

6.4.2 Documents pertaining to internal and external audits: [Year 2021-22]

Documents pertaining to internal and external audits [Year 2021-22]

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ITS Dental College , Surya Hospital and Chemist Shop
(Knowledge Park–III, G. Noida)

Internal Audit Report

For the period from 1st April 2021 to 30st Sept 2021

ITS DENTAL COLLEGE

Fees from the Students

- ❑ There are some cases where course has been completed but outstanding balance of students (Opening Balance) has not been adjusted till date. The details are as follows:

S.No.	Student Name & Session	customer_id	Outstanding Balance
1	BDS 14-18 Debankan Gupta S/o Dhiraj Gupta	914559000000193617	92067
2	BDS 16-20 Rahul Pathak S/o Mr. Bapan Pathak	914559000000196017	55833
3	BDS 15-19 Akanshya Dutta D/o Mr. Sarat Kumar Dutta	914559000000194673	53600
4	BDS 14-18 Gaurav K.Mishra S/o Jyoti Prasad Mishra	914559000000193665	50100
5	BDS 13-17 Suven Roy Chaudhary S/o H.M. Roy Chaudha	914559000000193317	42500
6	BDS 16-20 Mriganka Kumar Phukan S/o Mr. Adip Kumar Phukan	914559000000195909	36000
7	BDS 16-20 Vikas Kumar Singh S/o Mr. Vijay Kumar Singh	914559000000196149	36000
8	BDS 14-18 Mohammed Danish Shamani S/o M. Nallakoya	914559000000193869	35167
9	BDS 16-20 Shafiqul Islam S/o Mr. Habibur Rahman	914559000000196089	35000
10	BDS 16-20 Ankita Sharma D/o Mr. Rakesh Sharma	914559000000195741	30000
11	BDS 16-20 Blossom Pabi D/o Mr. Talom Pabi	914559000000195801	30000
12	BDS 16-20 Sana Parveen D/o Mr. Amanullah Hussain	914559000000196077	30000

Fees from the Students

S.No.	Student Name & Session	customer_id	Outstanding Balance
13	BDS 14-18 Simran Deep Kaur D/o Jagpal Singh	914559000000194385	25000
14	BDS 15-19 Arundhuti Mahato D/o Mr. Kailash Pati Mahato	914559000000194805	25000
15	BDS 15-19 Aprajita D/o Mr. Sanjeev Kumar	914559000000194793	24833
16	BDS 15-19 Pooja Kumari D/o Mr. Nand Kumar Sah	914559000000195117	24833
17	BDS 15-19 Shilpa Kashyap D/o Mr. Mahattam Ram	914559000000195477	24833
18	BDS 15-19 Tarlika Kedia D/o Mr. Baldev Kedia	914559000000195669	24833
19	BDS 15-19 Abhijeet Kumar Jha S/o Mr. Rakesh Kumar Jha	914559000000194577	21083
20	BDS 15-19 Anjali Yadav D/o Mr. Ashok Kumar Yadav	914559000000194757	21083
21	BDS 16-20 Nav Ratan Raghav S/o Mr. Ram Avtar Singh Raghav	914559000000195933	15000
22	BDS 16-20 Deepanshu Gautam S/o Mr. Shiv Prasad Gautam	914559000000195837	12000
23	BDS 16-20 Shagufta Perween D/o Mr. Ainul Haque	914559000000196101	12000
24	BDS 16-20 Nidhi Kumari D/o Mr. Mukesh Jha	914559000000195957	9650

Fees from the Students

S.No.	Student Name & Session	customer_id	Outstanding Balance
25	BDS 14-18 Dipali Suman D/o Rajiv Kumar	914559000000193653	-5000
26	BDS 14-18 Pooja Bhardwaj D/o Praveen Kumar Sharma	914559000000194025	-5000
27	BDS 14-18 Ritika Bhatia D/o Sanjeev Bhatia	914559000000194133	-5000
28	BDS 14-18 Ritusmita Dutta D/o Rajen Dutta	914559000000194145	-5000
29	BDS 14-18 Sidhartha Deori Bharali S/o Jiten Deori	914559000000194373	-2500
30	BDS 11-16 Bhumika Koul D/o Ashok Koul	914559000000190689	-2167
31	BDS 14-18 Geoven Kmenlang.M. Khonglam S/o G.G.Marwei	914559000000193677	-1500
32	BDS 15-19 Wahengbam Diana D/o Mr. W. S. Singh	914559000000195717	-600
33	BDS 14-18 Hadiya Burgees D/o Mr. Rafiq Ahmad	914559000000193689	-100

Fees from the Students

- ❑ There are some cases where course has been completed but fees is still to be received from the students (Debit Balance). Following are the cases:

S.No.	Student Name & Session	customer_id	Outstanding Balance
1	BDS 10-15 Kapil Bhati S/o Mr. Dharm Pal Bhati (OD CC)	914559000000190353	548,999
2	BDS 15-19 Gargi Khokhar D/o Mr. Yogendra Khokhar	914559000000194961	421,367
3	BDS 16-20 Tarun Dabas S/o Mr. Sundar Singh	914559000000196125	379,967
4	BDS 17-21 Priya D/o Mr. Matroo Singh	914559000000196953	359,200
5	BDS 17-21 Ajay Kumar S/o Mr. Sudhindra Prasad	914559000000196245	355,000
6	BDS 10-15 Vipul Kumar S/o Mr. Kamal Narayan Singh (OD NCC)	914559000000190461	338,102
7	BDS 15-19 Shivani Chetry D/o Mr. Gopi Ram Chetry	914559000000195501	298,400
8	BDS 15-19 Sakshi Singh D/o Mr. Dalbir Singh	914559000000195333	171,267
9	BDS 14-18 Shamshi Husain D/o Mr. Shakir Husain	914559000000194253	165,000
10	BDS 17-21 Saima Almas D/o Mr. Md. Shamin	914559000000197133	164,500
11	BDS 15-19 Ridhima Kataria D/o Mr. Pramod Kumar	914559000000195249	145,500
12	BDS 17-21 Ramya Sharma D/o Mr. Ruskin Sharma	914559000000197037	135,850

Fees from the Students

S.No.	Student Name & Session	customer_id	Outstanding Balance
13	BDS 17-21 Aman Zubair S/o Mr. Khwaja Zubair Alam	914559000000196293	128000
14	BDS 17-21 Harshika Prasad D/o Mr. Shashi Dhar Prasad	914559000000196521	128000
15	BDS 17-21 Ajay Khanna S/o Mr. Vipin Khanna	914559000000196233	117200
16	BDS 15-19 Gagandeep Singh S/o Mr. Baldev Singh	914559000000194949	110000
17	BDS 15-19 Ritika Gupta D/o Mr. Akash Gupta	914559000000195261	98000
18	BDS 17-21 Adarsh Kumar Kesarwani S/o Mr. G. C. Kesarwani	914559000000196185	91000
19	BDS 17-21 Devasish Bhattacharyya S/o Mr. G.K.Bhattachar	914559000000196425	91000
20	BDS 17-21 Fiza Bano D/o Mr. Syed Naiyer Hasnain	914559000000196497	91000
21	BDS 17-21 Hafsa Kango D/o Mr. Ajaz Kango	914559000000196509	91000
22	BDS 17-21 Kumari Anu D/o Mr. Sonalal Prasad	914559000000196689	91000
23	BDS 17-21 Madhurjya Jyoti Deka S/o Anil Kumar Deka	914559000000196725	91000
24	BDS 17-21 Mohd Naved Khan S/o Mr. Abdul Khalil Khan	914559000000196785	91000
25	BDS 17-21 Sachin Kumar S/o Mr. Balram Karmakar	914559000000197121	91000
26	BDS 17-21 Shaz Imam S/o Mr. Ahmad Imam Malik	914559000000197265	91000

Fees from the Students

S.No.	Student Name & Session	customer_id	Outstanding Balance
27	BDS 16-20 Bhaway Dogra S/o Mr. Sanjay Dogra	914559000000195789	87617
28	BDS 15-19 Sidrat Fatima D/o Mr. Gh Mohd. Ganai	914559000000195537	83450
29	BDS 15-19 Nida Praveen D/o Mr. Rafaqat Ali	914559000000195069	79250
30	BDS 17-21 Mahima Agrawal D/o Mr. Amit Agrawal	914559000000196737	78000
31	BDS 17-21 Nargis Fatima D/o Mr. S M Zafrul Aslam	914559000000196821	78000
32	BDS 17-21 Tarushi Gosain D/o Mr. Bharat Gosain	914559000000197445	78000
33	BDS 15-19 Ritika Srivastava D/o Mr. Pradeep K. Srivasta	914559000000195273	73450
34	BDS 15-19 Vijeyta Das D/o Mr. Sanjay Das	914559000000195705	73000
35	BDS 17-21 Ashi Tripathi D/o Mr. Sharad Tripathi	914559000000196377	72900
36	BDS 15-19 Rupika Srivastava D/o Mr. Pradeep K. Srivastava	914559000000195309	71000
37	BDS 17-21 Akanksha Sinha D/o Mr. Arvind Kumar Sinha	914559000000196257	71000
38	BDS 17-21 Aqsa D/o Mr. Shakeel Ahmad	914559000000196353	70000
39	BDS 17-21 Sheetal Chauhan D/o Mr. Vijay Pal Singh	914559000000197277	66900

Fees from the Students

S.No.	Student Name & Session	customer_id	Outstanding Balance
40	BDS 17-21 Astha Tyagi D/o Mr. Sominder Tyagi	914559000000196389	65500
41	BDS 17-21 Dimpal Sharma D/o Mr. Mehendra Kumar Sharma	914559000000196449	65500
42	BDS 17-21 Himanshi Gupta D/o Mr. Vinay Kr. Gupta	914559000000196557	65500
43	BDS 17-21 Kumari Ritika Rani D/o Mr. R.P.S.Baidya	914559000000196701	65500
44	BDS 17-21 Mansi D/o Mr. Satya Prakash Chhavri	914559000000196749	65500
45	BDS 17-21 Nidhi Arora D/o Mr. Harish Arora	914559000000196845	65500
46	BDS 17-21 Rupali Raj D/o Dr. Arvind Kumar Shukla	914559000000197085	65500
47	BDS 17-21 Soumya Gupta D/o Mr. Chandra Prakash Gupta	914559000000197349	65500
48	BDS 17-21 Srishti Priya D/o Mr. Narendra Kumar	914559000000197373	65500
49	BDS 17-21 Surabhi Pandey D/o Mr. Subhasha Chandra Pande	914559000000197409	65500
50	BDS 17-21 Urvashi D/o Mr. Shakti Kumar	914559000000197481	65500
51	BDS 17-21 Saman Mirza D/o Mr. Afzal Mirza	914559000000197181	60850
52	BDS 17-21 Lakshay Singh S/o Mr. C P Singh	914559000000196713	60500

Fees from the Students

S.No.	Student Name & Session	customer_id	Outstanding Balance
53	BDS 17-21 Drishti D/o Mr.Ramesh	914559000000196461	48500
54	BDS 15-19 Abhinav Kumar S/o Mr. Latoor Singh Verma	914559000000194613	42350
55	BDS 17-21 Jameela D/o Mr. Javed Ahmad	914559000000196617	30000
56	BDS 17-21 Samim Sultana D/o Mr. Abdul Hamid	914559000000197193	30000
57	BDS 17-21 Samriddhi Mehrotra D/o Mr. Neeraj Mehrotra	914559000000197205	30000
58	BDS 17-21 Drishti Parwal D/o Mr. Sateen Parwal	914559000000196473	25500
59	BDS 17-21 Krishnangi Saikia D/o Mr. Jayanta Saikia	914559000000196665	25500
60	BDS 17-21 Meghana Sharma D/o Mr. Rajesh Sharma	914559000000196773	25500
61	BDS 17-21 Vungmuan Ching D/o Mr. G.Thiankholian	914559000000197493	25500
62	BDS 17-21 Komal Chaudhary D/o Mr. Ramesh Singh	914559000000196653	24000
63	BDS 16-20 Mehrukh Mohiudin D/o Mr. Ghulam Mohiudin	914559000000195885	18617
64	BDS 16-20 Isha Singh D/o Mr. P. K. Singh	914559000000195849	18050
65	BDS 14-18 Roseleen Ahmed D/o Md. Sahrab Ali	914559000000194157	11467
66	BDS 16-20 Chinkita Chaudhary D/o Mr. Raviraj Singh	914559000000195825	4717
67	BDS 15-19 Pritha Mohanta D/o P.K. Mohanta	914559000000195153	1500

Journal Vouchers

☐ Following discrepancies were observed while checking the journal vouchers :

☐ Following transactions related to purchase of stationery are not supported by the requisitions.

<u>Date</u>	<u>Name of Vendor</u>	<u>Amount</u>
08.06.2021	Bhardwaj Printers	6,360/-
20.09.2021	Bimal Printer	7,670/-

☐ Following entries posted under for furniture & Fixtures are not supported with Purchase Order / Work Order:

<u>Date</u>	<u>Name of Vendor</u>	<u>Amount</u>
17.08.2021	Sohal International	15,340/-
04.09.2021	Shyam Sunder Contractor	48,800/-

SURYA HOSPITAL

Income & Expenditure A/c FY 2021-22

- ❑ Income & Expenditure A/c for the Financial Year ended as on 30.09.2021 are as under :

Operating Income	
IPD Receipt	262631
OPD Receipt	0
OPD Receipt (Diagnostic)	70
OPD Receipt A/c	1740
Total for OPD Receipt	1810
Total for Operating Income	264441
	Gross Profit
	264441
Operating Expense	
Bank Charges	130.8
Camp Exp.	18605
Cloth Washing Exp.	11813
Insurance Exp.	51966
IPD Expenses	9518.32
Lab Consumable Exps	10809
Legal & Professional Exps	14691
Paint & White Wash	26500
Printing & Stationery	17778
Staff Welfare	16117

Income & Expenditure A/c FY 2021-22

Salary & Wages	0
ESI Employer's Contribution	10344
PF Employer's Contribution	11596
Salary Exps	779385
Total for Salary & Wages	801325
Office Expenses	0
Office Expenses A/c	7100
Total for Office Expenses	7100
Repair & Maintenance	0
Repair & Maintenance - Lab Equipment	67200
Total for Repair & Maintenance	67200
Visiting Charges	0
Visiting Charges A/c	40000
Visiting Charges Dr. Pratibha Kaushal	24500
Total for Visiting Charges	64500
Total for Operating Expense	1118053.12
Operating Profit	-853612.12
Non Operating Income	
Misc Income	0
Income from Vaccination (Rs 250)	9900
Income from Vaccination (Rs 780)	190350
Total for Misc Income	200250
Total for Non Operating Income	200250
Non Operating Expense	0
Net Profit/Loss	-653362.12

Cash & Journal Vouchers

We have verified the cash & Journal vouchers and no material discrepancy observed other than the following:

Journal Vouchers

<u>Date</u>	<u>Name of Vendor</u>	<u>Amount</u>
01.07.2021	Shiv Shakti Paints	800/- (Requisition not found)
28.06.2021	Bhardwaj Printers	9,617/- (Requisition not found)
28.09.2021	Shri Shyam Surgical	9,450/- (Requisition not found)

Cash Payment Vouchers

<u>Date</u>	<u>Particulars</u>	<u>Amount</u>
14.08.2021	Sanjay (Housekeeping Staff)	1,700/- (No Proper Support)
13.09.2021	Medicines & Consumables	1,359/- (Requisition not found)

CHEMIST SHOP

Cash Vouchers

- ❑ No material discrepancies were observed while checking cash vouchers.

Invoices

- ❑ It is seen that all the invoices during the month are having voucher date as last date of the month.

Stock Verification

- ❑ A sample physical verification of Chemist shop was conducted. A total of 83 items were physically verified, out of which discrepancies were noted in following items :

S. No.	Description	Book Stock	Physical Stock	Variance
1	ACERAC SP TAB	33	29	4
2	DETTOL 50ML	9	8	1
3	DISPOVAN 1ML	30	27	3
4	CANDIFORCE 100 CAP	4	3	1
5	DROTIN DS TAB	47	45	2

HOSTEL

Cash Vouchers

We have verified the cash vouchers and no material discrepancy observed other than the following:

Cash Payment Vouchers

<u>Date</u>	<u>Particulars</u>	<u>Amount</u>
01.06.2021	Office & Maintenance Exps	600/- (No Proper Support)
11.08.2021	Office & Maintenance Exps	850/- (No Proper Support)

Imprest to Staff

- ☐ The details of balance of Advance to Staff as on 30.09.2021 is Nil

Thank you

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ITS Dental College , Surya Hospital and Chemist Shop
(Knowledge Park–III, G. Noida)

Internal Audit Report

For the period from 1st October 2021 to 31st March 2022

ITS DENTAL COLLEGE

Fees from the Students

- ❑ There are some cases where course has been completed but outstanding balance of students (Opening Balance) has not been adjusted till date. The details are as follows:

S.NO	Student Name & Session	Outstanding Balance
1	BDS 20-24 Wapanglemla Jamir D/o Mr. I. I. Watitemjen Jamir	-106000
2	BDS 20-24 Ngaibiakdik D/o Mr. V Jamkhanmang	-105000
3	BDS 14-18 Gaurav K.Mishra S/o Jyoti Prasad Mishra	-50100
4	BDS 17-21 Aditi Patel D/o Mr. Sanjay Patel	-50000
5	BDS 17-21 Seyievi Vupru D/o Dr. Vitsosie Vupru	-50000
6	BDS 16-20 Mriganka Kumar Phukan S/o Mr. Adip Kumar Phukan	-36000
7	BDS 16-20 Vikas Kumar Singh S/o Mr. Vijay Kumar Singh	-36000
8	BDS 16-20 Shafiqul Islam S/o Mr. Habibur Rahman	-35000
9	BDS 16-20 Ankita Sharma D/o Mr. Rakesh Sharma	-30000
10	BDS 16-20 Blossom Pabi D/o Mr. Talom Pabi	-30000
11	BDS 16-20 Sana Parveen D/o Mr. Amanullah Hussain	-30000
12	MDS 18-21 Charul Saini D/o Mohan Lal Saini	-25000
13	MDS 18-21 Lukram Slim D/o Lukram Indrakumar Singh	-20000
14	MDS 18-21 Nishant Kumar S/o Sudhir Kumar Singh	-20000
15	MDS 18-21 Smriti Kumari D/o Jagnu Prasad	-20000
16	BDS 16-20 Deepanshu Gautam S/o Mr. Shiv Prasad Gautam	-6000
17	BDS 16-20 Rahul Pathak S/o Mr. Bapan Pathak	-6000
18	BDS 20-24 Ishita Saxena D/o Mr. Suneet Mohan Saxena	-6000
19	BDS 20-24 Kalima Masoodi D/o Mr. Shakeel Masoodi	-6000
20	BDS 20-24 Muskan D/o Mr. Davender Singh	-6000

Fees from the Students

S.NO.	Student Name & Session	Outstanding balance
21	BDS 20-24 Priyanshi D/o Mr. Nilesh Mohan	-6000
22	BDS 20-24 Priyanshi Pandey D/o Mr. Priyadarshi Pandey	-6000
23	BDS 20-24 Sayastha Sabnam D/o Mr. Khairul Hussain	-6000
24	BDS 20-24 Somina Tafwiza Ullah D/o Mr. Asad Ullah	-6000
25	BDS 20-24 Somya Agarwal D/o Mr. Shailendra Agarwal	-6000
26	BDS 20-24 Yashi Jindal D/o Mr. Maneesh Jindal	-6000
27	BDS 16-20 Chhosnit Wangmo D/o Mr. Lobzang Namgyal	-5650
28	BDS 20-24 Pulkit Chhabra S/o Mr. Raj Kumar Chhabra	-5001
29	BDS 20-24 Amaan Khan S/o Mr. Parwez Alam	-5000
30	BDS 20-24 Aniket Kumar S/o Mr. Kaushal Kumar Gupta	-5000
31	BDS 20-24 Ishika Rajak D/o Mr. Sanjay Rajak	-5000
32	BDS 20-24 Ishika Singh D/o Mr. Satyendra Kumar	-5000
33	BDS 20-24 Kajol Nirola D/o Mr. Kailash Nirola	-5000
34	BDS 20-24 Lamdeineng Lhouvum D/o Mr. Lamminthang Lhouvum	-5000
35	BDS 20-24 Muskan Deo D/o Mr. Nagendra Narayan Deo	-5000

Fees from the Students

S.NO.	Student Name & Session	Outstanding Balance
36	BDS 20-24 Niangbiakhoh D/o Mr. G Paukthothang	-5000
37	BDS 20-24 Nitisha Borah D/o Mr. Sarat Chandra Borah	-5000
38	BDS 20-24 Prattyashee Mahanta D/o Mr. Kishor Kumar Mahanta	-5000
39	BDS 20-24 Prerana Das D/o Mr. Biswajit Das	-5000
40	BDS 20-24 Shivang Agarwal S/o Mr. Manoj Kumar Agarwal	-5000
41	BDS 20-24 Srishty Gupta D/o Mr. Satish	-5000
42	BDS 20-24 Stephen Mervin Singh S/o Mr. Lalit Singh	-5000
43	BDS 20-24 Tushar Kanti Saikia S/o Mr. Bankumani Saikia	-5000
44	BDS 20-24 Urgen Paljor Sherpa S/o Mr. Phuden Dorjee Sherpa	-5000
45	BDS 20-24 Kriti Pradhan D/o Mr. Krishna Pradhan	-3001
46	BDS 17-21 Sreelakshmi Jayalal D/o Mr. P R Jayalal	-3000
47	BDS 20-24 Prashant Kumar S/o Mr. Shree Niwas	-2200
48	BDS 20-24 Pranav Kumar S/o Mr. Shailendra Kumar Keshri	-1500
49	BDS 16-20 Prachi Singhal D/o Mr. Sanjeev Singhal	-900
50	BDS 20-24 Richa D/o Mr. Sunil Kumar	-800

Fees from the Students

- ❑ There are some cases where course has been completed but fees is still to be received from the students (Debit Balance). Following are the cases:

S.no	Customer Name		Outstanding balance
1	MDS 18-21 Shalineer D/o Mahesh Dutt		2336450
2	MDS 16-19 Mariya Ahmed D/o Seema		1125000
3	BDS 10-15 Kapil Bhati S/o Mr. Dharm Pal Bhati (OD CC)		548999
4	BDS 20-24 Nandini Gupta D/o Mr. Shekhar Gupta		514700
5	BDS 20-24 Lavina Holkar D/o Mr. Sanjay Holkar		492550
6	BDS 20-24 Anjali Chechi D/o Mr. Manoj Kumar Choudhary		435850
7	MDS 14-17 Richa Chowdhary D/o B.S.Chowdhary		400000
8	BDS 20-24 Kirti Singhal D/o Mr. Mukesh Kumar Singhal		343100
9	BDS 21-25 Dinaaz Farhan D/o Mr. Iltaf Ali		341000
10	BDS 10-15 Vipul Kumar S/o Mr. Kamal Narayan Singh (OD NCC)		338102
11	BDS 15-19 Shivani Chetry D/o Mr. Gopi Ram Chetry		298400
12	BDS 21-25 Yashi Srivastava D/o Mr. Sarvdev Srivastava		276000
13	BDS 21-25 Harsh Vardhan Singh S/o Mr. Gajendra Pal Singh		241000
14	BDS 21-25 Riyanshi Singh D/o Mr. Sohanvir Singh		241000
15	BDS 21-25 Rooz Ahuja D/o Mr. Harish Kumar		241000
16	BDS 21-25 Nasreen Khan D/o Mr. Bakhsheesh Ahamd Varsee		200000
17	BDS 21-25 Kumari Anupriya D/o Mr. Kumar Mithilesh Sharma		197000
18	BDS 21-25 Brahma Nandan Singh S/o Mr. Shyama Nandan Singh		182000
19	BDS 21-25 Khushi Ahuja D/o Mr. Amit Ahuja		172000

Fees from the Students

S.no	Customer name		Outstanding Balance
20	MDS 18-21 Rukh Baiz D/o Manzoor Anjum		169600
21	BDS 14-18 Shamshi Husain D/o Mr. Shakir Husain		165000
22	BDS 20-24 Jesika Jaiswal D/o Mr. Bhola Jaiswal		151050
23	BDS 15-19 Ridhima Kataria D/o Mr. Pramod Kumar		145500
24	BDS 17-21 Ramya Sharma D/o Mr. Ruskin Sharma		135850
25	BDS 20-24 Puja Kumari D/o Mr. Kishore Kumar		133700
26	BDS 21-25 Saurav Suman S/o Mr. Rajendra Kumar Ojha		132000
27	BDS 20-24 Muskan Mayur D/o Mr. Niraj Kumar Agrahar		126000
28	BDS 20-24 Richa D/o Mr. Raj Kumar Poddar		126000
29	BDS 20-24 Sakshi Bindia D/o Mr. Bihari Paswan		126000
30	BDS 21-25 Deepanshu Chauhan S/o Mr. Nandkishore Chauhan		125000
31	BDS 17-21 Aman Zubair S/o Mr. Khwaja Zubair Alam		122000
32	BDS 17-21 Harshika Prasad D/o Mr. Shashi Dhar Prasad		122000
33	BDS 17-21 Ajay Khanna S/o Mr. Vipin Khanna		111200
34	BDS 21-25 Akansha Raghav D/o Mr. Anil Raghav		100000
35	BDS 21-25 Anjali Bhardwaj D/o Mr. Dharmendra Kumar Sharma		100000
36	BDS 21-25 Anshi Modi D/o Mr. Abhinandan Modi		100000
37	BDS 21-25 Archana Singh D/o Mr. Santosh Singh		100000
38	BDS 21-25 Drishti D/o Mr. Sanjeev Kumar		100000
39	BDS 21-25 Himani Mendiratta D/o Mr. Lalit Mendiratta		100000
40	BDS 21-25 Khushi Singh D/o Mr. Uma Shankar Singh		100000

Fees from the Students

S.No	Customer Name		Outstanding Balance
41	BDS 21-25 Mohd Saim S/o Mr. Aijaz Hussain		100000
42	BDS 21-25 Neeladri Das D/o Mr. Mano Ranjan Das		100000
43	BDS 21-25 Nischal Kumar S/o Mr. Sushil Kumar		100000
44	BDS 21-25 Parshav Bhati S/o Mr. Shyamvir Bhati		100000
45	BDS 21-25 Prakarsh Shukla S/o Mr. Ishwar Anand Shukla		100000
46	BDS 21-25 Shreyasi Pandey D/o Mr. Pavan Kumar Pandey		100000
47	BDS 21-25 Shubham Kumar Sonkar S/o Mr. Subhash Chandra		100000
48	BDS 21-25 Somya Uniyal D/o Mr. Kamal Uniyal		100000
49	BDS 21-25 Sukanya Bharali D/o Mr. Rajani Bharali		100000
50	MDS 21-24 Mukesh Kumar S/o Mr. Ajit Prasad Rai		100000
51	BDS 16-20 Tarun Dabas S/o Mr. Sundar Singh		94550
52	BDS 20-24 Shaista Jamal D/o Mr. Jamal Ahmad		91000
53	BDS 16-20 Bhaway Dogra S/o Mr. Sanjay Dogra		87617
54	BDS 17-21 Adarsh Kumar Kesarwani S/o Mr. G. C. Kesarwani		86000
55	BDS 17-21 Devasish Bhattacharyya S/o Mr. G.K.Bhattachar		86000
56	BDS 17-21 Fiza Bano D/o Mr. Syed Naiyer Hasnain		86000
57	BDS 17-21 Hafsa Kango D/o Mr. Ajaz Kango		86000
58	BDS 17-21 Kumari Anu D/o Mr. Sonalal Prasad		86000
59	BDS 17-21 Madhurjya Jyoti Deka S/o Anil Kumar Deka		86000
60	BDS 17-21 Mohd Naved Khan S/o Mr. Abdul Khalil Khan		86000

Fees from the Students

S.no	Customer Name		Outstanding Balance
61	BDS 17-21 Sachin Kumar S/o Mr. Balram Karmakar		86000
62	BDS 17-21 Shaz Imam S/o Mr. Ahmad Imam Malik		86000
63	BDS 15-19 Sidrat Fatima D/o Mr. Gh Mohd. Ganai		83450
64	BDS 21-25 Priyadarshinee Gogoi D/o Mr. Sunil Kumar Gogoi		83000
65	BDS 21-25 Kumari Akansha D/o Mr. Anil Kumar		81000
66	BDS 15-19 Nida Praveen D/o Mr. Rafaqat Ali		79250
67	BDS 21-25 Anima Shreya D/o Mr. Abhishek Kumar		75000
68	BDS 17-21 Ashi Tripathi D/o Mr. Sharad Tripathi		72900
69	BDS 21-25 Sakshi Singh D/o Mr. Satendra Bahadur Singh		71000
70	BDS 20-24 Muskan Chaudhary D/o Mr. Manvir Singh Chaudhary		64200
71	BDS 17-21 Saman Mirza D/o Mr. Afzal Mirza		60850
72	BDS 20-24 Atul Kumar Gupta S/o Mr. Aditya Kumar Gupta		55600
73	BDS 21-25 Devesh Rajmani Agnihotri S/o Mr. Deo Brat Agnihotri		55000
74	BDS 21-25 Ritesh Kumar S/o Mr. Manohar Kumar Sharma		50000
75	BDS 15-19 Abhinav Kumar S/o Mr. Latoor Singh Verma		42350
76	BDS 17-21 Tarushi Gosain D/o Mr. Bharat Gosain		42000
77	MDS 15-18 Abhishek Kumar S/o S.P.Gupta		35000
78	BDS 20-24 Sudeshna Banerjee D/o Mr. Shantanu Banerjee		34440
79	BDS 20-24 Shubham Pal S/o Neter Pal		28500
80	BDS 15-19 Sakshi Singh D/o Mr. Dalbir Singh		26500

Fees from the Students

S.no	Customer name		Outstanding Balance
81	BDS 21-25 Komal Lohiya D/o Mr. Praveen Lohiya		25000
82	BDS 21-25 Shaurya Vardhan Singh S/o Mr. Manoj Singh		25000
83	BDS 21-25 Sinha Naina Dipak D/o Mr. Dipak Kumar Sinha		25000
84	BDS 17-21 Komal Chaudhary D/o Mr. Ramesh Singh		24000
85	BDS 20-24 Alisha Rashid D/o Adil Rashid		21750
86	BDS 16-20 Mehrukh Mohiudin D/o Mr. Ghulam Mohiudin		20450
87	BDS 15-19 Shreya Shristy D/o Mr. Durgesh Kumar Sinha		15999
88	BDS 21-25 Insha Fatima D/o Mr. Rashid Hayat		8000
89	BDS 17-21 Priya D/o Mr. Matroo Singh		4200
90	BDS 15-19 Pritha Mohanta D/o P.K. Mohanta		1500
91	BDS 21-25 Richa Gaur D/o Mr. Neeraj Kumar Sharma		1000
92	BDS 16-20 Rupali Saxena D/o Mr. Kapil Saxena		350

Journal Vouchers

❑ Following discrepancies were observed while checking the journal vouchers :

❑ In the following cases the vouchers are not supported by the requisitions:

Date	Name of Vendor	Amount
14.03.2022	Shiv Shakti Paints	5,200/-
19.03.2022	Opus Sanitary	3,634/-
19.03.2022	Surya Electricals	3,978/-

❑ Following entries posted under Electrical exps and Printing & Stationery are not supported with Purchase Order

Date	Name of Vendor	Amount
23.03.2021	M.S. Electricals	Rs 6,810/-
12.03.2022	Bhardwaj Printers	Rs. 2,866/-

Advance to Staff

□ The details of balance of Advance to Staff as on 31.03.2022 is given herebelow-

S.NO.	Particular	Amount
1	Staff Adv. - Mr.Prabhi Kothari	12500
2	Staff Adv - Mr. Ashish Bhardwaj	34124
	Total for Staff Advance	46624

SURYA HOSPITAL

Income & Expenditure A/c FY 2021-22

❑ Income & Expenditure A/c for the Financial Year ended as on 31.03.2022 are as

Operating Income	
IPD Receipt	869550
Total for Operating Income	869550
Cost of Goods Sold	
Total for Cost of Goods Sold	0
Gross Profit	869550
Operating Expense	
Audit Fee	12390
Bank Charges	13017
Cloth Washing Exp.	3145
Computer Exps	2654
Electricals Exp.	48128.62
Fire Fighting Exp.	2124
Housekeeping Exps	13456
Interest on SOD & Other Loan	73505.77
IPD Expenses	7826.21
Lab Consumable Exps	29956.24
Legal & Professional Exps	656345
Outstanding Association A/c	15000
Paint & White Wash	113432

Income & Expenditure A/c FY 2021-22

- ❑ Income & Expenditure A/c for the Financial Year ended as on 31.03.2022 are as under :

Printing & Stationery	19753.84
Staff Welfare	16437
Children Education Exps	0
Children Education Exp. Mr. Parasnath (Arun)	9000
Children Education Exp. Mr. Parasnath (Swati)	9000
Total for Children Education Exps	18000
Travelling & Conveyance	0
Conveyance Expenses	428.69
ESI Employer's Contribution	12480
PF Employer's Contribution	18642
Salary Exps	396818
Total for Salary & Wages	427940
Office Expenses	0
Office Expenses A/c	16637.3
Total for Office Expenses	16637.3
Repair & Maintenance	0
Repair & Maintenance - Air Conditioner	928.31
Repair & Maintenance - Lab Equipment	20865
Repairs and Maintenance- Others	79462.78
Total for Repair & Maintenance	101256.09

Income & Expenditure A/c FY 2021-22

- ❑ Income & Expenditure A/c for the Financial Year ended as on 31.03.2022 are as under :

Vehicle Running & Maintenance	0
Vehicle Running Exp. New Ambulance	26065.99
Total for Vehicle Running & Maintenance	26065.99
Visiting Charges	0
Visiting Charges A/c	81500
Visiting Charges Dr. Pratibha Kaushal	18500
Total for Visiting Charges	100000
Total for Operating Expense	1717498.75
Operating Profit	-847948.75
Non Operating Income	
Misc Income	0
Income from Vaccination (Rs 780)	89250
Misc. Income A/c	69414.32
Total for Misc Income	158664.32
Total for Non Operating Income	158664.32
Non Operating Expense	
Total for Non Operating Expense	0
Net Profit/Loss	-689284.43

Cash Vouchers

We have verified the cash vouchers and no material discrepancy observed other than the following:

Date	Particulars	Amount
31.03.2022	Visiting Charges	800/- (No Proper Support)
31.03.2022	Visiting Charges	2,000/- (No Proper Support)
31.03.2022	Visiting Charges	2,000/- (No Proper Support)

☐ Imprest to Staff is Nil as on 31.03.2022

CHEMIST SHOP

Cash Vouchers

- ❑ No material discrepancies were observed while checking cash vouchers.

Invoices

- ❑ It is seen that all the invoices during the month are having voucher date as last date of the month.

HOSTEL

Cash Vouchers

We have verified the cash vouchers and no material discrepancy observed other than the following:

Date	Particulars	Amount
20.10.2021	Office Maintenance & Upkeep	700/- (No proper Support)

Imprest to Staff

- ☐ The details of balance of Advance to Staff as on 31.03.2022 is Nil

Thank you