



GURU NANAK COLLEGE

Postgraduate Multi Faculty Premier College
KILLIANWALI, DISTT. SRI MUKTSAR SAHIB (Pb.) - 151211
NAAC Accredited Grade "B"

Recognized by U.G.C. Under Section 2 (f) & 12 (B) & Permanently Affiliated to Panjab University Chandigarh

6.4.3

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Internal Audit

ਦਫਤਰ- ਡਿਪਟੀ ਕੰਟਰੋਲਰ (ਵਿੱਤ ਤੇ ਭਾਰੀ), ਅੰਦਰੂਨੀ ਖਰਚਿਆਂ ਸੰਸਥਾ (ਮਾਲ), ਵਿੱਤ ਵਿਭਾਗ ਪੰਜਾਬ, ਫਰੀਦਕੋਟ।
 ਫੋਨ- 160-161 ਬੇਸਮੈਂਟ ਮਿਨੀ ਸਕਰੀਨਿੰਗ ਹਾਊਸ ਫਰੀਦਕੋਟ।
 ਈਮੇਲ- iaorfandkot@gmail.com

ਜੇਵਾ ਵਿਖੇ,

ਪ੍ਰਿੰਸੀਪਲ,
 ਗੁਰੂ ਨਾਨਕ ਕਾਲਜ, ਮੰਡੀ ਕਿਲਿਆਵਾਲੀ,
 ਜਿਲ੍ਹਾ- ਸ੍ਰੀ ਮੁਕਤਸਰ ਸਾਹਿਬ।

ਨੰ:-ਅਪਸ(ਮ)/ਫਰੀਦ/2019/ 1175 ਮਿਤੀ:- 02/12/19

ਵਿਸ਼ਾ:- ਨਿਪੈਨੁਲ ਗ੍ਰਾਂਟ ਇਨ.ਟਿਓ. ਆਡਿਟ ਪੈਡਿੰਗ ਪੈਰਿਅਡ ਦੇ ਡੀਵੀਊ (ਸਾਲ 2015 ਤੋਂ 2016 ਤੱਕ)।

ਹਵਾਲਾ:- ਆਪਜੀ ਦੇ ਦਫਤਰ ਦੇ ਜਵਾਬ ਪੱਤਰ ਨੰ.- 337/Audit/2019 ਮਿਤੀ:- 29-11-2019 ਦੇ ਸਬੰਧ ਵਿੱਚ।

ਉਪਰੋਕਤ ਵਿਸ਼ੇ ਤੇ ਹਵਾਲਾ ਅਧੀਨ ਪੱਤਰ ਰਾਹੀਂ ਭੇਜੇ ਗਏ ਪੈਡਿੰਗ ਪੈਰਿਅਡ ਦੇ ਜਵਾਬ ਤੇ ਹੇਠ ਦਰਸਾਏ ਅਨੁਸਾਰ ਟਿੱਪਣੀ ਕੀਤੀ ਜਾਂਦੀ ਹੈ :-

ਆਡਿਟ ਰਿਪੋਰਟ ਦਾ ਸਮਾਂ 2013-14 ਤੋਂ 2015-16

ਪੈਰਾ ਨੰਬਰ 1 ਲਾਇਬ੍ਰੇਰੀ ਜੁਰਮਾਨਾ ਦੀ ਰਾਸ਼ੀ ਆਮਦਨ ਵਿਚ ਨਾ ਲੈਣ ਸਬੰਧੀ ਬਣਦੀ ਰਿਕਵਰੀ ਦੀ ਰਕਮ- 790- ਰੁ.

ਸਬੰਧਤ ਕਾਲਜ ਵੱਲੋਂ 790- ਰੁ: ਦੀ ਰਕਮ ਮਿਤੀ 25-10-2019 ਖਜ਼ਾਨੇ ਵਿੱਚ ਜਮ੍ਹਾਂ ਕਰਵਾ ਦਿਤੇ ਹਨ। ਰਿਕਵਰੀ ਹੋਣ ਉਪਰੰਤ ਅਤੇ ਚਲਾਨ ਦੀ ਤਸਦੀਕਸੁਦਾ ਕਾਪਾ ਵਾਚਦਿਆ ਪੈਰਾ ਸੈਟਲ ਕੀਤਾ ਜਾਂਦਾ ਹੈ।

ਪੈਰਾ ਨੰਬਰ 2 ਆਮਦਨ ਵਿੱਚ ਘੱਟ ਦਾਖਲਾ ਫੀਸ ਦਰਸਾਕੇ ਵੱਧ ਕਲੇਮ ਕੀਤੀ ਰਕਮ ਦੀ ਰਿਕਵਰੀ ਦੀ ਬਾਬਤ ਰਕਮ 1310- ਰੁ.

ਸਬੰਧਤ ਕਾਲਜ ਵੱਲੋਂ ਇਹ ਵੱਧ ਕਲੇਮ ਆਮਦਨ ਵਿੱਚ ਲੈ ਲਿਆ ਗਿਆ ਸੀ। ਇਸਤਰ੍ਹਾਂ ਪਹਿਲਾਂ ਹੀ ਸਹੀ ਰਕਮ ਦਾ ਕਲੇਮ ਹੋਇਆ ਹੈ। ਸਹੀ ਆਮਦਨ ਖਾਤੇ ਵਿੱਚ ਲੈਣ ਤੇ ਪੈਰਾ ਸੈਟਲ ਕੀਤਾ ਜਾਂਦਾ ਹੈ।

ਪੈਰਾ ਨੰਬਰ 3 ਵਿਆਜ ਦੀ ਰਾਸ਼ੀ ਆਮਦਨ ਵਿੱਚ ਨਾ ਲੈਣ ਸਬੰਧੀ ਬਾਬਤ ਰਕਮ 34,920 - ਰੁ.

ਸਬੰਧਤ ਕਾਲਜ ਵੱਲੋਂ ਇਹ ਵਿਆਜ ਦੀ ਰਾਸ਼ੀ ਅਗਲੇ ਸਾਲ ਦੇ ਸਾਲਾਨਾ ਕਲੇਮ ਵਿੱਚ ਲਈ ਗਈ ਹੈ। ਇਸਤਰ੍ਹਾਂ ਇਹ ਰਾਸ਼ੀ ਦਾ ਵੱਧ ਕਲੇਮ ਨਹੀਂ ਹੋਇਆ ਹੈ। ਇਹ ਵੱਧ ਕਲੇਮ ਆਮਦਨ ਵਿੱਚ ਲੈ ਲਿਆ ਗਿਆ ਸੀ। ਵਿਆਜ ਦੀ ਰਾਸ਼ੀ ਆਮਦਨ ਵਿੱਚ ਲੈਣ ਤੇ ਪੈਰਾ ਸੈਟਲ ਕੀਤਾ ਜਾਂਦਾ ਹੈ।

ਪੈਰਾ ਨੰਬਰ -4 ਅਣ-ਅਧਿਕਾਰਤ ਪਰਚੇ ਨੂੰ ਵਾਪਸ ਗਰਾਂਟ ਇਨ ਏਡ ਦੇ ਖਾਤੇ ਵਿੱਚ ਜਮ੍ਹਾਂ ਕਰਵਾਉਣ ਬਾਰੇ ਬਾਬਤ ਰਕਮ 312 --- ਰੁਪਏ

ਸਬੰਧਤ ਕਾਲਜ ਵੱਲੋਂ 312- ਰੁ: ਦੀ ਰਕਮ ਗ੍ਰਾਂਟ ਦੇ ਖਾਤੇ ਵਿੱਚ ਮਿਤੀ 16-10-2019 ਨੂੰ ਜਮ੍ਹਾਂ ਕਰਵਾ ਦਿੱਤੀ ਹੈ। ਰਿਕਵਰੀ ਹੋਣ ਤੇ ਪੈਰਾ ਸੈਟਲ ਕੀਤਾ ਜਾਂਦਾ ਹੈ।

ਪੈਰਾ ਨੰਬਰ 5 ਖਜ਼ਾਨੇ ਵਿੱਚ ਜਮ੍ਹਾਂ ਕਰਵਾਈ ਰਾਸ਼ੀ ਦੀ ਸੀ.ਟੀ.ਆਰ ਵੈਰੀਫਿਕੇਸ਼ਨ ਨਾ ਕਰਵਾਉਣ ਸਬੰਧੀ ਬਾਬਤ ਰਕਮ 35,396- ਰੁਪਏ।

Audit file
Handwritten signatures and dates
 11/12/19
 21/12/19





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ਇਸ ਪੈਰ੍ਹੇ ਨੂੰ ਮੁੱਖ ਦਫਤਰ ਸੈਟਲ ਕਰਨ ਲਈ ਵੱਖਰੇ ਤੌਰ ਤੇ ਭੇਜਿਆ ਜਾਵੇਗਾ।

ਪੈਰ੍ਹਾਂ ਨੰਬਰ -6

ਅਣ-ਅਧਿਕਾਰਤ ਖਰਚੇ ਨੂੰ ਵਾਪਸ ਗਰਾਂਟ ਇਨ ਏਡ ਦੇ ਖਾਤੇ ਵਿਚ ਜਮਾਂ ਕਰਵਾਉਣ ਬਾਰੇ ਬਾਬਤ ਰਕਮ 312 -- ਰੁਪੇ

ਸਬੰਧਤ ਕਾਲਜ ਵੱਲੋਂ 312- ਰੁ: ਦੀ ਰਕਮ ਗ੍ਰਾਂਟ ਦੇ ਖਾਤੇ ਵਿੱਚ ਮਿਤੀ 16-10-2019 ਨੂੰ ਜਮਾਂ ਕਰਵਾ ਦਿੱਤੀ ਹੈ। ਰਿਕਵਰੀ ਹੋਣ ਤੇ ਪੈਰ੍ਹਾਂ ਸੈਟਲ ਕੀਤਾ ਜਾਂਦਾ ਹੈ।

ਪੈਰ੍ਹਾਂ ਨੰਬਰ 7

ਲੈਕਚਰਾਂ ਨੂੰ ਮੈਡੀਕਲ ਭੱਤਾ ਵੱਧ ਦੇਣ ਕਾਰਨ ਰਿਕਵਰੀ।
ਬਾਬਤ - 30,600- ਰੁ.

ਇਸ ਪੈਰ੍ਹੇ ਨੂੰ ਮੁੱਖ ਦਫਤਰ ਸੈਟਲ ਕਰਨ ਲਈ ਵੱਖਰੇ ਤੌਰ ਤੇ ਭੇਜਿਆ ਜਾਵੇਗਾ।

ਪੈਰ੍ਹਾਂ ਨੰਬਰ 8

ਲੈਕਚਰਾਂ ਨੂੰ ਐਚ.ਆਰ.ਏ ਵੱਧ ਦੇਣ ਕਾਰਨ ਬਣਦੀ ਰਿਕਵਰੀ।
ਬਾਬਤ - 1,73,636- ਰੁ.

ਇਸ ਪੈਰ੍ਹੇ ਨੂੰ ਮੁੱਖ ਦਫਤਰ ਸੈਟਲ ਕਰਨ ਲਈ ਵੱਖਰੇ ਤੌਰ ਤੇ ਭੇਜਿਆ ਜਾਵੇਗਾ।

ਪੈਰ੍ਹਾਂ ਨੰਬਰ 9

ਸੇਵਾ ਪੱਤਰੀਆ ਸਬੰਧੀ।

ਇਸ ਪੈਰ੍ਹੇ ਨੂੰ ਮੁੱਖ ਦਫਤਰ ਸੈਟਲ ਕਰਨ ਲਈ ਵੱਖਰੇ ਤੌਰ ਤੇ ਭੇਜਿਆ ਜਾਵੇਗਾ।

ਪੈਰ੍ਹਾਂ ਨੰਬਰ 10

ਰਿਕਾਰਡ ਪੇਸ਼ ਨਾ ਕਰਨ ਬਾਰੇ।

ਇਸ ਪੈਰ੍ਹੇ ਨੂੰ ਮੁੱਖ ਦਫਤਰ ਸੈਟਲ ਕਰਨ ਲਈ ਵੱਖਰੇ ਤੌਰ ਤੇ ਭੇਜਿਆ ਜਾਵੇਗਾ।

ਡਿਪਟੀ ਕੰਟਰੋਲਰ (ਵਿੱਤ ਤੇ ਲੇਖਾ)

ਮਿਤੀ:-

ਪਿੱਠ ਅੰਕਣ ਨੰ:-ਆਪਸ(ਮ)/ਆਡਿਟ/ਫਰੀਦ/2019/

ਉਪਰੋਕਤ ਦਾ ਉਤਾਰਾ ਹੇਠ ਲਿਖੇ ਦਫਤਰਾਂ ਨੂੰ ਸੂਚਨਾ ਅਤੇ ਲੋੜੀਂਦੀ ਕਾਰਵਾਈ ਹਿੱਤ ਭੇਜਿਆ ਜਾਂਦਾ ਹੈ ਜੀ -

1. ਵਪੀਕ ਡਾਇਰੈਕਟਰ, ਅੰਦਰੂਨੀ ਪੜਤਾਲ ਸੰਸਥਾ (ਮਾਲ), ਵਿੱਤ ਵਿਭਾਗ ਪੰਜਾਬ, ਚੰਡੀਗੜ੍ਹ।
2. ਡੀ. ਪੀ. ਆਈ. (ਕਾਲਜ) ਪੰਜਾਬ, ਚੰਡੀਗੜ੍ਹ।


ਡਿਪਟੀ ਕੰਟਰੋਲਰ (ਵਿੱਤ ਤੇ ਲੇਖਾ)



GURU NANAK COLLEGE

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External Audit

| | |
|---|---|
|  | <p>INDIAN AUDIT AND ACCOUNTS DEPARTMENT Office of the Pr. Accountant General (Audit), Punjab, Sec-17, Chandigarh-160016 Phone-0172-270316</p> <p>No. AMG-IV/ Vetting-II/LAR/2022-23/322-23 Dated : 28-08-2022</p> |
|---|---|

सेवा मे,

✓ The principal

Guru Nanak College

Killianwali (mandi Dabwali)

near mandi Dabwali Distt. Muktsar Sahib.

विषय

04/2014 to 03/2022 तक की अवधि का लेखा परिक्षण एवं निरीक्षण रिपोर्ट।

इस कार्यालय की लेखा परीक्षा पार्टी द्वारा आपके कार्यालय के लेखाओं की उपरोक्त अवधि की लेखा परीक्षा 22.07.2022 से 26.07.2022 तक की गई जिसकी लेखा परीक्षा एवं निरीक्षण रिपोर्ट आपको भेजी जाती है। लेखा परीक्षा प्रतिवेदन का पूर्ण सुविधाजनक उत्तर एनोटिडि फार्म में अमुद्रित रूप से इस पत्र की प्राप्ति 4 सप्ताह के भीतर भेजने की कृपा करें।

The Inspection Report has been prepared on the basis of information furnished and made available by above referred audited unit. The office of the Accountant General (Audit), Punjab disclaims any responsibility for any mis-information and/or non information on the part of auditee.

अलग - 4 pages

भवदीया

वरिष्ठ लेखा परीक्षा अधिकारी

Copy forwarded to the DPI(College) Punjab Education Board Building, Phase-8 Mohali for information and necessary action.

वरिष्ठ लेखा परीक्षा अधिकारी

Office
Principal
17/08/2022



GURU NANAK COLLEGE

Postgraduate Multi Faculty Premier College

KILLIANWALI, DISTT. SRI MUKTSAR SAHIB (Pb.) - 151211

Inspection Report on the compliance audit of office of the Guru Nanak College

Killianwali, Mandi Dabwali, Sri Muktsar Sahib for the period 04/2014 to 03/2022

PART-I- (Introduction)

The audit of office of the Guru Nanak College Killianwali, Mandi Dabwali, Sri Muktsar Sahib was conducted from 22/07/2022 to 26/07/2022 by the following members of field audit party of office of the Audit, Punjab.

| Name | Designation | Member from | Member till |
|-------------|-------------------------|-------------|-------------|
| Anshuwan | Assistant Audit Officer | 22/07/2022 | 26/07/2022 |
| Mohd Sarham | Assistant Audit Officer | 22/07/2022 | 26/07/2022 |
| | | | |

The audit was supervised by the following officers.

| Name | Designation | Effective from | Effective to |
|------|-------------|----------------|--------------|
| | | | |

Guru Nanak College, Killianwali, District Muktsar was established in 1956. It is managed by Guru Nanak Management Committee, Killianwali (Muktsar) and registered as a society under Societies Registration Act, 1890. The college imparts education upto Graduate Level in Arts and Commerce stream. The College is covered under 95% deficit scheme. Pay and allowances of the staff covered under the Scheme and financed by the DPI (C), Punjab, Mohali was met with from the Grant-in-aid released by the Punjab Government. The College is affiliated with the Punjab University, Chandigarh.

Compliance Audit on the accounts of office of the Principal, Guru Nanak College, Killianwali for the period 04/2014 to 03/2022 was conducted by an audit party headed by Sh. Anshuwan, Asstt. Audit Officer from 22.07.2022 to 26.07.2022 (3 working days) under the supervision of Sh. Ram Phal, Sr. Audit Officer (on leave during audit).

Audit Objectives

We conducted the audit with a view to ascertain whether:

- The provisions of the Act/Rules and Departmental instructions are adequate and enforced accurately to safeguard educational development of the society and of the State
- Whether the Grant-in-aid received under 95% Deficit schemes was utilised in accordance with the Govt. instructions/guidelines as well as of the scheme.
- Are withdrawals/deposits correctly accounted for and cash book has been reconciled with treasury/Bank Pass Books?
- Authorities responsible were discharging their responsibilities and functions in accordance with the prescribed rules and procedures.

① 23
21/07/22
a/s



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Chandigarh

Scope of audit

The current audit assignment covered examination of documents and transactions related to the above audit objectives for the period 04/2014 to 03/2022. Transactions were selected on judgemental basis and as per the Headquarters instructions.

Entry/Exit Conference : Entry conference was held on 22.07.2022 wherein scope of audit was discussed and the exit conference was held on 26.07.2022 wherein the audit findings were also discussed with the Principal, Guru Nanak College, Killianwali.

Internal Audit

Internal audit was not conducted for the period covered under audit.

The ^{college is} school was situated in Village Killianwali (near Dabwali), District: Sri Muktsar Sahib and connected with e-mail gncollegekillianwali@yahoo.co.in and without official telephone no.

The financial position of the College was as under during the period covered under audit.

(Rs. in Lakh)

| Year | Actual Expenditure | Receipt/Income | Net Deficit | 95% of net deficit | Grant recd. | Less/excess grant recd. |
|---------|--------------------|----------------|-------------|--------------------|-------------|-------------------------|
| 2014-15 | 112.39 | 8.57 | 103.82 | 98.63 | 88.88 | (9.75) |
| 2015-16 | 244.48 | 6.15 | 238.33 | 226.41 | 237.68 | 11.27 |
| 2016-17 | 147.30 | 6.69 | 140.61 | 133.58 | 163.37 | 29.79 |
| 2017-18 | 138.58 | 11.61 | 126.97 | 120.62 | 92.47 | (28.15) |
| 2018-19 | 154.74 | 6.54 | 148.20 | 140.80 | 140.89 | 0.10 |
| 2019-20 | 152.84 | 4.22 | 148.62 | 141.19 | 137.57 | (3.62) |
| 2020-21 | 168.27 | 4.10 | 164.18 | 155.97 | 150.35 | (5.62) |
| 2021-22 | 205.35 | 6.28 | 199.08 | 189.13 | 180.65 | (8.48) |

Disclaimer

The Compliance Audit Report has been prepared on the basis of information/records supplied by the office of the Principal, Guru Nanak College, Killianwali. The office of the Pr. Accountant General (Audit) Punjab, Chandigarh disclaims any responsibility for any misinformation and/or non-information on the part of audit entity.

PART-II (Audit Findings)

②
24/02
2022



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PART-II-(A)

(Significant Audit Findings)

--- NIL ---

PART-II-(B)

(Other incidental Audit Findings)

(OBS-367483):

Para 1 : of intended benefit to the students due to non disbursement of scholarship worth Rs. 2.89 lakh

Punjab Government as well as Govt. of India provides financial assistance to the needy and SC students of the weaker section of the society to uplift their socio-economic status, so that they may improve their skills and education for employment. For the same purpose, Government sanctions scholarship to the eligible students.

During test check of records, it was noticed that an amount of Rs.289558/- on account of Post Matric Scholarship Scheme for SC students as detailed below was not disbursed to the eligible students so far.

| Sr. No. | Period | Name of Scheme | Fund received | Disbursed | Balance |
|---------|---------|--|----------------------------|------------|----------------------------|
| 1. | 2014-15 | Post Matric Scholarship Scheme for SC students | 356186 289558 645744 | + = | 356186 289558 289558 |

Non-disbursement of the same had deprived them from their intended benefit. Therefore, the same may be justified to audit.

On being pointed out by Audit, the Department replied that the scholarship will be disbursed as soon as the list of students is received; otherwise the same amount will be refunded to the funding agency. Since the amount has not been disbursed due to non receipt of list of SC students. As such, the amount needs to be returned by the college to the funding agency instead of keeping the amount ^{with} itself as the new rules provides that amount will be deposited directly by the department of Welfare to the accounts of the beneficiaries. Final compliance is awaited.

(OBS-367262):

Para 02 Non-preparation of Annual Financial Statement for the year 2021-22

Under the instructions of the Punjab Govt., the institutions receiving Grant-in-aid are required to prepare the Income and Expenditure Account, Receipt & Payment Account alongwith Balance Sheet for all the financial transactions occurring during the financial year and get the same audited by the Chartered Accountant before submitting the same to the Accountant General's Office.

①
24/11
2021



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During test check of records, it was noticed that the Income and Expenditure Account and Balance Sheet as at 31-03-2022 was not prepared by the Auditee as required to be done which is not in compliance with the Govt. instructions. In absence of the Annual Financial Statements, the exact financial position of the institution for the year 2021-22 could not be ascertained.

On being pointed out by Audit, the Department replied that the observation was noted for compliance. Final compliance is awaited.

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

The pending paras (Part-IIB) of previous reports (2009-10 to 2013-14) were reviewed during current audit. The follow-up status of the outstanding paras is as follows:

| Period of IR | Para No. | Subject of the para | Remarks |
|-----------------------|----------|---|-------------------------------------|
| 2009-10 to 2013-14 | 1 | Deprivation of intended benefit to the students due to non-disbursement of stipend scholarship worth Rs. 1.19 lac | Compliance awaited. Para stands. |
| | 2 | Non-preparation of Annual Financial Statements for the year 2013-14 | Settled. |

PART-IV (Best Practice)

No best practices noticed during audit

PART-V (Acknowledgement)

Audit acknowledges full cooperation of the audit entity in all matters including production of records and information etc.

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

| Sr. No | Name (Sh./Smt.) | Designation | Period |
|--------|--------------------|-----------------------|--------------------------|
| 1 | Dr. Indira Arora | Principal | 13.02.2003 to 31.08.2015 |
| 2 | Dr. Amarpal Kaur | Officiating Principal | 01.09.2015 to 13.05.2016 |
| 3 | Dr. Surinder Singh | Principal | 14.05.2016 to till date |

(4) 
Sr. Audit Officer



GURU NANAK COLLEGE

Postgraduate Multi Faculty Premier College
KILLIANWALI, DISTT. SRI MUKTSAR SAHIB (Pb.) - 151211
NAAC Accredited Grade "B"

Recognized by U.G.C. Under Section 2 (f) & 12 (B) & Permanently Affiliated to Panjab University Chandigarh

Balance sheets

Phone: 7015110776

R K DEEPAK & CO.
CHARTERED ACCOUNTANTS



Cell: 9896386940, 9017553007

CA. G D BR GOEL

B.Com., F.C.A.

F.I.I. (Licentiate)

F.I.I.S.A. (Mumbai)

Head Office: Jammu

Other Branches: New Delhi, Chandigarh, Ludhiana

GURU NANAK COLLEGE

KILLIANWALI

COLLEGE 'A' A/C

BALANCE SHEET AS AT 31ST MARCH, 2023

| LIABILITIES | AMOUNT | | ASSETS | AMOUNT | |
|---------------------------------|--------------------|----|---|--------------------|------------|
| | Rs. | P. | | Rs. | P. |
| College 'B' | 9705907.00 | | Deficit a/c | | |
| A.F. A/c | 172046.00 | | Balance as per last B/S | 6425367.49 | |
| G.N. Security | 538786.00 | | Less: Surplus | -141466.98 | 6283900.51 |
| Payables | | | P.F Investment A/c | | 155698.00 |
| Development Tax to Punjab Govt. | 26400.00 | | Teaching Staff PF | | 30659.00 |
| Income Tax | 400.00 | | EPF Non-Teaching Staff | | 20632.00 |
| Misc. Payable | 12916.00 | | Medical Allowance Recoverable | | 3600.00 |
| HRA Arrear Payable | 757895.00 | | Debtors | | |
| Mrs. Surinder Kapila | 168958.00 | | Misc. Receivable | | 3500.00 |
| Mr. Amit Behal | 137314.00 | | Surat Lal Mali | | 1000.00 |
| Mrs. Usha Rani | 137314.00 | | Guru Nanak Society | | 4077072.60 |
| Dr. Seema Rani | 105677.00 | | Advance Salary against Grant (Gurpreet) | | 54670.00 |
| Dr. Bharat Bhushan | 129404.00 | | Cash & Bank | | |
| Mr. Kimti Lal | 7857.00 | | Cash | | 20455.00 |
| Mr. Vijay Kumar | 20064.00 | | SBI A/c(51043652833) | | 855622.89 |
| Mr. Kala Singh | 28295.00 | | | | |
| Mr. Sardool Singh | 23012.00 | | | | |
| TDS Payable | 292460.00 | | | | |
| TOTAL | 11506810.00 | | TOTAL | 11506810.00 | |

PRINCIPAL

ACCOUNTANT

PRESIDENT/SECRETARY

AUDITOR'S REPORT: Please refer to our separate report of even date.

DATED: 27-10-23

PLACE: MANDI DABWALI



FOR R K Deepak & Co.
CHARTERED ACCOUNTANTS

(G D BR GOEL)
B.Com., F.C.A.
PARTNER

DABWALI ADDRESS: CA. G D BR Goel, 1st Floor, House No 88, HUDA Sector, Mandi Dabwali
Cell: 9896386940, 9017553007, 7015110776



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R K DEEPAK & CO.

Continuation Sheet No. 2

GURU NANAK COLLEGE

KILLIANWALI

COLLEGE 'A' A/C

INCOME & EXPENDITURE A/C FOR THE YEAR ENDING 31ST MARCH, 2023

| EXPENDITURE | AMOUNT | | INCOME | AMOUNT | |
|---------------------------------------|--------------------|-----------|-----------------------------------|--------------------|----|
| | Rs. | P. | | Rs. | P. |
| To Salary Teaching Staff | 14436540.00 | | By Grant 95% AND 75% | 14721623.00 | |
| To Salary Non-Teaching Staff | 2337614.00 | | By 5% and 25% share of M.C. | 1635000.00 | |
| To HRA Arrear Teaching & Non Teaching | 1050355.00 | | By Grant for HRA Arrears TS & NTS | 1018571.00 | |
| To PF Admin Charges | 9925.00 | | By Tuition fee | 474790.00 | |
| To Bank Charges | 341.02 | | By Admission fee | 102170.00 | |
| | | | By Late Admission Fees | 3000.00 | |
| | | | By Fine | 2400.00 | |
| | | | By Interest on SB A/c | 18688.00 | |
| To Excess of Income over Expenditure | | 141466.98 | | | |
| TOTAL | 17976242.00 | | TOTAL | 17976242.00 | |


 PRINCIPAL


 ACCOUNTANT


 PRESIDENT/SECRETARY

AUDITOR'S REPORT: Please refer to our separate report of even dated Balance-Sheet

DATED: 27-10-23

PLACE: MANDI DABWALI



For R.K. Deepak & Co.
 CHARTERED ACCOUNTANTS


 {G D BR GOEL}

B.Com., F.C.A.
 PARTNER.


 Principal
 Guru Nanak College
 Killianwali (Sri Muktsar Sahib)



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CA. G D BR GOEL

B.Com., F.C.A.

F.I.I. (Licentiate)

F.I.I.S.A. (Mumbai)

Head Office: Jammu

Other Branches: New Delhi, Chandigarh, Ludhiana

GURU NANAK COLLEGE

KILLIANWALI

COLLEGE 'B' A/C

BALANCE SHEET AS AT 31ST MARCH, 2023

| LIABILITIES | AMOUNT | | ASSETS | AMOUNT | |
|---|-------------|-------------|-------------------------------------|-------------|----|
| | Rs. | P. | | Rs. | P. |
| Capital Fund | | | Fixed Assets (Gross Block) | 23739264.00 | |
| Balance as per last B/S | 10398686.56 | | <i>(As per Annexure 'B')</i> | | |
| Less: Excess of Income over Expenditure | 961396.69 | 11360083.25 | Recurring Expenditure against Grant | 810360.00 | |
| Grant Utilization A/c | | 16733415.00 | Securities | | |
| Grant For Auditorium Repair | 400000.00 | | University | 5000.00 | |
| Grant for Building Repair | 150000.00 | | Telephone Department | 950.00 | |
| Grant for College Building | 200000.00 | | BBA & BCA Course | 2000.00 | |
| Grant for Comp. Based Ac | 700000.00 | | | | |
| Grant for Dev. & Library | 1500000.00 | | Advances | | |
| Grant for Development | 500000.00 | | Usha Rani | 16322.00 | |
| Grant For Red Ribbon Club | 2500.00 | | Gurpreet Kaur | 2575.00 | |
| Grant for Sports & Lib. | 400000.00 | | Krishna Devi | 2000.00 | |
| Other Grants | 3500.00 | | | | |
| Other Grants | 2110976.00 | | Sundry Debtors | | |
| UGC grant for Dev. 11th plan | 27744.00 | | GN College 'A' | 9705907.00 | |
| UGC grant for Devp of Sports | 4432676.00 | | GNHS, Killianwali | 44400.00 | |
| UGC grant for 11th plan Mergec | 1790000.00 | | | | |
| UGC grant for 12th | 105568.00 | | TDS | 46753.00 | |
| UGC Grant for Add. Equipment | 2184308.00 | | | | |
| UGC Grant for Development | 277440.00 | | Cash & Bank Balances | | |
| UGC Grant for Seminar | 75000.00 | | FDR with SBI from SB A/c 6841 | 8432158.00 | |
| UGC Grant For Swimming Pool | 198703.00 | | Endowment A/c (FDR) | 1305616.00 | |
| UGC grant for Vocational Edu. | 800000.00 | | SBI Saving A/c 6841 | 135146.91 | |
| Vevki Grant (Devp of basement) | 500000.00 | | CBI Badal | 16236.00 | |
| Vevki Grant for Gym Goods | 75000.00 | | SBI Saving A/c 65505 | 295349.90 | |
| Vevki Grant Room Repair | 300000.00 | | SBI Current A/c 8263 | 11833.14 | |
| | | | Cash in Hand | 49105.00 | |
| Post Matric scholarship | | 140246.00 | | | |
| Remuneration from Punjabi University | | 4266.00 | | | |
| Stitching Charges Payable | | 3804.00 | | | |
| NCC TA/DA payable | | 8665.00 | | | |
| GN College A.F A/c | | 1893380.87 | | | |
| GN College Society | | 65839.63 | | | |
| G.N.C. Security | | 531444.00 | | | |
| G.N. Collegiate Sen Sec School | | 47008.00 | | | |
| 20 Pb BN NCC BTI | | 53722.00 | | | |
| Director Rate Social Welfare Schlorship | | 11900.00 | | | |
| Sh. Davinderjeet Singh | | 5500.00 | | | |
| Security | | | | | |
| Special Security | | 11700.00 | | | |
| Student Security | | 410520.00 | | | |
| GYM Security | | 5000.00 | | | |
| Accumulated Depreciation | | 13298389.20 | | | |
| Cheque Payable | | 36093.00 | | | |

TOTAL
[Signature]
 PRINCIPAL

44620975.95 TOTAL
[Signature]
 ACCOUNTANT

44620975.95
[Signature]
 PRESIDENT/SECRETARY

AUDITOR'S REPORT:
 DATED: 27-10-23
 PLACE: MANDI DABWALI

Please refer to our separate report of even date.



For R K Deepak & Co.
 CHARTERED ACCOUNTANTS
[Signature]
(G D BR GOEL)
 B.Com., F.C.A.
 PARTNER

[Signature]
 Principal
 Guru Nanak College
 Killianwali (Sri Muktsar Sahib)



GURU NANAK COLLEGE

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R K DEEPAK & CO.

Continuation Sheet No.2.....

GURU NANAK COLLEGE, KILLIANWALI

COLLEGE 'B' A/C

INCOME & EXPENDITURE A/C FOR THE YEAR ENDING 31ST MARCH, 2023

| EXPENDITURE | AMOUNT | | INCOME | AMOUNT | |
|--|-------------|----|--|-------------|----|
| | Rs. | P. | | Rs. | P. |
| To 5% & 25% MC Share | 1635000.00 | | By Interest on FDR | 499952.00 | |
| To Admission Reg./Continuation Fees | 499309.00 | | By Interest on S/B | 42987.00 | |
| To Advertisement exp. | 33000.00 | | By College Campus Maintenance Fund | 3387121.00 | |
| To Alumni Association Exp. | 4688.00 | | By College News And Annual Reports | 22863.00 | |
| To Bank/Draft Charges | 1378.82 | | By College Youth Welfare Fund | 51830.00 | |
| To Computer Equipments Exp. | 20200.00 | | By Collge Sports Fund | 148378.00 | |
| To Convocation Exp. | 180.00 | | By DPI Fees | 57000.00 | |
| To E-Library Exp. | 10900.00 | | By Environment Education Fee | 70884.00 | |
| To EPF Admin Chg. | 17429.00 | | By from Deverderjeet Singh | 175204.00 | |
| To EPF Cont. of MC | 210655.00 | | By Generator Fund | 52494.00 | |
| To ESIC Cont. of Employees | 2951.00 | | By Grant/Scholarship aginst Fees of SC Stu | 1683559.00 | |
| To ESIC Cont. of MC | 37525.00 | | By Gym Charges | 13482.00 | |
| To Extension Lecture Exp. | 8400.00 | | By House Exam. Fees | 145479.00 | |
| To Extra Curricular Activities | 31756.00 | | By Identity/Library Card | 17078.00 | |
| To Furniture Repair | 33525.00 | | By Leuseline Internet | 39882.00 | |
| To Genset Exp. | 23500.00 | | By Library Development Fund | 97830.00 | |
| To Gratuity | 1000000.00 | | By M.COM fee | 384690.00 | |
| To Gurudwara Exp. | 29200.00 | | By Magzine Fund | 121719.00 | |
| To Late Admission Fees | 3000.00 | | By Medical Charges | 33796.00 | |
| To Leave Encashment A/c | 1261771.00 | | By NAAC Sponser Seminar Fees | 19600.00 | |
| To Medicine Exp. | 605.00 | | By NCC/NSS | 3962.00 | |
| To Membership Fees | 10000.00 | | By PGDCA Fee | 34330.00 | |
| To Misc. Exp. | 92390.00 | | By Prize Distribution Funtion | 69830.00 | |
| To NAAC Fees | 359937.00 | | By Red Cross Fee | 5760.00 | |
| To NAAC Sponser Seminar Exp. 2021 | 48678.00 | | By Retiral Fund | 1056746.00 | |
| To NAAC Sponser Seminar Exp. 2022 | 18000.00 | | By Old Liabilities doesn't exist hence | | |
| To NCC/NSS | 6941.00 | | treated as income | 1278505.29 | |
| To Newspaper & Magzine | 19799.50 | | By Sale of Scrap | 110120.00 | |
| To Printing & Stationery | 122745.00 | | By Seminar/Club/Society | 63830.00 | |
| To Professional Exp. | 10500.00 | | By Student Aid Fund | 87076.00 | |
| To Punjab State Development Tax | 4800.00 | | By Students Insurance | 27185.00 | |
| To Refreshment Exp. | 22575.00 | | By Students Scholarship Fund | 74419.00 | |
| To Repair & Maintenance | 43420.00 | | By Subject Change Fees | 600.00 | |
| To Repair & Maintenance to Building | 71366.28 | | By Swimming Pool Fund | 181548.00 | |
| To Salary (Contract TS and Non Teaching St | 1492906.00 | | By Un Aided Staff Fund | 159443.00 | |
| To Salary (self Finance) | 526200.00 | | | | |
| To Sanitory and Sanitation Exp. | 10355.00 | | | | |
| To Non recoverable advances W/off | 3500.00 | | | | |
| To Sports Exp. | 5125.00 | | | | |
| To Swimming Pool Renovation Exp. | 27262.00 | | | | |
| To TA/DA | 75625.00 | | | | |
| To Telephone and Internet Exp. | 24993.00 | | | | |
| To University Charges | 179052.00 | | | | |
| To University Continuation Fees | 6390.00 | | | | |
| To Water & Electricity Exp. | 113100.00 | | | | |
| To Website Maintenance Exp. | 21438.00 | | | | |
| To Depreciaton A/c | 773990.00 | | | | |
| To Excess of Income over Expenditure | 961396.69 | | | | |
| TOTAL | 10219182.29 | | TOTAL | 10219182.29 | |

PRINCIPAL

ACCOUNTANT

PRESIDENT/SECRETARY

AUDITOR'S REPORT: Please refer to our separate report of even dated Balance-Sheet

DATED: 27-10-23

PLACE: MANDI DABWALI



For R.K. Deepak & Co.
CHARTERED ACCOUNTANTS

(G D BR GOEL)

B.Com., F.C.A.
PARTNER

Principal
Guru Nanak College
Killianwali (Sri Muktsar Sahib)



GURU NANAK COLLEGE

Postgraduate Multi Faculty Premier College
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Phone: 7015110776

Cell: 9896386940, 9017553007

R K DEEPAK & CO.
CHARTERED ACCOUNTANTS



CA. G D BR GOEL

B.Com., F.C.A.

F.I.I. (Licentiate)

F.I.I.S.A. (Mumbai)

Head Office: Jammu

Other Branches: New Delhi, Chandigarh, Ludhiana

GURU NANAK COLLEGE

KILLIANWALI

AMALGAMATED FUND

BALANCE SHEET AS AT 31ST MARCH, 2023

| LIABILITIES | AMOUNT | | ASSETS | AMOUNT | |
|---------------------------------|-------------------|------------|---------------------------------|-------------------|----|
| | Rs. | P. | | Rs. | P. |
| Capital Fund | | | Fixed Assets | 3533867.55 | |
| Previous year balance | 3581815.05 | | (As per Annexure 'C') | | |
| Add: Excess of Income over Exp. | 762477.92 | 4344292.97 | Securities | | |
| | | | Telephone Department | 750.00 | |
| GNC Security A/c | | 145100.00 | Electricity Board | 850.00 | |
| Sundry Creditors | | 18776.00 | Water Connection | 2000.00 | |
| | | | Advances | | |
| Accumulated Depreciation | | 2293924.24 | Gursewak Singh | 1000.00 | |
| | | | Sundry Debtors | | |
| | | | Punjab University, Chandigarh | 11684.00 | |
| | | | GN Collegiate Sr Sec School | 37264.00 | |
| | | | G.S. Sandhu & Co. | 248.00 | |
| | | | GN Society | 2460.50 | |
| | | | College 'A' | 172046.00 | |
| | | | College 'B' | 1893380.87 | |
| | | | Misc. Recoverable | 22457.00 | |
| | | | TDS on FDR | 132.00 | |
| | | | Cash & Bank Balances | | |
| | | | SBI, Killianwali | 397918.29 | |
| | | | Cash In Hand | 7079.00 | |
| | | | FDR With SBI | 718956.00 | |
| TOTAL | 6802093.21 | | TOTAL | 6802093.21 | |

PRINCIPAL

ACCOUNTANT

PRESIDENT/SECRETARY

AUDITOR'S REPORT: Please refer to our separate report of even date.

DATED: 27-10-23

PLACE: MANDI DABWALI



For R. K. Deepak & Co.
CHARTERED ACCOUNTANTS

{G D BR GOEL}
B.Com., F.C.A.
PARTNER.

DABWALI ADDRESS: CA. G D BR Goel, 1st Floor, House No 88, HUDA Sector, Mandi Dabwali
Cell: 9896386940, 9017553007, 7015110776

Principal
Guru Nanak College
Killianwali (Sri Muktsar Sahib)



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R K DEEPAK & CO.

Continuation Sheet No.2.....

GURU NANAK COLLEGE

KILLIANWALI

AMALGAMATED FUND

INCOME & EXPENDITURE A/C FOR THE YEAR ENDING 31ST MARCH, 2023

| EXPENDITURE | AMOUNT | | INCOME | AMOUNT | |
|--------------------------------------|-------------------|-----------|---------------------------|-------------------|----|
| | Rs. | P. | | Rs. | P. |
| To Bank/Draft Charges | | 152.08 | By Amalgamted Fund Fee | 1128569.00 | |
| To Genset Exp. | 2500.00 | | By Interest on Saving A/C | 7590.00 | |
| To Repairs to Maint. Exp. | 14760.00 | | By Interest on FDR | 38606.00 | |
| To Postage Exp. | 2302.00 | | | | |
| To Electricity & Water Charge | 95150.00 | | | | |
| To Newspaper & Magazine Fund | 8329.00 | | | | |
| To Sports & Games | 106691.00 | | | | |
| To Printing & Stationary | 600.00 | | | | |
| To Job Fair for Student Exp. | 5500.00 | | | | |
| To Youth Festival (Exp.) | 33216.00 | | | | |
| To Swimming Pool Exp. | 13920.00 | | | | |
| To Affiliation fees | 11000.00 | | | | |
| To Misc. Exp. | 1389.00 | | | | |
| To Depreciation | 116778.00 | | | | |
| To Excess of Income over Expenditure | | 762477.92 | | | |
| TOTAL | 1174765.00 | | TOTAL | 1174765.00 | |


PRINCIPAL


ACCOUNTANT


PRESIDENT/SECRETARY

AUDITOR'S REPORT: Please refer to our separate report of even dated Balance-Sheet

DATED: 27-10-23

PLACE: MANDI DABWALI



For R K Deepak & Co.
CHARTERED ACCOUNTANTS


{G D BR GOEL}

B.Com., F.C.A.
PARTNER.



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CA. G D BR GOEL

B.Com., F.C.A.

F.I.I. (Licentiate)

F.L.L.S.A. (Mumbai)

Head Office: Jammu

Other Branches: New Delhi, Chandigarh, Ludhiana

GURU NANAK COLLEGE

KILLIANWALI

SECURITY A/C

BALANCE SHEET AS AT 31ST MARCH, 2023

| LIABILITIES | AMOUNT | | ASSETS | AMOUNT | |
|-----------------------------|------------|-------------------|-----------------------------|--------|-------------------|
| | Rs. | P. | | Rs. | P. |
| Old Securities | 1730482.32 | | Debtors | | |
| Add: Security Recd. | 41629.00 | 1772111.32 | College 'A' | | 538786.00 |
| GN Collegiate Sr Sec School | | 7300.00 | College 'B' | | 531444.00 |
| Special Library Security | | 385.00 | A.F. A/c | | 145100.00 |
| Library Security | | 140450.00 | GN Society | | 8466.36 |
| Interest on FDR | | 213324.50 | Cash & Bank | | |
| | | | FDR With SBI, Mandi Dabwali | | 699445.00 |
| | | | SBI, Mandi Dabwali | | 180029.46 |
| | | | Cash In Hand | | 30300.00 |
| TOTAL | | 2133570.82 | TOTAL | | 2133570.82 |


PRINCIPAL


ACCOUNTANT


PRESIDENT/SECRETARY

AUDITOR'S REPORT: Please refer to our separate report of even date.

DATED: 27-10-23

PLACE: MANDI DABWALI



For R K Deepak & Co.
CHARTERED ACCOUNTANTS

{G D BR GOEL}

B.Com., F.C.A.

PARTNER.

DABWALI ADDRESS: CA. G D BR Goel, 1st Floor, House No 88, HUDA Sector, Mandi Dabwali
Cell: 9896386940, 9017553007, 7015110776


Principal
Guru Nanak College
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R K DEEPAK & CO.

Continuation Sheet No.2.....

GURU NANAK COLLEGE

KILLIANWALI
SECURITY A/C

INCOME & EXPENDITURE A/C FOR THE YEAR ENDING 31ST MARCH, 2023

| EXPENDITURE | AMOUNT | | INCOME | AMOUNT | |
|---------------------|--------|-----------------|--------------------|----------|-----------------|
| | Rs. | P. | | Rs. | P. |
| | | | By Interest Income | | 41629.00 |
| | | | Interest on FDR | 37208.00 | |
| | | | Interest on SB A/c | 4421.00 | |
| To Excess of Income | | 41629.00 | | | |
| TOTAL | | <u>41629.00</u> | TOTAL | | <u>41629.00</u> |

PRINCIPAL *[Signature]* ACCOUNTANT *[Signature]* PRESIDENT/SECRETARY *[Signature]*

AUDITOR'S REPORT: Please refer to our separate report of even dated Balance Sheet.

DATED: 27-10-23

PLACE: MANDI DABWALI



For R K Deepak & Co.

CHARTERED ACCOUNTANTS

{G D BR GOEL}

B.Com., F.C.A.

PARTNER.

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