

Act № 2  
based on the results of the internal financial audit  
at EI “Alikhan Bokeikhan University”  
for 2021 year

City of Semey

26.04.2022 y.

The inspection was conducted in fulfillment of the order of the Rector of the University № 94 dated 20.12.2021 y.

The inspection was conducted by the working group of the commission:  
Chairman - Head of the Rector's Office 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. Head of the administrative and economic department – Karipzhanov D.Zh.;
5. Head of the Informatization Center – Kopbayev A.S.;
6. Accountant of the material group - Kasenova B.U.;
7. Head of the Legal Department - A.A. Danilov.;

Audit period from April 12 to April 25, 2022.

Subject of the audit: the structure of income and expenditures of the university for 2021.

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 Education and Science of the Republic of Kazakhstan”, GU Education Department of East Kazakhstan region, orders for enrollment and bank statements. As a result of the audit it was found that the University's income for 2021 was 83.3% at the expense of its own funds, at the expense of budgetary funds - 16.7%: including 15.9% at the expense of the state

order and 0.8% - at the expense of the implementation of scientific projects. All necessary documents were 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 of acquisition of fixed assets and library fund for 2021 was submitted for audit.

Based on the audit, no irregularities were found. All original bills of lading and invoices were provided. For 2021, expenditures were planned to replenish the library fund totaling 8,400,000 tenge and for the purchase of fixed assets - 25,600,000 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 2021, the actual library fund replenished by 8,434,618 tenge, fixed assets purchased for 25,631,197 tenge, a slight increase in actual costs for their acquisition is explained by rising prices during the year.

The plan of acquisition of fixed assets and library fund for 2021 is fulfilled.

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. At the same time, for the repair of the roof of the building located on Shmidta Street 44, a copy of the act of completed work was provided. During the period of work of the working commission the original act of completed works was provided. This violation did not entail violations in monetary terms.

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' travel during career guidance work, for accompanying 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 remarks.



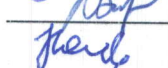
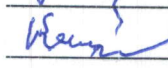
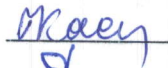


6. Other works and services were verified on the basis of certificates of completed works and invoices. For 2021, expenses were incurred in such areas as information, advertising, printing, image services, for specialized accreditation, for bank services, services for training of specialists and students with the invitation of domestic and foreign scientists, specialists, student activities. Original supporting documents were provided for all activities, with the exception of contract #37-pk/2021 dated October 11, 2021. This contract was submitted as a copy of the document. During the work committee period, the original contract #37-pk/2021 dated October 11, 2021 was provided. This violation did not entail violations in monetary terms.

Conclusion on the act of internal financial audit:

- all monetary expenditures correspond to the planned expenditures;
- the Head of Financial and Economic Department to strengthen control over submission of original supporting documents.

Chairperson  Kurmanbayeva Zh.A.

Members of the working group:

1.  Zharykbasova K.S.
2.  Kaishataeva A.K.
3.  Bazenov A.B.
4.  Karipzhanov D.Zh.
5.  Kopbayev A.S.
6.  Kasenova B.U.
7.  Danilov A.A.