical verification of computers and other equipments of Bachelor of Computer Application (BCA) department.

Para settled.

Para no 6: Non disposal of unserviceable items : Rs 14.84 lakhs.

Para updated in current LAR as Para no. 5, hence deleted from here.

Part IV- Best Practices

Nothing mention worthy.

Part-V Acknowledgement

The College extended full co-operation during the course of audit and all the relevant record was made really available.

Neena Kaul

Sr. Audit Officer