



AGASTI & ASSOCIATES  
CHARTERED ACCOUNTANTS

# INTERNAL AUDIT REPORT

KERALA UNIVERSITY OF HEALTH SCIENCES (KUHS)

PERIOD: 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023

Date of Audit: 18.09.2023

Date of Draft Report: 18.09.2023

Date of Final Report: 18.09.2023

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# INTERNAL AUDIT OPINION

*The Management,*

*Kerala University of Health Sciences*

*We have completed our Internal Audit for the period April 1, 2022 to March 31, 2023.*

*Our procedures were performed in accordance with the scope agreed upon. Enlisted are the findings resulting from procedures performed for the audit of **Kerala University of Health Sciences**. The information provided may help you in enhancing the overall management efficiency of the University.*

## Audit Opinion

*Our audit was conducted in accordance with generally accepted auditing standards and accordingly, includes tests of accounting records and such other auditing procedures commensurate with the size of the Organization. The audit was performed in one phase for the period April 1, 2022 to March 31, 2023*





*In our opinion, we found the processes and the operational procedures are adequate for the period under audit. **However, we have identified opportunities to improve the efficiency and effectiveness of certain operating procedures as discussed in this audit report.***

*As such, the conclusions are based on an examination of the situation identified in light of the criteria established and apply to the programs audited only. The evidence gathered meets professional audit practice standards and is adequate to satisfy senior management that the conclusions of the internal audit are well founded.*

*We value the opportunity to work with you and sincerely appreciate the cooperation and assistance provided to us during the course of the audit. We would be pleased to further discuss any aspect of our procedures or this report with you or other members of the management at your convenience.*



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*If you have any questions, please do make sure to get in touch with us. This report is intended solely for the information and use of the Governing Council and management of the University.*

For AGASTI & ASSOCIATES  
CHARTERED ACCOUNTANTS

Firm Reg. No. 313043E

CA SATHEESA KUMAR K

Partner

Mem. Reg. No. 220027

UDIN: 23220027BHAIYT9909





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## Executive Summary

This report details the Internal Audit of the procedures and controls in place over financial transactions that has been undertaken in accordance with the 2021/2022 Internal Audit Plan. Our audit approach and a summary of the work undertaken are provided in the audit framework in Appendix A

## Background and Scope

### Background

Kerala University of Health Sciences (KUHS) was set up in 2010 by the Kerala government. The university has **331** colleges affiliated to it as on date. The university is substantially funded by the Kerala government and is governed by its rules and bye laws.

Total Number of Colleges affiliated in different streams is bifurcated below:

<b>Affiliated Courses</b>	<b>No. Of colleges</b>	<b>Affiliated Courses</b>	<b>No. Of colleges</b>
AyurvedaColleges	17	Pharmacy Colleges	58
Dental Colleges	25	Paramedical (Allied Science)	57
Homoeopathic Colleges	6	SIDDHA College	1
Medical Colleges	33	Unani College	1
Nursing Colleges	133	<b>TOTAL</b>	<b>331</b>



## Scope of Audit

The scope of our review was to assess the effectiveness of internal controls pertaining to the following processes:

1. Affiliation Fees and Student Income
2. Physical Verification – Cash and Fixed Assets
3. Bank Transactions
4. General Finance and Examination Accounts
5. Budget Analysis
6. Renewal of Bank Guarantees
7. Legal Compliances
8. Advances
9. Improvements in EDP system



The audit has been conducted under the Generally Accepted Auditing Standards and accordingly included tests of accounting records and such other auditing procedures as we considered necessary in the circumstances. The **Observation, Recommendation and Management Response** columns of the following pages are intended to improve existing controls and efficiency of current operating procedures.

The following table depicts the scope of **audit covered** and **to be covered**.

Scope of Audit	Status (Q1)	Status. (Q2)	Status. (Q3)	Status. (Q4)
Affiliation Fees and Student Income- Checking of Fees Received	✓	✓	✓	✓
Affiliation Fees and Student Income – Preparation of Due list	X	X	✓	✓
Physical Verification-Cash	✓	✓	✓	✓
Physical Verification-Fixed Assets	✓	✓	✓	✓
Bank Transactions- BRS	✓	✓	✓	✓
Examination Accounts	✓	✓	✓	✓
Budget Analysis – Comparison with actual	✓	✓	✓	✓
Renewal of Bank Guarantee	✓	✓	✓	✓
Legal Compliances -TDS (Income tax and GST), filing of return etc..	✓	✓	✓	✓
Advances – To various Colleges, Dean and other staffs	✓	✓	✓	✓
Improvements in EDP system	✓	✓	✓	✓



### Significance- Legend

# Observation grading	
High (H)	H - Requires immediate action
Medium (M)	M- Requires corrective action
Low (L)	L- Corrective action needs to be evaluated

^ Root Cause Legend	
Design Deficiency	D
Operating Ineffectiveness	O
System Deficiency	S



# *Kerala University of Health Sciences*

## **SUMMARY OF AUDIT OBSERVATIONS**

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### **Affiliation Fees and Other Fee**

#### **Scope**

- Analytical Verification of Affiliation fees and various fees received and receivable.
- Checking and Reconciliation of DCBs maintained and preparation of dues list.
- Checking sufficiency and authenticity of various fees.

#### **Objective**

- To analyze the various fees received by the university and to report to the organization if any discrepancies occur in revenue generation and collection.
- To submit and report to the management regarding the dues list of affiliation fees and to suggest measures to recover the same.



## Audit Procedure

The following audit procedures were carried out for the samples selected:

- Vouchers have been examined clearly in order to ensure that details entered in DCBs are same as that of vouchers.
- DCBs and University Suite (ERP system) have been cross checked to ensure that various fees are accounted in the correct heads; also, the details entered are same.
- The same fees amount entered in Suite have been traced to the bank statement, (showing as Bulk posting) through E-pay list subject to the condition of unique merchant ID, in which the amount is credited so as to ensure transparency.
- It is ensured that the various fees collected are as per the notifications and circular issued by the University.
- Enquiries were undertaken to know the steps which were taken to collect the dues of previous quarter which was reported by the internal auditors.

## Observation

- Verified the All DCB Registers produced by concerned department.
- During the four Quarter we have done detailed verification of DCB Registers of Affiliated Courses, and we observed that the various fees receivables are being collected in the preceding year itself through online payment, upon on payment of fees the colleges are given accreditation of the university.

Observation H

Root Cause O

- It was unable to trace out the various fees collected by the university as incomes are recorded in bank accounts as bulk posting through E-pay list subject to the condition of unique merchant ID, in which the amount is credited so as to ensure transparency.

Observation H

Root Cause O

- Upon verification it is observed that the balances of the DCB register of Academics Section is not agreeing with the books of accounts maintained by the university.

Observation H

Root Cause O



- We recommend appropriate regrouping of ledgers in the “Suite” Software based on the grouping of ledgers in DCB or preparation of DCB as per the grouping in “Suite”, so that the comparison and verification of DCB with books of accounts can be easily done.

Observation H

Root Cause O

### Management Response

- **Necessary action is being taken to appropriate regrouping of ledgers in the Suite software based on the grouping of ledgers in DCB.**



## Fixed Assets- Physical Verification

### Scope

- Cross examination of physical count of assets in respect to the item of asset recorded in the Fixed Asset Register

### Audit procedure

- Compare physical balances with assets register balances
- Verify whether assets are properly numbered and identifiable in the Asset Register.

### Observation

- Asset Registers are maintained by Purchase, Works, and IT Section.
- Asset Additions during the year were physically verified by us, Except asset addition at School of Fundamental Research in Ayurveda, Thripunithura. However, in the absence of Updated Fixed Asset Register and Unique Identification Number, we cannot confirm the same.
- It is observed that the repair works done at staff quarters is classified as fixed asset additions, instead of debiting as Repair and maintenance- building. It is evident from the supporting documents that the work done does not increase the useful life or carrying capacity of the asset, hence recommended to classify as repair and maintenance- Building.



- It is observed that, Advance payment to IT mission for the purchase of Desktop Computers is shown under the head “Computers” instead of showing under the head “Advances”.
- It is observed that, GST reimbursement of repairs done at Staff Quarters (which was reported in the Quarterly report and has been transferred to Repairs & Maintenance) has been added to asset under the “Staff Quarters” which is also need to be transferred to “Repairs and Maintenance”.
- We recommend that a Unique Asset Identification number shall be affixed on each fixed asset for the ease of identification and control over the fixed assets.

Observation	M
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Root Cause	D
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## Management Response

- **Noted**
- **Affixing of Unique Asset Identification number is under process**
- **Regarding advance payment to IT mission for the purchase of Desktop Computers, the head of account has been corrected through Rectification entry J579 dated 01/12/2022**



## Physical Verification of Cash

### Observation

- Mainly cash payments (Imprest) are centered around Three areas:
  - 1) Works Section
  - 2) Purchase Section
  - 3) Stores Section
- Summary of physical verification of Cash balances at Works Section and Purchase Section is as follows.
  - Physical Verification of cash: Works section  
Date of Verification: 28.11.2023

Denomination	No.s	Amount Rs.
500	0	-
200	0	-
100	0	-
50	0	-
20	1	20
10	1	10
2 coin	1	2
<b>Total</b>		<b>32/-</b>
<b>As per books of Accounts</b>		<b>32/-</b>
<b>Difference if Any</b>		<b>NIL</b>



- Physical Verification of cash: Purchase-Fuel section

Date of Verification: 28.11.2023

Maximum Limit: ₹ 10,000

Denomination	No.s	Amount Rs.
500	15	7,500
100	5	500
50	1	50
2 coin	1	2
<b>Total</b>		<b>8,052/-</b>
<b>As per books of Accounts</b>		<b>8,052/-</b>
<b>Difference if Any</b>		<b>NIL</b>

- Physical Verification of cash: Purchase-Fuel section

Date of Verification: 03.06.2023

Maximum Limit: ₹ 10,000

Denomination	No.s	Amount Rs.
500	19	9,500
200	1	200
100	2	200
20	4	80
10	1	10
2 coin	2	4
<b>Total</b>		<b>9,996/-</b>
<b>As per books of Accounts</b>		<b>10,000/-</b>
<b>Difference if Any</b>		<b>4/-</b>



- **Management Response**

- **Noted**



## Bank Transactions - Verification

### Observation

- We have verified all Bank Reconciliation Statement with necessary bank statements, no discrepancies were found during the verification
- As reported in the previous reports, stale cheques since 2011 were not cleared and hence included in the BRS.

### Management Response

- **The Matters regarding the uncleared Cheques/DD has been taken up with the bank.**



## General Finance - Accounts

### Scope

- Checking of all transaction with respect to its Supporting vouchers, bills and Approval/orders
- Verify as to whether proper heads of account are used for recording of each transaction
- Examine whether timely recording of transaction as and when it became due with respect to its accounting policy

### Observations

- All transaction has been verified with respect to its Supporting vouchers, bills and Approval/orders.
- No Discrepancies were found during verification of vouchers.

### Management Response

- **Noted**



## Examination Accounts

### Scope

- Checking of all transactions related to Exams.
- Checking of Advances, Fees collected
- Random checking of Examination Settlement Bills.

### Objective

- Ensure fees are properly collected
- Ensure advances and receivables are properly adjusted or recovered
- Ensure proper recording and classification of Expenses.
- Ensure Compliance with Accounting Principles and KUHS rules.
- Ensure all expenses are incurred with proper authorization.



## Audit Procedure

- The following audit procedures were carried out for ensuring the correctness.
- Vouchers have been examined clearly in order to ensure that details entered in DCBs are same as that of vouchers.
- Note files for the expenses are verified to ensure proper authorization is in place for expenses incurred.
- The amounts incurred are compared with notification for the same for ensuring compliance with KUHS rules.
- The payments made for the expenses were traced to the bank statements for checking dummy entries.
- External documents like TA bill, Halt bill and Attendance sheet of Examiners from various colleges are verified.

## Observation

- It is observed that Examination Settlement bills are still pending to be settled, for a period more than 3 months. The details of which are attached as Annexures in the quarterly Report.

Significance:

H

Root Cause:

S



- It is observed that some of the Advance payments are actually paid but not recorded as “settled”. It is recommended to Mark as “settled” as and when the advance is settled so that the Registers will be up to date.

Significance:

H

Root Cause:

S

### Management Response

- **Settled payments marked as settled in Advance Register**
- **Necessary steps have been taken to settle the pending Examination Settlement Bills**



## **Budget analysis**

### **Scope**

- Examine budgeted figures for various expenditures
- Check whether actual expenditures are exceeding the budgeted estimates
- Confirm whether proper authorization has been obtained if actual expenditures exceeds budgeted.

### **Audit procedure**

- Comparison of actual with budgeted estimates
- Examined any exceptional nature of items than budgeted

### **Observation**

- Based on comparison we have summarized following item of expenditures with respect to budgeted estimates as on 31<sup>st</sup> March 2023, the same has been tabulated below.
- Some of the items have exceeded the budget.



**BUDGET vs. ACTUAL**

**Expenditures verified with budgeted Figures - Comparison as on March, 2023**

**Particulars**

Sl. No	Non Plan - Establishment expenses	Amount as per Budget	Actual Expenditure up to March, 2023	% to the total
1	Salary and allowances to Statutory Officers	1,64,45,000	1,38,25,157	84.07
2	Salary and allowances to Permanent staff	8,87,00,000	10,15,49,308	114.49
3	Salary and allowances to staff on deputation	7,96,29,000	5,79,84,348	72.82
4	Leave surrender salary-Staff on Deputation	55,00,000	1,11,503	2.03
5	Salary to staff on contract	2,50,00,000	1,44,64,892	57.86
6	Salary and allowances on Re-employed Staff	31,54,000	34,91,594	110.70
7	Wages to Daily rated Staff	1,52,60,000	1,58,25,445	103.71
8	Festival allowance-Statutory officers	15,000	11,000	73.33
9	Festival allowance-Permanent Staff	4,00,000	4,15,250	103.81
10	Festival allowance-Staff on Deputation	1,85,000	1,34,750	72.84
11	Festival allowance- Staff on contract/ Re-employed staff	1,52,000	1,17,920	77.58
12	Festival allowance-Daily rated staff	99,000	98,010	99.00
13	Bonus – Permanent Staff	25,000	12,000	48.00
14	Bonus – Staff on deputation	30,000	24,000	80.00
15	Contribution to Pension fund (NPS)	90,51,000	1,00,25,679	110.77
16	Pension and Leave salary Contribution for Deputation staff and statutory officers	39,68,000	-	0.00
17	Terminal Leave surrender	1,50,000	-	0.00
18	Honoraria to Officers and Staff	25,000	-	0.00



19	Employer's contribution to PF for Deputation staff	33,000	18,339	55.57
20	Travelling & conveyance expenses - staff	8,00,000	3,23,136	40.39
21	Medical Reimbursement	15,00,000	-	0.00
22	Service charges,NSDL (NPS)	32,000	20,199	63.12

**Non Plan - Gen administration**

1	Postage	5,60,000	4,34,591	77.61
2	Telephone charges	2,30,000	1,54,110	67.00
3	Internet Charges	2,00,000	3,29,162	164.58
4	Printing & Stationary	32,50,000	12,43,997	38.28
5	ID Card Printing expenses-Staff	25,000	26,504	106.02
6	Advertisement charges	10,00,000	1,67,409	16.74
7	Vehicle hire charges	7,25,000	7,97,370	109.98
8	Fuel expenses	10,50,000	8,80,980	83.90
9	Electricity charges	40,00,000	36,75,316	91.88
10	Legal charges to Standing Counsel & Supreme Court Advocate	42,00,000	2,25,000	5.36
11	Legal charges – others	5,00,000	25,000	5.00
12	Internal Audit fee	3,25,000	2,34,230	72.07
13	Statutory Audit fee	1,10,00,000	1,04,85,000	95.32
14	Other rates & taxes	-	19,254	Not Budgeted
15	Road tax	50,000	11,160	22.32
16	Housekeeping expenses/Facility Management Expenses	88,20,000	38,06,911	43.16
17	Travelling & conveyance expenses -others	1,00,000	35,312	35.31
18	Travelling & conveyance expenses –Standing Counsel	5,00,000	5,63,370	112.67



19	Miscellaneous Office expenses	6,25,000	5,38,998	86.24
20	University Foundation day expenses	1,00,000	1,08,379	108.38
21	Evaluation center miscellaneous expenses	2,50,000	1,58,060	63.22
22	Reimbursement/Payment of House rent	6,00,000	8,57,250	142.88
23	Meeting Expenses-others	5,00,000	82,197	16.44
24	Convocation expenses	12,50,000	8,83,205	70.66
25	Students ID card printing	3,50,000	26,504	7.57
26	Hospitality Expenses	2,50,000	11,148	4.46
27	Subscription to AIU and others	62,000	-	0.00

**Non Plan - Academic expenses**

1	Inspection fee	28,00,000	22,71,000	81.11
2	Repairs & maintenance- Building	10,75,000	2,37,750	22.12
3	Repairs & maintenance-Plant & Machinery	15,00,000	4,65,091	31.01
4	Repairs & maintenance- Furniture & Fittings	2,00,000	3,75,632	187.82
5	Repairs & maintenance- Generator	2,50,000	1,18,427	47.37
6	Repairs & maintenance- Vehicle	10,00,000	5,53,691	55.37
7	Repairs & maintenance- Elevator	10,00,000	9,92,753	99.28
8	Repairs & maintenance- Others	5,50,000	7,83,348	142.43
9	Vehicle Insurance	2,00,000	1,37,929	68.96
10	Sports Expenses	42,00,000	10,71,923	25.52



## Bank Guarantee and Refundable deposit

### Observation

- Generally, reminder letters for renewal of BG are issued from the concerned departments just before the expiry date of the BG. Process needs to be devised to intimate the colleges in advance for each quarter.
- All bank guarantees which were expired during the quarter were renewed without fail.
- Ananthapuri Hospital & Research Institute, Trivandrum has remitted a Demand Deposit of Rs.8,26,900 in lieu of Bank Guarantee Rs.10,00,000.

### Management Response

- **Noted**
- **Reminder letter for the renewal of Bank Guarantees are usually sent during the initial days of the month preceding the month of expiry of each bank guarantee.**



## Legal Compliance

### Scope

- To check whether regulations of various statutory authorities have been complied with.

### Objective

- Ensure that regulations of various statutory authorities have been complied with.

### Audit Procedures

The following areas were checked during the quarter:

- Enquire as to whether various returns (monthly or quarterly) with respect to GST, Income tax, TDS are properly filed on or before due date.
- We have enquired whether insurance policies have been taken for the Vehicles and Elevators

### Observation

- It has been observed that rent has been received from utility building rented to SBI, but GST amount has not been collected and remitted to CBIC department. Details are tabulated below

Significance :

H

Root Cause :

S



Date	Amount Collected
17.05.2022	57,000.00
08.06.2022	57,000.00
30.06.2022	57,000.00
30.07.2022	57,000.00
31.08.2022	57,000.00
30.09.2022	57,000.00
31.10.2022	57,000.00
17.12.2022	57,000.00
10.01.2023	57,000.00
08.02.2023	57,000.00
31.03.2023	57,000.00
31.03.2023	57,000.00
<b>Total</b>	<b>6,84,000.00</b>



## Management Response

- The agreement regarding rent and GST of the SBI Branch operating in the University utility building has not been signed till date. At present, the rent is charged on the basis of the MoU between the University and SBI. The University and SBI could not enter into an agreement because of the delay in getting building number for the Utility building.
- The University Works Section has informed that since the utility building has received a building number, steps have been taken to sign the agreement with SBI and the same is at the final stage and once the agreement is signed, all outstanding GST will be settled in full. It was also informed that GST on rent would be paid along with the rent, once the agreement was signed.
- The GST would be paid through the GST Portal once it has been received from SBI.



## Advances

### Scope

- Checking the authorization for sanctioning Advances.
- Checking of timely settlement of advances (Not exceeding 3 months)

### Objective

- Check the adequacy of amounts advanced to staffs for meeting the various expenses.
- Checking timely settlement of advances.

### Audit Procedure

- Advance Register has been checked for the period with the advance sanctioning form.
- Advances are received by colleges from the University for meeting various expenses related to exams. These advance amounts have been cross checked with the examination settlement bills.
- The refund of advances has been traced to cash book/Bank book.
- Checked whether the advances are settled within a reasonable time (3 months).
- We suggest that the staff members receiving advances, should intimate the reason for the delay in settling advances to the finance section, if the settlement is delayed beyond a reasonable time.



## Observation

- We noticed that there are few outstanding advances pertaining to this quarter which are pending to be settled within the reasonable time period of 3 months. See **table below:-**

DATE OF ADVANCE	PERSON-IN-CHARGE	PURPOSE	AMOUNT	REMARKS
23/07/2022	Haris Soman	Advance Payment for electric connection SFRA	55,000.00	Regularised vide U O No. 412/2023/അഡ്മിൻ/കേ.ആ.സു dated 20/03/2023
01/11/2022	Haris Soman	Advance for tile repairing at Indian Coffee House	13,000.00	Regularised vide U O No. 212/2023/അഡ്മിൻ/കേ.ആ.സു dated 15/02/2023
28/03/2023	Haris Soman	Advance for wall panelling of conference room in admin building	55,000.00	Regularised vide U O No. 1090/2023/അഡ്മിൻ/കേ.ആ.സു dated 22/07/2023
06/09/2022	Dr. Rajamohanan K	Advance for the conduct of the proposal "A document on covid experience in Kerala"	80,000.00	Settlement is in progress
12/09/2022	Dr. Rajamohanan K	Advance for the National Conference of clinical epidemiologist and faculty update	1,50,000.00	Settlement is in progress
21/11/2022	SFRA (Dr. Sudhikumar KB)	Advance to SFRA for training program	7,000.00	Regularised vide U O No. 90/2023/S&C/KUHS dated 07/08/2023
14/02/2023	SFRA	Advance to SFRA for two day national seminar	94,500.00	Regularised vide U O No. 93/2023/S&C/KUHS dated 14/08/2023



26/08/2022	Dr. Iqbal V M	Advance to Dean SA for South Zone Arts	3,50,000.00	Regularised vide U O No. 247/26065/ഡീൻ എസ് എ/എ3/കേ.ആ.സ dated 23/06/2023
26/08/2022	Dr. Iqbal V M	Advance for North Zone Arts Festival 22-23	3,50,000.00	Regularised vide U O No. 193/26036/ഡീൻ എസ് എ/എ3/കേ.ആ.സ dated 05/05/2023
06/09/2022	Dr. Iqbal V M	Advance for Central Zone Arts Festival 21-22	3,50,000.00	Regularised vide U O No. 191/27184/ഡീൻ എസ് എ/എ3/കേ.ആ.സ/2022 dated 05/05/2023
19/09/2022	Dr. Iqbal V M	Advance for Conduct of D-Zone Sports 22-23	2,54,000.00	Settlement is in progress
26/09/2022	Dr. Iqbal V M	Advance for Sports & Games 2022-23	7,62,000.00	Settlement is in progress
12/10/2022	Dr. Iqbal V M	Advance for Interzone Arts Festival	7,00,000.00	Regularised vide U O No. 220/30317/ഡീൻ എസ് എ/എ3/കേ.ആ.സ/2022 dated 18/05/2023
12/10/2022	Dr. Iqbal V M	Advance for Best College Union Competition	30,000.00	Regularised vide U O No. 194/20334/ഡീൻ എസ് എ/എ3/കേ.ആ.സ/2022 dated 08/05/2023
12/10/2022	Dr. Iqbal V M	Advance for Cash Awards to Interzone Winners	11,01,000.00	Regularised vide U O No. 292/30334/ഡീൻ എസ് എ/എ3/കേ.ആ.സ/22 dated 21/08/2023



15/11/2022	Dr. Iqbal V M	Refresher cum-training program	3,54,690.00	Regularised vide U O No. 230/36213/ഡീൻ എസ് എ/എ3/കേ.ആ.സ/2022 dated 19/06/2023
21/11/2022	Dr. Iqbal V M	All India Shuttle Badminton Team Championship	4,17,564.00	Settlement is in progress
08/12/2022	Dr. Iqbal V M	Interzone Cricket Championship 2022-23	40,600.00	Settlement is in progress
08/12/2022	Dr. Iqbal V M	South West Zone Inter University Athletic Meet	5,74,315.00	Settlement is in progress
22/12/2022	Dr. Iqbal V M	Advance for Inter Collegiate Annual Athletic Meet 2022-23	6,36,423.00	Settlement is in progress
19/12/2022	Dr. Iqbal V M	Advance for Inter Southzone Chess Women	1,34,365.00	Settlement is in progress
26/12/2022	Dr. Iqbal V M	Advance for South West Zone Inter Football Championship	1,71,619.00	Regularised vide U O No. 229/2023/B1/DSA/KUHS dated 21.06.2023
06/01/2023	Dr. Iqbal V M	Advance for Inter Zone Football Games 22-23	30,800.00	Regularised vide U O No. 212/2023/B1/DSA/KUHS dated 30.05.2023
04/01/2023	Dr. Iqbal V M	DISHA -IV Higher Studies Option	40,000.00	Regularised vide U O No. 227/42844/ഡീൻ എസ് എ/എ2/കേ.ആ.സ/2023 dated 13/06/2023
18/01/2023	Dr. Iqbal V M	Interzone Intercollegiate Sports & Games 2022-23	42,000.00	Regularised vide U O No. 228/2023/B1/DSA/KUHS dated 23.06.2023
20/01/2023	Dr. Iqbal V M	Interzone Basketball (M&W) 2022-23	44,800.00	Regularised vide U O No.



				250/2023/B1/DSA/KUHS dated 05.07.2023
21/02/2023	Dr. Iqbal V M	Advance to Interzone Cricket (M) 2022-23	37,800.00	Regularised vide U O No. 231/2023/B1/DSA/KUHS dated 21.06.2023
27/01/2023	Dr. Iqbal V M	Advance for Interzone Yoga (M&W) Championship 2022-23	14,000.00	Regularised vide U O No. 179/2023/B1/DSA/KUHS dated 27.03.2023
08/03/2023	Dr. Iqbal V M	Advance to Conduct Interzone Tennis Championship 2022-23	49,560.00	Settlement is in progress
30/03/2023	Krishna Prakash N.K	Advance towards conduct of meetings of Registrars	20,000.00	Regularised vide U O No. 995/2023/Admn/KUHS dated 05.07.2023



## Management Response

- Noted



## Improvements in system and ERP Environment

### Scope

- To check and advice on the overall EDP and system environment for improvisation and to suggest rectification if needed.
- To ensure whether the programmed controls have minimum manual intervention thereby reduction in mistakes to a great extent.

### Objective

- To check on the overall EDP and system environment.
- To suggest rectification and improvisation of the adopted controls.
- To introduce new mechanised controls for better practices and control.
- To ensure whether programmed controls have less manual intervention.

### Audit Procedures

- The University software (Suite) has been accessed by us throughout the quarter for the purpose of our audit.
- Those departments who are accessing the Suite for data entry and for reports generation are analysed.



- The sequence of data input and data flows in the software have been analysed.
- Enquiries were done with the concerned staffs of those departments regarding the difficulties faced by them while using the software for data entry.
- Whether sub schedules are automatically derived from general ledgers at the same time which are entering into Suite file.

### Observation

- There is no tracking system for advances given which have expired the time limit of 3 months, even though the system is auto generating the alert messages/mails.

Significance:

M

Root Cause:

S

- Most of the schedules are manually prepared, like fixed assets, Payables, deposits etc.

Significance:

M

Root Cause:

O



## Recommendations

- It is highly recommended to prepare schedules with respect to general ledgers in Suite files by way of back-end processing. This will be helpful to provide data to auditors as and when they require without any kind of delay.
- It is advisable to maintain a data base of advances exceeding 3 months in order to avoid manual tracking of the same.
- It is advisable to make appropriate changes in the Suite for enabling the ERP System to Push notifications in case of advances pending for settlement, receivables due etc.
- It is advisable to have an option for displaying comparative figures of the previous financial year in the ERP System, which will be helpful for preparation of budgets, revised estimates, auditing etc.

## Management Response

- **Noted**