



Sri Dharmasthala Manjunatheshwara College
(Autonomous), Ujire-574 240, Dakshina Kannada, Karnataka State
(Re-Accredited at A⁺⁺ Grade by NAAC)

6.4.1.2. Internal Audit Report and Compliance



Sri Dharmasthala Manjunatheshwara College
(Autonomous), Ujire-574 240, Dakshina Kannada, Karnataka State
(Re-Accredited at A++ Grade by NAAC)



|| OM SHREE MANJUNATHAYA NAMAH ||

SRI DHARMASTHALA
MANJUNATHESHWARA EDUCATIONAL SOCIETY (Regd.)
UJIRE - 574 240, Dakshina Kannada
Regd. S. No. 35/85-86
GSTIN : 29AAATD4267A5ZV

PRESIDENT :
Dr. D. VEERENDRA HEGGADE

Date... 31/07/2024

Ref. : SDMESU/ 2284/2024

The Principal,
SDM College,
Ujire.

Dear Sir,

**Sub: Internal Audit Report of your units for the period
from 01-04-2023 to 31-03-2024 – Original Report.**

We are sending herewith audit report submitted by our Internal Auditors
of the following Institutions, for the above said period.

1. SDM College (UG) – 01-04-2023 to 31-03-2024
2. SDM PG Centre – 01-04-2023 to 31-03-2024

You are requested to go through the same and submit the compliance
report through mail within 15 days of receipt of this letter, setting right all the
deficiencies pointed out therein.

With regards,


SECRETARY

C.C.to:

The President,
SDM Educational Society®,
Ujire


01/08/2024.

☎ : 08256 - 236225, 236488 Fax : 08256 - 236220
E-Mail : ho@sdmesociety.in Website : www.sdmes.net



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POST GRADUATION COLLEGE

Audit Observation for the period from 01-04-2023 to 31-03-2024

Sl.No.	Observations	REPLY																								
	Accounts																									
01	PG Seminars income and expenditures Details:																									
	<table><tr><th>Sl.no</th><th>Name</th><th>Income</th><th>Expenditures</th></tr><tr><td>1</td><td>Psychology :-National seminar on the role of psychologists in addressing social concerns. held on 12.04.2023</td><td>44,802.00</td><td>44,458.00</td></tr><tr><td>2</td><td>Psychology :-International Multidisciplinary symposium on the role and future of Artificial Intelligence (AI) in Human Behavior. Held on 4th and 5th December 2023.</td><td>4,44,256.15</td><td>5,56,819.00</td></tr><tr><td>3</td><td>Biotechnology :- Inter-collegiate competitions for life science students (CHIASMA 2023). Held on 19th may 2023.</td><td>2,900.00</td><td>7,330.00</td></tr><tr><td>4</td><td>MCJ :-National seminar and media fest on media, culture and technology : mapping thr socio- political architecture. Held on 1st and 2nd march 2024.</td><td>2,87,650.00</td><td>3,28,768.00</td></tr><tr><td>5</td><td>Commerce :-National conference an Digital</td><td>1,12,600.00</td><td>1,52,367.00</td></tr></table>	Sl.no	Name	Income	Expenditures	1	Psychology :-National seminar on the role of psychologists in addressing social concerns. held on 12.04.2023	44,802.00	44,458.00	2	Psychology :-International Multidisciplinary symposium on the role and future of Artificial Intelligence (AI) in Human Behavior. Held on 4 th and 5 th December 2023.	4,44,256.15	5,56,819.00	3	Biotechnology :- Inter-collegiate competitions for life science students (CHIASMA 2023). Held on 19 th may 2023.	2,900.00	7,330.00	4	MCJ :-National seminar and media fest on media, culture and technology : mapping thr socio- political architecture. Held on 1 st and 2 nd march 2024.	2,87,650.00	3,28,768.00	5	Commerce :-National conference an Digital	1,12,600.00	1,52,367.00	<p>All the Seminar sanctioned by Head Office and taken prior approved in the Annual budget also So Income need not tally with Expense.</p>
Sl.no	Name	Income	Expenditures																							
1	Psychology :-National seminar on the role of psychologists in addressing social concerns. held on 12.04.2023	44,802.00	44,458.00																							
2	Psychology :-International Multidisciplinary symposium on the role and future of Artificial Intelligence (AI) in Human Behavior. Held on 4 th and 5 th December 2023.	4,44,256.15	5,56,819.00																							
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	<p>transformation in commerce and management. Held on 27.02.2024</p> <p>6 Chemistry :-National conference on Advanced materials for chemical and biological applications. Held on 6th and 7th march 2024. 1,08,250.00 2,68,596.00</p> <p>7 Commerce :- One day commerce fest held on 2nd June 2023. Organized by dept of PG students and research in commerce. 24,600.00 32,500.00</p> <p>Note: In many of the above cases, deficit figures observed. Seven conferences/fest conducted by various departments, total deficit of Rs. 3,66,124/- observed.</p> <p>Suggestion- Actual Income & expenditures statement of All seminars/fest/conferences to be submitted to college accounts section from concerned events program conveners. From this statement income or loss to be ascertained at Account Section and same to be brought to the notice of H.O.I.</p> <p>P.F. Employees Contribution: In employees account, an amount of Rs. 2,710/- short collected from the employee reflecting in the books. Same to be reconciled.</p>	Received
03	<p>Withdrawal of Admission: It is observed that many of the students have withdrawn admission from the college and college has fully refunded the fees collected, to the concerned students without deducting administration/processing fees.</p>	Those Students who Left immediately after admission, fully amount returned to students.





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	Suggestion- Policy to be adopted for deduction of a nominal administration charges	
04	Inventory: Closing stock value not booked in the books, even though end of F.Y.	Booked and Entered
05	Non-Operating Bank A/c: Observed that following Bank (Collection) A/c, non operative since April 2023. Axix Bank A/c no-6188276 [collection] Opening Balance Rs.471,306/-Dr balance Decision may be taken to close the same.	Bank account closed this year
	Fees Dues	
06	Long Out standing Fees Dues: Long out-standing fees dues from 14 students Rs. 3,26,280=00	Long outstanding fees from students due we have their original documents in our custody
07	Fees Dues of 2023-24 Batch : Fees dues from 9 students Rs. 1,56,028=00 Please refer ANNEXURE.	Collected



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Out Standing Fees Dues from P.G. Students

Sl.No	Name of the Students	Due Date	Due Amt.
01	SHIVANANDA S. (122688)	01.08.2012	15,070.00
02	RAJ KISHAN PINTO. (132550)	01.09.2013	20,590.00
03	PRAJWAL BALLAL Y. (132686)	01.09.2014	29,110.00
04	BHAVYA KUMARI K. (132533)	01.09.2014	25,590.00
05	PRATHEEKSHA R GOWDA. (161172)	07.10.2016	34,615.00
06	LANKESHA P S (181268)	27.10.2018	20,445.00
07	ABHILASH [ANNIGOWDAM]. (191251)	01.10.2019	17,445.00
08	ANIL L S [SHANKARALD]. (191505)	01.10.2019	13,145.00
09	SANJANA BS [SWAMYLP]. (181623)	01.10.2019	11,265.00
10	HRITHIKA [VASANTHASHETTY]. (201851)	23.01.2021	34,000.00
11	SWATHI KUMARI U D . (201578)	23.01.2021	30,945.00
12	TINA BANERJEE (201536)	23.01.2021	21,000.00
13	VARSHA G HEGDE (201873)	23.01.2021	34,000.00
14	SANTHOSH N ACHARYA (214109)	07.02.2022	19,060.00

Fees Dues from P.G. 2023-24 Batch Students

Sl.No	Name of the Student	Due Date	Due Amt.
01	ARPITHA KUMARI (234051)	14.12.2023	8,530.00
02	CHAITANYA CHANDRHAS SHET [SUDHA SHET]. (200404)	26.07.2023	18,000.00
03	KHUSHI R GOWDA (200326)	26.07.2023	10,000.00
04	MAHENDRA BASAVANNEPPA HADAGALI (200806)	21.06.2023	12.00
05	MANOJ B R [RAMESHAB]. (233622)	14.12.2023	30,980.00
06	PAVANA [SHIVABHATP]. (223905)	13.01.2023	24,235.00
07	SHIVU [KHAJAYYA]. (233639)	14.12.2023	25,980.00
08	SINCHANA K R (233874)	14.12.2023	33,208.00
09	TEJASHWINI S [SHIVAKUMART]. (234058)	14.12.2023	5,083.00



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	<p>Instances like</p> <ul style="list-style-type: none"> ➤ in Bill-Inwards vouchers, bills not found, ➤ In settlement of expenses, all expensed bills are not enclosed. ➤ In case of sports events, attendance certificate not enclosed. <p>It is suggested that accountant has to verify all the above points before settlement of advances with concerned staff.</p>	future.
20	<p>Hiring of Outside Vehicle:</p> <p>Observed that for some sports events, outside vehicle has been hired. It is suggested that before hiring outside vehicles, NOC may be obtained from H.O.in writing.</p>	Outside vehicle hired only during the non availability of our vehicles of HO.

ANNEXURE

Out Standing Fees Dues of Degree Students:

Sl.No.	Name of the Student	Due Since	Due Amount	
01	RACHANA R [RAVI S] (150833)	26.08.2016	8850.00	Must as this is old outstanding from students we have their original documents in our custody.
02	AJAY [VENKATRAO]_A (160502)	31.08.2017	10000.00	
03	AYISHATH SHAFI [ISMAIL]_(170807)	31.08.2017	6000.00	
04	KISHOR KUMAR (150043)	01.08.2017	2500.00	
05	KUBRA [HAJABBA]_A (170609)	11.09.2018	18580.00	
06	MARYSUSHMA A M_A (150819)	20.08.2018	13970.00	
07	RAVICHANDRA KUMABARA [LOKESHKUMBARA2018]A (180677)	24.08.2018	15055.00	
08	AISHA AFRIN [HAPSA]_A (160781)	12.10.2019	10000.00	
09	KARTHIK A S [SHREEDHAV]_A (171014)	12.10.2019	6800.00	
10	RENUKA [MEENAKSHI]_A (190088)	12.10.2019	5000.00	
11	AKSHAYA [ARUNA]_A (180508)	06.01.2021	11180.00	
12	KIRAN [RAJIVI]_A (201317)	06.01.2021	22090.00	
13	MUSHRIFA P K [MAIMUNAPK]_A (191080)	06.01.2021	9300.00	
14	SUNIL [SULOCHANA]_A (200018)	01.04.2021	2060.00	
15	JULIYANA MONTHERO [JOSPINE](210825)	20.01.2022	10510.00	
16	MUTTHU A S [SHARADA]_A (201104)	17.02.2022	8510.00	
17	PAVANKUMAR K [DAKSHAYINI]_A (211109)	07.12.2022	21690.00	
18	PRAMODH [REVATHI]_A (211126)	16.02.2022	20600.00	
19	SHRIJITH [KARUNAKARA]_A (211124)	07.12.2022	21690.00	



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"Om Sri. Manjunathaya Namaha"

S D M DEGREE COLLEGE UJIRE

Audit Observation For the Period from 01-04-2023 to 31-03-2024

Sl.No	Observation	Reply from College																																								
	Accounts																																									
01	Miscellaneous Liabilities: In this account an amount of Rs. 22,079/- debit balance reflecting in the books, which is spent by Botany department towards seminar and other expenses. Whether this amount is recoverable or any grant receivable?	This amount will be transfer from Aided A/C(Star College Scheme)																																								
02	Short Remittance of Cash of Rs. 20,000/-: While verifying cash book, observed that short remittance of cash to bank on various dates found, details given below. <table><tr><th>Cash Collection Date</th><th>Cash Book Collection Amount</th><th>Remittance Date</th><th>Cashbook Remittance Amount</th><th>short Amount</th></tr><tr><td>08.08.2023 & 09.08.2023</td><td>21,20,737.00</td><td>09.08.2023& 10.08.2023</td><td>21,20,670.00</td><td>-67.00</td></tr><tr><td>16.08.2023</td><td>21,06,885.00</td><td>17.08.2023</td><td>21,01,970.00</td><td>-4915.00</td></tr><tr><td>17.08.2023</td><td>20,17,769.00</td><td>18.08.2023</td><td>20,13,395.00</td><td>-4374.00</td></tr><tr><td>18.08.2023</td><td>14,26,026.00</td><td>19.08.2023</td><td>14,25,970.00</td><td>-56.00</td></tr><tr><td>19.08.2023</td><td>7,00,440.00</td><td>22.08.2023</td><td>7,00,515.00</td><td>+75.00</td></tr><tr><td>22.08.2023</td><td>10,72,910.00</td><td>23.08.2023</td><td>10,62,247.00</td><td>-10663.00</td></tr><tr><td colspan="4">Total short remittance</td><td>20,000.00</td></tr></table>	Cash Collection Date	Cash Book Collection Amount	Remittance Date	Cashbook Remittance Amount	short Amount	08.08.2023 & 09.08.2023	21,20,737.00	09.08.2023& 10.08.2023	21,20,670.00	-67.00	16.08.2023	21,06,885.00	17.08.2023	21,01,970.00	-4915.00	17.08.2023	20,17,769.00	18.08.2023	20,13,395.00	-4374.00	18.08.2023	14,26,026.00	19.08.2023	14,25,970.00	-56.00	19.08.2023	7,00,440.00	22.08.2023	7,00,515.00	+75.00	22.08.2023	10,72,910.00	23.08.2023	10,62,247.00	-10663.00	Total short remittance				20,000.00	Reconciliation of cash book has not been done during internal audit after that reconciliation done and cash book rectified know it is not showing short remittance.
Cash Collection Date	Cash Book Collection Amount	Remittance Date	Cashbook Remittance Amount	short Amount																																						
08.08.2023 & 09.08.2023	21,20,737.00	09.08.2023& 10.08.2023	21,20,670.00	-67.00																																						
16.08.2023	21,06,885.00	17.08.2023	21,01,970.00	-4915.00																																						
17.08.2023	20,17,769.00	18.08.2023	20,13,395.00	-4374.00																																						
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22.08.2023	10,72,910.00	23.08.2023	10,62,247.00	-10663.00																																						
Total short remittance				20,000.00																																						
03	Advance to Staff: An advance of Rs. 17,000/- paid on 06-02-2023 to Sri. Thimmappa Kadaba towards Delhi trip for participation in Radio festival held on 13 th & 14 th Feb. 2023. Even though the function is over long back, staff has not settled the advance, details as below. <table><tr><th>Date of Advance</th><th>Advance Amount</th><th>Settlement Amt/Date</th><th>Balance amount</th></tr><tr><td>06-02-2023</td><td>17,000=00</td><td>8,000=00 26-8-23</td><td>9,000=00</td></tr><tr><td>09-02-2023</td><td>6,000=00</td><td>----</td><td>15,000=00</td></tr></table>	Date of Advance	Advance Amount	Settlement Amt/Date	Balance amount	06-02-2023	17,000=00	8,000=00 26-8-23	9,000=00	09-02-2023	6,000=00	----	15,000=00	Instructed the staff to refund the advance immediately.																												
Date of Advance	Advance Amount	Settlement Amt/Date	Balance amount																																							
06-02-2023	17,000=00	8,000=00 26-8-23	9,000=00																																							
09-02-2023	6,000=00	----	15,000=00																																							
04	Advance for Postage(Exam):03 Advance paid for exam postage during the year of Rs. 3,111/- (including previous year balance of Rs. 611/-), not settled till the end of year.	Actual expenditure of postage taken into A/C and the balance transfer to advance for postage.																																								
05	Advance for Postage (HA MA NA): Advance paid to HA MA NA section towards exam postage of Rs. 6,000/- (including previous year balance of Rs. 2,000/-), not settled till the end of the year.	Actual expenditure of postage taken into A/C and the balance transfer to advance for postage.																																								
06	Sampoorna Surksha Premium: An amount of Rs. 8,405/- due receivable from staff, reflecting in the books of account as on year end.	Collected																																								
07	Bank Reconciliation Statement: B.R.S. not prepared for the collection account. B.R.S. of BANK OF BARODA(COLLECTION) A/c. No.71370200000238, not prepared from April to March month. Note: In spite of our suggestion , BRS not prepared regularly.	Bank reconciliation statement done.																																								



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	It is suggested that if not payable, same may be returned to the concerned Govt. Dept. account.	regarding this they neither gave the student list nor informed the a/c number for which amount to be refunded																
09	T.D.S. A/c: Observed that delay in remittance of tax. Rs. 2,392/- tax collected in February 2024, remitted to department in April 2024, along with March collection.	TDS collection shown in month of March																
10	P.F.Employees A/c: This ledger to be reconciled. Rs.1,864/- Cr. Balance reflecting since August 2023.	Account reconciled and the amount refunded to concerned staff.																
H.R. SECTION																		
11	Excess Salary Paid: Excess Salary of Rs. 1,044/- paid to Dr. Manoj Godbole staff. Excess paid in September 2023 salary due to wrong (arrears of July 23 to Sept. 23) calculation, details below. Actual Payable Rs. 21,849=00 But paid Rs. 22,893=00 Excess paid Rs. 1,044=00	Amount refunded by the staff during the month of June 2024.																
12	Apply of Leave: It is observed that some of the staffs have availed Earned Leave by giving short notice period (ie. Less than 15 days notice). For Instance: <table><tr><th>Name</th><th>E.L taken</th><th>Applied on</th><th>Reason</th></tr><tr><td>Ravi B Clerical Asst</td><td>4.12.2023 to 9.12.2023</td><td>27.11.2023</td><td>Work at home.</td></tr><tr><td>Nataraj H.K Asst. professor</td><td>04.12.2023 to 8.12.2023</td><td>23.12.2023</td><td>Religious pilgrimage.</td></tr><tr><td>Bhavish. K Clerical Asst.</td><td>23.08.2023 to 29.08.2023</td><td>16.08.2023</td><td>Family trip.</td></tr></table>	Name	E.L taken	Applied on	Reason	Ravi B Clerical Asst	4.12.2023 to 9.12.2023	27.11.2023	Work at home.	Nataraj H.K Asst. professor	04.12.2023 to 8.12.2023	23.12.2023	Religious pilgrimage.	Bhavish. K Clerical Asst.	23.08.2023 to 29.08.2023	16.08.2023	Family trip.	Care will be taken while applying EL instruction given all staff regarding this.
Name	E.L taken	Applied on	Reason															
Ravi B Clerical Asst	4.12.2023 to 9.12.2023	27.11.2023	Work at home.															
Nataraj H.K Asst. professor	04.12.2023 to 8.12.2023	23.12.2023	Religious pilgrimage.															
Bhavish. K Clerical Asst.	23.08.2023 to 29.08.2023	16.08.2023	Family trip.															
Fees Dues																		
13	Out Standing Fees Dues: Out standing fees dues from 19 students ... Rs. 2,24,385=00	Must as this is old outstanding from students we have their original documents in our custody.																
14	Fees Dues of 2023-24 batch : Fees dues from 16 students ... Rs. 1,32,731=00 Please refer ANNEXURE.																	
General Remarks																		
15	Advance to Staff for Programmes: Observed in some cases, advance paid to staff towards various activities for expenses and most of the settlement were made through cash (Huge Bills) with regular vendors like Manjushree Press, Hotel Disha, Vrindavana Hotel, Ganesh Flower Stall etc. Suggestion: It is advised that in such cases of expenses, may be settled through college accounts rather than settled by staff through cash.	Advance give as per their request in some cases most argent bills paid by them out of the advance amount.																
16	Inventory: Closing Stock values not accounted in the books , even at the end of F.Y.	All necessary entries passed.																
17	Depreciation: Depreciation not charged on fixed asset, even at the end of F.Y.	Depreciation charged and necessary entries passed.																
18	Budget Vs actual report shows only actual figures. Budget proposed and sanctioned value to be recorded in software.	Budget proposed figures entered in software for the year-2024-25 as per the instruction from HO.																



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Fees Dues of Degree 2023-24 Batch Students

Sl.No	Name of Students	Due Date	Due Amt.	
01	ABHILASH [BINDU]_A (200001)	16.05.2023	13.00	Collected
05	BHARATHESH K (201007)	08.07.2023	6.00	
06	CHAITHRA [RAVIJA]_A (200041)	15.05.2023	15.00	
09	KUSHI KUMAR [KALAVATHIDC]_A (200123)	26.05.2023	73.00	
10	MAHENDRA B HADAGALI (200806)	21.04.2023	109.00	
15	SHARANYA [MOHINI]_A (200062)	10.06.2023	40.00	
02	ABHISHEK J L [LAKSHMI]_A (210501)	05.12.2023	13360.00	Fees dues from students we have their original documents in our custody.
03	AJITHKUMAR POOJARA (211101)	16.11.2023	15020.00	
04	AKSHATHA M G [GOPALAU]_A	10.11.2023	10000.00	
07	JEEVAN K B [BHAGYA]_A (210553)	28.12.2023	15640.00	
08	JISHANA SHERINA [SAINAZ]_A (210823)	28.12.2023	12520.00	
11	PRAJWAL S [DAKSHAYANI]_A (231117)	30.11.2023	810.00	
12	PRATHVIRAJ [SULOCHANA]_A (231118)	30.11.2023	25810.00	
13	RAJKIRAN S N [SARASWATHI]_A (230063)	29.12.2023	2295.00	
14	RISHA C L [SANGEETHA]_A (230302)	15.12.2023	14320.00	
16	SUHAIRA [NEBESA]_A (210968)	16.11.2023	22700.00	