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Date: 31-01-2024  
Place: Moodbidri

To,  
The Chairman/ Managing Trustee  
Alva's Education Foundation  
Moodbidri


### INTERNAL AUDIT REPORT APRIL 2023 TO SEPTEMBER 2023

Details of Colleges Audited under Alva's Education Foundation are as below:

1. Alvas Ayurveda Medical College
2. Alvas College
3. Alvas Central School
4. Alvas College Of Education
5. Alvas College Of Hospital Administration
6. Alvas College Of Medical Laboratory Technology
7. Alvas College Of Nursing
8. Alvas College Of Naturopathy & Yogic Science
9. Alvas College Of Physiotherapy
10. Alvas College Of Physical Education
11. Alvas English Medium Higher Primary School
12. Alvas English Medium High School
13. Alvas English Medium Primary School
14. Alvas Homeopathic Medical College
15. Alvas Institute Of Engineering & Technology
16. Alvas Institute Of Nursing
17. Alvas Kannada Medium Higher Primary School
18. Alvas Kannada Medium High School
19. Alvas Post Graduate Studies
20. Alvas Pre-Primary School
21. Alvas Pre-University College

We have completed verification of transactions for the period of APRIL 2023 TO SEPTEMBER 2023.  
Report for the same is enclosed here.

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PRINCIPAL  
Alva's Institute of Engg. & Technology,  
Mijur, MOODBIDRI - 574 225, D.K

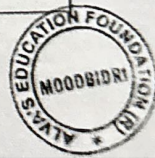
**ALVAS INSTITUTE OF ENGINEERING & TECHNOLOGY**

**OTHER QUERIES FOR THE PERIOD APRIL 2023 TO SEPTEMBER 2023**

SL NO.	DATE	VOUCHER NO.	EXPENSES	NAME OF THE PARTY/NARRATION	AMOUNT	REMARKS	REMARKS BY THE FINANCE OFFICE
1	24-04-2023	AIET/BP/00024/23-24	Indian High Vacuum Pumps	Payment made against bill towards purchase of thermal evaporation system.	6,37,200.00	Wrong bank reconciliation. Bank date as per tally is 24-04-2023 and as per bank statement is 25-04-2023.	Bank date rectified
2	27-04-2023	AIET/JV-CRS/EXP/00005/23-24	Printing & Stationery	Alvas Stationery Trade Creditors-ASV	180.00	Bill belongs to FY 2022-23 dated 31-3-2023.	Please refer general remarks in the audit query reply file Point no.4
3	02-05-2023	AIET/JV-OTH/00064/23-24	Travelling & Conveyance	Travelling expenses of Udaya & S N Sethuram AIET guest for Rostrum Programme	15,025.00	Bills belongs to the FY 2022-23 i.e 19 SEPTEMBER to 31 SEPTEMBER 2023.	Please refer general remarks in the audit query reply file Point no.4
4	05-05-2023	AIET/JV-CRS/FA/00001/23-24	Library Books	Manjunatha Book Distributors	3,294.00	Bill belongs to the FY 2022-23 dated 27-03-2023	Please refer general remarks in the audit query reply file Point no.4
5	06-05-2023	AIET/JV-CRS/MED/00002/23-24	Seminar & Workshop Expenses	Namma Kudia	15,104.00	No work order or advertisement release order found.	Release order not raised due to urgency in work. But prior approval from the concerned department is taken.
6	08-05-2023	AIET/JV-CRS/EXP/00012/23-24	NCC Expenses, Refreshment & Lodging Charges	Kitchen Express	6,209.00	Bill belongs to FY 2022-23.	Please refer general remarks in the audit query reply file Point no.4
7	08-05-2023	AIET/JV-OTH/00083/23-24	Kitchen Express	Electricity charges of food court for April 2023 now adjusted into Exp. Bill.	13,080.00	No supporting voucher and documents found.	Document available & provided as and when required for audit purpose
8	11-05-2023	AIET/BP-SAL/00023/23-24	Staff Loan Payable-TCB Loan	TCB Loan paid to Basavaraju & Suresh P S for the month of APR 23	30,000.00	Wrong bank reconciliation. Bank date as per tally is 15-05-2023 and as per bank statement is 16-05-2023	Bank date rectified
9	15-05-2023	AIET/JV-ADV/EXP/00013/23-24	Refreshment & Lodging Charges, Travelling & conveyance.	Expense incurred for going to Hubballi attending principal meeting, visiting Karnataka Skill Development Dept Bangalore	17,575.00	Bill for Lodge -2,400 and Transportation -taxi To and From(Airport to Dept.) -2,675 not enclosed.	Expensee claimed as per DA & TA policy
10	16-05-2023	AIET/JV-CRS/EXP/00015/23-24	Security Expenses	Jai Hind Security Services	1,17,500.00	Gst liability on security service under RCM basis not discharged.	Refer general reply in the Audit query reply file (Point no:6)
11	18-05-2023	AIET/JV-CRS/EXP/00019/23-24	Printing & Stationery	Bhandary School Book Pvt Ltd	3,325.00	Bill belongs to FY 2022-23 dated 29-3-2023.	Please refer general remarks in the audit query reply file Point no.4
12	22-05-2023	AIET/JV-CRS/FA/00006/23-24	Power Point Battery Industries	Electrical Equipments	36,800.00	GST liability on scrap sale of batteries not discharged	Refer general reply in the Audit query reply file (Point no:6)
13	23-05-2023	AIET/JV-CRS/EXP/00023/23-24	Cultural Program Expenses	Skanda Enterprises	19,000.00	Bill belongs to FY 2022-23 dated 31-3-2023.	Please refer general remarks in the audit query reply file Point no.4
14	27-05-2023	AIET/JV-ADV/EXP/00016/23-24	Cultural Program Expenses, Sri Ram Traders, Lalithakala Arts, Mayuri Textile & Readymade, Mahalaxmi Tools & Hardware, Punja Tile Work	Expenses incurred for 22nd State Level Inter Collegiate VTU Youth Festival Yuvothsava 2023	1,36,203.00	Food expenditure for bus drivers - 1,800. Electricians - 2400 and Alvas degree students - 2,600 during theatre event practice for 20 students -4322 (Total= 11122) bill not enclosed.	These kind of errors are rectified in future
15	27-05-2023	AIET/JV-CRS/EXP/00033/23-24	College Day Expenses	Star Arts (Imran)	3,850.00	Purchase order not issued and authorised by purchase officer.	Purchase order not raised due to urgency in work. But prior approval from the concerned department is taken.
16	27-05-2023	AIET/JV-CRS/EXP/00034/23-24	Cultural Program Expenses	Star Arts (Imran)	2,200.00	Purchase order not issued and authorised by purchase officer.	Purchase order not raised due to urgency in work. But prior approval from the concerned department is taken.



17	29-05-2023	AIET/JV-OTH/00144/23-24	TUITION FEES	Amount paid towards refund of fees collected for android internship as per details enclosed	28,000.00	Voucher date as per tally 29-05-2023 but in voucher 27-05-2023.	This is due to entry rectified but not updated in the file
18	30-05-2023	AIET/JV-OTH/00147/23-24	Generator Expenses	Diesel charges of AIET traditional day.	6,532.00	Indent not issued.	Indent for diesel purchase is issued & available in Indent Book
19	31-05-2023	AIET/JV-OTH/00150/23-24	Cleaning & Maintenance, Building Maintenance	The labour charges of maintenance work at Mijar Site D-19-05-23 TO 25-05-23 through Sharath Mijar.	10,900.00	Wrong voucher found. In voucher: Cleaning & Maintenance Dr 3500 Building & Maintenance Dr 9,800 To Alvas Education Foundation 13300	These kind of errors are rectified in future
20	04-06-2023	AIET/JV-CRS/EXP/00038/23-24	Cultural Program Expenses	Sri Ram Traders	2,560.00	Bill belongs to FY 2022-23 dated -27-03-23	Please refer general remarks in the audit query reply file Point no.4
21	08-06-2023	AIET/JV-CRS/FA/00008/23-24	Telephone Instrument	Sri Balaji Mobiles	19,999.00	Purchase order not issued and authorised by purchase officer.	Purchase order not raised due to urgency in work. But prior approval from the concerned department is taken.
22	10-06-2023	AIET/JV-CRS/FA/00009/23-24	Electrical Equipments	Reliable Enterprises	9,95,625.00	Bill belongs to the FY dated 29.3.2023.	Please refer general remarks in the audit query reply file Point no.4
23	10-06-2023	AIET/JV-CRS/FA/00010/23-24	Electrical Equipments	Reliable Enterprises	3,77,376.00	Bill belongs to the FY dated 29.3.2023.	Please refer general remarks in the audit query reply file Point no.4
24	12-06-2023	AIET/JV-CRS/FA/00011/23-24	Electrical Equipments	Reliable Enterprises	1,38,284.00	Bill belongs to the FY dated 29.3.2023.	Please refer general remarks in the audit query reply file Point no.4
25	14-06-2023	AIET/JV-CRS/EXP/00052/23-24	Placement Expenses	CADD Centre Training Services Pvt Ltd	1,43,960.00	Bill belongs to FY 2022-23 dated 27-2-23	Please refer general remarks in the audit query reply file Point no.4
26	15-06-2023	AIET/JV-CRS/EXP/00060/23-24	Website Renewal & Maintenance	Microsoft Corporation (India) Private Limited	3,08,482.00	Bill belongs to FY 2022-23 dated 19-7-22, 19-10-22, 19-2-23 and 19-03-23.	Please refer general remarks in the audit query reply file Point no.4
27	16-06-2023	AIET/BP-SAL/00036/23-24		Advance salary paid to Dinesh shetty JUN 2023	6,000.00	Wrong bank reconciliation. Bank date as per tally is 16-06-2023 and as per bank statement is 17-06-2023	Bank date rectified
28	16-06-2023	AIET/JV-CRS/FA/00016/23-24	Power Point Battery Industries	Electrical Equipments	30,000.00	GST liability on scrap sale of batteries not discharged	Refer general reply in the Audit query reply file (Point no.6)
29	23-06-2023	AIET/JV-CRS/EXP/00079/23-24	Security Expenses	Jai Hind Security Services	1,01,612.00	Gst liability on security service under RCM basis not discharged.	Refer general reply in the Audit query reply file (Point no.6)
30	30-06-2023	AIET/BP/00092/23-24	VGST PAYABLE	Amount paid to Durga Laboratory Equipment.	18,487.00	No supporting voucher and documents found.	Document available & provided as and when required for audit purpose
31	30-06-2023	AIET/JV-OTH/00318/23-24	A-1 Enterprise	Centre charge for conducting exam.	5,67,580.00	No supporting voucher and documents found.	Document available & provided as and when required for audit purpose
32	03-07-2023	AIET/JV-CRS/EXP/00097/23-24	Cultural Program Expenses	Hansi Gold & Diamonds	44,630.00	Purpose of the expense incurred not known.	Memento purchased for cultural programme
33	07-07-2023	AIET/JV-OTH/00316/23-24	Kitchen Express	Electricity charges adjusted into bill May 2023.	23,190.00	No supporting voucher and documents found.	Document available & provided as and when required for audit purpose
34	08-07-2023	AIET/JV-ADV/EXP/00051/23-24	Gajamukha Creators C/o KJ Krishna, Seminar & Workshop Expenses, Refreshment & Lodging Charges, Printing & Stationery, Travelling & Conveyance	Exp incurred for kireeta & booke for guest, airport parking charges of Vivek Sir, flowers to Young India programme, refreshment charges of Guest & Summer camp prize distribution.	4,550.00	Bill belongs to FY 2022-23 dated 30-03-2023.	Please refer general remarks in the audit query reply file Point no.4



35	14-07-2023	AIET/JV-ADV/EXP/00063/23-24	Printing & Stationery	Bill received from Sri Durga Stores for purchase of 400page note book 1no. cash paid by sharath mljar.	290.00	Purchase order issued after invoice date. Purchase order dated 10-07-2023 and invoice dated 04-07-2023.	Purchase order not raised due to urgency in work. But prior approval from the concerned department is taken.
36	15-07-2023	AIET/JV-CRS/EXP/00120/23-24	Students Welfare Expenses	Four Star Food & Hospitality	1,92,425.00	Quotation not found	Quotation not taken due to urgency in work. But prior approval from the concerned department is taken.
37	15-07-2023	AIET/JV-CRS/EXP/00121/23-24	Security Expenses	Jai Bharath Security Services	1,04,000.00	Gst liability on security service under RCM basis not discharged.	Refer general reply in the Audit query reply file (Point no:6)
38	15-07-2023	AIET/JV-CRS/FA/00025/23-24	DST Grant-Richard Pinto AIET	Weltech Refrigeration Co	90,860.00	Purchase order not issued and authorised by purchase officer.	Purchase order not raised due to urgency in work. But prior approval from the concerned department is taken.
39	22-07-2023	AIET/JV-CRS/EXP/00128/23-24	Power Point Battery Industries	Being bill received towards sale of scrap ups to the vendor.	2,000.00	Old batteries sold has been credited to electrical maintenance instead electrical equipments(fixed asset). GST liability on scrap sale of batteries not discharged	Refer general reply in the Audit query reply file (Point no:6)
40	22-07-2023	AIET/JV-CRS/EXP/00129/23-24	Power Point Battery Industries	Being bill received towards sale of Scrap 60AH white battery to the vendor .	15,000.00	Old batteries sold has been credited to electrical maintenance instead electrical equipments(fixed asset) GST liability on scrap sale of batteries not discharged	Refer general reply in the Audit query reply file (Point no:6)
41	23-07-2023	AIET/JV-ADV/EXP/00075/23-24	Building Maintenance	Bill received from mahaveer enterprises for purchase of Birla white cement of 5kg 1 bag. Cash is paid by sharath kumar to the vendor	140.00	Purchase order issued after invoice date. Purchase order dated 21-07-2023 and invoice dated 12-07-2023.	Purchase order not raised due to urgency in work. But prior approval from the concerned department is taken.
42	28-07-2023	AIET/BP/00128/23-24	Krishnapremi	Advance payment made to Krishnapremi towards purchase of kit bag (KSCST & AIET jointly organising student project exhibition).	79,000.00	No supporting document enclosed for Advance payment.	Document available & provided as and when required for audit purpose
43	28-07-2023	AIET/JV-CRS/EXP/00138/23-24	Internet Charges	Deenet Internet Services Pvt Ltd	18,00,000.00	Accrual concept not followed, prepaid entry not done Internet charges paid till 30-6-24	We book prepaid expenses at the end of the year.
44	31-07-2023	AIET/JV-OTH/00442/23-24	Eduquity Career Technologies Private Ltd	Centre charge for conducting BITS-HD & BITSAT online Examination.	91,096.00	No supporting voucher and documents found.	Document available & provided as and when required for audit purpose
45	01-08-2023	AIET/BP/00133/23-24	Iconic Vision	Advance payment made to Iconic Vision towards Event cards & memento (KSCST&AIET jointly organizing student project exhibitions).	1,18,000.00	No supporting document enclosed for Advance payment.	Document available & provided as and when required for audit purpose
46	01-08-2023	AIET/BP/00134/23-24	Paper Seed	Advance payment made to Paper seed towards paper pen(KSCST & AIET jointly organizing student project exhibitions).	9,600.00	No supporting document enclosed for Advance payment(Reena Edna Dsouza).	Document available & provided as and when required for audit purpose
47	11-08-2023	AIET/JV-CRS/EXP/00157/23-24	Security Expenses	Jai Bharath Security Services	1,07,677.00	Gst liability on security service under RCM basis not discharged.	Refer general reply in the Audit query reply file (Point no:6)
48	11-08-2023	AIET/JV-OTH/00469/23-24	Kitchen Express	Electricity charges adjusted into bill June 2023.	11,220.00	No supporting voucher and documents found.	Document available & provided as and when required for audit purpose
49	12-08-2023	AIET/JV-ADV/EXP/00098/23-24	Cultural Program Expenses	expenses incurred for Traditional Day preparation of North East students	23,905.00	OUT OF 23905 (Bills worth rs. 6415 found. remaining bills not found)	These kind of errors are rectified in future



50	22-08-2023	AIET/IV-CRS/EXP/00172/23-24	Cleaning & Maintenance	Giri Nandini	1,37,500.00	Proportionate charge of leave days not deducted.	No specific deductions are made in the bill as per staff attendance. However attendance is taken for internal control purposes.
51	22-08-2023	AIET/IV-CRS/EXP/00173/23-24	Cleaning & Maintenance	Ujwal Services	62,500.00	Proportionate charge of leave days not deducted.	No specific deductions are made in the bill as per staff attendance. However attendance is taken for internal control purposes.
52	22-08-2023	AIET/IV-CRS/EXP/00174/23-24	Cleaning & Maintenance	A2 Associates	1,37,500.00	Proportionate charge of leave days not deducted.	No specific deductions are made in the bill as per staff attendance. However attendance is taken for internal control purposes.
53	13-09-2023	AIET/IV-OTH/00583/23-24	Kitchen Express	Electricity charges adjusted into bill Aug2023.	13,360.00	No supporting voucher and documents found.	Document available & provided as and when required for audit purpose.
54	14-09-2023	AIET/IV-CRS/EXP/00194/23-24	Cleaning & Maintenance	Giri Nandini	1,37,500.00	Proportionate charge of leave days not deducted.	No specific deductions are made in the bill as per staff attendance. However attendance is taken for internal control purposes.
55	14-09-2023	AIET/IV-CRS/EXP/00195/23-24	Cleaning & Maintenance	Ujwal Services	62,500.00	Proportionate charge of leave days not deducted.	No specific deductions are made in the bill as per staff attendance. However attendance is taken for internal control purposes.
56	14-09-2023	AIET/IV-CRS/EXP/00196/23-24	Cleaning & Maintenance	A2 Associates	1,25,000.00	Proportionate charge of leave days not deducted.	No specific deductions are made in the bill as per staff attendance. However attendance is taken for internal control purposes.
57	14-09-2023	AIET/IV-CRS/EXP/00197/23-24	Security Expenses	Jai Bharath Security Services	1,07,580.00	Gst liability on security service under RCM basis not discharged.	Refer general reply in the Audit query reply file (Point no.6)
58	27-09-2023	AIET/IV-ADV/EXP/00138/23-24	Refreshment & Lodging Charges, Seminar & Workshop Expenses, Travelling & Conveyance	Exp incurred for official purpose as per exp details enclosed.	8,622.00	Personal pooja expenses incurred (vivek alva)	These kind of transactions are avoided in future.



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