

# 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

## 6.4.1

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## GURU NANAK COLLI

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## **Internal Audit**

ਦਾਫ਼ਤਰ- ਡਿਪਟੀ ਕੰਟਰੋਲਰ (ਵਿੱਤ ਦੇ ਲੜਾ), ਅੰਦਰੂਨੀ ਪੜਤਾਲ ਸੰਸਥਾ (ਮਾਲ),ਵਿੱਤ ਵਿਭਾਗ ਪੰਜਾਬ, ਫਰੀਦਕੋਟ। ਪਤਾ- 160-161 ਬੇਸਮੈਟ ਮਿੰਨੀ ਸਕੱਤਰੇਤ ,ਤਰੀਦਕਟ ਸੇਵਾ ਵਿਖੇ.

> ਪ੍ਰਿੰਸੀਪਲ , ਗੁਰੂ ਨਾਨਕ ਕਾਲਜ, ਮੰਡੀ ਕਿਲਿਆਵਾਲੀ, ਜਿਲ੍ਹਾ– ਸ੍ਰੀ ਮੁਕਟਸਰ ਸਾਹਿਬ।

ਨੰ:-ਅਪਸ(ਮ)/ਫਰੀਂਦ/2019/ 1/75 ਮਿਤੀ:- **ਾ**ਡੀ\ਡੀ\4

ਸੁਪੈਸ਼ੁਲ ਗ੍ਰਾਂਟ ਦਿਨ,ਵੇਡ, ਯਾਡਿਟ ਪੈਡਿੰਗ ਪੈਰਿਆ ਦੇ ਗੀਵਿਊ (ਸਾਲ 2013 ਤੋਂ 2016 PEn. ਤੱਕ)।

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

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

ਆਡਿਟ ਰਿਪੋਰਟ ਦਾ ਸਮ੍ਹਾਂ 2013-14 ਤੋਂ 2015-16

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

> ਸਬੰਧਤ ਕਾਲਜ ਵੱਲੋਂ 790- ਰੂ: ਦੀ ਰਕਮ ਮਿਤੀ 25-10-2019 ਖਜ਼ਾਨੇ ਵਿੱਚ ਜਮ੍ਹਾਂ ਕਰਵਾ ਦਿੱਤੇ ਹਨ। ਰਿਕਵਰੀ ਹੋਣ ਉਪਰੰਤ ਅਤੇ ਚਲਾਨ ਦੀ ਤਸਦੀਕਸ਼ਦਾ ਕਾਪੀ ਵਾਚਦਿਆ ਪੈਰ੍ਹਾਂ ਮੈਟਲ ਕੀਤਾ ਜਾਂਦਾ ਹੈ।

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

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

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

> ਸਬੰਧਤ ਕਾਲਜ ਵਲੋਂ ਇਹ ਵਿਆਜ ਦੀ ਰਾਸ਼ੀ ਅਗਲੇ ਸਾਲ ਦੇ ਸਾਲਾਨਾਂ ਕਲੇਮ ਵਿੱਚ ਲਈ ਗਈ ਹੈ।ਇਸਤਹਾ ਇਹ ਰਾਸ਼ੀ ਦਾ ਵੱਧ ਕਲੇਮ ਨਹੀਂ ਹੋਇਆ ਹੈ।ਇਹ ਵੱਧ ਕਲੇਮ ਆਮਦਨ ਵਿੱਚ ਲੈ ਲਿਆ ਗਿਆ ਸੀ।ਵਿਆਜ ਦੀ ਰਾਸ਼ੀ ਆਮਦਨ ਵਿੱਚ ਲੈਣ ਤੇ ਪੈਰ੍ਹਾ ਸੈਟਲ ਕੀਤਾ ਜਾਂਦਾ ਹੈ।

ਅਣ-ਅਧਿਕਾਰਤ ਪਰਚੇ ਨੂੰ ਵਾਪਸ ਗਰਾਂਟ ਇਨ ਏਡ ਦੇ ਖਾਤੇ ਵਿਚ ਜਮਾਂ ਕਰਵਾਉਣ ਪੈਰ੍ਹਾਂ ਨੰਬਰ -4 ਬਾਰੇ ਬਾਬਤ ਰਕਮ 312 -- ਰੂਪੇ

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

ਖਜਾਨੇ ਵਿੱਚ ਜਮ੍ਹਾਂ ਕਰਵਾਈ ਰਾਸ਼ੀ ਦੀ ਸੀ.ਟੀ.ਆਰ ਵੈਰੀਡਿਕ੍ਰੇਸ਼ਨ੍ਹ ਨਾ ਕਰਵਾਉਣ ਸਬੰਧੀ ਬਾਬਤ ਰਕਮ 35,396- ਰੂਪਏ।

Principal & Guru Nanak College Killianwali (Sri Muktsar Sahib)



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gla review

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– ਰੂ: ਦੀ ਰਕਮ ਗ੍ਰਾਂਟ ਦੇ ਖਾਤੇ ਵਿੱਚ ਮਿਤੀ 16–10–2019 ਨੂੰ ਜਮ੍ਹਾਂ ਕਰਵਾ ਦਿੱਤੀ ਹੈ। ਰਿਕਵਰੀ ਹੋਣ ਤੇ ਪੈਰ੍ਹਾਂ ਸੈਟਲ ਕੀਤਾ ਜਾਂਦਾ ਹੈ।

ਪੈਰ੍ਹਾਂ ਨੰਬਰ 7

ਲੈਕਚਰਾਂਰਾ ਨੂੰ ਮੈਡੀਕਲ ਭੱਤਾ ਵੱਧ ਦੇਣ ਕਾਰਨ ਰਿਕਵਰੀ ।

ਬਾਬੜ - 30,600- ਰੂ.

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

ਪੈਰ੍ਹਾਂ ਨੰਬਰ 8

ਲੈਕਚਰਾਂਰਾਂ ਨੂੰ ਐਚ.ਆਰ.ਏ ਵੱਧ ਦੇਣ ਕਾਰਨ ਬਣਦੀ ਰਿਕਵਰੀ ।

ਬਾਬਤ – 1,73,636– ਰੂ.

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)

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. ਵਧੀਕ ਡਾਇਰੈਕਟਰ, ਅੰਦਰੂਨੀ ਪੜਤਾਲ ਸੰਸਥਾ (ਮਾਲ), ਵਿੱਤ ਵਿਭਾਗ ਪੰਜਾਬ, ਚੰਡੀਗੜ੍ਹ ।

2. ਡੀ. ਪੀ. ਆਈ. (ਕਾਲਜ਼) ਪੰਜਾਬ, ਚੰਡੀਗੜ੍ਹ।

ਡਿਪਟੀ ਕੰਟਰੋਲਰ (ਵਿੱਤ ਤੇ ਲੇਖਾ)

Principal
Guru Nanak College
Killianwali (Sri Muktsar Sahib)

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KILLIANWALI, DISTT. SRI MUKTSAR SAHIB (Pb.) - 151211 NAAC Accredited Grade "B"

Under Section 2 (f) & 12 (B) & Permanently Affiliated to Panjab University Chandigarh

## External Audit



INDIAN AUDIT AND ACCOUNTS DEPARTMENT Office of the Pr. Accountant General (Audit), Punjab, Sec-17, Chandigarh-160016 Phone-0172-270316

No. AMG-IV/ Vetting-II/LAR/2022-23/322-23 Dated: 28 - 08 - 2027

सेवा मे.

The principal **Guru Nanak College** Killianwali (mandi Dabwali) mar manec Japusali Mitte mukatear 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 एंव निरीक्षण रिपोर्ट आपको भेजी जाती है। लेखा परीक्षा प्रतिवेदन का पूर्ण सुविधाजनक उत्तर एनोटिटिट 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 misinformation and/or non information on the part of auditee.

Theren - 4 pyes

वरिष्ठ लेखा परीक्षा अधिकारी

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

office for

वरिष्ठ लेखा परीक्षा अधिकारी

Guru Nanak College Killianwali (Sri Muktsar Sabib)



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

<u>Inspection Report on the compliance audit of office of the Guru Nanak College</u> <u>Killianwali, Mandi Dabwali, Sri Muktsar Sahib for the period 04/2014 to 03/2022</u>

## 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.

Designation	Member from	Member till
Assistant Audit Officer		26/07/2022
Assistant Audit Officer		26/07/2022
	Assistant Audit Officer	Assistant Audit Officer 22/07/2022

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.

Principal Guru Nanak College Killianwali (Sri Muktsar Sahib)



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

NAAC Accredited Grade "B"

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 school was situated in Village Killianwali (near Dabwali), District: Sri Muktsar Sahib and connected with e-mail gncollegekillianwali@yahool.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)

Actual Expenditure	Receipt/ Income	Net Deficit	95% of net deficit	Grant recd.	Less/excess grant recd.
112.39	8.57	103.82	98.63	88.88	(9.75)
244.48	6.15	238.33	226.41	237.68	11.27
147.30	6.69	140.61	133.58	163.37	29.79
138.58	11.61	126.97	120.62	92.47	(28.15)
154.74	6.54	148.20	140.80	140.89	0.10
152.84	4.22	148.62	141.19	137.57	(3.62)
168.27	4.10	164.18	155.97	150.35	(5.62)
205.36	6.28	199.08	189.13	180.65	(8.48)
	112.39 244.48 147.30 138.58 154.74 152.84 168.27	Expenditure         Income           112.39         8.57           244.48         6.15           147.30         6.69           138.58         11.61           154.74         6.54           152.84         4.22           168.27         4.10	Expenditure         Income           112.39         8.57         103.82           244.48         6.15         238.33           147.30         6.69         140.61           138.58         11.61         126.97           154.74         6.54         148.20           152.84         4.22         148.62           168.27         4.10         164.18	Expenditure         Income         deficit           112.39         8.57         103.82         98.63           244.48         6.15         238.33         226.41           147.30         6.69         140.61         133.58           138.58         11.61         126.97         120.62           154.74         6.54         148.20         140.80           152.84         4.22         148.62         141.19           168.27         4.10         164.18         155.97	Expenditure         Income         deficit         recd.           112.39         8.57         103.82         98.63         88.88           244.48         6.15         238.33         226.41         237.68           147.30         6.69         140.61         133.58         163.37           138.58         11.61         126.97         120.62         92.47           154.74         6.54         148.20         140.80         140.89           152.84         4.22         148.62         141.19         137.57           168.27         4.10         164.18         155.97         150.35

## 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)

03-1410-





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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 Mat Scholarship Scher for SC students	ic 356186 + 289558 = 645744	356186	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 itself as the new rules provides that amount will be deposited disrectly by the department of Welfate 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.

Principal
Guru Nanak College
Killianwali (Sri Muktsar Sahib)



Postgraduate Multi Faculty Premier College

KILLIANWALI, DISTT. SRI MUKTSAR SAHIB (Pb.) - 151211
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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	Deprival of intended benefit to the students due to non-disbursement of stipend scholssrship worth Rs. 1.19 lac	
	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	13.02.2603 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

2)





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