



6.4.2: Institution conducts internal and external financial audits regularly

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MAHE INSTITUTE OF DENTAL SCIENCES & HOSPITAL
Affiliated to Pondicherry Central University, Recognized by Dental Council of India
Chalakkara, P.O. Pallor, Mahe-673 310
U.T. of Puducherry. Ph : 0490 2337765

CERTIFICATE OF THE HEAD OF INSTITUTION



MAHE INSTITUTE OF DENTAL SCIENCES & HOSPITAL
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U.T. of Puducherry. Ph : 0490 2337765

Dr.ANIL MELATH, MDS.,
PRINCIPAL

TO WHOMSOEVER IT MAY CONCERN

This is to certify that, our Institution conducts internal and external financial audits regularly. Details are given:



Dr. Anil Melath, was
Principal
PRINCIPAL
Mahe Institute of Dental Sciences & Hospital
Chalakkara, P.O. Pallor, Mahe -673310
UT of Puducherry



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**DOCUMENTS PERTAINING TO INTERNAL AND
EXTERNAL AUDITS**



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6.4.2 Institution conducts internal and external financial audits regularly

Internal Audit:

Internal Auditing of Accounts done by Internal Auditor appointed by the management time to time. All accounts are verified regularly to ensure that the resource mobilization is done properly and also ensure that amount so collected is properly accounted for as per procedure in force, from time to time. Verification is also done to ensure that all expenditure incurred and money spent is as the procedure in force and as per permission from the chairman. It is also verified that all expenditure/money spent is properly accounted for as per procedure in force. Quarterly reports are prepared and submitted to Chairman in information and record.

External Audit:

External Auditing is done every year by Chartered Accountant and all the accounts of the institution are audited regularly before finalizing the accounts during August/ September. The audited Balance sheet is submitted to Chairman along with all required reports. All Audited statements are held on record. Every year audit reports are filed with Income tax department.




Dr. Anil Math, MSc
Principal
Mahe Institute of Dental Sciences & Hospital
Chalakkara, P.O. Pallor, Mahe - 673310
UT of Puducherry



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INTERNAL AUDIT REPORT

MAHE INSTITUTE OF DENTAL SCIENCES AND HOSPITAL

Address: CHALAKARA, POST PALLOOR, MAHE – 673310, U.T. OF PUDUCHERRY,
INDIA – 673310.

Period of Audit: APRIL 2024 – JUNE - 2024

Report Dated : 18-07-2024

Prepared by: MR. K. JAYARAJAN

Reviewed by: MR. ASHRAF KOMATH

The internal audit for Mahe Institute of Dental Sciences and Hospital has been conducted in accordance with the prescribed guidelines and standard auditing practices. This audit covers critical financial elements, including but not limited to opening balances, vouching, cash book/bank book transactions, journal vouchers, salaries, ledger/posting, and tax matters.

• **Opening Balances:**

- All opening balances for the audited period were verified and found to be accurate as per the previous financial statements. Discrepancies, if any, have been documented and addressed.

• **Vouching:**

- The audit entailed a detailed examination of all vouchers pertaining to expenses and income. It was observed that proper documentation and approvals were in place for the majority of transactions. Minor discrepancies noted in some vouchers were promptly corrected.

• **Cash Book and Bank Book Transactions:**

- Cash book and bank book entries were thoroughly reviewed. Reconciliation statements between cash books, bank books, and bank statements were found to be accurate. Instances of delayed entries were minimal and have been corrected.

• **Journal Vouchers:**

- Journal entries were scrutinized to ensure they were supported by appropriate documentation. Entries were accurately posted to the ledger accounts. Any adjustments required were made and documented.



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• **Salaries:**

- Salary disbursements were reviewed for accuracy and compliance with statutory requirements. It was confirmed that all salaries were disbursed timely and accurately, with appropriate deductions for taxes and provident funds.

• **Ledger and Posting:**

- The ledger accounts were examined for proper posting and accuracy. It was found that most entries were correctly posted, and any inconsistencies were rectified during the audit.

• **Tax Matters:**

- Compliance with tax regulations was verified. All applicable taxes, including GST, income tax, and TDS, were duly filed and paid. Minor corrections were made to ensure full compliance.

Particulars	Yes	No	N.A.	Remarks
1. General Instructions				
1.1 Software System Examination	YES			
1.2 Past Year Records Checked	YES			
1.3 Years of Financial Records	YES			
2. Opening Balance				
2.1 Opening Balance Checked	YES			
3. Vouching				
3.1 Receipts and Payments Checked	YES			
3.2 Correctness of Transactions	YES			
3.3 Vouchers Authorization	YES			
3.4 Transactions under Audit	YES			
3.5 Totals/Subtotals Checked	YES			
4. Cash Book / Bank Book				
4.1 Transactions Recorded	YES			
4.2 Timely Bank Deposits	YES			
4.3 Bank Reconciliation Checked	YES			
4.4 Payments Exceeding Rs. 10000	NA			
4.5 Contra Entries Checked	YES			
4.6 Payments for Charitable Purpose	YES			
5. Journal Vouching				
5.1 Head of Account Checked	YES			
5.2 Vouchers Supported	YES			
5.3 Vouchers Authorized	YES			



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Particulars	Yes	No	N.A.	Remarks
6. Salaries/Wages/Honorarium				
6.1 Salary Register Checked	YES			
6.2 Statutory Deductions Checked	YES			
6.3 Timely Payment of Deductions	YES			
7. Ledger/Posting and Security				
7.1 Posting from Principal Books	YES			
7.2 Loan and Advance Ledger Checked	YES			
7.3 Assets Accounts Checked	YES			
7.4 Liabilities Accounts Checked	YES			
7.5 Expenses Accounts Checked	YES			
8. Tax Matters				
8.1 TDS Returns Filed	YES			
8.2 Pending Tax Litigations	YES			
9. Other Records				
9.1 Fixed Deposits Register	YES			
9.2 Fixed Assets Register	YES			

Conclusion:

The internal audit for the period of April 2024 to June 2024 indicates that Mahe Institute of Dental Sciences and Hospital has followed most financial procedures appropriately. Minor discrepancies identified have been addressed.

Prepared by: MR. K. JAYARAJAN

Reviewed by: MR. ASHRAF KOMATH

Principal:



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INTERNAL AUDIT REPORT
MAHE INSTITUTE OF DENTAL SCIENCES AND HOSPITAL
Address: Chalakara, Post Palloor, Mahe – 673310, U.T. of Puducherry,
India
Period of Audit: July 2024 – September 2024
Report Date: 14-10-2024
Prepared by: Mr. K. Jayarajan
Reviewed by: Mr. Ashraf Komath

Introduction:

The internal audit of Mahe Institute of Dental Sciences and Hospital was conducted in accordance with standard auditing practices and the prescribed guidelines. The audit covered key financial aspects, including opening balances, vouching, cash book/bank book transactions, journal vouchers, salaries, ledgers, postings, and tax compliance. Below is a detailed report on our findings.

Audit Observations:

1. Opening Balances:

All opening balances for the audited period were verified against the previous financial statements and found to be accurate. Discrepancies, if identified, have been documented and resolved.

2. Vouching:

A thorough examination of all vouchers related to income and expenses was conducted. Proper documentation and approvals were in place for most transactions, and minor discrepancies noted were immediately corrected.

3. Cash Book and Bank Book Transactions:

Cash and bank book entries were reviewed, with reconciliations between these records and the bank statements confirmed as accurate. Minor delays in recording transactions were observed but corrected.

4. Journal Vouchers:

Journal entries were reviewed to ensure they were supported by proper documentation. All entries were accurately posted to the appropriate ledger accounts. Any required adjustments were made and documented.



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5. Salaries:

Salary disbursements were reviewed and found to be accurate, timely, and compliant with statutory requirements. Deductions for taxes and provident fund contributions were properly accounted for.

6. Ledger and Posting:

The ledger accounts were examined to confirm proper posting and accuracy. Most entries were correctly posted, and any inconsistencies were rectified during the audit process.

7. Tax Matters:

The audit confirmed compliance with all applicable tax regulations, including the timely filing and payment of GST, income tax, and TDS. Minor corrections were made to ensure full compliance.

Particulars	Yes	No	N.A.	Remarks
1. General Instructions				
1.1 Software System Examination	YES			
1.2 Past Year Records Checked	YES			
1.3 Years of Financial Records	YES			
2. Opening Balance				
2.1 Opening Balance Checked	YES			
3. Vouching				
3.1 Receipts and Payments Checked	YES			
3.2 Correctness of Transactions	YES			
3.3 Vouchers Authorization	YES			
3.4 Transactions under Audit	YES			
3.5 Totals/Subtotals Checked	YES			
4. Cash Book / Bank Book				
4.1 Transactions Recorded	YES			
4.2 Timely Bank Deposits	YES			
4.3 Bank Reconciliation Checked	YES			
4.4 Payments Exceeding Rs. 10000	NA			
4.5 Contra Entries Checked	YES			
4.6 Payments for Charitable Purpose	YES			
5. Journal Vouching				
5.1 Head of Account Checked	YES			
5.2 Vouchers Supported	YES			
5.3 Vouchers Authorized	YES			



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Particulars	Yes	No	N.A.	Remarks
6. Salaries/Wages/Honorarium				
6.1 Salary Register Checked	YES			
6.2 Statutory Deductions Checked	YES			
6.3 Timely Payment of Deductions	YES			
7. Ledger/Posting and Security				
7.1 Posting from Principal Books	YES			
7.2 Loan and Advance Ledger Checked	YES			
7.3 Assets Accounts Checked	YES			
7.4 Liabilities Accounts Checked	YES			
7.5 Expenses Accounts Checked	YES			
8. Tax Matters				
8.1 TDS Returns Filed	YES			
8.2 Pending Tax Litigations	YES			
9. Other Records				
9.1 Fixed Deposits Register	YES			
9.2 Fixed Assets Register	YES			

Conclusion:

The internal audit for the period of July 2024 to September 2024 reveals that Mahe Institute of Dental Sciences and Hospital adhered to most financial procedures. The minor discrepancies identified were addressed promptly. Overall, the institution's financial records are well-maintained and compliant with regulatory requirements.

Prepared by: MR. K. JAYARAJAN

Reviewed by: MR. ASHRAF KOMATH

Principal:



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INTERNAL AUDIT REPORT

MAHE INSTITUTE OF DENTAL SCIENCES AND HOSPITAL

Address: Chalakkara, Post Palloor, Mahe – 673310, U.T. of Puducherry, India

Period of Audit: October 2024 – December 2024

Report Date: 13-01-2025

Prepared by: Mr. K. Jayarajan

Reviewed by: Mr. Ashraf Komath

Introduction:

The internal audit of Mahe Institute of Dental Sciences and Hospital was conducted in accordance with standard auditing practices and the prescribed guidelines. The audit covered key financial aspects, including opening balances, vouching, cash book/bank book transactions, journal vouchers, salaries, ledgers, postings, and tax compliance. Below is a detailed report on our findings.

Audit Observations:

1. Opening Balances:

All opening balances for the audited period were verified against the previous financial statements and found to be accurate. Discrepancies, if identified, have been documented and resolved.

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A thorough examination of all vouchers related to income and expenses was conducted. Proper documentation and approvals were in place for most transactions, and minor discrepancies noted were immediately corrected.

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Cash and bank book entries were reviewed, with reconciliations between these records and the bank statements confirmed as accurate. Minor delays in recording transactions were observed but corrected.

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Journal entries were reviewed to ensure they were supported by proper documentation. All entries were accurately posted to the appropriate ledger accounts. Any required adjustments were made and documented.



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5. Salaries:

Salary disbursements were reviewed and found to be accurate, timely, and compliant with statutory requirements. Deductions for taxes and provident fund contributions were properly accounted for.

6. Ledger and Posting:

The ledger accounts were examined to confirm proper posting and accuracy. Most entries were correctly posted, and any inconsistencies were rectified during the audit process.

7. Tax Matters:

The audit confirmed compliance with all applicable tax regulations, including the timely filing and payment of GST, income tax, and TDS. Minor corrections were made to ensure full compliance.

Particulars	Yes	No	N.A.	Remarks
1. General Instructions				
1.1 Software System Examination	YES			
1.2 Past Year Records Checked	YES			
1.3 Years of Financial Records	YES			
2. Opening Balance				
2.1 Opening Balance Checked	YES			
3. Vouching				
3.1 Receipts and Payments Checked	YES			
3.2 Correctness of Transactions	YES			
3.3 Vouchers Authorization	YES			
3.4 Transactions under Audit	YES			
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5. Journal Vouching				
5.1 Head of Account Checked	YES			
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7. Ledger/Posting and Security				
7.1 Posting from Principal Books	YES			
7.2 Loan and Advance Ledger Checked	YES			
7.3 Assets Accounts Checked	YES			
7.4 Liabilities Accounts Checked	YES			
7.5 Expenses Accounts Checked	YES			
8. Tax Matters				
8.1 TDS Returns Filed	YES			
8.2 Pending Tax Litigations	YES			
9. Other Records				
9.1 Fixed Deposits Register	YES			
9.2 Fixed Assets Register	YES			

Conclusion:

The internal audit for the period of October 2024 to December 2024 reveals that Mahe Institute of Dental Sciences and Hospital adhered to most financial procedures. The minor discrepancies identified were addressed promptly. Overall, the institution's financial records are well-maintained and compliant with regulatory requirements.

Prepared by: MR. K. JAYARAJAN

Reviewed by: MR. ASHRAF KOMATH

Principal:



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INTERNAL AUDIT REPORT

MAHE INSTITUTE OF DENTAL SCIENCES AND HOSPITAL

Address: Chalakkara, Post Palloor, Mahe – 673310, U.T. of Puducherry, India

Period of Audit: January 2025 – March 2025

Report Date: 09-04-2025

Prepared by: Mr. K. Jayarajan

Reviewed by: Mr. Ashraf Komath

Introduction:

The internal audit of Mahe Institute of Dental Sciences and Hospital was conducted in accordance with standard auditing practices and the prescribed guidelines. The audit covered key financial aspects, including opening balances, vouching, cash book/bank book transactions, journal vouchers, salaries, ledgers, postings, and tax compliance. Below is a detailed report on our findings.

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5. Salaries:

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6. Ledger and Posting:

The ledger accounts were examined to confirm proper posting and accuracy. Most entries were correctly posted, and any inconsistencies were rectified during the audit process.

7. Tax Matters:

The audit confirmed compliance with all applicable tax regulations, including the timely filing and payment of GST, income tax, and TDS. Minor corrections were made to ensure full compliance.

Particulars	Yes	No	N.A.	Remarks
1. General Instructions				
1.1 Software System Examination	YES			
1.2 Past Year Records Checked	YES			
1.3 Years of Financial Records	YES			
2. Opening Balance				
2.1 Opening Balance Checked	YES			
3. Vouching				
3.1 Receipts and Payments Checked	YES			
3.2 Correctness of Transactions	YES			
3.3 Vouchers Authorization	YES			
3.4 Transactions under Audit	YES			
3.5 Totals/Subtotals Checked	YES			
4. Cash Book / Bank Book				
4.1 Transactions Recorded	YES			
4.2 Timely Bank Deposits	YES			
4.3 Bank Reconciliation Checked	YES			
4.4 Payments Exceeding Rs. 10000	NA			
4.5 Contra Entries Checked	YES			
4.6 Payments for Charitable Purpose	YES			
5. Journal Vouching				
5.1 Head of Account Checked	YES			
5.2 Vouchers Supported	YES			
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7.2 Loan and Advance Ledger Checked	YES			
7.3 Assets Accounts Checked	YES			
7.4 Liabilities Accounts Checked	YES			
7.5 Expenses Accounts Checked	YES			
8. Tax Matters				
8.1 TDS Returns Filed	YES			
8.2 Pending Tax Litigations	YES			
9. Other Records				
9.1 Fixed Deposits Register	YES			
9.2 Fixed Assets Register	YES			

Conclusion:

The internal audit for the period of January 2025 to March 2025 reveals that Mahe Institute of Dental Sciences and Hospital adhered to most financial procedures. The minor discrepancies identified were addressed promptly. Overall, the institution's financial records are well-maintained and compliant with regulatory requirements.

Prepared by: MR. K. JAYARAJAN 

Reviewed by: MR. ASHRAF KOMATH 

Principal: 



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INTERNAL AUDIT REPORT

MAHE INSTITUTE OF DENTAL SCIENCES AND HOSPITAL

Address: Chalakkara, Post Palloor, Mahe – 673310, U.T. of Puducherry, India

Period of Audit: April 2025 – June 2025

Report Date: 11-07-2025

Prepared by: Mr. K. Jayarajan

Reviewed by: Mr. Ashraf Komath

Introduction:

The internal audit of Mahe Institute of Dental Sciences and Hospital was conducted in accordance with standard auditing practices and the prescribed guidelines. The audit covered key financial aspects, including opening balances, vouching, cash book/bank book transactions, journal vouchers, salaries, ledgers, postings, and tax compliance. Below is a detailed report on our findings.

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Salaries:

Salary disbursements were reviewed and found to be accurate, timely, and compliant with statutory requirements. Deductions for taxes and provident fund contributions were properly accounted for.

6. Ledger and Posting:

The ledger accounts were examined to confirm proper posting and accuracy. Most entries were correctly posted, and any inconsistencies were rectified during the audit process.

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The audit confirmed compliance with all applicable tax regulations, including the timely filing and payment of GST, income tax, and TDS. Minor corrections were made to ensure full compliance.

Particulars	Yes	No	N.A.	Remarks
1. General Instructions				
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3.4 Transactions under Audit	YES			
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4. Cash Book / Bank Book				
4.1 Transactions Recorded	YES			
4.2 Timely Bank Deposits	YES			
4.3 Bank Reconciliation Checked	YES			
4.4 Payments Exceeding Rs. 10000	NA			
4.5 Contra Entries Checked	YES			
4.6 Payments for Charitable Purpose	YES			
5. Journal Vouching				
5.1 Head of Account Checked	YES			
5.2 Vouchers Supported	YES			
5.3 Vouchers Authorized	YES			



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Particulars	Yes	No	N.A.	Remarks
6. Salaries/Wages/Honorarium				
6.1 Salary Register Checked	YES			
6.2 Statutory Deductions Checked	YES			
6.3 Timely Payment of Deductions	YES			
7. Ledger/Posting and Security				
7.1 Posting from Principal Books	YES			
7.2 Loan and Advance Ledger Checked	YES			
7.3 Assets Accounts Checked	YES			
7.4 Liabilities Accounts Checked	YES			
7.5 Expenses Accounts Checked	YES			
8. Tax Matters				
8.1 TDS Returns Filed	YES			
8.2 Pending Tax Litigations	YES			
9. Other Records				
9.1 Fixed Deposits Register	YES			
9.2 Fixed Assets Register	YES			

Conclusion:

The internal audit for the period of April 2025 to June 2025 reveals that Mahe Institute of Dental Sciences and Hospital adhered to most financial procedures. The minor discrepancies identified were addressed promptly. Overall, the institution's financial records are well-maintained and compliant with regulatory requirements.

Prepared by: MR. K. JAYARAJAN

Reviewed by: MR. ASHRAF KOMATH

Principal:



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CONSOLIDATED ACCOUNTS STATEMENT FOR LAST ACADEMIC YEAR EXCLUDING SALARIES

Sl No	Particulars	2024-25
1.	Maintenance (civil & electrical)	8531445
2	Research and Development	
3	Equipment/instrumental- dental	1293736
4	Library books/Library-e-journal	3448787
5	Sports and cultural activity	1086511
6	Training / Travel	177589
7	Green practices	482832
8	Dental materials, Basic science lab& Clinical training Consumable	18544843
9	Financial support for teachers	354189
10	Waste management	577920