

**SDM College of Engineering & Technology, Dharwad**

**Internal Audit Report from November'2021 to March'22**

Sl. No	Observations																																																																																																																																																																																
1	<p><b><u>FEES:</u></b> Following is the abstract of feesdues of BE. M.Tech.&amp; MBA to the tune ofRs.66,62,642/- as on 30-9-22. (As per Annexure 1 Enclosed)</p> <p><b>1.BE. &amp; M.Tech.</b></p> <p><b>College fees receivable for the year 2021 – 22 : as on 30/09/2022</b></p> <p><b>Abstract of fees receivable:</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Batch</th> <th>No. of Students</th> <th>Balance Fees (Rs.)</th> <th>Scholarship</th> <th>Others</th> </tr> </thead> <tbody> <tr> <td><b>BE. &amp; M-Tech.</b></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr><td>2007 –08</td><td>01</td><td>1,900</td><td></td><td></td></tr> <tr><td>2008 –09</td><td>02</td><td>1,770</td><td></td><td></td></tr> <tr><td>2009 –10</td><td>05</td><td>2,64,955</td><td></td><td></td></tr> <tr><td>2010 –11</td><td>02</td><td>770</td><td></td><td></td></tr> <tr><td>2011–12</td><td>01</td><td>35,005</td><td></td><td></td></tr> <tr><td>2012 -13</td><td>02</td><td>61,000</td><td></td><td></td></tr> <tr><td>2013 –14</td><td>09</td><td>4,54,015</td><td></td><td></td></tr> <tr><td>2014 –15</td><td>07</td><td>6,21,500</td><td></td><td></td></tr> <tr><td>2015 –16</td><td>13</td><td>1,59,835</td><td></td><td></td></tr> <tr><td>2017 –18</td><td>03</td><td>1,91,710</td><td></td><td></td></tr> <tr><td>2018 –19</td><td>05</td><td>5,39,410</td><td></td><td></td></tr> <tr><td>2019 –20</td><td>06</td><td>2,50,721</td><td><b>2,50,721</b></td><td><b>00</b></td></tr> <tr><td>2020 –21</td><td>10</td><td>4,09,665</td><td><b>3,55,315</b></td><td><b>54,350</b></td></tr> <tr><td>2021 –22</td><td>74</td><td>31,37,572</td><td><b>14,19,202</b></td><td><b>5,69,664</b></td></tr> <tr><td><b>Sub Total</b></td><td><b>140</b></td><td><b>61,29,828</b></td><td></td><td></td></tr> <tr> <td><b>2 . 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Scholarship	Others	<b>BE. &amp; M-Tech.</b>					2007 –08	01	1,900			2008 –09	02	1,770			2009 –10	05	2,64,955			2010 –11	02	770			2011–12	01	35,005			2012 -13	02	61,000			2013 –14	09	4,54,015			2014 –15	07	6,21,500			2015 –16	13	1,59,835			2017 –18	03	1,91,710			2018 –19	05	5,39,410			2019 –20	06	2,50,721	<b>2,50,721</b>	<b>00</b>	2020 –21	10	4,09,665	<b>3,55,315</b>	<b>54,350</b>	2021 –22	74	31,37,572	<b>14,19,202</b>	<b>5,69,664</b>	<b>Sub Total</b>	<b>140</b>	<b>61,29,828</b>			<b>2 . MBA</b>					2011–12	01	25,000			2012-13	01	25,000			2015–16	01	30,000			2018–19	03	1,92,800			2021–22	06	2,60,014			<b>Sub Total</b>	<b>11</b>	<b>5,32,814</b>			<b>Grand Total</b>	<b>151</b>	<b>66,62,642</b>			<p>From 2019-20, government has introduced SSP (State Scholarship Portal) for applying to scholarship. The sanctioned scholarship amount is now being transferred directly into student accounts. Very few passed out students are still to pay college fees. Their original marks cards are in our custody. We are following up the due list many of the cases are resolved. We will try and follow up the remaining cases.</p> <p>Latest fees dues list enclosed as on 10.01.2023</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Batch</th> <th></th> </tr> </thead> <tbody> <tr> <td><b>BE. &amp; M-Tech.</b></td> <td></td> </tr> <tr><td>2007 –08</td><td>00</td></tr> <tr><td>2008 –09</td><td>00</td></tr> <tr><td>2009 –10</td><td>2,64,955</td></tr> <tr><td>2010 –11</td><td>00</td></tr> <tr><td>2011–12</td><td>35,005</td></tr> <tr><td>2012 -13</td><td>61,000</td></tr> <tr><td>2013 –14</td><td>4,54,015</td></tr> <tr><td>2014 –15</td><td>6,21,500</td></tr> <tr><td>2015 –16</td><td>1,59,835</td></tr> <tr><td>2017 –18</td><td>1,91,710</td></tr> <tr><td>2018 –19</td><td>5,39,410</td></tr> <tr><td>2019 –20</td><td>2,50,721</td></tr> <tr><td>2020 –21</td><td>4,09,665</td></tr> <tr><td>2021 –22</td><td>2064052</td></tr> <tr><td><b>Sub Total</b></td><td><b>50,51,868</b></td></tr> <tr> <td><b>2 . 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2	<p>Following is the abstract of fees dues of Ph. d. course to the tune of Rs.22,46,400/- as on 30-9-22. (As per Annexure 2 Enclosed)</p> <table border="1" data-bbox="186 241 820 724"> <thead> <tr> <th>Ph.D Batch</th> <th>No. of Students</th> <th>Fees Balance</th> </tr> </thead> <tbody> <tr> <td>2021-26</td> <td>15</td> <td>7,79,500</td> </tr> <tr> <td>2019-24</td> <td>14</td> <td>4,65,800</td> </tr> <tr> <td>2018-23</td> <td>1</td> <td>42,300</td> </tr> <tr> <td>2017-22</td> <td>3</td> <td>62,200</td> </tr> <tr> <td>2016-21</td> <td>19</td> <td>5,16,200</td> </tr> <tr> <td>2015-20</td> <td>6</td> <td>2,04,000</td> </tr> <tr> <td>2014-19</td> <td>5</td> <td>1,56,000</td> </tr> <tr> <td>2013-18</td> <td>1</td> <td>20,400</td> </tr> <tr> <td><b>Total:</b></td> <td><b>64</b></td> <td><b>22,46,400</b></td> </tr> </tbody> </table>	Ph.D Batch	No. of Students	Fees Balance	2021-26	15	7,79,500	2019-24	14	4,65,800	2018-23	1	42,300	2017-22	3	62,200	2016-21	19	5,16,200	2015-20	6	2,04,000	2014-19	5	1,56,000	2013-18	1	20,400	<b>Total:</b>	<b>64</b>	<b>22,46,400</b>	<p>Ph.D student fees is Rs. 12,000/- Per Year starting from the year of admission. The total due amount reported is for full five years period which is incorrect. Although many of the mentioned students are still in 1<sup>st</sup> and 2<sup>nd</sup> year of their Ph.D program. The correct list as per our record is provided. Further we will be following the due within 10 days of submission of this report and complete the process. <b>(Annx -I)</b></p>
Ph.D Batch	No. of Students	Fees Balance																														
2021-26	15	7,79,500																														
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<b>Total:</b>	<b>64</b>	<b>22,46,400</b>																														
3	<p>Rs.40,765/- was <u>excess received from VT University</u>, Belgaum on 3/7/21 towards sports meet held in SDM-CET. If it's not refundable to VTU the same may be taken to Income A/c</p>	<p>Transferred to Income A/c. on 17-01-2023 vide JV-No.201</p>																														
4	<p><b>Non-Settlement of Advance by Supplier:</b> Paid Rs.34,325/- to Apeiron Global Pvt. Ltd., on 21-2-2022 as advance for college website designing and hosting, but till Sep.'2022, the advance has not been settled.</p>	<p>Bills received and accounted on 05-01-2023 vide BI No.408.</p>																														
5	<p>There is an accumulated balance of Rs.1,35,490/- in Woman welfare fee A/c. which is collected from student fees, it's not expensed till inception. (i.e.,2018)</p>	<p>The College will utilize full amount by organizing relevant useful activities.</p>																														
6	<p>In Suspense Ledger A/c. there is old balance amounting to Rs.1,50,640/-, which is deposited to Karnataka Bank SB A/c. No.1450 during 2018-19 (as shown below) for payment of admission fees by the students.</p> <table border="1" data-bbox="186 1627 966 1837"> <thead> <tr> <th>Date of Deposit</th> <th>Amt. of Deposit</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>1-6-2018</td> <td>1,25,011/-</td> <td rowspan="3">NEFT made by students to KBL SB A/c. No. 1450</td> </tr> <tr> <td>1-6-2018</td> <td>25,023/-</td> </tr> <tr> <td>6-8-2018</td> <td>606/-</td> </tr> </tbody> </table>	Date of Deposit	Amt. of Deposit	Remarks	1-6-2018	1,25,011/-	NEFT made by students to KBL SB A/c. No. 1450	1-6-2018	25,023/-	6-8-2018	606/-	<p>We have tried by all means of communications like putting up notice, sending messages to classrooms, and through WhatsApp etc. We also have made efforts through our KBL branch to trace the transaction details. Once again, we are requested to Banker to furnish the transactions details. We are hoping to get the details.</p>																				
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7	<p><b>Store Section:</b> Following materials which were sent outside for repair/replacement against Gate pass (RGP), but not received till -30-9-22.</p> <table border="1" data-bbox="186 241 1079 388"> <thead> <tr> <th>Name of the item</th> <th>Quantity</th> <th>RGP No./Date</th> <th>Party Name</th> </tr> </thead> <tbody> <tr> <td>Chairs</td> <td>25</td> <td>174/17-3-2022</td> <td>Ravi Furniture</td> </tr> <tr> <td>Chairs</td> <td>22</td> <td>176/23-3-2022</td> <td>Ravi Furniture</td> </tr> </tbody> </table> <p><b>Note: No Acknowledgement from department or from the central stores for receipt of materials after repair is made.</b></p>	Name of the item	Quantity	RGP No./Date	Party Name	Chairs	25	174/17-3-2022	Ravi Furniture	Chairs	22	176/23-3-2022	Ravi Furniture	<p>All chairs are received in good condition after repairs and the same has been acknowledged by Heads of the concerned user Departments.</p>
Name of the item	Quantity	RGP No./Date	Party Name											
Chairs	25	174/17-3-2022	Ravi Furniture											
Chairs	22	176/23-3-2022	Ravi Furniture											
8	<p><b>Statutory Payments :</b> Income tax (TDS) deducted from staff salary during 2017-18 not remitted to the department.. At present the deductee is not the employee of the college.</p> <table border="1" data-bbox="186 724 803 934"> <thead> <tr> <th>TDS Deducted</th> <th>Date of Deduction</th> </tr> </thead> <tbody> <tr> <td>18,700/-</td> <td>31-3-17</td> </tr> <tr> <td>20,200/-</td> <td>31-12-17</td> </tr> <tr> <td>2,500/-</td> <td>31-7-18</td> </tr> <tr> <td>41,400/-</td> <td>Total</td> </tr> </tbody> </table> <p><b>Note: This was reported in previous internal audit reports also</b></p>	TDS Deducted	Date of Deduction	18,700/-	31-3-17	20,200/-	31-12-17	2,500/-	31-7-18	41,400/-	Total	<p>Kindly note that this amount will be utilized for payment of TDS to the Income-Tax Department.</p>		
TDS Deducted	Date of Deduction													
18,700/-	31-3-17													
20,200/-	31-12-17													
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41,400/-	Total													
9	<p><b>Following Ledgers accounts to be reconciled:</b></p> <p>1. LIC Premium of Staff A/c., Showing excess collection of premium from staff through salary deduction but not remitted to LIC and amount received from LIC not disbursed to staff, total amounting to Rs.1.50 lakhs.</p> <p>2. Festival advance showing a debit balance of Rs.11,727/- as on 31-8-22, which is not recovered from the staff</p> <p><b>Note: This was reported in the last audit report also</b></p>	<p>1. This amount is accounted as refund of EDLI amount, and the same is credited to concerned head of A/c. on 17-01-2023 JV- No.202</p> <p>2. Entire amount is recovered from concerned staff and O/s balance is NIL.</p>												

10	<p><b>Following are the old unsettled balances payable.</b></p> <table border="1" data-bbox="186 115 1031 651"> <thead> <tr> <th>Name of the A/c.</th> <th>Rs.</th> <th>Particulars</th> </tr> </thead> <tbody> <tr> <td>Exam Remuneration Payable</td> <td>2,491/-</td> <td>Payable to External examiner Lalitha Madanbhavi for exam held in May'2019. (Payment made but NEFT returned by Bank)</td> </tr> <tr> <td>Exam Remuneration Payable</td> <td>1,175/-</td> <td>Payable to External examiner Roopa Kuri, for exam held in May'2019.</td> </tr> <tr> <td>Belgaum Flood Relief fund</td> <td>16,892/-</td> <td>Balance remaining after payments made in Aug'19</td> </tr> <tr> <td>Staff Bank Loan Deduction</td> <td>11,000/-</td> <td>Salary deduction in April' 2020, not remitted to concerned bank till date.</td> </tr> <tr> <td>VTU cash Award payable to 2018-19 Batch Students</td> <td>10,000/-</td> <td>Total cash award received Rs.70,000/- in July'19 for VTU- Innovative projects, balance payable to 2 students at Rs.5,000/- each.</td> </tr> </tbody> </table> <p><b><u>Note: If it's not payable the same may be transferred to Income A/c.</u></b></p>	Name of the A/c.	Rs.	Particulars	Exam Remuneration Payable	2,491/-	Payable to External examiner Lalitha Madanbhavi for exam held in May'2019. (Payment made but NEFT returned by Bank)	Exam Remuneration Payable	1,175/-	Payable to External examiner Roopa Kuri, for exam held in May'2019.	Belgaum Flood Relief fund	16,892/-	Balance remaining after payments made in Aug'19	Staff Bank Loan Deduction	11,000/-	Salary deduction in April' 2020, not remitted to concerned bank till date.	VTU cash Award payable to 2018-19 Batch Students	10,000/-	Total cash award received Rs.70,000/- in July'19 for VTU- Innovative projects, balance payable to 2 students at Rs.5,000/- each.	<ol style="list-style-type: none"> <li>1. Rs.2491/- and 2. Rs.1175/- Transferred to Income A/c. on 17-01-2023 vide JV-201.</li> <li>3. Rs. 16,892/- will be utilized for Social/Staff welfare activities.</li> <li>4. This will be transferred to NTSA against due.</li> <li>5. Rs.10,000/- transferred to Income vide JV-201.</li> </ol>
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VTU cash Award payable to 2018-19 Batch Students	10,000/-	Total cash award received Rs.70,000/- in July'19 for VTU- Innovative projects, balance payable to 2 students at Rs.5,000/- each.																		
11	<p>Rs 2,74,000/- student Security Deposit A/c. Collected from students during 2015-16 not returned to students, some students have passed out/left out from the college, hence the same may be treated as Income.</p> <table border="1" data-bbox="186 945 909 1197"> <thead> <tr> <th>Student Name</th> <th>Date of Deposit</th> <th>Deposit Amount</th> </tr> </thead> <tbody> <tr> <td>Suresh Kumar G</td> <td>18-02-2015</td> <td>33,000/-</td> </tr> <tr> <td>Jyoti Alagwadi</td> <td>19-02-2015</td> <td>1,75,000/-</td> </tr> <tr> <td>Vijay kumar Reddy</td> <td>21-05-2016</td> <td>66,000/-</td> </tr> <tr> <td></td> <td><b>Total</b></td> <td><b>2,74,000/-</b></td> </tr> </tbody> </table>	Student Name	Date of Deposit	Deposit Amount	Suresh Kumar G	18-02-2015	33,000/-	Jyoti Alagwadi	19-02-2015	1,75,000/-	Vijay kumar Reddy	21-05-2016	66,000/-		<b>Total</b>	<b>2,74,000/-</b>	<p>We have communicated in writing and We have not received any response from the said students hence, we will seek management advise. once we get status after communication to SDME society, will be taken into income head.</p>			
Student Name	Date of Deposit	Deposit Amount																		
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Vijay kumar Reddy	21-05-2016	66,000/-																		
	<b>Total</b>	<b>2,74,000/-</b>																		
12	<p>EMD (Civil Department)of Rs.67,500/- is receivable from the Govt. department, which is outstanding since 2011, paid for project Tender.</p> <p><b>Note:</b> No details available for the payment made, decision to be taken to recover or written off the same from the books of accounts if it's not recoverable.</p>	<p>Since it is a decade old case, it is reported to be difficult to follow up further and recovery from the Government Department. As such the amount may be written off from the books of accounts, in view of bleak chances of recovery.</p>																		
13	<p>Following are the <b>In-operative Bank A/c.</b> as detailed below:</p> <table border="1" data-bbox="186 1669 1089 2026"> <thead> <tr> <th>Bank Details</th> <th>Amt. (Rs.)</th> <th>Particulars</th> </tr> </thead> <tbody> <tr> <td>ICICI SB A/c. 1006020</td> <td>29,456/-</td> <td>No Transaction since 2017 opened for college collection purpose.</td> </tr> <tr> <td>Canara Bank 10012194</td> <td>5,55,000/-</td> <td>No Transaction since 2017 opened for TEQIP programe</td> </tr> <tr> <td>Canara Bank 10012200</td> <td>13,02,160/-</td> <td>No Transaction since 2017 opened for TEQIP IRG s development.</td> </tr> </tbody> </table>	Bank Details	Amt. (Rs.)	Particulars	ICICI SB A/c. 1006020	29,456/-	No Transaction since 2017 opened for college collection purpose.	Canara Bank 10012194	5,55,000/-	No Transaction since 2017 opened for TEQIP programe	Canara Bank 10012200	13,02,160/-	No Transaction since 2017 opened for TEQIP IRG s development.	<ol style="list-style-type: none"> <li>1. We submitted a request to ICICI Bank to close the account.</li> <li>2. &amp; 3. Kindly note that these accounts are to be maintained as per TEQIP Norms.</li> </ol>						
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<b>Establishment Section :</b>																			
14	<p><b>Kind Information:</b> Excess allowance was paid to following staff in their monthly salary, and same was recovered from salary after a gap of 3 to 4 months in installment.</p> <table border="1"> <thead> <tr> <th>Name of the Staff</th> <th>Rs.</th> <th>Particulars</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>Dr.Siddalinesh Navalgund E&amp;C. Dept.</td> <td>20,000/-</td> <td>Excess Paid in April and May'22 as Misc. Addition</td> <td>Recovered June'22 salary Rs.20,000/-</td> </tr> <tr> <td>Dr. Vishwanath Bhat Civil Dept.</td> <td>3,600/-</td> <td>Excess Paid in Feb. and March' 22 as Misc. addition</td> <td>Recovered July '22 salary</td> </tr> <tr> <td>Shashikanth. Kurodi English Dept.</td> <td>8,000/-</td> <td>Excess Paid in April and May'22 as Misc. Addition</td> <td>Recovered June July'22 salary</td> </tr> </tbody> </table>	Name of the Staff	Rs.	Particulars	Remarks	Dr.Siddalinesh Navalgund E&C. Dept.	20,000/-	Excess Paid in April and May'22 as Misc. Addition	Recovered June'22 salary Rs.20,000/-	Dr. Vishwanath Bhat Civil Dept.	3,600/-	Excess Paid in Feb. and March' 22 as Misc. addition	Recovered July '22 salary	Shashikanth. Kurodi English Dept.	8,000/-	Excess Paid in April and May'22 as Misc. Addition	Recovered June July'22 salary	Noted.	
Name of the Staff	Rs.	Particulars	Remarks																
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Shashikanth. Kurodi English Dept.	8,000/-	Excess Paid in April and May'22 as Misc. Addition	Recovered June July'22 salary																
15	<p><b>Earned Leave Applications:</b> Observed that for earned leave , society rules (15 days prior permission) not been followed . Instances of EL applications not submitted 15 days early by staffs, list enclosed separately. Note: Please refer the rule No. 33 (2) under Society's Service Rule.</p>	Noted. We will follow the procedure.																	
16	<p><b>Adstockmist AMC:</b> Rs. 2,95,000/- paid to Next Element Pvt.Ltd. towards incorporating salary module in Adstockmist software in February 2022 &amp; as per discussion with the vendor, same will be implemented from April 2022 onwards. But observed that same has not been implemented.</p>	The said amount was paid towards AMC for the period FEB-22 to AUG-22. But not paid for salary module incorporation in Adstock software.																	
17	<p>Following is the unutilized balances standing in various fees account, collected from students,as per guidelines some portion to be remitted to concerned department and the remaining portion to be utilized for the said purpose for which the collection is made. Unspent balances outstanding in various accounts since more than 5to 7 years.</p> <table border="1"> <thead> <tr> <th>Name of the Fee</th> <th>Total Collection from 2015-2022 (Rs.)to</th> <th>Expenses/ Remittance to Dept. (Rs.)</th> <th>Balance (Rs.)</th> </tr> </thead> <tbody> <tr> <td>NSS fees (Rs.40/-per student)</td> <td>8,19,410/-</td> <td>19,413/-</td> <td>7,99,997</td> </tr> <tr> <td>Red Cross Society (Rs.50/-per student)</td> <td>12,56,750/-</td> <td>5,37,068/-</td> <td>7,19,682</td> </tr> <tr> <td>Woman Welfare fee (From 2018)</td> <td>1,31,770/-</td> <td>0</td> <td>1,31,770</td> </tr> </tbody> </table> <p><b>Note: This was reported in the previous audit report also.</b></p>	Name of the Fee	Total Collection from 2015-2022 (Rs.)to	Expenses/ Remittance to Dept. (Rs.)	Balance (Rs.)	NSS fees (Rs.40/-per student)	8,19,410/-	19,413/-	7,99,997	Red Cross Society (Rs.50/-per student)	12,56,750/-	5,37,068/-	7,19,682	Woman Welfare fee (From 2018)	1,31,770/-	0	1,31,770	The college will carryout sufficient and useful activities and utilize full amount.	
Name of the Fee	Total Collection from 2015-2022 (Rs.)to	Expenses/ Remittance to Dept. (Rs.)	Balance (Rs.)																
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Woman Welfare fee (From 2018)	1,31,770/-	0	1,31,770																

18	<b>Cheque bounce charges not collected from students</b>					Collected vide challan dated 05-01-2023, copy enclosed.
S N	Students Name	Branch	Cheque No/Date	Bank charges	Date	
1	Sharadhi U Kulakarni	E&C	127377 / 28-06-21	236/-	15-07	
2	Tejaswini R Gowda	E&C	768048 / 24-04-21	236/-	28-07	
General Remarks						
19	<b>Late Accounting:</b> Total 33 bills of Student Co-operative Society (from October 2021 to March 2022) worth Rs.48,535/-, accounted in March 2022?					Now, the bills are submitting immediately for payment and accounting.
20	<b>Vehicle log Book-</b> Observed that in all vehicle log books mileage not recorded Total 8 college buses and 6 other vehicles are in SDMCET. Observed that vehicle log book not signed by transport In-charge. Principal's vehicle no-KA25MC5915 Marazo 's log book principals sign not obtained. Purpose of visit and trip wise kilometer running not recorded. Only day wise total runs [ from beginning to end ] Km recorded by drivers. In purpose column - office duty or dept duty or who's order only recorded.					All 8 college buses and 6 other vehicles log-book is updated with comments, milage details and duly signed by Transport In-charge.  Principals' vehicle KA 25 / MC 5915, Marazo log-book is updated and duly signed by Principal.
21	TT Vehicle no-KA25N6671- Observed in log book drivers not signed and Transport incharge also not verifying log book. From 02/05/22 onwards Running KM not recorded due to meter not works.					Kindly note Tempo Traveler vehicle KA 25 / N 6671 speedometer has only 5 digits reading so after 99999 it has reset itself. As prompted by you the km reading was not updated for this vehicle because it was not in working condition, it was serviced and repaired on 03.11.2022.
22	<b>Library Section:</b> Observed that many journals are due/receivable from suppliers like Surya Infotech and Aditi Media Service Ltd. Bangalore. Note: Details list attached separately.					Most of the Journals and periodicals are received, Statement enclosed for your kind reference. <b>Annx - II</b>
23	<b>Electricity Charges Receivable:-</b> Fast food electricity and water bills dues Rs.27,593/- reflecting in the books.					Out of Rs. 27,593/- RS. 22,953/- recovered. He has left the shop in COVID-19 period. And he is

		unavailable for communication. Hence Balance of Rs. 4640/- is transferred to electricity charges A/c.
24	All the minor irregularities/error were brought to the notice of the concerned staff at the time of the internal audit and some of them were rectified during the course of the audit Rectification entries in regard to scholarship, Bank reconciliation, and other accounting errors had been passed during the audit period as per discussion.	NOTED.

## Annexure - II

### Library Section

SL no	Journal Title	Vol no	Issue No	Clarification from vendor
1	IEEMA JOURNAL	Vol.12	No.8,9,10,11,12	Due to Covid Hard Copies have not printed by publisher, hence, hence we are sending PDF Edition from Apr to Aug for the year 2021, In PDF Format.
2	IND.JNL.OF ADVANCED MATERIAL Science & Engg	Vol.11	No.01	Claim has been sent to publisher, You will receive the issues within 3 to 4 weeks.
3	INDIAN CONCRETE JOURNAL	Vol .95	No. 3 & 7 to12	Claim has been sent to publisher, Kindly allow us more time to deliver the issues.
4	SCIENCE REPORTER	Vol.58	No.1 to 12	Due to Covid Hard Copies have not printed by publisher, hence we are sending PDF Edition link so you can access to it download the issues.
5	TIME	Vol.197,198	No.7,8,9,10 (51-38=16 ISSUE DUE)	All the issues for the year 2021 are Combined issues.
6	ACM IN ROADS	VO.12	NO.04	Only 3 issues per year.
7	ASIAN JL OF WATER,ENVIOR,& POLL	All Issue		Claim has been sent to Publisher, Kindly allow us 3 to 4 weeks time to deliver the issues.
8	POLLUTION RESEARCH	All Issue	Rs.4400/-	Direct Supply from Publisher, will enquire and update you
9	EVERY MANS SCIENCE	All Issue	Rs. 1100/-	December 2020 to December 221 Combined issue Supplied on 16-05-2022, Vide Dm <b>42215</b> .
10	INT. RAMANUJAM JAL OF MATHEMATICAL SCIENCE	All Issue	Rs.2530/	Direct Supply from Publisher, will enquire and update you
11	Pc Quest	Aug -Nov issue Not Received		Due to Covid Hard Copies have not printed by publisher, hence we are sending PDF Edition.
12	Journal of Power System Engineering	Not even a single Issue Received		All issues Supplied for the year 2021, Below this mail I have Attached the Supply Status, kindly look into it.



## Library Section

### Following Journals are not received from Surya Infotainment Pvt Ltd Bangalore

Sl no	Journal Name	Month	Year	Volume	No	Subscription Amount
1	IEEMA Journal	April	2021	12	8	2200/-
		May	2021	12	9	
		June	2021	12	10	
		July	2021	12	11	
		August	2021	12	12	
2	Indian Concrete Journal	March	2021	95	3	1980/-
		July	2021	95	7	
		August	2021	95	8	
		September	2021	95	9	
		October	2021	95	10	
		November	2021	95	11	
		December	2021	95	12	
3	PC Quest	August	2021	34	8	1980/-
		September	2021	34	9	
		October	2021	34	10	
		November	2021	34	11	
4	Time Magazine	March	2021	197	7	5500/-
		March	2021	197	8	
		March	2021	197	9	
		March	2021	197	10	
5	ACM Inroads	Oct-Dec	2021	12	4	41170.15
6	Jnl Of Ramanujan Mathematical SOC	March	2021	36	1	2530/-
		June	2021	36	2	
		December	2021	36	4	
7	IndJnl Of Adv Material Science &Eng	Jan-June	2021	11	1	3850/-
8	Science Reporter	12/Y	2021	<b>Not received any copy.</b>		330/-
9	Asian Jnl Of Water Envir& Pollution	3/y	2021			4400/-
10	Pollution Research	4/y	2021			4400/-
11	Everyman's Science	6/y	2021			1100/-
12	Journal On Power System Engineering	4/y	2021			2970/-

### Following Journals are not received from Aditi Media Service Bangalore

1	Competition Success Review	Feb	2022	58	8	680/-
		March	2022	58	9	
2	Indian Journal Of Finance	March	2022	16	3	3000/-
3	Indian Journal Of Marketing	March	2022	52	3	3000/-
4	International Journal Of Advance In Engineering & Applied Mathematics	4/y	2022	<b>Not received any copy.</b>		5455/-
5	ISET Journal Of Earth Quake Technology	4/y	2022			1900/-
6	Journal Of Engineering Education Transformation	4/y	2022			2500/-
7	The Solar Quarterly	4/y	2022			2500/-
8	Medicinal & Aromatic Plants Abstract	6/Y	2022			3600/-

## MBA Section

1	<p>Following is the old outstanding fees dues to the tune of Rs.2,72,800/- as on 30-9-22.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Batch</th> <th style="text-align: center;">Balance Fees( Rs.)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2011-12</td> <td style="text-align: center;">25,000</td> </tr> <tr> <td style="text-align: center;">2012-13</td> <td style="text-align: center;">25,000</td> </tr> <tr> <td style="text-align: center;">2015-16</td> <td style="text-align: center;">30,000</td> </tr> <tr> <td style="text-align: center;">2018 -19</td> <td style="text-align: center;">1,92,800</td> </tr> <tr> <td style="text-align: center;"><b>Total:</b></td> <td style="text-align: center;"><b>2,72,800/-</b></td> </tr> </tbody> </table> <p>Steps to clear the dues to be initiated, as students as left/passed out of the college.</p>	Batch	Balance Fees( Rs.)	2011-12	25,000	2012-13	25,000	2015-16	30,000	2018 -19	1,92,800	<b>Total:</b>	<b>2,72,800/-</b>	<p>Recovery under process. Official letters 4-5 times have been sent to their address, but we have not received any response so far. Admission in-charge and HOD (MBA) is consulted. We are trying to get email address and Phone numbers with his efforts. Further, we have original Marks cards all the above students. Seems to be discontinuation cases.</p>
Batch	Balance Fees( Rs.)													
2011-12	25,000													
2012-13	25,000													
2015-16	30,000													
2018 -19	1,92,800													
<b>Total:</b>	<b>2,72,800/-</b>													
2	<p>Following is the old unsettled student advance fees amounting to Rs.92,180/--balance since 2014-15 it is neither adjusted for fees nor refunded to the students.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Advance Fees paid</th> <th style="text-align: center;">Particulars</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">57,180/-</td> <td style="text-align: center;">Balance before 2014-15</td> </tr> <tr> <td style="text-align: center;">50,000/-</td> <td style="text-align: center;">Paid by student Sunanda Naik in 2016</td> </tr> <tr> <td style="text-align: center;">5,000/-</td> <td style="text-align: center;">Paid by student Kavya Shree M.K. in 2017</td> </tr> <tr> <td style="text-align: center;">1,150/-</td> <td style="text-align: center;">Paid by student Geeta R Patil in 2017</td> </tr> <tr> <td style="text-align: center;">1,030/-</td> <td style="text-align: center;">Paid by student Muzamil Ahmed T.L. in 2017</td> </tr> </tbody> </table>	Advance Fees paid	Particulars	57,180/-	Balance before 2014-15	50,000/-	Paid by student Sunanda Naik in 2016	5,000/-	Paid by student Kavya Shree M.K. in 2017	1,150/-	Paid by student Geeta R Patil in 2017	1,030/-	Paid by student Muzamil Ahmed T.L. in 2017	<p>Follow up will be made and will be refunded after received request from students.</p>
Advance Fees paid	Particulars													
57,180/-	Balance before 2014-15													
50,000/-	Paid by student Sunanda Naik in 2016													
5,000/-	Paid by student Kavya Shree M.K. in 2017													
1,150/-	Paid by student Geeta R Patil in 2017													
1,030/-	Paid by student Muzamil Ahmed T.L. in 2017													
3	<p><b>Industrial Visit &amp; Study Tour:</b>            In 2021-22 Budget, for Industrial visit Rs. 3,50,000/ allocated.            But college has spent nothing.            For 1<sup>st</sup> year students, Shreekshetra visit also not made.            Normally every year the practice of visiting to Shreekshetra, Dharmasthala for 1<sup>st</sup> year Students, for which in budget also there is a provision, but why the practice has been stopped?            Study Tour also not done?</p>	<p>Due to speculation and fear of COVID-19 department was not organized study tour. By the end of February 2023, the department wishes to organize study tour and utilize the Current year budgeted amount. Further, The department also wishes to organize Dharmasthala visit for the batch 2022-24 during the month of February/ march 2023.</p>												
4	<p><b>Training &amp; Placement:</b>            In 2021-22 Budget, for Training &amp; Placement Rs. 1,80,000/ allocated.            But college has spent only Rs. 73,534/. ?</p>	<p>Kindly note because of COVID most of the campus drives were in virtual mode, because of which the expenses incurred was less.</p>												

		Total 122 took part in campus hiring, 1112 offers were released to our students, which is record number of placements in SDMCET history.
5	There is an accumulated balance of Rs.5,590/- in Woman welfare fee A/c. which is collected from student fees, it's not expensed till inception.(i.e.2018)	Women cell faculty co Ordinator will be informed to carryout sufficient and useful activities and utilize full amount.
6	There is an old fee balance payable to VTU –Belgaum amounting to Rs. 5,09,625/- towards admission fee of 1 <sup>st</sup> year students , which is outstanding since 2018-19. Present payable accumulated figure in the ledger A/c. amounts to Rs.10.57 lakhs.	Balance as per college books of account and as per VTU books is going on. As per the VTU books, it is more than College books balance. Reconciliation will be done.
7	Caution deposit amounting to Rs.6.25 lakhs is showing in the books of accounts as payable to students since 2014-15, college has stopped collecting caution deposit from the fee since more than 5 years, and no claim has been received from the students for refund of the caution deposit, all the students had passed out from the college. The same may be written off from the books of accounts.  <u>This is was reported in our previous internal audit report also.</u>	A letter written to the Secretary, SDME Society, Dharwad seeking their guidance in this regard. Caution deposit as a norm, is taken from the students at the admission stage It is to be returned to the students after their graduation. A letter is written to SDMES, Dharwad seeking the guidance in this aspect.