

**Umesha Rao M.** B.Com, FCA, DISA (ICAI)  
Chartered Accountant

No. 4-31 V-1, 1<sup>st</sup> Floor,  
Arihantha Complex, Main Road,  
Moodbidri – 574227, Mangalore Tq., D.K.  
**Ph: 08258 – 238769, +91 9448300325**  
E-mail: umeshaom@rediffmail.com

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

### INTERNAL AUDIT REPORT APRIL TO JUNE 2017

We have completed verification of transactions for the period of April 2017 To June 2017 of Alva's Institute of Engineering and Technology. Report for the same is enclosed here.

The areas covered are Student Admission, Employees Salary and payroll, Purchases, Expenses and Bank Payments.

#### **AIET Admission Details 2017-18**

Course	2016-17 (No. Of Students)	2017-18 (No. Of Students)	% Change (Year to year)	% of Admission to Intake
CSE	122	113	-7.96	94.17
CV	107	90	-18.89	75.00
ECE	99	100	1.00	83.33
IS	58	52	-11.54	86.67
ME	96	91	-5.49	75.83
ME-II shift	21	7	-200.00	11.67
MBA	120	105	-14.29	87.50

#### **Employees Details for the period of April 2017 To June 2017**

2017-18			
Month	No. Employees	Salary Payable	PF
Apr-17	266	78,73,972	7,15,855
May-17	265	76,89,879	7,07,391
Jun-17	259	99,76,958	7,14,100
		<b>2,55,40,809</b>	<b>21,37,346</b>



**QUERIES OF DIRECT EXPENSES FOR THE PERIOD OF APRIL TO JUNE 2017: Enclosed in Annexure Q1**

SL NO.	TALLY DATE	VOUCHER NO.	EXPENSES	AMOUNT	REMARKS
1	08-04-2017	CP/APR/0102	Cultural Programme Exp	4,000.00	Cash Payment Voucher not found.
2	20-04-2017	Journal - 115	Fest Expense	8,925.00	Purchase Order Not Issued.
3	21-04-2017	Journal - 144	Printing & Stationery	10,705.00	Work Order not issued
4	05-05-2017	BP/0587	Placement Exps	45,275.00	Expense details and bill not found
5	08-05-2017	Journal - 424	Building Maintenance	7,000.00	Bill not found
6	09-05-2017	Journal - 429	Lab Maintenance	66,666.00	Bill not found
7	22-05-2017	Journal - 608	Repairs & Maintenance	1,480.00	Work Order not issued
8	27-05-2017	Journal - 648	Cleaning And Maintenance	4,550.00	Bill not found
9	02-06-2017	Journal - 769	Advertisement	4,34,700.00	Advertisement Release Order issued after invoice date.
10	06-06-2017	BP/1370	Sports Exps	28,299.00	Expense details and bill not found
11	08-06-2017	CP/JUN/0111	Travelling & Conveyance	3,550.00	Cash Payment Voucher not found.
12	10-06-2017	CP/JUN/0149	Refreshment & Lodging	5,223.00	Cash Payment Voucher not found.
13	20-06-2017	Journal - 1090	Staff Welfare Expenses	22,676.00	Purchase Order Not Issued.
14	24-06-2017	Journal - 1144	Computer Maintenance	13,901.00	Purchase Order Not Issued.
15	30-06-2017	Journal - 1475	Electrical Maintenance	36,356.00	Work Order not issued

Kindly take necessary action in this regard.

**For M UMESHA RAO & CO**

**UMESHA RAO M**  
Chartered Accountant

Date : 24/08/2017.

  
PRINCIPAL  
Ava's Institute of Engg. & Technology,  
Majur. MOODSIDI - 574 225, D.K



**Umesha Rao M.** B.Com, FCA, DISA (ICAI)  
Chartered Accountant

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E-mail: umeshraom@rediffmail.com

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

**INTERNAL AUDIT REPORT JULY TO SEPTEMBER 2017**

We have completed verification of transactions for the period of July 2017 To September 2017 of Alva's Institute of Engineering and Technology. Report for the same is enclosed here.

The areas covered are Student Admission, Employees Salary and payroll, Purchases, Expenses and Bank Payments.

**AIET Admission Details 2017-18**

Course	2016-17 (No. Of Students)	2017-18 (No. Of Students)	% Change (Year to year)	% of Admission to Intake
CSE	122	113	-7.96	94.17
CV	107	90	-18.89	75.00
ECE	99	100	1.00	83.33
IS	58	52	-11.54	86.67
ME	96	91	-5.49	75.83
ME-II shift	21	7	-200.00	11.67
MBA	120	105	-14.29	87.50

**Employees Details for the period of July 2017 To September 2017**

2017-18			
Month	No. Employees	Salary Payable	PF
Jul-17	242	69,62,866	6,13,345
Aug-17	255	76,48,317	5,98,455
Sep-17	256	79,37,114	5,91,445
		<b>2,25,48,297</b>	<b>18,03,245</b>



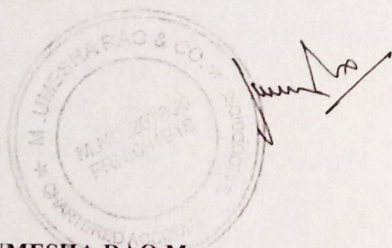
**QUERIES OF DIRECT EXPENSES FOR THE PERIOD OF JULY 2017 TO SEPTEMBER 2017:**

Enclosed In Annexure Q2

SL NO.	TALLY DATE	VOUCHER NO.	EXPENSES	AMOUNT	REMARKS
1	01-07-2017	CP/JUL/0004	Sports Exps	500.00	Work Order not issued
2	18-07-2017	CP/JUL/0190	Travelling & Conveyance	1,800.00	Cash Payment Voucher not found.
3	20-07-2017	CP/JUL/0212	Electrical Maintenance	400.00	Cash Payment Voucher not found.
4	31-07-2017	Journal - 2151	Printing & Stationery	22,863.00	Purchase Order Not Issued.
5	09-08-2017	Journal - 2233	Placement Exps	30,000.00	Expense details and bill not found
6	19-08-2017	Journal - 2333	Lab Maintenance	7,995.00	Purchase Order Not Issued.
7	31-08-2017	Journal - 2392	Advertisement	12,921.00	Advertisement Release Order not issued.
8	04-09-2017	BP/3514	Cultural Programme Exp	27,226.00	Expense details and bill not found
9	12-09-2017	Journal - 2576	Cleaning And Maintenance	2,83,500.00	Housekeeping Bill not found
10	15-09-2017	Journal - 2642	Staff Welfare Expenses	2,800.00	Purchase Order Not Issued.
11	16-09-2017	Journal - 2662	Repairs & Maintenance	5,286.00	Work Order not issued
12	21-09-2017	Journal - 2762	Refreshment & Lodging	3,090.00	Bill not found
13	29-09-2017	Journal - 2855	Building Maintenance	2,745.00	Bill not found

Kindly take necessary action in this regard.

**For M UMESHA RAO & CO**



**UMESHA RAO M**  
Chartered Accountant

Date: 25/11/2017

PRINCIPAL

Dr. Institute of Engg. & Technology,  
Mijar, MOODBIDRI - 574 225, D.K.



**Umesha Rao M.** B.Com, FCA, DISA (ICAI)  
Chartered Accountant

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

### **INTERNAL AUDIT REPORT OCTOBER TO DECEMBER 2017**

We have completed verification of transactions for the period of October 2017 To December 2017 of Alva's Institute of Engineering and Technology. Report for the same is enclosed here.

The areas covered are Student Admission, Employees Salary and payroll, Purchases, Expenses and Bank Payments.

#### **AIET Admission Details 2017-18**

<b>Course</b>	<b>2016-17 (No. Of Students)</b>	<b>2017-18 (No. Of Students)</b>	<b>% Change (Year to year)</b>	<b>% of Admission to Intake</b>
<b>CSE</b>	122	113	-7.96	94.17
<b>CV</b>	107	90	-18.89	75.00
<b>ECE</b>	99	100	1.00	83.33
<b>IS</b>	58	52	-11.54	86.67
<b>ME</b>	96	91	-5.49	75.83
<b>ME-II shift</b>	21	7	-200.00	11.67
<b>MBA</b>	120	105	-14.29	87.50

#### **Employees Details for the period of October 2017 To December 2017**

<b>2017-18</b>			
<b>Month</b>	<b>No. Employees</b>	<b>Salary Payable</b>	<b>PF</b>
Oct-17	263	80,06,231	5,83,965
Nov-17	263	81,00,482	5,82,734
Dec-17	263	80,55,363	5,97,095
		<b>2,41,62,076</b>	<b>17,63,794</b>



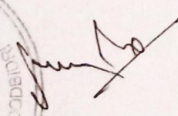
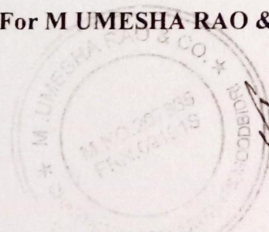
**QUERIES OF DIRECT EXPENSES FOR THE PERIOD OF OCTOBER 2017 TO DECEMBER 2017:**

Enclosed in Annexure Q3

SL NO.	TALLY DATE	VOUCHER NO.	EXPENSES	AMOUNT	REMARKS
1	02-10-2017	Journal - 3506	Computer Maintenance	23,700.00	Purchase Order Not Issued.
2	05-10-2017	CP/OCT/0039	Refreshment & Lodging	1,688.00	Cash Payment Voucher not found.
3	11-10-2017	BP/4452	Cultural Programme Exp	19,600.00	Expense details and bill not found
4	23-10-2017	Journal - 3174	Building Maintenance	29,997.00	Bill not found
5	23-10-2017	CP/OCT/0244	Sports Exps	3,120.00	Cash Payment Voucher not found.
6	17-11-2017	Journal - 3506	Cleaning And Maintenance	3,03,400.00	Housekeeping Bill not found
7	22-11-2017	Journal - 3564	Advertisement	1,37,610.00	Advertisement Release Order not issued.
8	14-12-2017	Journal - 3936	Placement Exps	76,700.00	Expense details and bill not found
9	15-12-2017	Journal - 3954	Electrical Maintenance	6,290.00	Bill not found
10	16-12-2017	CP/DEC/0199	Travelling & Conveyance	7,384.00	Expense details and bill not found
11	18-12-2017	Journal - 3987	Lab Maintenance	1,940.00	Purchase Order Not Issued.
12	22-12-2017	BP/6332	Staff Welfare Expenses	23,180.00	Expense details and bill not found
13	27-12-2017	Journal - 4202	Repairs & Maintenance	8,450.00	Work Order not issued
14	31-12-2017	Journal - 4415	Printing & Stationery	33,290.00	Purchase Order Not Issued.

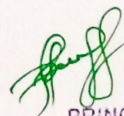
Kindly take necessary action in this regard.

**For M UMESHA RAO & CO**

**UMESHA RAO M**  
Chartered Accountant

Date: 28/02/2018



**PRINCIPAL**

Govt's Institute of Engg. & Technology,  
Mijer. MOODSIDI - 574 225, D.K.



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

### **INTERNAL AUDIT REPORT JANUARY TO MARCH 2018**

We have completed verification of transactions for the period of January 2018 To March 2018 of Alva's Institute of Engineering and Technology. Report for the same is enclosed here.

The areas covered are Student Admission, Employees Salary and payroll, Purchases, Expenses and Bank Payments.

#### **AIET Admission Details 2017-18**

<b>Course</b>	<b>2016-17 (No. Of Students)</b>	<b>2017-18 (No. Of Students)</b>	<b>% Change (Year to year)</b>	<b>% of Admission to Intake</b>
<b>CSE</b>	122	113	-7.96	94.17
<b>CV</b>	107	90	-18.89	75.00
<b>ECE</b>	99	100	1.00	83.33
<b>IS</b>	58	52	-11.54	86.67
<b>ME</b>	96	91	-5.49	75.83
<b>ME-II shift</b>	21	7	-200.00	11.67
<b>MBA</b>	120	105	-14.29	87.50

#### **Employees Details for the period of January 2018 To March 2018**

<b>2017-18</b>			
<b>Month</b>	<b>No. Employees</b>	<b>Salary Payable</b>	<b>PF</b>
Jan-18	261	80,38,848	5,97,382
Feb-18	259	81,31,603	6,49,600
Mar-18	257	81,19,507	6,51,362
		<b>2,42,89,958</b>	<b>18,98,344</b>



**QUERIES OF DIRECT EXPENSES FOR THE PERIOD OF JANUARY 2018 TO MARCH 2018:**

Enclosed in Annexure Q4

SL NO.	TALLY DATE	VOUCHER NO.	EXPENSES	AMOUNT	REMARKS
1	06-01-2018	Jv-Creditor-Exp - 52	Cultural Programme Exp	29,125.00	Expense details and bill not found
2	09-01-2018	Jv-Creditor-Exp - 54	Computer Maintenance	64,500.00	Purchase Order Not Issued.
3	10-01-2018	Jv-Creditor-Exp - 68	Lab Maintenance	6,583.00	Purchase Order Not Issued.
4	27-01-2018	Jv-Creditor-Exp - 112	Repairs & Maintenance	2,832.00	Work Order not issued
5	14-02-2018	Jv-Creditor-Exp - 228	Travelling & Conveyance	20,919.00	Bill not found
6	27-02-2018	Jv-Creditor-Exp - 320	Cleaning And Maintenance	82,900.00	Housekeeping Bill not found
7	28-02-2018	JOURNAL - 4889	Printing & Stationery	17,000.00	Purchase Order Not Issued.
8	09-03-2018	JOURNAL - 2392	Advertisement	15,930.00	Advertisement Release Order not issued.
9	15-03-2018	Jv-Creditor-Exp - 460	Sports Exps	93,082.00	Approval from Management not obtained.
10	16-03-2018	Jv-Creditor-Exp - 472	Electrical Maintenance	690.00	Work Order not issued
11	17-03-2018	JOURNAL - 5157	Staff Welfare Expenses	10,000.00	Voucher not found
12	22-03-2018	Jv-Creditor-Exp - 486	Placement Exps	9,602.00	Expense details and bill not found
13	31-03-2018	Jv-Creditor-Exp - 611	Building Maintenance	12,137.00	Bill not found
14	31-03-2018	JOURNAL - 5551	Refreshment & Lodging	33,597.00	Bill not found
15	31-03-2018	Jv-Creditor-Exp - 650	Fest Expense	1,691.00	Purchase Order Not Issued.

Kindly take necessary action in this regard.

For M UMESHA RAO & CO

UMESHA RAO M  
Chartered Accountant

Date : 20/07/2018



PRINCIPAL

Dr. S. Institute of Engg. & Technology,  
Gajur. MOODRIDRI - 574 225, D.K