

Act № 4
based on the results of the internal financial audit
at EI “Alikhan Bokeikhan University”
for 2023 year

City of Semey

17.04.2024 y.

The inspection was conducted in fulfillment of the order of the university president № 110 from 15.12.2023.

The inspection was conducted by the working group of the commission:
Chairman - Vice-President Kurmanbayeva Zh.A.

Members of the working group:

1. Vice-rector for EMW – Zharykbasova K.S.;
2. Vice-rector for strategic development and science – Kaishataeva A.K.;
3. Vice-rector on educational work and social affairs – Bazenov A.B.;
4. Supervisor of the administrative and economic building, logistician -
Gabdullina Zh.M.;
5. Head of the Informatization Center – Kilybaev M.M.;
6. Accountant of the material group – Kasenova B.U. ;
7. Head of the Legal Department – Efendiev E.I. ;

Audit period from April 3 to April 15, 2024.

Subject of the audit: the structure of income and expenditures of the university for 2023.

Main audit issues:

- sources of funding;
- fulfillment of the expenditure plan for the acquisition of fixed assets and replenishment of the library fund;
- expenditures on salaries of the university employees;
- expenditures for current repairs;
- travel expenses;
- other works and services (information, advertising, banking, etc.).

1. Sources of financing and receipt of funds were checked on the basis of contracts with the GU “Ministry of Higher Education and Science of the Republic of Kazakhstan”, GU Education Department of East Kazakhstan region, GU Education Department of Abai region, orders for enrollment and bank statements. As a result of the audit it was found that the income of the university for 2023 was at the expense of its own funds 81.8%, at the expense of budgetary funds - 18.2%: including 16.4% at the expense of the state order and 1.8% - at the expense of the

implementation of scientific projects. All necessary documents have been submitted to the members of the working group. There are no comments.

2. The fulfillment of the expenditure plan for the acquisition of fixed assets and replenishment of the library collection was verified on the basis of delivery notes and invoices.

The plan for acquisition of fixed assets and library fund for 2023 was submitted for audit.

Based on the audit, no irregularities were found. All original bills of lading and invoices were provided. For 2023, expenditures were planned to replenish the library fund totaling 8,900,000 tenge and to purchase fixed assets - 92,500,000 tenge. All requests from the head of the library to replenish the library fund are available, requests from departments for the purchase of fixed assets are also available. For 2023, the library fund is actually replenished by 8,805,491 tenge, fixed assets purchased for 93,598,510 tenge. The plan of acquisition of fixed assets and library fund for 2023 is fulfilled. On the basis of inspection of invoices it is established that insignificant increase in the actual expenditure of funds for the acquisition of fixed assets and library fund for 2023 due to price growth.

There are no comments.

3. Salary expenses of the University's employees were verified on the basis of payroll records.

The original payroll records were submitted. Salaries were calculated on the basis of the approved staff schedule. There are no comments.

4. Expenses for current repairs were verified on the basis of completed work certificates and invoices.

Original certificates of work performed and invoices were provided for verification. All documents are available. There are no comments.

5. Travel expenses were verified on the basis of advance reports.

Travel expenses were paid to employees and students of the University. Travel expenses were paid to employees on the basis of the university orders on sending them to professional development courses, internships, business trips, for participation in conferences, for employees to travel for career guidance, to accompany students to participate in various Olympiads, scientific conferences, sports competitions and other events. Orders in the HR Department are available and correspond to the terms of the information in the advance report. Travel expenses for students are paid on the basis of the university orders for participation in various Olympiads, scientific conferences, sports competitions and other events.

The orders are available in the educational and methodological department and correspond to the terms of the information in the advance report.

There are no comments.

6. Other works and services were verified on the basis of certificates of completed works and invoices. For 2023, expenses were incurred in such areas as information, advertising, printing, image services, repair works, for bank services, services for training of specialists and students with the invitation of domestic and foreign scientists, specialists, student events.




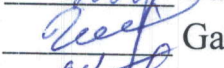
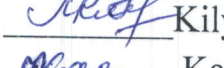
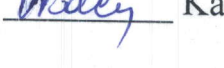

There are no violations.

Conclusion on the act of internal financial audit:

- all monetary expenditures correspond to the planned expenditures;
- supporting documents are available.

Chairperson  Kurmanbayeva Zh.A.

Members of the working group:

1.  Zharykbasova K.S.
2.  Kaishataeva A.K.
3.  Efendiev E.I.
4.  Bazenov A.B.
5.  Gabdullina J.M.
6.  Kilybaev M.M.
7.  Kasenova B.U.