

**I.T.S Dental College, Hospital & Research
Centre, Greater Noida**
Internal Audit report

For the period from 1st April, 2023 to 30th November, 2023

Audit Members:

-Sonia Kumari

-Vinod Sharma

Content of Report

S.NO.	Particulars	Page No.
1	Fixed Assets	3
2	Physical Verification:	
a	LAB Audit	4-12
b	Store Audit	13-15
c	Library Audit	16-17
3	Cash	18
5	Vouching Observation	19
6	Overdue List	20-27
7	Outstanding Fine	28-29
8	Suggestions	30

Fixed Assets

Particulars	Opening Balance	Additions	Deductions	Closing Balance
Accumulated depreciation	-33,49,37,598.84	-		-33,49,37,598.84
Computer	94,82,659.84	4,14,853.00	-	98,97,512.84
Computer software	2,25,000.00	-	-	2,25,000.00
Furniture & Fixture	3,72,35,114.00	10,81,845.00	4,157.00	3,83,12,802.00
Dental Equipments	8,05,56,037.40	18,15,011.00	1,000.00	8,23,70,048.40
General Equipment	54,94,385.00	3,89,650.00	-	58,84,035.00
Generator	26,31,076.00	-	-	26,31,076.00
Library Books	55,51,855.00	2,09,406.00	-	57,61,261.00
Office Equipment	1,88,32,538.09	3,54,490.00	-	1,91,87,028.09
Land & Building	35,43,22,762.71	12,50,050.00	-	35,55,72,812.71
Vehicle	90,89,348.00	-	-	90,89,348.00
Lab Equipment	1,09,27,723.00	8,968.00	-	1,09,36,691.00
Other Equipment	33,57,894.00	-	-	33,57,894.00
Teaching Aid Equipment A/c	33,01,612.00	3,266.00	-	33,04,878.00
Total	56,03,93,168.91	67,77,589.00	5,157.00	21,15,92,788.20

Lab Audit

We have conducted the physical verification of some LABs and a list of the same are as follows:

- 1) Bio Chemistry Lab
- 2) Human Anatomy Lab
- 3) Pharmacology Lab
- 4) Microbiology Lab
- 5) General Pathology Lab

1) Bio Chemistry Lab

ITEM	BOOK QTY.	PHYSICAL QTY.	VARIANCE
Hot Plate	2	2	0
Micro Pipette	2	2	0
PH Meter	1	1	0
Beaker 1000 ML	1	1	0
Beaker 500 ML	2	2	0
Beaker 100 ML	10	10	0
Pipette 10 ML	25	24	-1
Pipette 05 ML	17	19	2
Test Tube Brush	8	8	0
Wire Gouge	44	44	0
Analytical Balance	1	1	0
Electrical Balance	1	1	0
Incubator	1	1	0
Water Bath	2	2	0
File Cover	2	2	0
TOTAL	119	120	1

2) Human Anatomy Lab

ITEM	BOOK QTY.	PHYSICAL QTY.	VARIANCE
Computer system	1	1	0
Bandage 4"	1	1	0
Vaseline (White petroleum Jelly) Qty-400 gm	2	2	0
Disecting Set	20	20	0
Microtome	1	1	0
Radial Microscope	4	4	0
Steel Tray (10*12 inch)	4	4	0
x-Ray Viewer	1	1	0
Bone Cutter	2	2	0
Chisel	2	2	0
Enamel Tray	4	4	0
Forcep	10	10	0
Scissor	1	1	0
Cotton Roll Qty. 500gm	1	1	0
Celling Fan 48"(relaxo, model-Buzz)	28	28	0
Refrigerator	1	1	0
Exhaust Fan 8"	2	2	0
Towel small	2	2	0
Cooler	3	3	0
Almirah	2	2	0
Black Board with Stand	1	1	0
Hammer	2	2	0
Round Table	2	2	0
Wall clock	1	1	0
Dhoti (old)	2	2	0
Liquid Soap (Local)	1	1	0
Mops	1	1	0

Wiper PVC	1	1	0
Pendrive-32 GB	1	1	0
Formalin	40	40	0
Glycerine	1	1	0
Methanol	2	2	0
Phenol	2	2	0
Thymol Crystals (500 GM)	1	1	0
Equipment Tray	1	1	0
Hexa Machine	1	1	0
Microscope Monocular (Olympus)	50	50	0
Pool Table Stick	1	1	0
TT Bat	2	2	0
Battery 9 Volt	2	2	0
Chalk Coloured- Dustlees	1	1	0
Chart Paper	11	11	0
Duster White Board	2	2	0
Eraser	1	1	0
Lock 50 MM	2	2	0
Paper A-4	1	1	0
Register 4 Q	1	1	0
Sharpener	1	1	0
Tissue Paper Roll	1	1	0
White Board	1	1	0
Bone Bank Card	139	139	0
File Cover	16	16	0
TOTAL	384	384	0

3) Pharmacology Lab

ITEM	BOOK QTY.	PHYSICAL QTY.	VARIANCE
Weighing Balance Digital	2	2	0
Hot Plate	1	1	0
Spirit Lamp	5	5	0
Steel Spatula	9	9	0
Amaranth Red	25	25	0
Beaker 250 ML	48	48	0
Beaker 50 ML	10	10	0
Calcium Carbonate	2	2	0
China Dish	33	33	0
Cone Flask 50 ML	83	84	1
Glycerol	2	2	0
Measuring Cylinder 100 ML	46	46	0
Pharma Tiles	15	15	0
Piperment Oil	1	1	0
Pipette 05 ML	15	15	0
Pipette 10 ML	20	20	0
Pipette 25 ML	10	10	0
Analytical Balance	14	15	1
Thymol Blue	3	3	0
Tri Sodium Citrate	2	2	0
Analytical Balance	14	15	1
Total	360	363	3

4) Microbiology Lab

ITEM	BOOK QTY.	PHYSICAL QTY.	VARIANCE
Microscopes Monocular	30	30	0
Microscope Binocular	18	18	0
Incubator	2	2	0
Double Door Refrigerator	3	3	0
Autoclave (Small)	2	2	0
Electronic Balance	1	1	0
Water Bath	1	1	0
Anaerobic Jar	2	2	
Centrifuge	1	1	0
Bio Safety Cabinet	1	1	0
Hot Air Oven	2	2	0
Hot Plate	2	2	0
TOTAL	65	65	0

5) General Pathology Lab

*Non Consumable

ITEM	BOOK QTY.	PHYSICAL QTY.	VARIANCE
Glass Pipette :			
1 ML	1	1	0
2 ML	5	5	0
5 ML	4	4	0
10 ML	2	2	0
Conical Flask	37	37	0
Coupling Jar	12	12	0
Win trobe Tubes	9	9	0
Dropper Bottles	73	73	0
Capillary Tubes	1	1	0
RBC Pipette	23	23	0
Glass Roads	27	27	0
Micropipettes	2	2	0
Hemo meter Pipette	49	49	0
TOTAL	245	245	0

***Consumable**

ITEM	BOOK QTY.	PHYSICAL QTY.	VARIANCE
DC			
Filter Paper No1	4	4	0
Measuring Cylinder 100ML	10	10	0
Dental Instruments			
Hot Plate	1	1	0
WBC Plate	14	16	2
General Equipment			
Cooler	3	3	0
Lab Consumable			
Benedict 'S Reagent	2	3	1
BI Salt	1	0	-1
Conical Flask 100ML	1	0	-1
HB Tube	10	10	0
Reagent Bottle	20	20	0
Lab Instrument			
Albuminometer	1	1	0
Urinometer	1	1	0

Stationery			
OHP Marker	2	2	0
Paper A-4	1	1	0
Tissue Paper Roll	7	7	0
TOTAL	78	79	1

Store Audit

Physical verification on sample basis of store was conducted on 22.12.2023 and variance was found in 7 items. Item wise report is attached.

S. No.	ITEM NAME	COST PRICE	BOOK QTY	PHYSICAL QTY.	Variance
1	1.27 Hex Hand Driver-Short(Make-Adin, Cat No.,-RS6095)	1680	1	1	0
2	Absorbent Paper Point No. 15-40;Make-Meta;Qty-200Point	220	14	14	0
3	Absorbent Paper Point No. 20;Make-Meta;Qty-200Point	240	4	4	0
4	Absorbent Paper Point No. 30;Make-Meta;Qty-200Point	240	23	23	0
5	Absorbent Paper Point No. 35;Make-Meta;Qty-200Point	240	15	15	0
6	Absorbent Paper Point No. 40;Make-Meta;Qty-200Point	180.32	9	9	0
7	Absorbent Paper Point No. 40;Make-Meta;Qty-200Point	240	10	10	0
8	Absorbent Paper Point No. 40;Make-Meta;Qty-200Point	240.12	2	2	0
9	Absorbent Paper Point No. 45;Make-Meta;Qty-200Point	224.2	10	10	0
10	Absorbent Paper Point No. 45~80;Make-Meta;Qty-200Point	240	12	12	0
11	Absorbent Paper Point No. 15;Make-Meta;Qty-200Point	240	22	21	-1
14	Abutment Angulated 15 No Finish Line (Make-Adin,Cat.No.-RS4015)	0.01	13	13	0
15	Abutment Engaging RP Straight 2mm (Make-Adin, Cat. NO. RS3802)	945	8	8	0
16	Abutment Narrow Platform Straight Abutment 3mm(Make-Adin, Cat. NO. NP0064)	1232.04	3	3	0
17	Abutment TMA RS Angled Transmucosal Abutment 17 Degree 2 mm (Make-Adin, Cat.No.-RS-3734)	5731.6	2	2	0
18	Abutment TMA RS Angled Transmucosal Abutment 30 Degree 3 mm (Make-Adin, Cat.No.-RS-3735)	5731.6	4	4	0
19	Acrylic Trimmer Bur: Make-Local	10320.05	103	103	0

20	Acrylic Trimmer Bur	22.4	2	2	0
21	Alginate Impression Material (454Gm, Make: Septodont Plastalgin)	300.9	40	40	0
22	Anabond Blue BITE; Make- Anabond; QTY-4gm	800.02	5	4	-1
23	Applicator Tip; Make-ORO;Qty-100pcs.	151.2	25	25	0
24	ASSORTED (COLOURED) MODULES	392	1	1	0
25	AVUCAL (Premixed Calcium Hydroxide Paste); Make-AVUE;Qty-2gm	112	7	7	0
26	B P BLADE NO 21	210	3	3	0
27	B P Blade NO 24	219.52	4	4	0
28	B P Blade no. 11; Make-Procure;Qty-100 NOS.	219.52	7	6	-1
29	B P Blade no. 12; Make-Procure;Qty-100 NOS.	219.52	12	12	0
30	Bandage4"	0.01	5	5	0
31	BANDAGE 6'#039	50	12	12	0
32	BASE PLATE	65	42	42	0
33	BD INSULINE SYRINGE	80.08	20	20	0
34	Bio-Plast Sheet 01mm; Make;Libral;Qty-10pcs.	2352	5	5	0
35	Biopsy Bottle; Make-Local	4	220	220	0
36	BOPSY PINCH 5 MM	112	11	9	-2
37	BLOW TORCH	60	10	10	0
38	Bonding Agent ; Make-Ivcolar;Qty-5ml	649.6	64	64	0
39	Boxing Wax (Make-MAARC)	153.4	10	10	0
40	Boxing Wax (Make-MAARC)	153.4	2	2	0
41	Broaches No. 20; Make-Dentsply Qty-10 Pcs.	424.64	3	3	0
42	Broaches No. 20; Make-Dentsply Qty-10 Pcs.	250	2	2	0
43	Broaches No. 20; Make-Dentsply Qty-10 Pcs.	279.12	4	3	-1
44	Broaches no. 30; Make-Mani;Qty-6Pcs	250	3	3	0
45	Broaches no. 30; Make-Mani;Qty-6Pcs	179.2	1	1	0
46	Broaches no. 30; Make-Mani;Qty-6Pcs	201.6	1	1	0
47	Broaches no. 30; Make-Mani;Qty-6Pcs	165.76	8	8	0
48	BUR-INVERTED CONE BUR	44.8	10	10	0
49	Carbide Bur HP-6	123.2	4	4	0
50	Carbide Bur HP-701(Make-SS White)	138.88	5	7	2
51	Carbide Bur HP-701(Make-SS White)	138.88	7	7	0
52	Carbide Bur HP-703(Make-SS White)	138.88	19	19	0
53	Carbide Bur HP-703(Make-SS White)	138.88	14	15	1

54	Carbide Bur HP-703(Make-SS White)	123.2	13	13	0
55	CARBOLIC ACID	210.56	1	1	0
56	CRVING WAX (WHITE)	64.9	83	83	0
57	Charcoal Peel Off Mask (N/A, Make:N/A)	153.4	6	6	0
58	Clear Modules (NA,Make: OSL)	616.78	2	2	0
59	CLING WARP SHEET	72	1	1	0
60	CLING WARP SHEET	72	1	1	0

Total -3

Library Audit

SERIES No.	BOOK QTY.	PHYSICAL QTY.	VARIANCE
339-343	4	4	0
375-380	6	6	0
473-475	3	3	0
662-668	7	7	0
708-718	11	11	0
997-1002	6	6	0
1064-1075	12	12	0
1151-1155	5	5	0
1263-1268	6	6	0
1359-1363	5	5	0
1414-1418	5	5	0
1549-1553	5	5	0
1623-1628	6	6	0
1754-1760	7	7	0
1823-1828	6	6	0
1909-1915	7	7	0
2065-2070	6	6	0
2200-2205	6	6	0
2323-2328	6	5	-1
2438-2442	5	5	0
2721-2726	6	6	0
2900-2904	5	4	-1
3425-3433	9	9	0
5130-5132	3	3	0
5177-5181	5	5	0
5210-5212	3	3	0
5227-5231	5	5	0
5252-5261	10	10	0
5488-5490	3	2	-1
5568-5575	8	8	0
5618-5622	5	5	0
5662-5666	5	5	0
5751-5765	15	14	-1
5810-5824	15	15	0
5840-5850	11	11	0
5883-5888	6	6	0
5963-5972	10	9	-1
6085-6094	10	10	0
6235-6239	5	5	0
6287-6291	5	5	0

6339	1	1	0
6345	1	1	0
6347-6350	4	4	0
6392-6396	5	5	0
6517-6524	8	6	-2
6620	1	1	0
6625	1	1	0
6633	1	1	0
TOTAL	290	283	-7

CASH

Physical verification of cash was conducted on 15.01.2024 and balance as on that date with the following denominations are as follows:

Denominations	No. of notes	Amount in Rs.
500	475	237500.00
200	397	79400.00
100	381	38100.00
50	100	5000.00
20	221	4420.00
10	280	2800.00
5	201	1005.00
2	1	2.00
Damaged Notes		110.00
Total		3,68,337.00

Note :

1. It is suggested to change damaged notes of an amount **Rs. 110** with bank.
2. At the time of physical verification of cash, Cash in hand was found short by Rs. 2.37.

Vouching- Observations

Proper supporting documents are found for the below mentioned list:

Date	Head	Amount
29-05-2023	Abdul Majid painter & contractor	10000
07-08-2023	Furniture & Repair Expense	9705
07-08-2023	Furniture & Repair Expense	9900
07-08-2023	Furniture & Repair Expense	9750
07-08-2023	Furniture & Repair Expense	9750

OVERDUE LIST- RECEIVABLES

Contact ID	Name	Receivables	Overdue (Days)
914559000032728853	MDS 23-26 Sanskriti Singh D/o	₹2,50,000.00	72days
914559000032549320	MDS 23-26 Manish Aggarwal S/o Mr. Deendayal Aggarwal	₹2,00,000.00	85days
914559000032549275	MDS 23-26 Arunima Bansal D/o Sudhir Bansal	₹3,00,000.00	85days
914559000032549246	MDS 23-26 Nishi Bhati D/o Anil Bhati	₹5,25,000.00	85days
914559000032549172	MDS 23-26 Kanika Aggarwal D/o Murli Manohar Aggarwal	₹3,54,000.00	194000-85days,106000- 72days,54000-1day
914559000032545947	MDS 23-26 Sameer Chaudhary S/o Mr. Sunil Chaudhary	₹1,50,000.00	85days
914559000032315181	MDS 23-26 Hajare Sushil Rajendra S/o Mr. Rajendra	₹10,16,236.00	810000-103days,236- 93days,206000-79days
914559000032315146	MDS 23-26 Rajat Shukla S/o Mr. Gaya Dutt Shukla	₹10,22,000.00	103days
914559000032306845	MDS 23-26 Sushree Bishnu priya D/o Barun Kumar Behera	₹9,16,000.00	110days
914559000032306775	MDS 23-26 Naomi Laldin mawii D/o Roland L Sinate	₹2,00,000.00	101 days
914559000032306705	MDS 23-26 Ayushi Yadav D/o Shiv Kumar Yadav	₹10,16,000.00	110days
914559000032306381	MDS 23-26 Rashi Bansal D/o Sushil Kumar Bansal	₹3,00,000.00	101 days
914559000032115144	BDS 23-27 Sambhav Agrawal S/o Mr. Sanjeev gupta	₹3,71,472.00	271000-120days,236- 99days,236-14days
914559000031762577	BDS 23-27 Hasanul Kabir S/o Mr. Enamul Kabir	₹3,80,472.00	280000-129days,236- 65days,236-13days
914559000031715537	BDS 23-27 Arshil D/o Mr. Javed Ullah	₹2,00,236.00	200000-120days,236- 13days
914559000031715357	BDS 23-27 Sanya Mansuri D/o Mr. Noor Md Mansuri	₹5,000.00	120days
914559000028547307	BDS 22-26 Shija Raj D/o Mr. Binod Kumar Azad	₹4,01,000.00	45days
914559000028168001	BDS 22-26 Twinkle Zaidi D/o Mr. Itaat Husain Zaidi	₹5,15,000.00	45days

914559000028167764	BDS 22-26 Shruti Agrahari D/o Mr. Vinod kumar Agrahari	₹8,05,799.00	270999-375days,521000-45days,13500-31days,300-24days
914559000028167685	BDS 22-26 Shifa Siddiqui D/o Mr. Shafiuddin Siddiqui	₹5,71,000.00	50000-375days,521000-45days
914559000028164409	BDS 22-26 Gayatri Debi D/o Mr. Sumantra Narayan Deb	₹6,00,236.00	600000-45days,236-2days
914559000027821055	BDS 22-26 Riya Yadav D/o Mr. Pradeep Kumar	₹3,21,000.00	45days
914559000027818804	BDS 22-26 Pranam Kumar S/o Mr. Abhay Kumar Jha	₹6,47,836.00	91000-375days,236-338days,300-172days,300-170days,556000-45days
914559000027817551	BDS 22-26 Rizul Fatima D/o Mr. Aziz Ahmad	₹1,65,000.00	45days
914559000027818404	BDS 22-26 Pratyush Birla S/o Mr. Ravi Birla	₹6,43,500.00	265000-375days,365000-45days,13500-31days
914559000027818368	BDS 22-26 Nagender Nayar S/o Mr. Lalit Nayar	₹4,90,000.00	125000-375days,365000-45days
914559000027818253	BDS 22-26 Harsh Raj S/o Mr. Dilip Jaiswal	₹90,000.00	45days
914559000027620080	MDS 22-25 Jyoti Verma D/o Mr. Ganesh Kumar Verma	₹3,05,000.00	66days
914559000027609582	MDS 22-25 Jyoti Rani D/o Mr. Rajendra Singh	₹300.00	338days
914559000027282735	MDS 22-25 Vandana Singh D/o Mr. R B Singh	₹2,10,000.00	64 days
914559000027282440	MDS 22-25 Sonal Mukhraiya D/o Mr. Kamal Kumar Mukhraiya	₹8,63,800.00	66days
914559000023446206	BDS 21-25 Yashi Srivastava D/o Mr. Sarvdev Srivastava	₹5,32,300.00	532000-50days,300-7days
914559000023421106	BDS 21-25 Komal Lohiya D/o Mr. Praveen Lohiya	₹3,41,000.00	50days
914559000023413491	BDS 21-25 Asif Malik S/o Mr. Yusuf Malik	₹1,00,000.00	50days
914559000014979338	BDS 20-24 Lavina Holkar D/o Mr. Sanjay Holkar	₹6,23,550.00	20550-797d,472000-393d,131000-50d
914559000014819096	BDS 20-24 Lamdeineng Lhouvum D/o Mr. Lamminthang Lhouvum	₹4,72,000.00	50days
914559000014806492	BDS 20-24 Alisha Rashid D/o Adil Rashid	₹4,72,750.00	750-233days,472000-45days
914559000014808179	BDS 20-24 Aakriti Jain D/o Mr. Amit Jain	₹3,41,000.00	50days
914559000006958364	BDS 19-23 Chetan Kumari D/o Late Mr. Ratan Prasad	₹1,99,000.00	30000-376days,69000-231days,100000-109days

914559000006643809	BDS 19-23 Bhavneet Kaur Marwaha D/o Mr. Kanwar Bir Singh	₹95,000.00	102days
914559000006163595	BDS 19-23 Raksha Sharma D/o Mr. Rajeev Sharma	₹78,000.00	102days
914559000006119634	BDS 19-23 Vishnu Priya D/o Mr. Anand Prakash	₹2,78,000.00	80000-840days,120000- 475days,78000-102days
914559000006099111	BDS 19-23 Syed Lubna Ghazal D/o Mr. Syed Murtaza Ali Andrabi	₹65,500.00	102days

Overdue List- Faculty

Borrower	Title	Barcode	Due Date	Cost
Tyagi, Dr, Sanjana	Esthetic and Restorative Dentistry	D05590	26-12- 2023	20860.8

Overdue list- Students

Borrower	Title	Barcode	Due Date	Cost
Ayush	Guyton and Hall Textbook of Medical Physiology	D05719	18-12-2023	1495
Dharmansh	Textbook of Anatomy: Head, Neck and Brain; Vol.-III	D05634	26-12-2023	595
Kajal	Textbook of Prosthodontics	D06471	27-12-2023	1695
Saurabh	Textbook of Prosthodontics	D06470	27-12-2023	1695
Bhati, Tapisha	Textbook of Oral and Maxillofacial Surgery	D03245	27-12-2023	825
Chauhan, Parv	Mastering the BDS 1st Year	D05444	26-12-2023	395
Deo, Muskan	Manipal Manual of Surgery with clinical methods for Dental Students	D06521	26-12-2023	895
Dixit, Tapas	Quick Review Series for BDS 1st year	D04935	22-12-2023	0
Garg, Rhytham	Mastering the BDS 1st Year	D05447	26-12-2023	395

Kashyap, Shivanshu	Essentials of Pharmacology for Dentistry	D03967	21-02-2023	425
Mayur, Muskan	Manipal Manual of Surgery with clinical methods for Dental Students	D06523	26-12-2023	895
Mishra, Gaurav Kr.	Mastering the BDS IIIrd Year	D05452	21-02-2022	395
Nayar, Nagender	Textbook of Anatomy: Head, Neck and Brain; Vol.-III	D05632	18-12-2023	595
Nayar, Nagender	Textbook of Human Neuroanatomy	D00075	18-12-2023	295
Pathak, Kaustov Moni	Essentials of Clinical Periodontology and Periodontics	D06603	22-12-2023	1295
Pathak, Kaustov Moni	Textbook of Oral Medicine and Radiology; Vol.-I	D06570	22-12-2023	2295
Priya, Vishnu	Orthodontics: The Art and Science	D02547	29-03-2023	550
Sah, Jyoti	Mastering the BDS IIIrd Year	D05448	05-12-2023	395
Sharma, Sajal	Textbook of Oral Medicine	D02944	27-12-2023	795

Singh, Asim Ujjawal	Textbook of Oral Medicine and Radiology; Vol.-II	D06580	27-12-2023	2295
Singh, Asim Ujjawal	Textbook of Oral Medicine and Radiology; Vol.-I	D06572	27-12-2023	2295
Singh, Isha	Textbook of Oral and Maxillofacial Surgery	D03288	26-12-2023	950
Tiwari, Arshita	Essentials of Public Health Dentistry	D06232	20-12-2023	875
Chakraborty, Trishit	Sturdevant's Art and Science of Operative Dentistry	D05428	26-12-2023	1195
Chauhan, Sonal	Essentials of Clinical Periodontology and Periodontics	D06601	26-12-2023	1295
Shakeel, Albeena	Textbook of Prosthodontics	D06474	30-11-2023	1695
Uniyal, Somya	Mastering the BDS 1st Year	D05446	26-12-2023	395
Yousf, Faizan	Orthodontics: The Art and Science	D06486	18-12-2023	1325
Yousf, Faizan	Textbook of Endodontics	D04764	21-12-2023	750

Yousf, Faizan	Textbook of Prosthodontics	D04052	18-12-2023	895
Chaudhary, Dr. Sameer	Clinical Periodontology and Implant Dentistry Vol-2	D03182	21-12-2023	7199
Kumar, Dr. Mukesh	Oral Diagnosis, Oral Medicine and Treatment Planning	D06248	18-12-2023	1095
Makkar, Dr. Simran Kaur	Cysts of the Oral Regions	D02330	18-09-2023	595
Tandon, Dr. Pranay Prasad	Essentials of Complete Denture Prosthodontics	D06464	28-11-2023	995
Tandon, Dr. Pranay Prasad	Stewart's Clinical Removable Partial Prosthodontics	D04310	28-11-2023	4733
Tandon, Dr. Pranay Prasad	Syllabus of Complete Dentures	D01274	28-11-2023	595
Tandon, Dr. Pranay Prasad	Textbook of Prosthodontics	D06591	28-11-2023	2495

Outstanding Fine-Library

List of Outstanding Fine (till date 28.12.2023) FOR BDS Students

S. No.	Name	Fine
1	Abhinav Kumar(DS10002)	20.00
2	Aditi Patel(DS17004)	30.00
3	Aksa Irshad(BDS20004)	70.00
4	Alok Kumar (DS14004)	110.00
5	Ankita Daphara(BDS18007)	5.00
6	Ankita Sharma(BDS19013)	10.00
7	Anshika Goel(BDS22005)	5.00
8	Anushka Makkar(BDS19014)	15.00
9	Apoorva Jha(BDS19015)	15.00
10	Aryan Singla(BDS20015)	5.00
11	Ashutosh Kumar(BDS19020)	70.00
12	Asif Malik(BDS21020)	15.00
13	Bhavesh Chawla(BDS18014)	70.00
14	Darshana Singh(BDS22016)	45.00
15	Deekshanshi(DS12019)	40.00
16	Deepanshu Rawat(DS12020)	630.00
17	Divyanshu Bhati(BDS18022)	165.00
18	Esha Patel(BDS20021)	25.00
19	Ishatrina Hazarika(BDS18026)	240.00
20	Jyotika Chauhan(BDS22032)	60.00
21	Kajal Swami(BDS20031)	80.00
22	Khushboo Agrawal(BDS18029)	5.00
23	Kusha Fatima(BDS20037)	35.00
24	Monoleena Das(BDS19048)	220.00
25	Movir Kamki(DS15043)	225.00
26	Muskan Chaudhary(BDS20094)	60.00
27	Nandini Gupta(BDS20090)	95.00
28	Neeladri Das(BDS21055)	5.00
29	Nimisha Singh(BDS18048)	215.00
30	Nitin Kumar(BDS20093)	5.00
31	Rahul Pathak(DS16025)	2760.00
32	Rishabh Kumar Singh(BDS18062)	55.00
33	Rithika Shaw(BDS18064)	810.00
34	Riya Gupta(BDS18065)	360.00
35	Riya Singh(BDS23070)	5.00
36	Rumana Parveen(BDS20063)	290.00
37	Sahiba Sufi Anwar(BDS23072)	10.00
38	Sakshi Bindia(BDS20065)	10.00

39	Sakshi Kumari(DS17071)	40.00
40	Sakshi Mahuney(BDS18068)	20.00
41	Shaheen(BDS19067)	40.00
42	Shana(BDS18076)	600.00
43	Shravani(BDS20073)	75.00
44	Shreya Rai(BDS18081)	45.00
45	Sinha Naina Dipak(BDS21089)	10.00
46	Sneha Sharma(BDS18084)	5.00
47	Sneha(BDS19076)	130.00
48	Suprabhat Tewari(DS14092)	285.00
49	Surbhi Pandey(BDS20081)	5.00
50	Tanisha(BDS18093)	120.00
51	Tanya Varun(BDS22077)	190.00
52	Yashi Jindal(BDS20089)	5.00

FOR MDS Students

S. No.	Name	Fine
1	Dr. Aman Yadav(MDS2K21028)	300.00
2	Dr. Bakhtawar Shakil(MDS2K22030)	95.00
3	Dr. Kriti Goyal(MDS2K21026)	550.00
4	Dr. Manish Aggarwal(MDS2K23027)	5.00
5	Dr. Naomi Laldin mawii(MDS2K23012)	5.00
6	Dr. Nirjhar Neel Datta(MDS2K21022)	5.00
7	Dr. Nishi Bhati(MDS2K23025)	5.00
8	Dr. Prachi Singhal(MDS2K23028)	135.00
9	Dr. Priya Tomar(MDS2K22017)	10.00
10	Dr. Rimpi Gogoi(MDS2K22026)	35.00
11	Dr. Sahil Gupta(MDS2K21005)	125.00
12	Dr. Shikha Yadav(MDS2K21025)	25.00
13	Dr. Tarlika Kedia(MDS2K21002)	130.00
14	Dr. Yashika Garg(MDS2K22028)	5.00

Suggestions

1. A separate list should be maintained for no. of staff admitted and staff who have left the organization along with their salaries throughout the year.
2. A list of donations made throughout the year.
3. An inventory register should be maintained so as to keep proper record of additions and removals including record of scrap.

I.T.S Dental College, Hospital & Research
Centre Greater Noida
Internal Audit report

For the period from 1st December, 2023 to 31st March, 2024

Audit Members:

-Sunny

-Vinod Sharma

-Shivam Kumar

-Nitin Gautam

Content of Report

S.NO.	Particulars	Page No.
1	Fixed Assets	3
2	Physical Verification:	
a	Lab Audit	4-13
b	Library Audit	14-16
c	Cash	17-18
d	Store Audit	19-21
3	Fees Reconciliation	22-23
4	Vouching-Observations	24
5	Suggestions.	25

Fixed Assets

Particulars	Opening Balance	Additions	Deductions	Closing Balance
Accumulated Dep	-334937598.84	-	-	-334937598.84
Computer	9,897,512.84	848346.16	-	10,745,859.00
Computer Software	225,000.00	-	-	225,000.00
Furniture & Fixture	38,312,802.00	122224		38,435,026.00
Dental Equipment	82,370,048.40	851292	7,504.00	83,213,836.40
General Equipment	5,884,035.00	4250		5,888,285.00
Generator	2,631,076.00	-	-	2,631,076.00
Library Books	5,761,261.00	1403		5,762,664.00
Office Equipment	19,187,028.09	237120		19,424,148.09
Land & Building	355,572,812.71	1279309		356,852,121.71
Vehicle	9,089,348.00	-	-	9,089,348.00
Lab Equipment	10,936,691.00	77806		11,014,497.00
Other Equipment	3,357,894.00	-	-	3,357,894.00
Teaching Aid Equipment A/c	3,304,878.00	75530		3,380,408.00
Total	211,592,788.20	3,497,280.16	7,504.00	215,082,564.36

Lab Audit

We have conducted the physical verification of some LABs and a list of the same are as follows:

- 1) Bio-Chemistry Lab
- 2) Human Anatomy Lab
- 3) Pharmacology Lab
- 4) Microbiology Lab
- 5) Oral & Maxillofacial Pathology
- 6) Physiology Lab

1) Bio Chemistry Lab

ITEM	BOOK QTY.	PHYSICAL QTY.	VARIANCE
Hot Plate	2	2	0
Micro Pipette	2	2	0
PH Meter	1	1	0
Beaker 1000 ML	1	1	0
Beaker 500 ML	4	4	0
Beaker 1000 ML	2	2	0
Beaker 100 ML	10	10	0
Pipette 05 ML	20	20	0
Test Tube Brush	8	8	0
Wire Gouge	46	46	0
Analytical Balance	1	1	0
Electrical Balance	1	1	0
Incubator	1	1	0
Water Bath	2	2	0
Pen Red	2	2	0
File Cover	2	2	0
TOTAL	105	105	0

2) Human Anatomy Lab

ITEM	BOOK QTY.	PHYSICAL QTY.	VARIANCE
Computer system	1	1	0
Bandage 4"	1	1	0
Vaseline (White petroleum Jelly) Qty-400 gm	2	2	0
Dissecting Set	20	20	0
Microtome	1	1	0
Radial Microscope	4	4	0
Steel Tray (10*12 inch)	4	4	0
x-Ray Viewer	1	1	0
Bone Cutter	2	2	0
Chisel	2	2	0
Enamel Tray	4	4	0
Forcep	10	10	0
Scissor	1	1	0
Cotton Roll Qty. 500gm	1	1	0
Celling Fan 48"(relaxo, model-Buzz)	28	28	0
Refrigerator	1	1	0
Exhaust Fan 8"	2	2	0
Towel small	2	2	0
Cooler	3	3	0
Almirah	2	2	0
Black Board with Stand	1	1	0
Hammer	2	2	0
Round Table	2	2	0
Wall clock	1	1	0
Dhoti (old)	2	2	0
Liquid Soap (Local)	1	1	0
Mops	1	1	0

Wiper PVC	1	1	0
Pendrive-32 GB	1	1	0
Formalin	40	40	0
Glycerine	1	1	0
Methanol	2	2	0
Phenol	2	2	0
Thymol Crystals (500 GM)	1	1	0
Equipment Tray	1	1	0
Hexa Machine	1	1	0
Microscope Monocular (Olympus)	50	50	0
Pool Table Stick	1	1	0
TT Bat	2	2	0
Battery 9 Volt	2	2	0
Chalk Coloured- Dustlees	1	1	0
Chart Paper	11	11	0
Duster White Board	2	2	0
Eraser	1	1	0
Lock 50 MM	2	2	0
Paper A-4	1	1	0
Register 4 Q	1	1	0
Sharpener	1	1	0
Tissue Paper Roll	1	1	0
White Board	1	1	0
Bone Bank Card	139	139	0
File Cover	16	16	0
TOTAL	384	384	0

3) Pharmacology Lab

ITEM	BOOK QTY.	PHYSICAL QTY.	VARIANCE
Weighing Balance Digital	2	2	0
Hot Plate	1	1	0
Spirit Lamp	5	5	0
Steel Spatula	9	9	0
Amaranth Red	25	25	0
Beaker 250 ML	48	48	0
Beaker 50 ML	10	10	0
Calcium Carbonate	2	2	0
China Dish	34	34	0
Cone Flask 50 ML	83	83	0
Glycerol	2	2	0
Measuring Cylinder 100 ML	46	46	0
Pharma Tiles	15	15	0
Piperment Oil	1	1	0
Pipette 05 ML	15	15	0
Pipette 10 ML	20	20	0
Pipette 25 ML	10	10	0
Tannic Acid	2	2	0
Thymol Blue	3	3	0
Tri Sodium Citrate	2	2	0
Analytical Balance	14	14	0
Total	349	349	0

4) Microbiology Lab

ITEM	BOOK QTY.	PHYSICAL QTY.	VARIANCE
Microscopes monocular	30	30	0
Microscope Binocular	18	18	0
Incubator	2	2	0
Double Door Refrigerator	3	3	0
Autoclave (Small)	2	2	0
Electronic Balance	1	1	0
Water Bath	1	1	0
Anaerobic Jar	2	2	0
Centrifuge	1	1	0
Bio Safety Cabinet	1	1	0
Hot Air Oven	2	2	0
Hot Plate	2	2	0
TOTAL	65	65	0

5) ORAL & MAXILLOFACIAL PATHOLOGY

ITEM	BOOK QTY	PHYSICAL QTY	VARIANCE
WHITE APRON (LARGE)	2	2	0
COMPUTER SYSTME	6	6	0
PRINTER HP	1	1	0
O.G.-06	1	1	0
STERILLIUM (RANBAXY)	1	1	0
SYRINGE 10ml WITH NEEDLE DISPOSABLE (QTY- 50 pcs)	1	1	0
BLOOD CELL COUNTER	2	2	0
DENTAL CHAIR	1	1	0
ESR STAND	4	4	0
GAS CYLINDER	1	1	0
L MOUDLE	20	20	0
MICROSCOPE DONGLE (OLYMPUS)	1	1	0
MICROSTOME	2	2	0
NEEDLE DESTROYER	2	2	0
NEUBAVER CHAMBER	3	3	0
OXYGEN CYLINDER	1	1	0
SHARPENING KNIFE STONE	1	1	0
SLIDE WARMING TABLE	1	1	0
TISSUE EMBEDDING MOUDLE 16*18	9	9	0
TISSUE EMBEDDING MOUDLE 22*22	9	9	0
TISSUE FLOATATION BATH	1	1	0
U V CHAMBER	1	1	0
X-RAY VIEWER	3	3	0
ARTERY FORCEP	2	2	0
B P HANDEL 3	3	3	0
BONE DECALCIFIER	1	1	0
DIGITAL B P MACHINE	1	1	0
DIMOND PENCIL	2	2	0
GLUCOMETER	2	2	0
HB METER	6	6	0

HOT PLATE	1	1	0
KIDNEY TRAY	7	7	0
MEASURING CYLINDER 10 ML	3	3	0
MEASURING CYLINDER 1000 ML	1	1	0
MEASURING CYLINDER 50 ML	5	5	0
MICROSCOPE (MONOCULAR)	50	50	0
MOUTH MIRROR TOP WITH HANDLE- API	17	17	0
MOUTH MIRROR TOP MAKE LOCAL QTY- 1Pcs	10	10	0
PENTALEAD MICROSCOPE (RESEARCH)	1	1	0
PH METER	1	1	0
PLASTER SPATULA	1	1	0
TWEEZER	8	8	0
WBC PIPETTE	6	6	0
ELECTRONIC WEIGHTING MACHINE	1	1	0
REFRIGERATOR	3	3	0
EXHAUST FAN	4	4	0
ALMIRAH	2	2	0
APEX PLASTIC MODREN BLUE AND GREY LIGHTWEIGHT PUSH AND PENDAL DUSBIN	6	6	0
BLUE CARD BOARD	2	2	0
TROLLEY FOR OXYGEN CYLINDER	1	1	0
BIOMEDICAL CARBAGE BAG	4	4	0
IV CANNULA 16	1	1	0
IV DRIP SET (1, MAKE: 1)	1	1	0
TOTAL	227	227	0

6) PHYSIOLOGY LAB

ITEM	BOOK QTY	PHYSICAL QTY	VARIANCE
CADLON ANTISEPTIC LOTION MAKE- CADLON QTY- 1Ltr	1	1	0
BLOOD CELL COUNTER	4	4	0
DISECTING SET	9	9	0
HOT AIR OVEN	1	1	0
NEEDLE DESTROYER	1	1	0
X-RAY VIEWER BOX	1	1	0
B P APPARATUS	26	26	0
BONE CUTTER	2	2	0
CLINICAL THERMOMETER	13	13	0
DROPPING BOTTLE 60 ML	100	100	0
ENAMEL TRAY	4	4	0
FORCEP	2	2	0
PH METER	2	2	0
SCISSOR	5	5	0
STETHSCOPE	26	26	0
TOURNIQUET	4	4	0
WBC PIPETTE	37	37	0
COTTON ROLL QTY- 500 Gms	2	2	0
SODIUM CHLORIDE (NORMAL SALINE) QTY- 1000 ml	2	2	0
DUSTBIN (MEDIUM SIZE)	3	3	0
ALKALINE BATTERY (PACK OF 2, MAKE ENZIRE)	1	1	0
ESR WESTERGREN'S STAND	3	3	0
ESR WINTROBE STAND	3	3	0
HAMMER	6	6	0
RUBBER TUBE 5mm	1	1	0
SPRITE	4	4	0
ACETONE 2.5 Ltr	1	1	0
BLOOD GROUP KIT	1	1	0
BLOOD LANCET	10	10	0

BLOTTING PAPER	1	1	0
COVER SLIP	1	1	0
EDTA	100	100	0
ESR WESTEREN PIPETTE	10	10	0
ESR WINTROBE TUBE	7	7	0
FILTER PAPER	1	1	0
GLASS SLIDE	1	1	0
HAEMOGLOBINO METER TUBE	13	13	0
HB PIPETTE	31	31	0
HCL	1	1	0
LEISHMAN'S STAIN	4	4	0
N/10 HCL	3	3	0
NEUBOVER COUNTING CHAMBER	20	20	0
PLASTIC PIPETTE DISPOSAL	40	40	0
R.B.C DILUTING FLUED	3	3	0
RBC PIPETTE	47	47	0
STAINNG ROD	47	47	0
TEST TUBE 12x100	100	100	0
WATCH GLASS (2 1/2)	58	58	0
WBC DILUTING FLUID	3	3	0
ADJUSTABLE STAND	2	2	0
STARLING HEART LEVER	2	2	0
STIMULATOR	2	2	0
STOP WATCH	1	1	0
TRAY 12*10	4	4	0
CENTRIFUGE MACHINE R8C	2	2	0
HEAMOMETER	83	83	0
SCREEN PARTITION	2	2	0
SPIROMETER	1	1	0
TEST TUBE 12*5	69	69	0
TEST TUBE STAND	26	26	0
TUNING FORK	7	7	0
TOTAL	967	967	0

Library Audit

S.No.	Book Serial No. Range	Book Stock	Issue	Physical Stock	Variance
1	6639	1	0	1	0
2	6640-6641	2	1	1	0
3	6627	1	0	1	0
4	6468-6475	8	1	7	0
5	6418	1	0	1	0
6	6419-6427	9	0	9	0
7	6257-6261	5	0	5	0
8	6004-6013	10	0	10	0
9	5704	1	0	1	0
10	5701	1	0	1	0
11	5703	1	0	1	0
12	5692	1	0	1	0
13	5471	1	0	1	0
14	5001-5002	2	0	2	0
15	001-020	20	0	20	0
16	353-387	35	6	29	0
17	631-640	10	0	9	-1
18	1076-1079	4	0	4	0
19	1401-1402	2	0	2	0
20	1903-1907	5	0	5	0
21	2301-2304	4	0	3	-1
22	2801-2806	6	0	6	0
23	3106-3115	10	0	10	0
24	3394-3423	30	2	28	0
25	3851-3852	2	0	2	0
26	4084-4088	5	0	5	0
27	4552-4553	2	1	1	0
28	4573	1	0	1	0
29	4714-4716	3	1	2	0
30	4912	1	0	1	0
31	4994	1	0	1	0
	Total	185	12	171	-2

List of Overdue Books
BDS STUDENTS
Overdue on 27/06/2024

Borrower	Title	Barcode	Due Date	Cost
Kumari Amrita	Contemporary Oral and Maxillofacial Surgery	D06506	28/05/2024	3320
Kumari Amrita	Grossman's Endodontic Practice	D02354	28/05/2024	450
Kumari Amrita	Ingle's Endodontics	D02182	28/05/2024	2095
Anand Anshu	Preclinical Manual of Prosthodontics	D06619	21/03/2024	760
Chaudhary Muskan	Orthodontics: The Art and Science	D02549	24/06/2024	550
Chaudhary Muskan	Textbook of Oral Medicine and Radiology; Vol.-I	D06569	24/06/2024	2295
Chaudhary Muskan	Textbook of Oral and Maxillofacial Surgery	D02877	24/06/2024	895

Choudhary Shivani	Handbook of Local Anesthesia	D06499	22/04/2024	1655
Das Prerana	Essentials of Clinical Periodontology and Periodontics	D06601	05/06/2024	1295
Das Prerana	Textbook of Pedodontics	D03836	05/06/2024	1495
Khan Saba	Basic Dental Materials	D06105	13/06/2024	895
Mishra, Gaurav Kr.	Mastering the BDS IIIrd Year	D05452	21/02/2022	395
Rajak Ishika	Paediatric Dentistry; Vol.-1	D06415	20/06/2024	2495
Shukla, Prakarsh	Grossman's Endodontic Practice	D02179	24/05/2024	450
Talukdar Upasana	Essentials of Pharmacology for Dentistry	D03133	06/03/2024	395
Pradhan Kirti	Paediatric Dentistry; Vol.-1	D06414	26/06/2024	2495
Sharma Sanya	Textbook of Oral Medicine and Radiology; Vol.-I	D06576	07/06/2024	2295

CASH

Physical verification of cash was conducted on 01.07.2024 and balance as on that date with the following denominations are as follows:

Denominations	No. of Notes	Amount in Rs.
500	1704	852000
200	42	8400
100	235	23500
50	1020	51000
20	210	4200
10	111	1110
5	1	5
1	1	1
DAMAGE NOTE		110
TOTAL		940,326.00

CASH AS PER ZOHO BOOKS AS ON 01.07.2024

PARTICULAR	AMOUNT
Dental	864,000.00
Hostel	64,326.00
Dental fee in transit	12,000.00
TOTAL	940,326.00

Note :

1. It is suggested to change damaged notes of an amount **Rs. 110** with bank.

STORE AUDIT

ITEM	BOOK QTY	PHYSICAL QTY	VARIANCE
1.27 HEX HAND DRIVER-SHORT (MAKE-ADIN CAT.NO- RS6095)	1	1	0
ABSORBENT PAPER POINT NO. 30(MAKE META, QTY-200 POINT)	75	75	0
CREAMIC KIT (SYMETRI), MAKE-ORMCO QTY-1 KIT (1, MAKE: ORMCO)	5	5	0
DAMON II CERAMIC SELF LIGATING BRACKET KIT, MAKE-ORMCO, QTY- SINGLE KIT	10	10	0
ENLIGHT LIGHT CURE BONDING KIT	30	30	0
DAMON II CERAMIC SELF LIGATING BRACKET KIT, MAKE-ORMCO, QTY- SINGLE KIT	15	15	0

FIXED ORTHODONTIC METAL SELF LIGATING PASSIVE, MAKE J.J ORTHODONTICS	5	5	0
FIXED ORTHODONTIC SELF LIGATING CLEAR (PASSIVE, MAKE J.J ORTHODONTICS)	7	7	0
FIXED ORTHODONTIC METAL SELF LIGATING PASSIVE, MAKE J.J ORTHODONTICS	5	5	0
FIXED ORTHODONTIC SELF LIGATING CLEAR (PASSIVE, MAKE J.J ORTHODONTICS)	7	7	0
GEMINI CLEAR BKT MBT 022 5x5 U/L Lt/Rt- 117-100 MAKE 3M	10	10	0
GEMINI CLEAR BKT MBT 022 5x5 U/L Lt/Rt- 117-100 MAKE 3M	10	10	0

IMPLANT 3.5x13.0 mm ADIN	6	6	0
IMPLANT 3.5x13.0 mm NOBLE BIOCARE	1	1	0
IZC IMPLANT [10 (L) x 2 (D)](1,MAKE ORMCO)	11	11	0
TOTAL	198	198	0

FEES RECONCILIATION STATEMENT

BDS (2022-26) FEES RECONCILIATION STATEMENT as at 31.03.2024

<u>Not Reported Students / Not appeared in BDS Ist Year Exam</u>	Fees Outstanding as at 31.03.2024
BDS 22-26 Ashmeet Singh S/o Mr. Dalip Singh	13,500.00
BDS 22-26 Imsumoa S/o Mr. Lipokmangyang	378,500.00
BDS 22-26 Pratyush Birla S/o Mr. Ravi Birla	643,500.00
BDS 22-26 Lalrinchhana Renthlei S/o Mr. Laltharzela	619,500.00
BDS 22-26 Nagender Nayar S/o Mr. Lalit Nayar	490,000.00

**BDS Fees (2019-23) for F.Y. 2022-23 due
& Recd in F.Y. 2023-24**

S.No	Name of Students		
		2023-24	Balance
1	BDS 19-23 Sunny Kumar S/o Mr. Shree Kishun	324,000	324,000
2	BDS 19-23 Geetanjali Singh D/o Mr. Dinesh Kr Singh	324,000	-
3	BDS 19-23 Nitin Adhana S/o Mr. Manveer Singh	324,000	-
4	BDS 19-23 Takomenla Jamir D/o Mr. I Toshi Jamir	324,000	-

Vouching-Observations

Date	Particulars	Amount	Remarks
26/12/2024	Amount paid for staff welfare	1196	Accounting head should be Consumable items
27/02/2024	Amount paid for staff welfare	990	Accounting head should be Consumable items
20/02/2024	Amount paid to Wati for internet expenses	2595	Accounting head should be Advertisement.

Suggestions

1. A separate list should be maintained of no. of staff admitted and staff who have left the organization along with their salaries throughout the year.
2. An inventory register should be maintained so as to keep proper record of additions and removals including record of scrap.
3. Some assets transfer from one Lab to another Lab without any written permission. So proper document to be maintained for the same.



Greater Noida | ITS Group | Since 1995

INTERNAL AUDIT REPORT

AUDIT REPORT – PROCESS AUDIT OF HOSTEL

AUDIT REPORT – PROCESS AUDIT OF HOSTEL

To,

The Principal,

Subject: Process audit of hostel

Respected Sir,

This is to notify you that we have conducted hostel audit, where we have observed few issues related to repair & maintenance, sports facilities & documentation.

Summary of the observations are as follows:

1. Out of 50 rooms, we observed maintenance related issues in 3 rooms.
2. 2 Sports items i.e. Carromboard & stump were found damaged.
3. 3 students photo are not available in the Student record file maintained with the Warden.

TABLE OF CONTENTS

SR.NO.	PARTICULARS	PAGE NO.
1	ASSIGNMENT OVERVIEW	2
2	PRIORITY LEVEL DESCRIPTIONS	3
3	EXECUTIVE SUMMARY	4
4	DETAILED AUDIT OBSERVATIONS	5 - 8

1. ASSIGNMENT OVERVIEW

Scope of audit	:	❖ Overall process review of hostel
Aspects covered	:	<ul style="list-style-type: none"> ❖ Review of facilities related to repair & maintenance in the hostel; ❖ Review of student documentation in the hostel; ❖ Review of sports facilities in the hostel ❖ Review of roles & responsibility of hostel wardens ❖ Audit of mess facility provided to the students
Period of Audit	:	2023 - 2024
Date of submission of draft report	:	20th Feb. 2024
Date of discussion of response	:	22nd Feb. 2024
Date of submission of final report	:	23rd Feb. 2024
Interaction with	:	<ul style="list-style-type: none"> ❖ Ms. Meenu Rani (Hostel warden) ❖ M/s. Shama Praveen (Hostel warden) ❖ Mr. Anil Kumar Sharma (Hostel Warden) ❖ Mr. Shailesh Kumar (Manager Academic Operations) ❖ Dr. Sachitanand Arora (Principal)
Internal Auditors	:	<ul style="list-style-type: none"> ❖ Ms. Riya Sharma (Executive – Internal Audit) ❖ Mr. Vivek Kumar Mishra (Sr. Internal Auditor) ❖ Mr. Amandeep Singh (Chartered Accountant)

2. PRIORITY LEVEL DESCRIPTION

High	a. Inadequate/ No internal controls
	b. Observation is important from materiality perspective or may have/create significant financial impact in future
	c. Company staff is expected to take prompt action
Medium	d. Lack of effective internal control
	e. Financial impact may not be material / significant
	f. Company staff may take up these matters for implementation after considering high priority areas
Low	g. Suggestions to enhance the existing controls

3. EXECUTIVE SUMMARY

Risk Level	Reported Point No.	Audit Observation	Person Responsible
Low	1.	Out of 50 rooms, we observed that repair & maintenance work is required in 3 rooms.	Mr. Shailesh Kumar (Manager Academic Operations)
	2.	2 Sports items i.e. Carromboard & stump were found damaged.	Mr. Shailesh Kumar (Manager Academic Operations)
	3.	There are 3 instances where students photo are found missing in the student record file maintained with the hostel warden.	Mr. Shailesh Kumar (Manager Academic Operations)

4. DETAILED AUDIT OBSERVATIONS

Observation	Risk level and Implications	Recommendation	Action for closure of observation
<p>1. Out of 50 rooms, we observed that repair & maintenance work is required in 3 rooms.</p>			
<p>During our visit to the hostels (50 rooms and corridor area), we observed 3 rooms needs repair & maintenance.</p> <p>Specific observations related to rooms are as follow:</p> <ol style="list-style-type: none"> In Durga hall 1, tap leakage was found in room number 112 & 108. In Durga hall 2, Window lock was found broken in room number 216. <p>During our visit to the hostel, we observed that rooms, corridor & common area in the hostel were well maintained. Proper record is maintained by the respective warden on the daily basis regarding student queries, cleanliness, repair & maintenance.</p> <p>As discussed with the warden, the issues mentioned above is due to negligence of students.</p> <p>As discussed, same will be resolve on priority basis.</p>	<p>Risk Level: Low</p> <p>Implications:</p> <ul style="list-style-type: none"> Wastage of resources; Chances of damping & wall crust; Wrong impression to the students 	<p>1. Preventive maintenance schedule to be regularly followed in the hostel to have better control over conditions of rooms and common area / provided facilities.</p>	<p>Responsible Person: Mr. Shailesh Kumar</p> <p>Auditee’s action plan:</p> <ol style="list-style-type: none"> Issues highlighted by the audit team will be resolved on priority. We have raised the issue with maintenance team and same will be resolved within the given timeline. <p>Constraints: NA</p> <p>Target date of compliance: 29thFeb. 2024</p>

Observation	Risk level and Implications	Recommendation	Action for closure of observation
<p>2. 2 sports items i.e. Carromboard & stump were found damaged</p>			
<p>During our physical verification of sports item available for the students, we found that 2 sports item i.e. carromboard & stump were found damaged.</p> <p>During our discussion with the respective warden, it was found that the same concern is already raised by them to the Manager Academic Operations.</p>	<p>Risk Level: Low</p> <p>Implications:</p> <ul style="list-style-type: none"> • Wrong impression to the students • Improper stock management as per the college policy. 	<ol style="list-style-type: none"> 1. Register need to be maintained for the issue of sports item to the students 2. Sport committee need to review the physical condition of sports item on monthly basis. 	<p>Responsible Person: Mr. Shailesh Kumar</p> <p>Auditee’s action plan:</p> <ol style="list-style-type: none"> 1. List of damaged sport items will be taken from the wardens 2. Will access the further requirement. 3. Management approval will be taken and required items will be given to boys and girls hostels respectively. <p>Constraints: NA</p> <p>Target date of compliance: 29thFeb. 2024</p>

Observation	Risk level and Implications	Recommendation	Action for closure of observation
<p>3. There are 3 instances where students photo are found missing in the student record file maintained with the warden</p>			
<p>During our physical verification of student’s documentation file maintained by the respective warden during the hostel allotment, we have checked around 100 files out of which 3 students photo are not available in the documentation file.</p> <p>During our discussion with the warden, it was noted that some students have not brought their photos during allotment of hostels but same is already conveyed to the respective students.</p>	<p>Risk Level: Low</p> <p>Implications:</p> <ul style="list-style-type: none"> Improper documentation management as per the college policy. 	<p>1. Complete student records need to be maintained at the hostels as per the defined guidelines.</p>	<p>Responsible Person: Shailesh Kumar</p> <p>Auditee’s action plan:</p> <ol style="list-style-type: none"> Issues observed in the audit will be shared with the warden to get it rectified in the files. Already informed to the identified students to complete their files. <p>Constraints: NA</p> <p>Target date of compliance: 29thFeb. 2024</p>



Greater Noida | ITS Group | Since 1995

INTERNAL AUDIT REPORT

AUDIT REPORT -LIBRARY - PROCESS REVIEW

13-Nov-23

AUDIT REPORT -Library - Process Review

To,

The Principal,

Subject: Library - Process review

Respected Sir,

This is to notify you that we have conducted process audit of library in dental college to review the control mechanism, where we have observed few deviations in the process as per the defined policies.

Summary of the issues we have observed during our process review are as follows:

- 1.13 books are found in the damaged conditions need to be discarded and need to be replaced by new books.
2. Daily records maintained in Physical register same can be maintained in Excel.
3. Books needs to be maintained in the racks as per the defined serial number criteria.

TABLE OF CONTENTS

SR.NO.	PARTICULARS	PAGE NO.
1	ASSIGNMENT OVERVIEW	3
2	PRIORITY LEVEL DESCRIPTIONS	4
3	EXECUTIVE SUMMARY	5
4	DETAILED AUDIT OBSERVATIONS	6 – 8

AUDIT REPORT –Library – Process Review

1. ASSIGNMENT OVERVIEW

Scope of audit	:	<ul style="list-style-type: none"> ❖ To study the process followed at the Library related to issue of books; ❖ To review the status of physical vs issued books. ❖ Overall process review of the library management.
Aspects covered	:	<ul style="list-style-type: none"> ❖ Review of system control-related to issue of books; ❖ Review of the utilization of ALICE software related to collection of fines.
Period of Audit		2023 - 24
Date of submission of draft report	:	07-11-2023
Date of discussion of response	:	10-11-2023
Date of submission of final report	:	13-11-2023
Interaction with	:	<ul style="list-style-type: none"> ❖ Mr. Tej Prasad (Library Attendant) ❖ Mr. Krishan Kumar Jha (Librarian.)
Internal Auditors	:	<ul style="list-style-type: none"> ❖ Ms. Riya Sharma (Executive – Internal Audit) ❖ Mr. Vivek Kumar Mishra (Senior Internal Auditor) ❖ Mr. Amandeep Singh (Chartered Accountant)

2. PRIORITY LEVEL DESCRIPTION

High	a. Inadequate/ No internal controls
	b. Observation is important from materiality perspective or may have/create significant financial impact in future
	c. Company staff is expected to take prompt action
Medium	d. Lack of effective internal control
	e. Financial impact may not be material / significant
	f. Company staff may take up these matters for implementation after considering high priority areas
Low	g. Suggestions to enhance the existing controls

3. EXECUTIVE SUMMARY

Risk Level	Reported Point No.	Audit Observation	Person Responsible
Medium	1.	13 books are found in the damaged conditions need to be discarded and need to be replaced by new books.	Mr. Krishan Kumar Jha (Associate Librarian)
Low	2.	Daily records maintained in Physical register same can be maintained in Excel.	Mr. Krishan Kumar Jha (Associate Librarian)
	3.	Books needs to be maintained in the racks as per the defined serial number criteria.	Mr. Krishan Kumar Jha (Associate Librarian)

DETAILED AUDIT OBSERVATIONS

Observation	Risk level and Implications	Recommendation	Action for closure of observation
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1) 13 books are found in the damaged conditions need to be discarded and need to be replaced by new books.

During our audit of library, we have observed that 13 books are in damaged condition same need to be discarded & need to be replaced by new books.

Details of the same are as follows:

S.NO	Title	Price
1	Orban's Oral Histology and Embryology	450.00
2	Grant's Atlas of Anatomy	2120.00
3	Manual on Clinical Surgery	580.00
4	Dental Secrets	450.00
5	Differential Diagnosis of Oral & Maxillofacial Lesions	995.00
6	Medical Emergencies in the Dental Office	895.00
7	Oral Radiology : Principles & Interpretations	1025.00
8	Oral and Maxillofacial Pathology	1295.00
9	Essentials of Pharmacology for Dentistry	395.00
10	Shafer's Textbook of Oral Pathology	1195.00
11	Shafer's Textbook of Oral Pathology	1195.00
11	Atlas of Oral & Maxillofacial Pathology	3495.00
13	Oral Pathology: Clinical Pathologic Correlations	1825.00
	Total	15915.00

Risk Level: Medium

Implications:

Chances of non-availability of books to the students;

Planning of central library to circulate the books will get affected; and

Chances of misplacement of books.

Damaged books need to be discarded & replaced by the new books.

Responsible Person:
Mr. Krishan Kumar Jha

Auditee's action plan: We will get the Management approval regarding damaged books and will purchase the new books in place of the same.

Constraints: NA

Target date of compliance: 24.11.2023

AUDIT REPORT -Library - Process Review

Observation	Risk level and Implications	Recommendation	Action for closure of observation
2) Daily records maintained in the physical register same can be digitalized			
<p>During our audit it observed that physical register is maintained as a summary for the day with details as below:</p> <ul style="list-style-type: none"> • Receipt of books for a day • Issue of books for the day <p>It is observed that same data is maintained in detailed manner in a separate file having all the transactions for the day.</p>	<p>Risk Level: Low</p> <p>Implications:</p> <ul style="list-style-type: none"> • Duplication of work; • Extra stationery cost in maintain register; • Maintained data cannot be utilized properly; and 	<p><i>It is suggested to stop maintaining physical register for recording summary of the day, same should be maintained in excel for better utilization of data.</i></p>	<p>Responsible Person: Mr. Krishan Kumar Jha</p> <p>Auditee's action plan: We will follow the suggestion from Audit Team</p> <p>Constraints: NA</p> <p>Target date of compliance: 24.11.2023</p>

AUDIT REPORT -Library - Process Review

Observation	Risk level and Implications	Recommendation	Action for closure of observation
3) Books needs to be maintained in the racks as per the defined serial number criteria.			
<p>During our audit we have observed that some of books are found in the different racks instead of defined the serial number criteria. As per our discussion with the library team, it is informed to us that serial number will be maintained after audit activity.</p>	<p>Risk Level: Low</p> <p>Implications:</p> <ul style="list-style-type: none"> Non availability of the books to the students at the time of their requirements; It will be a time taking activity to identify the required books; 	<p><i>Books need to be maintained as per the defined serial number criteria to avoid any delay in books finding activity</i></p>	<p>Responsible Person: Mr. Krishan Kumar Jha</p> <p>Auditee's action plan: We will follow the suggestion from Audit Team</p> <p>Constraints: NA</p> <p>Target date of compliance: 24.11.2023</p>