

# VGNC

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

## **Internal Audit Report**

For the period from 1<sup>st</sup> April 2020 to 30<sup>th</sup> September 2020

**Audit Team**  
**CA Ketan Gupta**

# ITS DENTAL COLLEGE

# Fixed Assets

❑ The detail of Fixed Assets as on 30.09.2020 are as follows:

Particulars	Opening Balance	Addition/Deletion	Closing Balance
FURNITURE	3,31,28,635.00	99,290.00	3,32,27,925.00
COMPUTER	75,54,858.00	14,514.00	75,69,372.00
GENERAL EQUIPMENT	42,09,431.00	-	42,09,431.00
LAB EQUIPMENT	1,00,87,563.00	-	1,00,87,563.00
LAND & BUILDING A/C	33,90,89,799.95	44,228.00	33,91,34,027.95
OFFICE EQUIPMENTS	1,47,99,450.09	87,000.00	1,48,86,450.09
OTHER EQUIPMENTS	33,57,894.00	-	33,57,894.00
TEACHING AID EQUIPMENT	29,32,193.00	-	29,32,193.00
VEHICLE	1,31,52,991.00	8,000.00	1,31,60,991.00
Grand Total	42,83,12,815.04	2,53,032.00	42,85,65,847.04

# Fixed Assets

- ❑ Ideally Requisition and PO/WO raised before Invoice but In the following two cases either Requisition or PO/WO or both are not available.

S.No.	Date	Particulars	Vch Type	Amount
1	11/06/2020	COMPUTER	JOURNAL (FA)	14,514.00
2	13/08/2020	CAMPUS MAINTENANCE EXPENSE	JOURNAL	47,790.00

# 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.	Batches	Particulars	Balance
1	BDS 11-16	BHUMIKA KOUL D/O ASHOK KOUL	2,167
2	BDS 13-17	SUVEN ROY CHAUDHARY S/O H.M. ROY CHAUDHA	42,500
3	BDS 14-18	CHIRANJEEV GOGOI S/O NIKHIL RANJAN RAJKHOWA	26,300
4		DIPALI SUMAN D/O RAJIV KUMAR	5,000
5		GAURAV K. MISHRA S/O JYOTI PRASAD MISHRA	50,100
6		GEOVEN KMENLANG.M. KHONGLAM S/O G.G.MARWEI	1,500
7		POOJA BHARDWAJ D/O PRAVEEN KUMAR SHARMA	5,000
8		RITIKA BHATIA D/O SANJEEV BHATIA	5,000
9		RITUSMITA DUTTA D/O RAJEN DUTTA	5,000
10		SIDHARTHA DEORI BHARALI S/O JITEN DEORI	2,500
11		SIMRAN DEEP KAUR D/O JAGPAL SINGH	25,000
12		HADIYA BURGEES D/O MR. RAFIQ AHMAD	100
13		MOHAMMED DANISH SHAMANI S/O M. NALLAKOYA	35,167

# Fees from the Students

S.No.	Batches	Particulars	Balance
14	BDS 15-19	AKANSHYA DUTTA D/O MR. SARAT KUMAR DUTTA	53,600
15		ARUNDHUTI MAHATO D/O MR. KAILASH PATI MAHATO	25,000
16		JYOTI SHARMA D/O MR. OM PRAKASH SHARMA	5
17		RAINEE SAIKIA D/O MR. JITEN SAIKIA	89
18		WAHENGBAM DIANA D/O MR. W. S. SINGH	600
19	BDS 16-20	BLOSSOM PABI D/O MR. TALOM PABI	30,000
20		Prachi Singhal D/o Mr. Sanjeev Singhal	450
21		Rigzin Angmo D/o Mr. Lobzang Gurmet	5,000
22		Shafiqul Islam S/o Mr. Habibur Rahman	5,000

# 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.	Batches	Particulars	Balance
1	BDS 10-15	KAPIL BHATI S/O DHARM PAL BHATI	5,48,999.00
2		VIPUL KUMAR S/O KAMAL NARAYAN SINGH	3,38,102.78
3	BDS 12-16	DEEKSHANSHI D/O RAMA SHANKAR JHA	2,30,000.00
4	BDS 14-18	DINESH KUMAR S/O LEKHRAM DAGAR	97,000.00
5		SAKSHAM TOMAR S/O SUSHIL KUMAR	85,000.00
6		SHAMSHI HUSAIN D/O SHAKIR HUSAIN	1,65,000.00
7		MUKESH KUMAR S/O AJIT PRASAD RAI	9,700.00
8	BDS 15-19	AAYUSHI SUREKA D/O MR. PRADEEP KUMAR SUREKA	67,000.00
9		ABHINAV KUMAR S/O MR. LATOOR SINGH VERMA	34,650.00
10		AFREEN IMTIAZ D/O MR. SYED IMTIAZUDDIN	1,34,000.00
11		ALIYA REHMAN D/O MR. L. REHMAN	1,07,000.00
12		AMAN YADAV S/O MR. ASHOK KUMAR	1,07,000.00



# Fees from the Students

S.No.	Batches	Particulars	Balance
13	BDS 15-19	DEVANSHI D/O MR. HEMANT KUMAR JUNEJA	1,34,000.00
14		DIPSHIKHA BASNETT D/O MR. C. K. BASNETT	1,34,000.00
15		GAGANDEEP SINGH S/O MR. BALDEV SINGH	1,10,000.00
16		GARGI KHOKHAR D/O MR. YOGENDRA KHOKHAR	4,29,500.00
17		H. BETTY VAIPHEI D/O MR. HENKHO LAL VAIPHEI	1,34,000.00
18		HONEY RANA D/O MD. NAUSHAD	1,34,000.00
19		KIPENZULA ESTHER AIER D/O MR. SENTISASHI	1,34,000.00
20		NIDA PRAVEEN D/O MR. RAFAQAT ALI	70,500.00
21		PRITHA MOHANTA D/O P.K. MOHANTA	1,500.00
22		RAHMA HASIB D/O MR. SYED HASIBUR RAHMAN	1,34,000.00
23		RIDHIMA KATARIA D/O MR. PRAMOD KUMAR	1,45,500.00
24		RITIKA GUPTA D/O MR. AKASH GUPTA	1,34,000.00
25		RITIKA SRIVASTAVA D/O MR. PRADEEP K. SRIVASTA	64,700.00

# Fees from the Students

S.No.	Batches	Particulars	Balance
26	BDS 15-19	RUPIKA SRIVASTAVA D/O MR. PRADEEP K. SRIVASTAVA	61,550.00
27		SAKSHI SINGH D/O MR. DALBIR SINGH	1,22,400.00
28		SALMA SIDDIQUE D/O MR. ALAMGIR SHAH	1,34,000.00
29		SAMREEN RAHMAN D/O MR. ZAHIDUR RAHMAN	1,34,000.00
30		SANJESH VASU PADHA S/O MR. SANJAY SHARMA	1,07,000.00
31		SHALU AGARWAL D/O MR. PAWAN LAL AGARWAL	82,000.00
32		SHIVANI CHETRY D/O MR. GOPI RAM CHETRY	2,78,450.00
33		SHREYA SHRISTY D/O MR. DURGESH KUMAR SINHA	35,800.00
34		SIDRAT FATIMA D/O MR. GH MOHD. GANAI	74,700.00
35		SIMMY SANDHU D/O MR. HARBINDER SINGH SANDHU	1,34,000.00
36		SONAM TSERING S/O MR. YESHI PEMPA	1,07,000.00
37		TANYA DUA D/O MR. SHAM DUA	1,34,000.00
38		VIJEYTA DAS D/O MR. SANJAY DAS	1,09,000.00

# Fees from the Students

S.No.	Batches	Particulars	Balance
Amount of Rs. 5,93,017.00/- pertaining to 5 students of BDS 2016-2020 Batches is also outstanding.			
39	MDS 14-17	RICHA CHOWDHARY D/O B.S.CHOWDHARY	4,00,000.00
40	MDS 15-18	ABHISHEK KUMAR S/O S.P. GUPTA	35,000.00
41	MDS 16-19	MANDIRA GULATI D/O RAKESH GULATI	3,48,400.00
42		MARIYA AHMED D/O SEEMA	11,25,000.00

# **Journal Vouchers**

- ❑ Following discrepancy was observed while checking the journal vouchers :
  - ❑ Many entries posted are not supported with Work Order/Purchase Order, Requisition, GRN, etc.

# Library Audit

- ❑ Some faculty had not returned the books after the due date. A list of same is attached at **Annexure “DEN-1”**.
- ❑ We have observed that college is not charging any fine amount from the faculty members for overdue of books, due to which faculty is keeping the books in their custody for a long time than they are authorised to keep. In our opinion fine should also be charged from faculty for books being due on them for long last.
- ❑ A list of overdue Books on Student is attached at **Annexure “DEN-2A & 2B”**.
- ❑ A list of fine receivable as on 07/12/2020 is attached at **Annexure “DEN-3”**.
- ❑ We have conducted sample physical verification of Library on 07/12/2020. A total of 20 Book Titles were checked and out of this discrepancy had been found in some items refer **Annexure “DEN-4”**.

## Advance to Staff

❑ The details of balance of Advance to Staff as on 30.09.2020 is given herebelow-

S.No.	Particulars	Amount
1	MR. SHAILESH KUMAR	40,000.00
2	MR. KAILASH SINGH (D)	4,000.00
3	MR. SANDEEP KUMAR (40182)	4,000.00
4	DR. CHARU SINGH (40359)	1,000.00
5	DR. HEENA GOHIL (40009)	1,000.00
6	DR. KAUSAR JAHAN (40394)	1,000.00
7	MR. BHEEM KUMAR (40232)	500.00
8	MR. CHATTARPAL SINGH (40044)	500.00

## Imprest to Staff

❑ The details of outstanding Imprest to Staff as on 30.09.2020 is herebelow-

S.No.	Particulars	Amount
1	MR. AJEET KUMAR	280.00
2	MR. DHARMENDRA KUMAR SINGH	42,000.00
	TOTAL	42,280.00

# SURYA HOSPITAL



# Fixed Assets

❑ The detail of Fixed Assets as on 30.09.2020 are as follows:

Particulars	Opening Balance	Addition/Deletion	Closing Balance
AMBULANCE	2,64,328.00	-	2,64,328.00
COMPUTER	42,040.00	-	42,040.00
EQUIPMENT	54,02,128.00	-	54,02,128.00
BUILDING A/C	-	11,25,845.00	11,25,845.00
INSTRUMENTS	1,49,680.00	-	1,49,680.00
OFFICE EQUIPMENTS	2,13,135.00	-	2,13,135.00
GRAND TOTAL	60,71,311.00	11,25,845.00	71,97,156.00

## **Cash Vouchers**

We have verified the cash vouchers and no material discrepancy observed.

## **Imprest to Staff**

- ❑ The details of balance of Advance to Staff as on 30.09.2020 is given herebelow-

S.No.	Particulars	Amount
1	MR. VIKRAM KUMAR	500.00
2	MRS. SUMAN KUMARI	500.00
	Total	1,000.00

# CHEMIST SHOP

## Cash Vouchers

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

## Invoices

- ❑ In most of the cases, it is seen that actual bill date of vendor is not mentioned in Zoho, Generally all the invoices during month, last date is mentioned as bill date.

# Stock Verification

- ❑ A sample physical verification of Chemist shop was conducted on 07/12/2020. 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	32	1
2	DETTOL 50ML	9	8	1
3	DISPOVAN 1ML	30	28	2

# HOSTEL

# Fixed Assets

❑ The detail of Fixed Assets as on 30.09.2020 are as follows:

Particulars	Opening Balance	Addition/Deletion	Closing Balance
COMPUTER	24,925.00	-	24,925.00
FURNITURE & FIXTURE	71,09,174.00	-	71,09,174.00
GENERAL EQUIPMENT	10,77,956.00	-	10,77,956.00
LAND & BUILDING A/C	9,83,36,982.00	-	9,83,36,982.00
OFFICE EQUIPMENT	13,65,440.00	-	13,65,440.00
OTHER EQUIPMENTS	33,44,738.00	-	33,44,738.00
ELECTRICAL INSTALLATION	8,03,277.00	16,260.00	8,19,537.00
LIFT A/C	21,05,000.00	-	21,05,000.00
TEACHING AID EQUIPMENT	1,11,148.00	-	1,11,148.00
GRAND TOTAL	11,42,78,640.00	16,260.00	11,42,94,900.00

## **Cash Vouchers**

We have verified the cash vouchers and no material discrepancy observed.

## **Imprest to Staff**

- ❑ The details of balance of Advance to Staff as on 30.09.2020 is given herebelow-

S.No.	Particulars	Amount
1	MR. VINOD KUMAR	3,000.00
2	MS. SUSHMA NAMDEO AWCHA	31,250.00
	Total	34,250.00



# Cash Verification

❑ A cash verification OF ITS Dental College & ITS Chemist Shop was done on 07/12/2020. The same has been summarized as under :

Denomination	No.	Amount
2000	95	1,90,000.00
500	482	2,41,000.00
200	77	15,400.00
100	344	34,400.00
50	92	4,600.00
10	9	90.00
2	3	6.00
1	4	4.00
<b>TOTAL PHYSICAL CASH</b>		<b>4,85,500.00</b>
<b>CASH AS PER BOOKS</b>		<b>4,85,497.00</b>
➤ ITS Dental College		4,41,029.00
➤ ITS Surya Hospital		10,050.00
➤ ITS Dental College Hostel		1,134.00
➤ ITS Chemist Shop		33,284.00

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 1<sup>st</sup> Oct 2020 to 31<sup>st</sup> March 2021

**Audit Team**  
**CA Ketan Gupta**

# ITS DENTAL COLLEGE

## Fixed Assets

❑ The detail of Fixed Assets as on 31.03.2021 are as follows:

Particulars	Opening Balance	Addition/Deletion	Closing Balance
FURNITURE	33,227,925.00	2,366,326.00	<u>35,594,251.00</u>
COMPUTER	7,569,372.00	502,593.00	<u>8,071,965.00</u>
GENERAL EQUIPMENT	4,209,431.00	73,999.00	<u>4,283,430.00</u>
LAB EQUIPMENT	10,087,563.00	-	<u>10,087,563.00</u>
LAND & BUILDING A/C	339,134,027.95	-	<u>339,134,027.95</u>
OFFICE EQUIPMENTS	14,886,450.09	2,229,540.00	<u>17,115,990.09</u>
OTHER EQUIPMENTS	3,357,894.00	-	<u>3,357,894.00</u>
TEACHING AID EQUIPMENT	2,932,193.00	-	<u>2,932,193.00</u>
VEHICLE	13,160,991.00	-	<u>13,160,991.00</u>
LIBRARY BOOKS	5,412,777.00	800	<u>5,413,577.00</u>
Grand Total	433,978,624.04	5,173,258.00	439,151,882.04

# 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 11-16 Bhumika Koul D/o Ashok Koul	1300448000000190689	2167
2	BDS 13-17 Suven Roy Chaudhary S/o H.M. Roy Chaudha	1300448000000193317	42500
3	BDS 14-18 Dipali Suman D/o Rajiv Kumar	1300448000000193653	5000
4	BDS 14-18 Gaurav K.Mishra S/o Jyoti Prasad Mishra	1300448000000193665	50100
5	BDS 14-18 Geoven Kmenlang.M. Khonglam S/o G.G.Marwei	1300448000000193677	1500
6	BDS 14-18 Hadiya Burgees D/o Mr. Rafiq Ahmad	1300448000000193689	100
7	BDS 14-18 Mohammed Danish Shamani S/o M. Nallakoya	1300448000000193869	35167
8	BDS 14-18 Pooja Bhardwaj D/o Praveen Kumar Sharma	1300448000000194025	5000
9	BDS 14-18 Ritika Bhatia D/o Sanjeev Bhatia	1300448000000194133	5000
10	BDS 14-18 Ritusmita Dutta D/o Rajen Dutta	1300448000000194145	5000
11	BDS 14-18 Sidhartha Deori Bharali S/o Jiten Deori	1300448000000194373	2500

# Fees from the Students

S.No	Student Name & Session	Customer_id	Outstanding Balance
12	BDS 14-18 Simran Deep Kaur D/o Jagpal Singh	1300448000000194385	25000
13	BDS 15-19 Aayushee Gupta D/o Mr. Mukesh Gupta	1300448000000194553	21083
14	BDS 15-19 Abhijeet Kumar Jha S/o Mr. Rakesh Kumar Jha	1300448000000194577	21083
15	BDS 15-19 Aditi Rana D/o Mr. Surendra Rana	1300448000000194637	21083
16	BDS 15-19 Aditi Sharma D/o Mr. Ashok Sharma	1300448000000194649	24833
17	BDS 15-19 Akanshya Dutta D/o Mr. Sarat Kumar Dutta	1300448000000194673	53600
18	BDS 15-19 Aksha Evangeline Frank D/o Mr. David E Frank	1300448000000194685	24833
19	BDS 15-19 Anisha Grover D/o Mr. Sanjay Grover	1300448000000194733	24833
20	BDS 15-19 Anjali Yadav D/o Mr. Ashok Kumar Yadav	1300448000000194757	21083
21	BDS 15-19 Anushree D/o Mr. S.K.Sharma	1300448000000194769	21083
22	BDS 15-19 Aprajita D/o Mr. Sanjeev Kumar	1300448000000194793	24833
23	BDS 15-19 Arundhuti Mahato D/o Mr. Kailash Pati Mahato	1300448000000194805	25000
24	BDS 15-19 Asmita Jindal D/o Mr. Chander Jindal	1300448000000194829	36000
25	BDS 15-19 Eva Jain D/o Mr. Bijander Jain	1300448000000194925	24833



# Fees from the Students

S.No	Student Name & Session	Customer_id	Outstanding Balance
26	BDS 15-19 Farukh Masoodi D/o Mr. Tafazul Majid Masoodi	1300448000000194937	36000
27	BDS 15-19 Honey Rana D/o Md. Naushad	1300448000000194985	25833
28	BDS 15-19 Jyoti Sharma D/o Mr. Om Prakash Sharma	1300448000000194997	24838
29	BDS 15-19 Meemansha Saini D/o Mr. Vijender Kumar Saini	1300448000000195057	24833
30	BDS 15-19 Pooja Kumari D/o Mr. Nand Kumar Sah	1300448000000195117	24833
31	BDS 15-19 Ragini Bahri D/o Mr. Sudhir Bahri	1300448000000195177	24833
32	BDS 15-19 Rainee Saikia D/o Mr. Jiten Saikia	1300448000000195201	88.7
33	BDS 15-19 Ridha Iqbal Mattoo D/o Mr. Javaid Iqwal	1300448000000195237	24833
34	BDS 15-19 Rohan Bhandari S/o Mr. R. K. Bhandari	1300448000000195285	24833
35	BDS 15-19 Roshni Kharbanda D/o Mr. Anil Kharbanda	1300448000000195297	24833
36	BDS 15-19 Sanjoli Jain D/o Mr. Rajesh Jain	1300448000000195393	24833
37	BDS 15-19 Saurav Dutta S/o Mr. Sailen Dutta	1300448000000195429	21083
38	BDS 15-19 Shilpa Kashyap D/o Mr. Mahattam Ram	1300448000000195477	24833

# Fees from the Students

S.No	Student Name & Session	Customer_Id	Outstanding Balance
39	BDS 15-19 Simran Saluja D/o Mr. Gurjeet Singh Saluja	1300448000000195561	24833
40	BDS 15-19 Tarlika Kedia D/o Mr. Baldev Kedia	1300448000000195669	24833
41	BDS 15-19 Wahengbam Diana D/o Mr. W. S. Singh	1300448000000195717	600
42	BDS 16-20 Ankita Sharma D/o Mr. Rakesh Sharma	1300448000000195741	30000
43	BDS 16-20 Blossom Pabi D/o Mr. Talom Pabi	1300448000000195801	30000
44	BDS 16-20 Deepanshu Gautam S/o Mr. Shiv Prasad Gautam	1300448000000195837	12000
45	BDS 16-20 Mriganka Kumar Phukan S/o Mr. Adip Kumar Phukan	1300448000000195909	36000
46	BDS 16-20 Nav Ratan Raghav S/o Mr. Ram Avtar Singh Raghav	1300448000000195933	15000
47	BDS 16-20 Nidhi Kumari D/o Mr. Mukesh Jha	1300448000000195957	9650
48	BDS 16-20 Sana Parveen D/o Mr. Amanullah Hussain	1300448000000196077	30000
49	BDS 16-20 Shafiqul Islam S/o Mr. Habibur Rahman	1300448000000196089	35000
50	BDS 16-20 Shagufta Perween D/o Mr. Ainul Haque	1300448000000196101	12000
51	BDS 16-20 Vikas Kumar Singh S/o Mr. Vijay Kumar Singh	1300448000000196149	36000
52	MDS 17-20 Hani Yousuf Naik S/o Mohd Yousuf Naik	1300448000000198681	5750
53	MDS 17-20 Tanu Mahajan D/o Rajeev Kr. Mahajan	1300448000000198825	75000

# 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)	1300448000000190353	548,999
2	BDS 10-15 Vipul Kumar S/o Mr. Kamal Narayan Singh (OD NCC)	1300448000000190461	338,102
3	BDS 12-16 Deekshanshi D/o Mr. Rama Shankar Jha	1300448000002608389	230,000
4	BDS 14-18 Abu Rayhan Ahmed S/o Joynal Abedin	1300448000000193401	32,767
5	BDS 14-18 Anandita Paul D/o Dilip Kumar Paul	1300448000000193461	350
6	BDS 14-18 Baishali Nath D/o Dilu Ranjan Nath	1300448000000193569	350
7	BDS 14-18 Chiranjeev Gogoi S/o Nikhil Ranjan Rajkhowa	1300448000000193605	51,050
8	BDS 14-18 Debankan Gupta S/o Dhiraj Gupta	1300448000000193617	32,767
9	BDS 14-18 Nikita Dutta D/o Late Sanjeev Kumar Dutta	1300448000000193941	45,017
10	BDS 14-18 Roseleen Ahmed D/o Md. Sahrab Ali	1300448000000194157	45,017

# Fees from the Students

S.No	Student Name & Session	Customer_id	Outstanding Balance
11	BDS 14-18 Shamshi Husain D/o Mr. Shakir Husain	1300448000000194253	165,000
12	BDS 14-18 Suprabhat Tewari S/o Shiva Kumar Tewari	1300448000000194445	32,767
13	BDS 15-19 Abhinav Kumar S/o Mr. Latoor Singh Verma	1300448000000194613	37,450
14	BDS 15-19 Afreen Imtiaz D/o Mr. Syed Imtiazuddin	1300448000000194661	29,167
15	BDS 15-19 Aliya Rehman D/o Mr. L. Rehman	1300448000000194697	77,000
16	BDS 15-19 Devanshi D/o Mr. Hemant Kumar Juneja	1300448000000194853	98,000
17	BDS 15-19 Dipshikha Basnett D/o Mr. C. K. Basnett	1300448000000194865	9,167
18	BDS 15-19 Gagandeep Singh S/o Mr. Baldev Singh	1300448000000194949	110,000
19	BDS 15-19 Gargi Khokhar D/o Mr. Yogendra Khokhar	1300448000000194961	411,567
20	BDS 15-19 H. Betty Vaiphei D/o Mr. Henkho Lal Vaiphei	1300448000000194973	98,000
21	BDS 15-19 Nida Praveen D/o Mr. Rafaqat Ali	1300448000000195069	73,650
22	BDS 15-19 Pritha Mohanta D/o P.K. Mohanta	1300448000000195153	1,500
23	BDS 15-19 Ridhima Kataria D/o Mr. Pramod Kumar	1300448000000195249	145,500
24	BDS 15-19 Ritika Gupta D/o Mr. Akash Gupta	1300448000000195261	98,000

# Fees from the Students

S.No	Student Name & Session	Customer_id	Outstanding Balance
25	BDS 15-19 Ritika Srivastava D/o Mr. Pradeep K. Srivasta	1300448000000195273	67,850
26	BDS 15-19 Rupika Srivastava D/o Mr. Pradeep K. Srivastava	1300448000000195309	64,700
27	BDS 15-19 Sakshi Singh D/o Mr. Dalbir Singh	1300448000000195333	161,467
28	BDS 15-19 Salma Siddique D/o Mr. Alamgir Shah	1300448000000195357	109,167
29	BDS 15-19 Shalu Agarwal D/o Mr. Pawan Lal Agarwal	1300448000000195441	57,167
30	BDS 15-19 Shivani Chetry D/o Mr. Gopi Ram Chetry	1300448000000195501	287,900
31	BDS 15-19 Shreya Shristy D/o Mr. Durgesh Kumar Sinha	1300448000000195513	42,867
32	BDS 15-19 Sidrat Fatima D/o Mr. Gh Mohd. Ganai	1300448000000195537	77,850
33	BDS 15-19 Sonam Tsering S/o Mr. Yeshi Pempa	1300448000000195585	8,917
34	BDS 15-19 Vijeyta Das D/o Mr. Sanjay Das	1300448000000195705	73,000
35	BDS 16-20 Anuradha Solanki D/o Mr. B. P. Solanki	1300448000000195777	350
36	BDS 16-20 Bhaway Dogra S/o Mr. Sanjay Dogra	1300448000000195789	83,067
37	BDS 16-20 Chhosnit Wangmo D/o Mr. Lobzang Namgyal	1300448000000195813	30,517
38	BDS 16-20 Chinkita Chaudhary D/o Mr. Raviraj Singh	1300448000000195825	30,167
39	BDS 16-20 Isha Singh D/o Mr. P. K. Singh	1300448000000195849	13,500
40	BDS 16-20 Mehrukh Mohiudin D/o Mr. Ghulam Mohiudin	1300448000000195885	49,417

# Fees from the Students

S.No	Student Name & Session	Customer_id	Outstanding Balance
41	BDS 16-20 Prachi Singhal D/o Mr. Sanjeev Singhal	1300448000000196005	22,317
42	BDS 16-20 Rahul Pathak S/o Mr. Bapan Pathak	1300448000000196017	30,167
43	BDS 16-20 Rigzin Angmo D/o Mr. Lobzang Gurmet	1300448000000196053	25,167
44	BDS 16-20 Rupali Saxena D/o Mr. Kapil Saxena	1300448000000196065	22,767
45	BDS 16-20 Tarun Dabas S/o Mr. Sundar Singh	1300448000000196125	360,367
46	MDS 14-17 Richa Chowdhary D/o B.S.Chowdhary	1300448000000197745	400,000
47	MDS 15-18 Abhishek Kumar S/o S.P.Gupta	1300448000000197853	35,000
48	MDS 16-19 Mandira Gulati D/o Rakesh Gulati	1300448000000198309	258,550
49	MDS 16-19 Mariya Ahmed D/o Seema	1300448000000198321	1,125,000

## **Journal Vouchers**

- ❑ While checking the journal vouchers it is observed that in some cases the vouchers are not supported by the respective work order/purchase order.

# Library Audit

- ☐ Some faculty had not returned the books after the due date. A list of same is attached at **Annexure “DEN-1”**.
- ☐ We have observed that college is not charging any fine amount from the faculty members for overdue of books, due to which faculty is keeping the books in their custody for a long time than they are authorised to keep. In our opinion fine should also be charged from faculty for books being due on them for long last.
- ☐ A list of overdue Books on Student is attached at **Annexure “DEN-2A & 2B”**.
- ☐ A list of fine receivable as on 21/08/2021 is attached at **Annexure “DEN-3”**.



## Advance to Staff

- ☐ The details of balance of Advance to Staff as on 31.03.2021 is given herebelow-

S.No.	Particulars	Amount
1	MR. ROHIT KOCHAR	13086.00
2	MR. DHARMENDER KUMAR	500.00
3	MR. PRABHI KOTHARI	12500.00
4	MR. VINOD KUMAR	5000.00

## Imprest to Staff

- ☐ No imprest to staff is outstanding as on 31.03.2021

# **SURYA HOSPITAL**

## Fixed Assets

□ The detail of Fixed Assets as on 31.03.2021 are as follows:

Particulars	Opening Balance	Addition/Deletion	Closing Balance
AMBULANCE	2,64,328.00	8,33,972.00	10,98,300.00
COMPUTER	42,040.00	-	42,040.00
EQUIPMENT	54,02,128.00	11,25,845.00	65,27,973.00
INSTRUMENTS	1,49,680.00	-	1,49,680.00
OFFICE EQUIPMENTS	2,13,135.00	-	2,13,135.00
GRAND TOTAL	60,71,311.00	19,59,817.00	80,31,128.00

## **Cash Vouchers**

We have verified the cash vouchers and no material discrepancy observed.

## **Inter Unit Balances**

- ☐ Inter-unit Balances are NIL.

## **Imprest to Staff**

- ☐ Imprest to Staff is Nil as on 31.03.2021

# CHEMIST SHOP

## Cash Vouchers

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

## Invoices

- ☐ In some cases it is seen that actual bill date of vendor is not mentioned correctly In Zoho, Generally all the invoices during month last date is mentioned as bill date.

# Stock Verification

- ❑ A sample physical verification of Chemist shop was conducted on 23/08/2021. 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	6	3
3	DISPOVAN 1ML	30	28	2
4	CANDIFORCE 100 CAP	4	1	3

# HOSTEL



## Fixed Assets

□ The detail of Fixed Assets as on 31.03.2021 are as follows:

Particulars	Opening Balance	Addition/Deletion	Closing Balance
COMPUTER	24,925.00	-	24,925.00
FURNITURE & FIXTURE	71,09,174.00	-	71,09,174.00
GENERAL EQUIPMENT	10,77,956.00	-	10,77,956.00
LAND & BUILDING A/C	9,83,36,982.00	-	9,83,36,982.00
OFFICE EQUIPMENT	13,65,440.00	-	13,65,440.00
OTHER EQUIPMENTS	33,44,738.00	-	33,44,738.00
ELECTRICAL INSTALLATION	8,03,277.00	-	8,03,277.00
LIFT A/C	21,05,000.00	-	21,05,000.00
TEACHING AID EQUIPMENT	1,11,148.00	-	1,11,148.00
GRAND TOTAL	11,42,94,900.00	-	11,42,94,900.00

## Cash Vouchers

We have verified the cash vouchers and no material discrepancy observed.

## Inter Unit Balances

☐ Inter-unit Balances are NIL.

## Imprest to Staff

☐ The details of balance of Advance to Staff as on 31.03.2021 is given herebelow-

S.No.	Particulars	Amount
1	MR. VINOD KUMAR	3,000.00
	Total	3,000.00

Thank you