



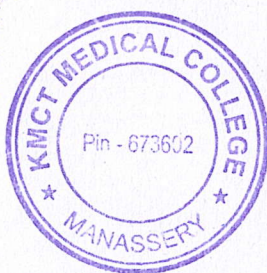
KMCT
MEDICAL COLLEGE

Approved by NMC

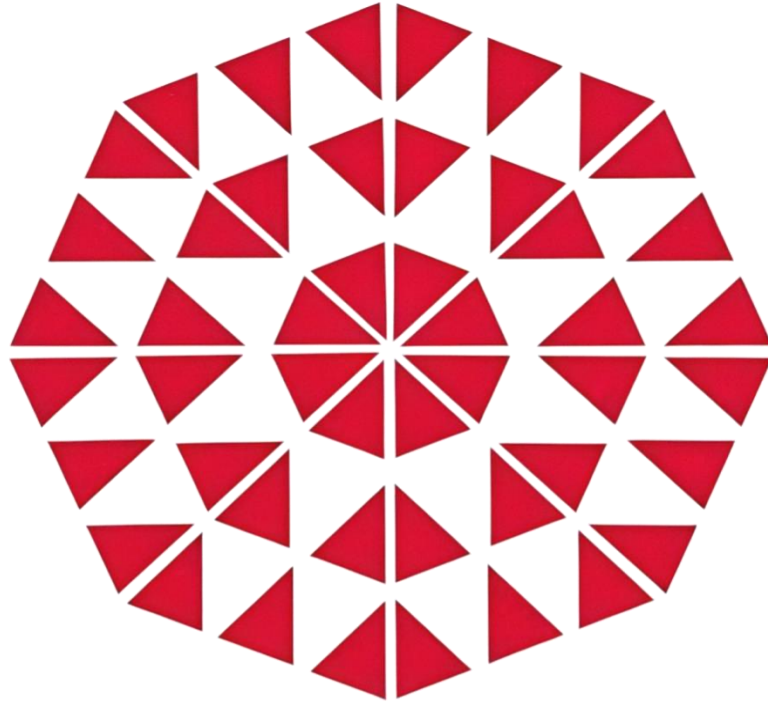
Affiliated to Kerala University of Health Sciences (KUHS)

TO WHOMSOEVER IT MAY CONCERN

This is to certify that the information in the attached documents is verified by me and is true to the best of my knowledge.




Principal
KMCT Medical College
Manassery P.O.
Kozhikode



KMCT

MEDICAL COLLEGE HOSPITAL

INTERNAL AUDIT REPORT QUARTER-2 (2024-2025)

PAVITHRAN AND MURALI CHARTERED ACCOUNTANTS
CALICUT

To

Board of Trustees,
KMCT Hospital,

From

Pavithran and Murali Chartered Accountants,
11/226F, Cherooty Road, Calicut, 673032

Subject: Internal audit report of KMCTMCH for the quarter ended 30th SEPTEMBER 2024.

This report presents the results of an internal audit concerning the KMCT Medical College Hospital. The objectives of our audit were to determine whether the activities performed is according to the hospitals policies and management strategies, ensuring that the hospital is operating efficiently, decisions and actions are in compliance with policies, laws, regulations, and contracts and operations are performed in broad and may involve topics such as the efficiency of operations, the reliability of financial reporting, deterring and investigating fraud, safeguarding assets, compliance with laws and regulations and checking the authenticity and validity of the transaction which is done.

We have directed our focus towards

- 1) Adequacy of Internal controls implemented
- 2) Financial performance of hospital

**FOR PAVITHRAN AND MURALI
CHARTERED ACCOUNTANTS
(Firm Reg. No.002622S)**

**CA CP RADHAKRISHNAN M.com, FCA,DISA
(Partner)M.No.217112**

Place :Calicut

Date: 18-11-2024

UDIN: 24217112BKAJFN9531

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2.Introduction and Background

Audit Authority and Standards

We conducted our audit in accordance with generally accepted audit procedures in India and Standards on Internal Audit issued by Institute of Chartered Accountants of India (ICAI).

Background

Kunhitharuvai Memorial Charitable Trust (KMCT) was established in 1994 by Dr. K Moidu, a leading medical practitioner with the support of his children whom are also into the medical profession for imparting quality education to aspiring students in different professional fields. The trust is a registered public trust managed by a board of trustees of high public eminence.

Responsibility of the entity's management

The Entity's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the entity in accordance with the Accounting Standards and in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Responsibility of the internal auditor

As per ICAI, internal audit is an independent management function, which involves a continuous and critical appraisal of the functioning of an entity with a view to suggest improvements there to and add value to and strengthen the overall governance mechanism of the entity including the entities strategic risk management and internal control system.

Major roles and responsibilities of internal audit function are summarized as below:

- evaluates and provides reasonable assurance that risk management, control, and governance systems are functioning as intended and will enable the organization's objectives and goals to be met
- reports risk management issues and internal controls deficiencies identified directly to the audit committee and provides recommendations for improving the organization's operations, in terms of both efficient and effective performance
- evaluates information security and associated risk exposures
- evaluates regulatory compliance
- evaluates the organization's readiness in case of business interruption
- teams with other internal and external resources as appropriate
- engages in continuous education and staff development
- Provides support to the trusts anti-fraud programs.

Audit Objective, Methodology and Scope

The objectives of our audit were to determine:

- Whether the activities performed is according to the hospitals policies and management strategies
- Ensuring that the hospital is operating efficiently
- Decisions and actions are in compliance with policies, laws, regulations, and contracts and;
- Operations are performed in an effective, efficient, and equitable manner.

Audit has been conducted for the period **JULY 2024 to SEPTEMBER 2024**, but included other time frames and historical information as deemed appropriate. Our methodology included, but was not limited to:

- ☐ Reviewing whether the hospital comply with various laws enacted by Central and State government.
- ☐ Internal Control applied by management for the smooth functioning of hospital
- ☐ Preparing analysis and comparisons of data.

Governance and Internal Control Defined

Governance is the combination of strategies and processes implemented by the governing body to inform, direct, manage, and monitor the activities of the organization toward the achievement of its objectives.

Internal control, sometimes referred to as management control, includes the plan, policies, methods, and procedures adopted by management to meet its missions, goals, and objectives.

Criteria

Criteria represent the laws, regulations, contracts, standards, measures, expected performance, defined business practices, and benchmarks against which performance is compared or evaluated. Criteria identify the required or desired state or expectation with respect to the program or operation.

Criteria for the audit consisted of, but were not limited to:

- ❖ Standards on Internal Audit issued by ICAI
- ❖ Income tax act, 1961
- ❖ Kerala commercial tax act
- ❖ Goods and Services Tax Act (GST),2017
- ❖ Accounting Standards and generally accepted accounting principles
- ❖ Policies issued by KMCT

FOR THE MANAGEMENT'S SPECIAL ATTENTION.

The accounts department has informed that after the introduction of new software, they were unable to provide the complete financial information with respect to Hospital, KHIRC and Women and children hospital. We took up the matter several times with the accounts department and IT department, but the issue is still to be resolved.

Therefore we are issuing the report without incorporating the financial statement, financial performance analysis and profitability statement of different departments.

2. INTERNAL CONTROL WEAKNESSES

The following internal control weaknesses are observed in our verification:

- Difference observed in the physical verification of pharmacies which shows the lack of internal control.
- Non updations observed in Ultrasound scanning and Dermatology departments.
- Change in amount observed in physiotherapy, MRI Scan, USG and CT Scan departments.

Suggestion:

- Proper upkeep of stock has to be maintained.
- Register has to be maintained properly on a day to day basis.
- A detailed technical evaluation of the software has to be conducted by a team of professional for locating any undetected errors in the system, and for necessary corrections in the system.

4. DEPARTMENTS

VERIFICATION OF REGISTERS

Various registers verified are as under :

a) Service register/ Bill book - records the details of procedures done, Name of patients, Bill No. etc. with reference to reports generated by the Hospital software. The following discrepancies were observed on verification of such registers:

- Incorrect bill numbers and OP/IP numbers are written in the registers of some departments. For transparency in reporting we suggest more consciousness from the part of personnel at all departments, while updating the registers.
- Delay in updating Registers - Certain procedures for which amount is found collected in billing software, but such procedures are not found recorded in registers of various departments.

b) Stock register – records film details in Radiology departments.

c) Registers maintained by X-RAY, MRI, CT, UROLOGY, USG, CARDIOLGY PHYSIOTHERAPY, and PULMONARY MEDICINE, DERMATOLOGY have been verified and discrepancies noticed are confirmed with the respective department.

Refer :(page no: 10)

d) The records have been maintained but not updated on a regular basis. Such discrepancies are discussed under the head '**verification of various registers**'.

. Refer :(page no: 10)

- Stock register -records stock of medicines in various wards and films in case of radiology department.
- The medicine stock registers are updated on a day-to-day basis.
- Asset register – records assets in various wards.

In case of IP patient

The nurse in charge of respective ward or ICU sends a request to appropriate department that containing procedure a patient should undergo. The department staff may accept or decline the procedure. If the appropriate personnel accept the request from ward bill is automatically generated and the test is done.

In case of OP patient

The patient directly goes to concerned department and the department generates the bill. The result is available only if bill amount is paid the by patient or his bystanders.

1. DEPARTMENT OF PHYSIOTHERAPY

Physiotherapy means a system which includes comprehensive examination, treatment, advice, and instructions to any persons preparatory to or for the purpose of or in connection with movement/ functional dysfunction, bodily malfunction, physical disorder, disability, healing and pain from trauma and disease, physical and mental conditions using physical agents, activities and devices including exercise, mobilization, manipulations, electrical and thermal agents and other electro therapeutics for prevention, screening ,diagnosis, treatment, health promotion and fitness.

We had verified physiotherapy register with various bills in order to ensure that the billing is proper and none of the service is omitted from billing. During the course of verification, we came across certain discrepancies which are mentioned below in detail,

- ✓ **We cross verified departmental register with billing software and found mismatch in the amount of service provided, as per the details there under;**

CHANGE IN AMOUNT								
S L. N O	DATE	NAME	TYPE	OP. NO/ IP. NO/ REG. NO	PROCEDURE	AMOUNT		
						REGIS TER	SOFT WARE	DIFFER ENCE
1	01/07/ 2024	FOUSIYA	CASH	254763	PHYSIOTHERAPY CONSULTATION CHARGE - V	200	220	20
2	02/07/ 2024	FOUSIYA	CASH	258483	PHYSIOTHERAPY CONSULTATION CHARGE - V	200	220	20
3	11/07/ 2024	NOUSHAD	CASH	289999	PHYSIOTHERAPY CONSULTATION CHARGE - I	200	220	20
4	15/07/ 2024	NIBU	CASH	300552	PHYSIOTHERAPY CONSULTATION CHARGE - I	200	220	20
TOTAL								

OBSERVATION;

- Change in amount was noticed during the verification of register for the department of Physiotherapy.
- ✓ **We have verified Departmental register with Billing software on various dates and found that some bills had not been updated in the register;**

OBSERVATION;

- During the verification we observed that details of 4 patients were not updated in the register.
- The amount of Rs. 800.00 was not updated in the register.

2. DEPARTMENT OF ULTRA SOUND SCANNING

An ultrasound scan, sometimes called a sonogram, is a procedure that uses high-frequency sound waves to create an image of part of inside of the body. An ultrasound scan can be used to monitor an unborn baby, diagnose a condition, or guide a surgeon during certain procedures

- ✓ **We cross verified departmental register with billing software and found mismatching in the amount of service provided, the details for the same given below**

CHANGE IN AMOUNT									
S L. N O	DATE	NAME	IP/ OP	TYPE	SERVICE PROVIDED	BILL NO./REG NO./OP NO.	AMOUNT		
							REGI STER	SOFT WARE	DIFFER ENCE
1	5/8/2024	MAIMOONA	OP	CASH	USG SHOULDER	363706	1150	950	-200.00
2	18/09/2024	PREMDHAS	OP	CASH	VENOUS DOPPLER LEFT LOWER LIMB	494464	650	1170	520
TOTAL (Rs.)									

OBSERVATION;

- Change in amount was noticed during the verification of register for the department of Ultra Sound Scanning.

- In both cases the difference is due to wrong entering of the amount in register.
- ✓ **We have verified Departmental register with billing software on various dates and found that some bills had not been updated in the register.**

OBSERVATION;

- During the verification we observed that the details of 46 patients with a total amount of 33980 (thirty three thousand nine hundred and eighty rupees only) were found not updated in the register.

SUGGESTION;

- We suggest timely updation of the departmental register
- Impose a penalty for non updations.

3. DEPARTMENT OF CT SCAN

- ✓ **We cross verified departmental register with billing software and found mismatch in the amount of service provided, as per the details there under;**

CHANGE IN AMOUNT								
SL. NO	DATE	NAME	TYPE	OP. NO/ IP. NO/ BILL. NO	SERVICE PROVIDED	AMOUNT		
						REGI STER	SOFT WARE	DIFFER ENCE
1	11/07/2024	SUMATHI	CASH	287062	CT BRAIN SCREENING	1400	1200	-200
2	13/07/2024	JOSHI	CASH	293823	CT BRAIN SCREENING	1400	1200	-200
3	13/08/2024	AYSHUMMA	CASH	390277	CT BRAIN	2050	1400	-650
4	16/09/2024	PATHUMMA	CASH	487655	CT THORAX WHOLE (PLAIN)	1500	2000	500
5	16/09/2024	PATHUMMA	CASH	487655	CT CONTRAST	1000	1500	500
TOTAL								

OBSERVATION;

- As per confirmation from the department, in the first three cases the difference in amount is due to concession given by doctors to patients.
- In last two case the difference is due to wrong entering of the amount in register.

- ✓ We have verified Departmental register with Billing software on various dates and found that some bills had not been updated in the register;

OBSERVATION;

- During the verification we observed that details of one patient is were found not updated in the register.
- The amount of Rs. 2000.00 was not updated in the register

4. DEPARTMENT OF MRI SCAN

- ✓ We cross verified departmental register with billing software and found mismatching in the amount of service provided, the details for the same are given below;

CHANGE IN AMOUNT									
S L. N O	DATE	NAME	TYPE	IP/OP	OP. NO/ IP. NO/ BILL. NO	SERVICE PROVIDED	AMOUNT		
							REGI STER	SOFT WARE	DIFFE RENCE
1	29/07/2024	SULOCHANA	OP	CASH	344373	MRI BRAIN	3000	2500	-500.00
2	16/08/2024	BASHEER PK	OP	CASH	398899	MRI CONTRAST	2000	1000	-1000
3	24/08/2024	RUBEENA	OP	CASH	418914	MRI LUMBER SPINE	1000	1500	500
4	26/08/2024	ANN CLARE	OP	CASH	426629	MRI SHOULDER SINGLE JOINT	3000	2500	-500
5	12/9/2024	SABIRA	OP	CASH	478190	MRI CONTRAST	2000	1750	-250.00
TOTAL									

OBSERVATION;

- As per confirmation from the department, the difference in the second and third case is due to wrong entering of the amount in the register.
- In first, fourth and fifth case the difference in amount is due to concession given by doctors to patients.

SUGGESTIONS;

- We suggest that management shall make sure that in the case of concession, proper authorization is given to the doctor.
- ✓ **We have verified Departmental register with Billing software on various dates and found that some bills had not been updated in the register;**

OBSERVATION;

- During the verification we observed that details of one patient were found not updated in the register.
- The amount of Rs. 1000.00 was not updated in the register.

5. DEPARTMENT OF CARDIOLGY

Cardiology is the study and treatment of disorders of the heart and the blood vessels. A person with heart disease or cardiovascular disease may be referred to a cardiologist. Cardiology is a branch of internal medicine. A cardiologist is not the same as a cardiac surgeon.

WHILE VERIFYING THE REGISTER FROM CARDIOLOGY DEPARTMENT, IT IS FOUND THAT THERE IS NO LEAKAGE, NON-UPDATION AND CHANGE IN AMOUNT.

6. DEPARTMENT OF UROFLOMETRY

- ✓ **We have verified Departmental register with Billing software on various dates and found that some bills had not been updated in the register;**

OBSERVATION;

- During the verification we observed that details of 4 patients were found not updated in the register.
- The amount of Rs. 1880.00 was not updated in the register.

7. DEPARTMENT OF XRAY

- ✓ **We have verified Departmental register with Billing software on various dates and found that some bills had not been updated in the register;**

OBSERVATION;

- During the verification we observed that details of 8 patients were found not updated in the register.
- The amount of Rs. 2060.00 was not updated in the register.

8. PULMINORY MEDICINE

The branch of medicine that deals with the causes, diagnosis, prevention and treatment of diseases affecting the lungs.

Pulmonary medicine deals with many diseases and conditions, including: ARDS (acute respiratory distress syndrome), asthma, COPD (chronic obstructive pulmonary disease), cystic fibrosis, interstitial lung disease, lung cancer, lung transplants, occupational lung disease, pulmonary hypertension, pulmonary tuberculosis, sarcoidosis of the lungs, and SARS (severe acute respiratory syndrome).

Pulmonary medicine is also sometimes called pulmonology which is the science concerned with the anatomy, physiology, and pathology of the lungs.

WHILE VERIFYING THE REGISTER FROM PULMINORY MEDICINE DEPARTMENT, IT IS FOUND THAT THERE IS NO LEAKAGE, NON-UPDATION AND CHANGE IN AMOUNT.

9. DEPARTMENT OF DERMATOLOGY

- ✓ **We have verified Departmental register with Billing software on various dates and found that some bills had not been updated in the register;**

OBSERVATION;

- During the verification we observed that details of 11 patients were found not updated in the register.
- The amount of Rs. 14260.00 was not updated in the register

SUGGESTION;

- We suggest timely updation of the departmental register
- Impose a penalty for non updations.

❖ PHARMACY

PHYSICAL VERIFICATION OF STOCK

The inventory records do not match with the physical stock. It is being advised that necessary steps should be taken to control stock at different pharmacies. The responsibility of the staff should be fixed according to the number of racks available for keeping medicines in pharmacies and if any excess or shortages of medicines are found it should be recovered from responsible staff. We have verified stock on various dates and found there are some excess and shortages.

SL. NO	DEPARTMENT	SHORTAGE	SHORTAGE	EXCESS	EXCESS
		(MRP)	(COST)	(MRP)	(COST)
1	IP PHARMACY	0.00	0.00	598.00	464.4
2	PHARMACY STORE	0.00	0.00	0.00	0.00
3	W & C PHARMACY	-69.94	-55.94	507.13	244.52
4	SPECIALITY PHARMACY	0.00	0.00	844.81	630.78
5	CENTRAL STORE	0.00	0.00	268.66	-
6	DERMATOLOGY & PSYCIATRY	-6.00	-4.88	29.20	17.52
7	NEW BLOCK PHARMACY	0.00	0.00	97.10	57.6
8	OPHTHAL PHARMACY	-112.01	-93.08	444.00	352.7
9	OP PHARMACY	-189.64	-152.94	614.21	382.4
	TOTAL	-377.59	-306.84	3403.11	2149.96

1. IP PHARMACY

SL. NO	PARTICULARS	PHY STOCK	STOCK ON SOFT	DIFF	MRP/ UNIT	AMT	COST/ UNIT	AMT
1	ABAXIS 5 MG TABLET	5	5	0	20.9	0	16.72	0
2	ACTIDE INJ .. 100 MG INJECTION	21	21	0	700	0	94.50	0
3	AMITRIPTYLINE HCL 10MG [B 786] TABLET	94	94	0	0.66	0	0.53	0
4	BILASTINE TAB [B 1528].. 20 MG TABLET	95	95	0	3.5	0	2.80	0
5	CHEST CATH 20 SURGICAL	1	1	0	300	0	98.56	0
6	CHEST CATHETER 28 FR	2	2	0	300	0	98.56	0
7	DEFLAZACORT 6MG [B 502] TABLET	147	143	4	2.38	9.52	1.91	7.62
8	DISCOFIX THREEWAY SURGICAL	67	67	0	30	0	6.72	0
9	DISPOSABLE SYRINGE 20ML SURGICAL	134	134	0	20	0	10.02	0
10	E.T TUBE [REINFORCED] 8 SURGICAL	10	10	0	1500	0	537.60	0
11	ENALAPRIL 5MG [B 275].. .. TABLET	100	98	2	0.55	1.1	0.44	0.88
12	EVION [LC] TAB TABLET	102	102	0	6.2	0	5.01	0
13	G-DRESS SWIM PROOF 15 SURGICAL	37	37	0	33	0	23.30	0
14	GERZONE 1.5GM INJ INJECTION	243	243	0	230	0	42.56	0
15	GLOVES STERILE "7"	146	144	2	30	60	16.80	33.6
16	HUMAN MIXTARD 30/70 40IU INJECTION	17	17	0	226.47	0	193.81	0
17	HYDROCHLOROTHIAZIDE TAB 12.5MG [B 912] TABLET	110	110	0	0.6	0	0.48	0
18	LACOSAM 100MG TABLET	148	124	24	19	456	15.20	364.80
19	LANOL ER TAB TABLET	174	163	11	2.2	24.2	1.79	19.71
20	NICARDIA RETARD 10MG	123	123	0	3.4	0	2.74	0
21	NODOSIS TAB TABLET	262	262	0	3.6	0	2.88	0
22	OPSITE 45x28 SURGICAL	10	10	0	550	0	431.20	0
23	ORNIDA IV 100 ML	2	2	0	93	0	74.40	0
24	ZINCOVIT TAB TABLET	125	119	6	7.33	43.98	5.87	35.202
25	TRACHEOSTOMY STRAP 69-060	1	1	0	290	0	229.60	0
26	TRAMADOL 50MG TAB [B28] TABLET	98	94	4	0.8	3.2	0.64	2.558
27	TRAMAZAC 50MG CAP CAPSULE	28	28	0	5.3	0	4.32	0
28	WARF 5MG TAB TABLET	8	8	0	2.69	0	2.15	0
29	ZEPTOL 200MG TABLET	20	20	0	1.75	0	1.40	0
30	ZUPRINOR PATCHES.. 10 MCG PATCH	14	14	0	1100	0	669.76	0

CONSOLIDATED DATA OF IP PHARMACY				
NO.OF ITEMS VERIFIED	30			
	NO.OF ITEMS	MRP	COST	PERCENTAGE
SHORTAGE	0	0.00	0.00	0.00%
EXCESS	7	598.00	464.37	23.33%
DAMAGE	0	0.00	0.00	0.00%
EXPIRED	0	0.00	0.00	0.00%

OBSERVATION:

- Percentage of difference in physical stock has decreased to 23.33% when compared with the previous stock taking which was 36.67%.

SUGGESTIONS:

- Reduce the trainee turn over, and should appoint experience staff.

2. PHARMACY STORE

SL. NO	PARTICULARS	PHY STOCK	STOCK ON SOFT	DIFF	COST/ UNIT	AMT	MRP/ UNIT	AMT
1	AB-FLO SR 200MG CAP CAPSULE	200	200	0	17.50	0	27	0
2	ACIVIR 800DT TAB TABLET	100	100	0	33.74	0	42	0
3	ALASPAN TAB TABLET	100	100	0	12.76	0	15.96	0
4	ALDACTONE 100MG	150	150	0	13.61	0	17	0
5	APREZO TAB 10 MG TABLET	60	60	0	19.70	0	23.75	0
6	ARKAMIN TAB TABLET	300	300	0	2.34	0	2.9	0
7	ARM IMMOBILISER - FLAMINGO-MEDIUM	1	1	0	357.00	0	650	0
8	AUTOHEAL 30 GM CREAM	35	35	0	188.80	0	236	0
9	AWIN B6 INJ INJECTION	1	1	0	113.60	0	142	0
10	BEPLEX FORTE TAB TABLET	170	170	0	2.07	0	2.58	0
11	BETACAP TR 40MG CAPSULE	150	150	0	3.80	0	4.7	0
12	BREEZITH ER 400 MG TABLET	120	120	0	7.84	0	9.8	0
13	CALPOL 500 MG TABLET	300	300	0	0.80	0	1	0
14	CALPOL 250MG SYP 60ML SYRUP	2	2	0	36.02	0	45	0
15	FLUGAIN 10 MG TABLET	100	100	0	3.85	0	4.8	0
16	FOURTS-B TABLET	75	75	0	4.75	0	5.93	0

17	GERZONE 1.5GM INJ INJECTION	216	216	0	42.56	0	230	0
18	METOLAR 5ML INJ INJECTION	27	27	0	15.23	0	19	0
19	METROGYL 200MG TAB TABLET	100	100	0	1.05	0	1.22	0
20	NUHENZ-LS TAB TABLET	90	90	0	15.92	0	19.9	0
21	OLESOFT LOTION.. 200 ML LOTION	1	1	0	452.00	0	565	0
22	PETRIL BETA 20MG TABLET	70	70	0	6.67	0	8.33	0
23	PHENERGAN INJ INJECTION	50	50	0	11.79	0	14.74	0
24	PROLOMET AM 25MG TABLET	100	100	0	9.36	0	11.7	0
25	REXITE BT TABLET	110	110	0	6.04	0	6.9	0
26	RIBOFLAVIN -TAB TABLET	200	200	0	1.06	0	1.32	0
27	SITALOR 50 MG TABLET	120	120	0	7.99	0	9.99	0
28	SYSFOL 5 MG TABLET	150	150	0	1.04	0	1.3	0
29	ZOLINE-H TABLET	30	30	0	6.69	0	8.3	0
30	ZYCEL 200 MG CAPSULE	100	100	0	24.53	0	30.6	0

CONSOLIDATED DATA PHYSICAL VERIFICATION OF PHARMACY STORE

NO.OF ITEMS VERIFIED	30			
	NO.OF ITEMS	MRP	COST	PERCENTAGE
SHORTAGE	0	0.00	0.0	0.00%
EXCESS	0	0.00	0.0	0.00%
DAMAGE	0	0.00	0.00	0.00%
EXPIRED	0	0.00	0.00	0.00%

OBSERVATION:

- No difference is noticed during the physical verification of stock.

3. W & C PHARMACY

SL. NO	PARTICULARS	PHY STOCK	STOCK ON SOFT	DIFF	COST/ UNIT	AMT	MRP/ UNIT	AMT
1	AMBRODIL S SYP 100ML SYRUP	8	8	0	28.92	0	36	0
2	AMINORICH CAPSULES CAPSULE	115	115	0	12.40	0	15.47	0

3	B GEST 200 SR TABLET	106	105	1	26.73	26.73	33	33
4	BUTODOL 1ML INJ INJECTION	16	14	2	59.00	118.00	63	126
5	CEFADROX DRY SYRUP 30ML 125 MG SYRUP	1	1	0	18.28	0	22	0
6	CEFROBID TAB .. 500 MG TABLET	129	130	-1	33.44	-33.44	41.8	-41.8
7	DINOGEST 2 MG TABLET	43	43	0	48.22	0	60.2	0
8	DISPO NEEDLE 18x1.5 G SURGICAL	151	151	0	1.46	0	2.5	0
9	EPTOIN SUSP SUSPENSION	2	2	0	62.72	0	76	0
10	FOLVITE TAB TABLET	352	351	1	1.46	1.46	1.69	1.69
11	CLOBEN G CREAM 5GM CREAM	4	4	0	65.40	0	80	0
12	CORD CLAMP SURGICAL	58	58	0	6.33	0	30	0
13	DERMADEW BABY SOAP SOAP	3	3	0	158.40	0	198	0
14	TOPCEF 200 TAB TABLET	88	88	0	5.60	0	10	0
15	UROMETER SURGICAL	9	9	0	80.85	0	200	0
16	ZERODOL SP MG TABLET	92	92	0	10.41	0	13	0
17	CALPOL 650MG TAB TABLET	232	232	0	1.79	0	2.2	0
18	CANDID V3	3	3	0	62.00	0	77	0
19	CARE FIX CANULA FIXER SURGICAL	155	139	16	5.04	80.64	20	320
20	HAPIFEM TABLET	130	130	0	28.00	0	35	0
21	HUMAN ACTRAPID 40IU 10ML INJECTION	4	4	0	149.76	0	178	0
22	INFANT FEEDING TUB 8 SURGICAL	17	17	0	7.28	0	30	0
23	IVCANNULA 22 SURGICAL	118	118	0	19.96	0	90	0
24	KEMOBET INJECTION	72	70	2	4.37	8.736	5.22	10.44
25	SUPRADYN TABLET	39	39	0	3.22	0	4.02	0
26	ZYTEE RB 10 ML LIQUID	5	5	0	94.40	0	118	0
27	ROPIN 0.75% INJ 20ML INJECTION	12	12	0	215.60	0	269.5	0
28	ROSCILLIN 500MG CAP CAPSULE	124	127	-3	7.50	-22.50	9.38	-28.14
29	STEALACT CAPSULE	150	150	0	6.16	0	7.7	0
30	ROLLER BANDAGE 10CM SURGICAL	17	15	2	4.48	8.96	8	16

CONSOLIDATED DATA OF W&C PHARMACY

NO.OF ITEMS VERIFIED	30			
	NO.OF ITEMS	MRP	COST	PERCENTAGE
SHORTAGE	2	-69.94	-55.94	6.67%
EXCESS	6	507.13	244.52	20.00%
DAMAGE	0	0.00	0.00	0.00%
EXPIRED	0	0.00	0.00	0.00%

OBSERVATION:

- The percentage of difference was decreased to 26.67% when compared with previous stock taking which was 33.33%

4. SPECIALITY PHARMACY

SL. NO	PARTICULARS	PHY STOCK	STOCK ON SOFT	DIFF	MRP/ UNIT	AMT	COST/ UNIT	AMT
1	ACITROM 2.5 MG TABLET	176	176	0	18.07	0	14.46	0
2	ALZIL M FORTE TABLET	170	170	0	24	0	19.44	0
3	ATORMAC GOLD 20 MG CAPSULE	168	168	0	8.6	0	6.92	0
4	BIOTOR CV 20 MG CAPSULE	9	9	0	13.2	0	10.56	0
5	BLOOD SET SURGICAL	1	1	0	100	0	17.14	0
6	CAPRIN 25000 IU INJECTION	134	134	0	300	0	134.07	0
7	CAVILOT PLUS TABLET	84	84	0	9.5	0	7.60	0
8	CYTOGARD OD 60 MG CAPSULE	117	104	13	34.33	446.29	27.47	357.10
9	DAPATURN S 10/100MG	34	33	1	22.17	22.17	16.72	16.72
10	DISPOSABLE SYRINGE 50ML SURGICAL	17	17	0	40	0	21.39	0
11	DOBUCIN 5ML INJ INJECTION	4	4	0	50.4	0	43.41	0
12	DUOPRL RESP NEW.. 2.5 ML RESPULES	37	33	4	25	100	8.96	35.84
13	LEVERA 500MG TABLET	96	91	5	14.53	72.65	11.63	58.15
14	MYOCATCH TABLET	78	78	0	24.9	0	19.92	0
15	OXETOL XR 150MG TAB	48	27	21	9.7	203.7	7.76	162.97
16	PANTAKIND-FLUX CAPSULE	42	42	0	16.4	0	13.16	0
17	PRESSURE MONITORING M/F 200CM SURGICAL	18	18	0	100	0	24.08	0
18	PREVA-AS 75MG TABLET	150	150	0	6.13	0	4.91	0
19	REMMAG M TABLET	1	1	0	9.9	0	7.92	0
20	ROSEDAY 5MG TABLET	123	123	0	8.27	0	6.65	0
21	SODIUM BICARBONATE 10ML INJ INJECTION	10	10	0	11	0	5.88	0
22	SODIUM BICARBONATE 25ML INJECTION	1	1	0	25	0	13.44	0
23	SURGICAL RAZOR SURGICAL	25	25	0	30	0	15.68	0
24	TREMIDON 50 MG TABLET	79	79	0	12.9	0	10.36	0
25	VONOHENZ 20 MG TABLET	13	13	0	19	0	15.20	0
26	WYSOLONE DT 20MG TABLET	105	105	0	2.67	0	2.30	0
27	ZAQUIS 5 MG TABLET	120	120	0	10	0	8.00	0
28	ZAYO 50 MG TABLET	19	19	0	20	0	16.00	0
29	ZENOXA 150 MG TABLET	21	21	0	8.65	0	6.92	0
30	ZYTANIX- 5MG TABLET	7	7	0	32.33	0	25.89	0

CONSOLIDATED DATA OF SPECIALITY PHARMACY				
NO.OF ITEMS VERIFIED	30			
	NO.OF ITEMS	MRP	COST	PERCENTAGE
SHORTAGE	0	0.00	0.00	0.00%
EXCESS	5	844.81	630.78	16.67%
DAMAGE	0	0.00	0.00	0.00%
EXPIRED	0	0.00	0.00	0.00%

OBSERVATION:

- The percentage of difference has increased to 16.67% when compared with previous stock taking which was 3.33%.

5. CENTRAL STORE

SL. NO	PERTICULERS	PHY STOCK	STOCK ON SOFT	DIFF	STOCK VALUE	S.VALUE/ UNIT	AMT
1	AB SAMPLE CUP (4*250)	1	1	0	4130	4130	0
2	ANGIOGRAM CHECKLIST	39	39	0	3175.38	81.42	0
3	BIG BROWN COVER	144	144	0	17161.92	119.18	0
4	BROWN COVER18*8*36	123	123	0	12336.9	100.3	0
5	CUVETES&STIRRERS	300	300	0	2647.92	8.83	0
6	DENGU CHECK	50	50	0	5250	105	0
7	FILE TAG	1	1	0	12.65	12.65	0
8	FOLDER FOR PLASTIC SURGERY	230	230	0	2989.954	13.00	0
9	GREEN POLY BAG (24*30)	275	275	0	29205	106.2	0
10	K3 EDTA .5ML UM	100	100	0	431.2	4.312	0
11	LEAVE APPLICATION FORM	17	17	0	982.94	57.82	0
12	LETTER PAD CARDIOLOGY	500	500	0	1770	3.54	0
13	LITHIUM HEPARIN 4ML VACCUM	100	100	0	532	5.32	0
14	MALARIA CARD(FALCIVAX 50T)	300	300	0	13104	43.68	0
15	MOTOR AND PISTON	1	1	0	80	80	0

16	MOUTH PIECE SPIROSAFE M SIZE(CAT NO 5000/M)	150	150	0	9744	64.96	0
17	NURSES NOTES	95	95	0	6934.953	73.00	0
18	PENCIL	120	120	0	609.972	5.08	0
19	PRESCRIPTION FOR NARCOTIC DRUGS TRIPLICATE	2	2	0	300	150	0
20	PT TUBE 3.2	500	500	0	1064	2.128	0
21	REQUISITION FORMS (MICRO BIOLOGY)	51	51	0	5451.6	106.89	0
22	REQUISITION FORM BLOOD AND COMPONENTS	36	36	0	1826.64	50.74	0
23	STAPLER PIN	21	21	0	168.008	8.00	0
24	TISSUE PAPER	49	37	12	828.36	22.39	268.66
25	VANCOMYCIN	5	5	0	744.8	148.96	0
26	YELLOW POLY BAG 19X22 PLAIN	50	50	0	5310	106.2	0
27	YELLOW POLY BAG 24*30	700	700	0	6467.58	9.24	0
28	TOILET BOWL CLEANER 5 LTR(R6)	16	16	0	10195.2	637.2	0
29	TRAY S S 9*6	6	6	0	2607.36	434.56	0
30	UPS BATTERY	1	1	0	950.003	950.00	0

CONSOLIDATED DATA OF CENTRAL STORE			
NO.OF ITEMS VERIFIED	30		
	NO.OF ITEMS	MRP	PERCENTAGE
SHORTAGE	0	0.00	0.00%
EXCESS	1	268.66	3.33%
DAMAGE	0	0.00	0.00%
EXPIRED	0	0.00	0.00%

OBSERVATION:

- The percentage of difference has decreased to 3.33% when compared with previous stock taking which was 10.00%.

6. DERMATOLOGY & PSYCIATRY PHARMACY

SL. NO	PARTICULARS	PHY STOCK	STOCK ON SOFT	DIFF	MRP/ UNIT	AMT	COST/ UNIT	AMT
1	ABEVAL CR 300 TABLET	107	107	0	6.5	0	5.20	0
2	ACNE UV SPF 50 50 GM CREAM	4	4	0	915	0	732.00	0
3	ACROTAC 25 MG CAPSULE	28	28	0	78.5	0	62.80	0
4	BECOSULES CAP CAPSULE	292	290	2	2.75	5.5	2.31	4.62
5	BETACAP TR 40MG CAPSULE	107	107	0	4.7	0	3.80	0
6	CALOSOFT AF 50 ML LOTION	1	1	0	130	0	104.81	0
7	DROXYL 500 TAB TABLET	16	16	0	5	0	4.01	0
8	ECITELO 10 MG TABLET	106	106	0	8.9	0	7.12	0
9	EMODEL LOTION 125 ML LOTION	1	1	0	197	0	157.60	0
10	DISP NEEDLE 16x1.5 SURGICAL	24	24	0	4	0	2.02	0
11	DISPO NEEDLE 26X1/2	115	107	8	2	16	0.84	6.72
12	DOLO 650MG TABLET	125	125	0	2.2	0	1.80	0
13	IVREA SHAMPOO 30ML LOTION	4	4	0	130	0	104.00	0
14	K-GLIM 2MG TABLET	108	108	0	2.2	0	1.76	0
15	KERAGLO AD BODYWASH 100 ML SOLUTION	2	2	0	418	0	335.17	0
16	VIBROX .. CAPSULE	42	42	0	19.6	0	15.68	0
17	WELLGROW HAIR SERUM 60 ML LOTION	4	4	0	1445	0	1188.18	0
18	XERIGO CREAM.. 50 GM CREAM	11	11	0	468	0	383.76	0
19	ZAPIZ- 0.5MG TABLET	159	157	2	3.85	7.7	3.09	6.18
20	ZOLE F SKIN OINT .. 15 GM OINTMENT	1	1	0	114	0	91.20	0
21	ZOSERT 25MG TABLET	60	60	0	7.4	0	5.92	0
22	ZUTHIXOL INSTA INJ .. INJECTION	2	2	0	475	0	380.01	0
23	TORVATE 500MG TABLET	46	47	-1	6	-6	4.88	-4.88
24	TRANXIETY 50 MG TABLET	54	54	0	9.5	0	7.60	0
25	TRETIN 0.05%CREAM CREAM	2	2	0	225	0	180.00	0
26	SKIZORIL MD 200 MG TABLET	50	50	0	20.8	0	16.64	0
27	SLC FOAMING FACE WASH 50 GM LOTION	4	4	0	450	0	359.99	0
28	CANDID V GEL 30GM GEL	4	4	0	133	0	106.80	0
29	CANTHEX .. TABLET	40	40	0	27.5	0	22.00	0
30	CETAPHIL GENTLE SKIN CLEANSING LOTION LOTION	2	2	0	399	0	319.20	0

CONSOLIDATED DATA OF PD PHARMACY				
NO.OF ITEMS VERIFIED	30			
	NO.OF ITEMS	MRP	COST	PERCENTAGE
SHORTAGE	1	-6.00	-4.88	3.33%
EXCESS	3	29.20	17.52	10.00%
DAMAGE	0	0.00	0.00	0.00%
EXPIRED	0	0.00	0.00	0.00%

OBSERVATION:

- The percentage of difference has increased to 13.33% when compared with previous stock taking which was 0.00%

7. NEW BLOCK PHARMACY

SL. NO	PARTICULARS	PHY STOCK	STOCK ON SOFT	DIFF	COST /UNIT	AMT	MRP/ UNIT	AMT
1	AB-FLO CAP CAPSULE	1	1	0	13.16	0	16.40	0
2	ABEVIA N TAB .. TABLET	136	136	0	14.74	0	18.43	0
3	AVIL 25 TAB TABLET	58	58	0	0.58	0	0.73	0
4	BECOSULES CAP CAPSULE	140	125	15	2.31	34.65	2.75	41.25
5	BETALOC TAB .. 25 MG TABLET	25	25	0	3.42	0	4.07	0
6	BIO-D3 CAPSULE	50	50	0	19.36	0	24.00	0
7	BLUMOX 500 CAP CAPSULE	31	31	0	6.40	0	8.00	0
8	CALPEARL TABLET	100	100	0	8.28	0	9.67	0
9	CARMICIDE "P" SYP SYRUP	1	1	0	68.32	0	85.00	0
10	CHYMOZID AP TAB TABLET	155	155	0	12.64	0	15.77	0
11	CIPLAR LA 20 MG TABLET	153	153	0	3.33	0	4.16	0
12	COLOSPA RETARD CAPSULE	16	16	0	25.69	0	32.00	0
13	CREON 10000 CAP CAPSULE	78	78	0	40.86	0	51.04	0
14	DAFFY BAR SOAP	4	4	0	152.80	0	191.00	0
15	DERIPHYLLIN TAB TABLET	144	144	0	0.51	0	0.75	0
16	DUOPRL RESP NEW.. 2.5 ML RESPULES	268	266	2	8.96	17.92	25.00	50
17	ECOSPRIN 75MG TAB TABLET	108	93	15	0.34	5.06	0.39	5.85
18	FLOIL LINIMENT LINIMENT	6	6	0	79.20	0	99.00	0
19	FLOMIST -F NASAL Spray	2	2	0	411.44	0	510.00	0
20	NUROTECH PLUS TAB ... TABLET	50	50	0	20.00	0	25.00	0

21	OLNEX 40 MG TABLET	1	1	0	6.16	0	7.70	0
22	ZINCONIA SYP 100ML SYRUP	3	3	0	102.20	0	127.00	0
23	ZINCOVIT SYP 200ML SYRUP	1	1	0	136.01	0	170.00	0
24	WYSOLONE DT 20MG TABLET	199	199	0	2.30	0	2.67	0
25	XIDORIN 2.5 MG TABLET	40	40	0	40.00	0	50.00	0
26	VITANEO D3 60000 POWDER	3	3	0	30.33	0	36.00	0
27	VIZYLAC RICH CAPSULE	6	6	0	13.38	0	16.70	0
28	ULTRACET TAB TABLET	102	102	0	15.30	0	19.07	0
29	URDOHEP 300MG TAB TABLET	302	302	0	31.52	0	39.33	0
30	WYSOLONE DT 10MG TABLET	2	2	0	1.15	0	1.33	0

CONSOLIDATED DATA OF NEW BLOCK PHARMACY

NO.OF ITEMS VERIFIED	30			
	NO.OF ITEMS	MRP	COST	PERCENTAGE
SHORTAGE	0	0.00	0.0	0.00%
EXCESS	3	97.10	57.6	10.00%
DAMAGE	0	0.00	0.00	0.00%
EXPIRED	0	0.00	0.00	0.00%

OBSERVATION:

- The percentage of difference has increased to 10.00% when compared with previous stock taking which was 6.67%.

8. OPHTHAL PHARMACY

SL. NO	PARTICULARS	PHY STOCK	STOCK ON SOFT	DIFF	COST /UNIT	AMT	MRP/ UNIT	AMT
1	ALPRAX 0.25MG TAB TABLET	36	37	-1	1.87	-1.87	2.33	-2.33
2	ANKLE SUPPORT [M] SURGICAL	1	1	0	164.85	0	280	0
3	CETZINE TABS .. 10 MG TABLET	73	77	-4	1.68	-6.72	2.07	-8.28

4	DEFCOZ 6MG TAB TABLET	30	30	0	10.32	0	12.9	0
5	DISPOSIBLE SYRINGE 2ML SURGICAL	63	62	1	3.02	3.024	8	8
6	FACE MASK [N95] EARLOOP... SURGICAL	25	25	0	7.18	0	15	0
7	FML T DROPS 5ML DROPS	12	10	2	174.84	349.69	218	436
8	FOLLEY`S CATHETER [RUSH] -- 16 FR --.. SURGICAL	2	2	0	61.60	0	125	0
9	GLOEYE TABLET	49	49	0	23.12	0	28.9	0
10	HCQS 200 TABLET	40	40	0	5.70	0	7.07	0
11	IVCANNULA 20 SURGICAL	44	44	0	20.38	0	90	0
12	KENACORT 40MG INJ INJECTION	11	11	0	163.16	0	203.27	0
13	LATOPROST DROPS .. 2.5 ML DROPS	3	3	0	469.60	0	585	0
14	LOX 10% SPRAY 20 ML Spray	1	1	0	278.33	0	334	0
15	LUPIRTIN-P TAB TABLET	20	20	0	15.30	0	19.13	0
16	MODALERT 100MG TAB TABLET	21	21	0	17.92	0	22	0
17	PANTOCID IV 40 MG INJECTION	2	2	0	11.20	0	50	0
18	SOHA LIQUIGEL DROPS .. 5 ML GEL	1	1	0	260.00	0	325	0
19	SYNAPTOL SR 300MG	64	64	0	23.60	0	29.5	0
20	TOLKEM 150 MG TABLET	40	40	0	14.00	0	17.5	0
21	UROBAG [SP] SURGICAL	7	7	0	44.94	0	100	0
22	VILDAMAC 50MG TAB TABLET	30	30	0	6.97	0	8.67	0
23	WRIST SPLINT LEFT LARGE SURGICAL	1	1	0	228.25	0	400	0
24	WYSOLONE 10MG TAB TABLET	11	11	0	1.15	0	1.33	0
25	ZAHA OINT .. 5 GM OINTMENT	7	7	0	142.40	0	173	0
26	ZENTEL 400MG TAB TABLET	13	13	0	7.28	0	9	0
27	ZINCOVIT TAB TABLET	77	77	0	6.13	0	7.33	0
28	ZOLFRESH 5MG TAB TABLET	2	2	0	5.56	0	6.93	0
29	ZYPIRTIN P 100/325 MG TABLET	35	41	-6	14.08	-84.50	16.9	-101.4
30	WRIST SUPPORT -SEGO- MEDIUM	1	1	0	111.30	0	150	0

CONSOLIDATED DATA OF OPHTHAL PHARMACY				
NO.OF ITEMS VERIFIED	30			
	NO.OF ITEMS	MRP	COST	PERCENTAGE
SHORTAGE	3	-112.01	-93.08	10.00%
EXCESS	2	444.00	352.71	6.67%
DAMAGE	0.00	0.00	0.00	0.00%
EXPIRED	0.00	0.00	0.00	0.00%

OBSERVATION:

- The percentage of difference has increased to 16.67% when compared with previous stock taking which was 0.00%.

9. OP PHARMACY

S L. N O	PARTICULARS	PHY STOCK	STOCK ON SOFT	DIFF	COST /UNIT	AMT	MRP/ UNIT	AMT
1	4 - LB [MULTI LAYER COMPRESSIVE BANDAGE] SURGICAL	2	2	0	600.88	0	750	0
2	ABEVIA TAB.. 100 MG TABLET	261	260	1	8.36	8.3597	10.4	10.4
3	ACIDOSE 500 MG TABLET	175	175	0	3.52	0	4.3	0
4	AIRWYAS NO:3 SURGICAL	8	7	1	29.68	29.68	80	80
5	B-PROTIN CF 200GM POWDER	4	4	0	244.01	0	305	0
6	BIO D3 0.25 CAP CAPSULE	192	192	0	21.30	0	26.5	0
7	BIO-D3 CAPSULE	80	80	0	21.30	0	24.2	0
8	CALAMIN LOTION 100ML LOTION	2	2	0	17.25	0	65	0
9	CALAPTIN 40MG TAB TABLET	101	101	0	0.77	0	0.96	0
10	CALPOL 500 MG TABLET	280	275	5	0.80	3.987	1	5
11	DAROLAC CAPS CAPSULE	60	60	0	10.00	0	12.32	0
12	DEXONA INJ2ML INJECTION	102	101	1	9.27	9.27	11.4	11.4
13	DIALYSER F60 S SURGICAL	15	15	0	1086.75	0	1500	0
14	DOLO 650MG TABLET	1529	1554	-25	1.82	-45.41	2.22	-55.50
15	ELBOW SUPPORT [M] SURGICAL	2	2	0	154.35	0	280	0
16	ELTROXIN 50MCG TAB TABLET	201	219	-18	0.80	-14.35	0.99	-17.82
17	ELTROXIN 75MG TABLET	10	13	-3	1.28	-3.84	1.6	-4.8
18	INSTARAFT MIXED BERRY 200 ML SYRUP	9	9	0	172.00	0	215	0

19	IROJECT 100MG/5ML INJ INJECTION	110	110	0	39.20	0	100	0
20	IVCANNULA 18 SURGICAL	151	151	0	19.60	0	90	0
21	SEROFLO 250 INH INHALER	1	1	0	709.61	0	887	0
22	JUST TEARS EYE DROPS .. 10 ML DROPS	4	4	0	106.40	0	133	0
23	METOLAR XR 50 CAP CAPSULE	105	113	-8	6.31	-50.46	7.87	-62.96
24	METROGYL DG FORTE GEL GEL	3	3	0	59.81	0	74.5	0
25	MICRO DRIP SET SURGICAL	13	13	0	15.85	0	80	0
26	MOXIKIND CV 625 TAB TABLET	249	249	0	15.35	0	19	0
27	PEPWALK FORTE TABLET	10	10	0	20.00	0	25	0
28	THEMIDOL INJECTION	68	68	0	7.84	0	26	0
29	WATER FOR INJ 10ML INJECTION	258	258	0	2.46	0	3	0
30	WIKORYL TAB [NEW] TABLET	122	120	2	4.49	8.98	5.6	11.2
31	ABDOMINAL CORSET [L] SURGICAL	2	2	0	429.00	0	750	0
32	ZEMPRED 4MG TABLET	13	9	4	4.64	18.56	5.8	23.2
33	ZERODOL TAB TABLET	57	55	2	5.22	10.43	6.5	13
34	ZOLFRESH 10MG TABLET	50	50	0	7.62	0	9.53	0
35	ZYLORIC 100MG TAB TABLET	71	75	-4	1.69	-6.77	2.11	-8.43
36	FORAPRL 400MDI INHALER	1	1	0	408.01	0	510	0
37	WOIL LINIMENT 30 ML LOTION	5	5	0	79.20	0	99	0
38	WRIST SPILINT LEFT .. SMALL SURGICAL	1	1	0	228.90	0	415	0
39	WRIST SPLINT RIGHT LARGE SURGICAL	3	3	0	228.25	0	400	0
40	XAFINACT 50 TABLET	19	19	0	12.08	0	15.1	0
41	XYLOPAN DSR 0 CAPSULE	1	1	0	7.39	0	9.2	0
42	NASOCLEAR NASAL WASH KIT POWDER	2	2	0	424.00	0	530	0
43	NAZOMAC M NASAL SPRAY Spray	2	2	0	274.40	0	340	0
44	NEBI AM TAB TABLET	100	100	0	10.80	0	13.5	0
45	OVERZYME SYP 200ML SYRUP	3	3	0	125.52	0	156	0
46	OXYDROPS PAED DROPS	19	18	1	60.00	60.00	75	75
47	ULTRACET SEMI TAB TABLET	55	52	3	9.38	28.13	11.67	35.01
48	HIFENAC -SP TAB .. TABLET	74	77	-3	10.70	-32.10	13.38	-40.14
49	KENACORT 40MG INJ INJECTION	10	10	0	155.55	0	194.2	0
50	KNEE CAP TYNOR ... MEDIUM SURGICAL	5	4	1	205.01	205.01	350	350

CONSOLIDATED DATA PHYSICAL VERIFICATION OF OP PHARMACY				
NO.OF ITEMS VERIFIED	50			
	NO.OF ITEMS	MRP	COST	PERCENTAGE
SHORTAGE	6	-189.64	-152.9	12.00%
EXCESS	10	614.21	382.4	20.00%
DAMAGE	0	0.00	0.00	0.00%
EXPIRED	0	0.00	0.00	0.00%

OBSERVATION:

- The percentage of difference has decreased to 32.00% when compared with previous stock taking which was 35.00%.

5. FILMS STOCK VERIFICATION

CT,MRI FILMS

MONTH	OPENING BALANCE	RECEIVED	CONSUMPTION (CT & MRI)							CLOSING STOCK
			USED	PRINT ERROR	CALIBRATION	SPOILAGE	ACADEMIC PURPOSE	MAMMOGRAPHY	TEST	
JULY	413	3600	3883			20	2			108
AUGUST	130	3600	3530			15	1			162
SEPTEMBER	200	3600	3426			18	1			317

X-RAY FILMS

MONTH	OPENING BALANCE	RECEIVED	CONSUMPTION (X-RAY)								CLOSING BALANCE
			USED	PRINT ERROR	CALIBRATION	BARIUM	SPOILAGE	ACADEMIC PURPOSE	MAMMOGRAPHY	TEST	
JULY	352	4500	4409		22	5	3		18		395
AUGUST	395	4700	4213		30	4	3		20		825
SEPTEMBER	825	4200	4416	4	37	10	7		48		503

6. FIXED ASSETS

UTILIZATION OF FIXED ASSET

THE FOLLOWING ASSETS ARE DAMAGED AND IS TO BE REPAIRED

SL · N O	DEPT	ITEM	COMPANY	DATE ITEM BECAME IDLE	NO OF MONTHS MACHINE NOT UTILIZED	REASON FPR DELAY OF REPAIR
1	SICU	DEFIBRILATOR	HP	15/2/22	1 YEAR AND 32 DAYS	DIRECT DISPOSAL
2	RICU	DEFIBRILATOR	HP	12/1/2022	1 YEAR AND 45 DAYS	
3	ICCU	SYRINGE PUMB	SCHILLER	3/10/2022	7 MONTH AND 14 DAYS	DISMANTLE DISPOSAL
4	ICCU	SYRINGE PUMB	SCHILLER	24/7/22	9 MONTHS AND 23 DAYS	
5	W&C PICU	INFUSION PUMB	SCHILLER	10/2/2022	15 MONTHS AND 7 DAYS	DIRECT DISPOSAL
6	W&C PICU	INFUSION PUMB	SCHILLER	10/2/2022	15 MONTHS AND 7 DAYS	
7	MICU	BIPAP	RESMED	3/5/2022	1 YEAR AND 14 DAYS	
8	URO ICU	MONITOR	MINDRAY	16/9/22	8 MONTHS AND 1 DAY	DISMANTLE DISPOSAL
9	NSICU	MONITOR	L&T	8/4/2022	13 MONTHS AND 9 DAYS	
10	DIALYSIS	MONITOR	L&T	20/1/22	15 MONTHS AND 27 DAYS	
11	CVTS ICU	SYRINGE PUMB	B BRAUN	13/6/22	11 MONTHS AND 4 DAYS	PHYSICAL DAMAGE (WAITING FOR SERVICER)
12	CVTS ICU	SYRINGE PUMB	B BRAUN	13/6/22	11 MONTHS AND 4 DAYS	
13	CVTS ICU	SYRINGE PUMB	B BRAUN	13/6/22	11 MONTHS AND 4 DAYS	
14	CVTS ICU	SYRINGE PUMB	B BRAUN	28/4/22	1 YEAR AND 19 DAYS	
15	MICU	SYRINGE PUMB	B BRAUN	24/3/22	13 MONTHS AND 23 DAYS	
16	CATH LAB	SYRINGE PUMB	B BRAUN	25/3/22	13 MONTHS AND 22 DAYS	
17	NMICU	SYRINGE PUMB	B BRAUN	18/5/22	11 MONTHS AND 29 DAYS	

18	CVTS OT	SYRINGE PUMB	B BRAUN	20/7/22	9 MONTHS AND 27 DAYS	
19	CVTS ICU	SYRINGE PUMB	B BRAUN	28/4/22	1 YEAR AND 19 DAYS	
20	DIALYSIS	DEFIBRILATOR	HP	15/12/22	5 MONTHS AND 2 DAYS	DIRECT DISPOSAL
21	MICU	DEFIBRILATOR	HP	12/11/2022	6 MONTHS AND 5 DAYS	
22	CATH LAB	DEHUMIDIFIRE	ORIGIN	3/12/2022	5 MONTHS AND 14 DAYS	DISMANTLE DISPOSAL
23	NMICU	MONITOR	MINDRAY	14/1/2023	4 MONTHS AND 3 DAYS	
24	NMICU	MONITOR	MINDRAY	10/12/2022	5 MONTHS AND 7 DAYS	DIRECT DISPOSAL
25	FMW	ECG MACHINE	EDAN	10/1/2023	4 MONTHS AND 7 DAYS	
26	NICU	PATIENT MONITOR	MINDRAY	4/4/2023	1 MONTH AND 13 DAYS	PHYSICAL DAMAGE
27	NICU	PATIENT MONITOR	MINDRAY	8/5/2023	9 DAYS	
28	DERMETOLOGY	MICROSCOPE	LABOMED	2/6/2023	1 MONTH 28 DAYS	DIRECT DISPOSAL
29	DERMETOLOGY	MICROSCOPE	ALCO	8/6/2023	1 MONTH 22 DAYS	
30	ED	MULTIPARA MONITER	OSI SYSTEM	12/12/2023	19 DAYS	PHYSICAL DAMAGE(DISPLAY)
31	ED	MULTIPARA MONITER	JEZ HEALTH CARE	20/12/2023	11 DAYS	
32	CATHLAB	SYRINGE PUMB	SCANRAY	25/12/2023	6 DAYS	PHYSICAL DEMAGE
33	NSICU	DEFIBRILATOR	HP	8/2/2024	4 MONTH 21 DAYS	DIRECT DISPOSAL
34	MOT	MONITOR	MINDRAY	12/4/2024	1 MONTH 18 DAYS	DISMANTLE DISPOSAL

AMBULANCE LOG BOOK

- Verified ambulance log book. Details for the Quarter are furnished below;

VEHICLE No.	AS PER LOG BOOK MAINTAINED BY DRIVERS			MILAGE KMs.	COST/ KM Rs.
(1)	KMs. RUN(2)	FUEL CONSUMPTION IN Ltrs(3)	COST OF FUEL IN Rs.(4)	5=(2/3)	6=(4/2)
KL-57 W 3928	5085	539.18	51,149.78	9.43	10.06
KL 57 V 4694	12866	1,300.64	138,341.87	9.89	10.75
TOTAL	17951	1,839.82	189,491.65	N/A	

a) Charges (Standard)

TYPE	FIXED(MINIMUM)	VARIABLE
MOBILE ICU	For the first 5Kms. Rs.400/-	After 5Km Rs.40/Km
AMBULANCE	For the first 5Kms. Rs.400/-	After 5Km Rs.40/Km

TOTAL COLLECTION		
JULY	125,010.00	125,010.00
AUGUST	107,150.00	107,150.00
SEPTEMBER	77,050.00	77,050.00
AS PER LOG BOOK		309,210.00
AS PER SOFTWARE		301,655.00
DIFFERENCE		7,555.00

AMBULANCE COST ANALYSIS

COST ANALYSIS OF AMBULANCE					
AMBULANCE	VEHICLE NUMBER	FUEL	REPAIRS	INSURANCE	Total
VAN	KL-57-W-3928	80,365.64	23,652.00	-	104,017.64
MOBILE ICU	KL-57-V-4694	106,677.77	20,579.00	8,912.00	136,168.77
Total Cost Before Taking Salary of Drivers					240,186.41
Gross Salary of Drivers					237,241.00
Incentives to Ambulance Drivers					29,945.00
Total Cost of Ambulance					507,372.41
Receipts from Ambulance					301,655.00
LOSS from Ambulance Service					- 205,717.41

GENERATOR LOG BOOK

KMCT has three generators functioning to negate the power failure in the hospital. All activities relating to the generator such as purchase of diesel and its storage, maintenance of the generators etc. are done by the maintenance department. This department maintains the generator log book which records the meter reading on the generator as well as the consumption of diesel. It also maintains a register showing the purchase of diesel. Both these registers were verified. The table represents the purchase of diesel.

PARTICULARS	JULY	AUGUST	SEPTEMBER	TOTAL
TOTAL PURCHASE OF DIESEL (IN LITERS)	6575.43	2276.79	400.55	9252.77

▪ **TOTAL CONSUMPTION**

DIESEL CONSUMPTION(IN LITRES)												
	JULY				AUGUST				SEPTEMBER			
DATE	DG-1	DG-2	DG-3	TOTAL	DG-1	DG-2	DG-3	TOTAL	DG-1	DG-2	DG-3	TOTAL
1	0	0	0	0	216	243	54	513	0	0	0	0
2	184	216	120	520	32	144	32	208	0	0	0	0
3	64	81	72	217	0	0	0	0	0	0	0	0
4	0	0	0	0	0	0	0	0	8	9	12	29
5	144	108	96	348	64	72	42	178	0	0	0	0
6	264	351	204	819	88	144	60	292	56	72	36	164
7	0	0	0	0	0	0	0	0	0	0	0	0
8	8	9	0	17	30	45	40	115	8	9	6	23
9	0	0	0	0	0	0	0	0	8	9	6	23
10	80	99	48	227	0	0	0	0	0	0	0	0
11	24	27	18	69	0	0	0	0	16	27	18	61
12	0	0	0	0	0	0	0	0	56	63	42	161
13	176	225	114	515	0	0	0	0	0	0	0	0
14	40	54	12	106	64	99	60	223	8	18	6	32
15	48	63	36	147	136	189	96	421	0	0	0	0
16	176	216	120	512	0	0	0	0	16	18	12	46
17	344	414	227	985	0	0	0	0	0	0	0	0
18	120	162	66	348	0	0	0	0	0	0	0	0
19	792	891	570	2253	328	369	234	931	0	0	0	0
20	0	0	0	0	144	180	102	426	0	0	0	0
21	40	54	12	106	0	0	0	0	0	0	0	0
22	272	333	174	779	8	9	0	17	8	9	6	23
23	0	0	0	0	32	54	30	116	112	117	78	307
24	40	63	18	121	0	0	0	0	0	0	0	0
25	192	225	138	555	48	54	30	132	64	72	42	178
26	240	297	156	693	0	0	0	0	56	72	36	164
27	240	270	180	690	88	99	66	253	32	63	18	113
28	584	657	438	1679	352	450	240	1042	40	72	24	136
29	712	801	534	2047	32	54	24	110	0	0	0	0
30	488	612	366	1466	0	0	0	0	64	90	36	190
31	24	27	0	51	32	45	18	95	0	0	0	0
TOTAL (IN LTR)	5296	6255	3719	15270	1694	2250	1128	5072	552	720	378	1650

TOTAL CONSUMPTION			
JULY	AUGUST	SEPTEMBER	TOTAL
15270	5072	1650	21992

PARTICULARS	JULY	AUGUST	SEPTEMBER
RATE/LTR	94.87	94.87	94.87
TOTAL AMOUNT	1448664.9	481180.64	156535.5
FOR THE QUARTER	2086381.04		

OBSERVATIONS:

We checked and verified the Generator Log Book and the Diesel Purchase Register for this quarter.

- The consumption of diesel is presented approximately on the assumption that,
DG-1 CONSUMPTION OF FUEL PER HOUR IS 80L
DG-2 FUEL CONSUMPTION IS 90 L PER HOUR
DG-3 FUEL CONSUMPTION IS 60 L PER HOUR

The consumption is dependent on the load taken by the generator at a point of time. Therefore 60L, 80L&90L per hour are not consistent figures.

- The services of all generators are up to date.
- It is found that the total consumption of diesel is more than the opening stock and purchase combined. We have asked the person in charge of the generator for an explanation for the discrepancy.
- We observed that the total consumption in July is comparatively higher than other months, management should look in to the matter.

Auditee's reply:

The W&C and specialty block is not using these generators anymore. Because of this, the load of the generators have become very low so as the diesel consumption. The concerned staffs are unable to record the actual consumption accurately. They are recording the consumption assuming the mileage is 60/ltr , 80/ltr and 90L, where the actual mileage is more than that.

SUGGESTIONS:

- ❖ We insist the department to create a monthly report of the purchase and consumption of diesel, and details regarding the opening stock for the month and the closing stock which has been carried forward to the next month. This enables

the department to notice any major discrepancies and thereby take corrective actions

- ❖ We urge the department to record the generator operating hours in the generator log book in order to avoid mismanagement of fuel.

GENERATOR LOG BOOK (NEW BLOCK)

PARTICULARS	JULY	AUGUST	SEPTEMBER	TOTAL
TOTAL PURCHASE OF DIESEL (IN LITERS)	2450.04	866.97	0	3317.01

DIESEL CONSUMPTION NEW BLOCK (IN LITRES)									
	JULY			AUGUST			SEPTEMBER		
DATE	DG-1	DG-2	TOTAL	DG-1	DG-2	TOTAL	DG-1	DG-2	TOTAL
1	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	0	0
4	0	0	0	0	0	0	0	0	0
5	0	0	0	0	0	0	0	0	0
6	0	0	0	0	0	0	0	0	0
7	0	0	0	0	0	0	0	0	0
8	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0
13	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0
15	1023.04	1023.04	2046.1	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0	0
17	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0
19	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0
21	0	0	0	0	0	0	0	0	0
22	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0
24	0	0	0	0	0	0	0	0	0

25	0	0	0	0	0	0	0	0	0
26	0	0	0	0	0	0	0	0	0
27	0	0	0	0	0	0	0	0	0
28	0	0	0	0	0	0	0	0	0
29	0	0	0	0	0	0	0	0	0
30	1427.01	1427.01	2854	866.97	866.97	1733.9	0	0	0
31	0	0	0	0	0	0	0	0	0
TOTAL (IN LTR)	2450.05	0	4900.1	866.97	866.97	1733.9	0	0	0

TOTAL CONSUMPTION			
JULY	AUGUST	SEPTEMBER	TOTAL
4900.1	1733.94	0	6634.04

PARTICULARS	JULY	AUGUST	SEPTEMBER
AVERAGE RATE/LTR	94.87	94.87	94.87
TOTAL AMOUNT	464872.487	164,498.89	0
FOR THE QUARTER	629,371.37		

OBSERVATIONS:

We checked and verified the Generator Log Book and the Diesel Purchase Register for this quarter.

- The consumption of diesel is presented approximately on the assumption that,
 DG-1 CONSUMPTION OF FUEL PER HOUR IS 80L
 DG-2 FUEL CONSUMPTION IS 80 L PER HOUR
- The services of all generators are up to date

7. MAINTENANCE

HOUSE KEEPING

- a) Cleaning and up keep of the hospital is done regularly and as per the schedule fixed by the management.
- b) Waste management is done on a day to day basis.

❖ SUGGESTIONS:

There should be fixed time schedule for cleaning the rest room. This should be in accordance with the following format:

Date.	Name of staff	Shift	Time	Signature
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Note: The Supervisor should verify the same on a timely basis

QUALITY CONTROL

Quality control department is to ensure whether the hospital services are based on the standards set up by NABH (**National Accreditation Board for Hospitals & Healthcare Providers**)

Quality control department working properly in this hospital. This department ensure whether all the hospital services are as the standards set up by NABH.

8. INSURANCE

We were not able to verify the details of claim lodged and receipt of insurance amounts since such details are not provided for our verification from Insurance Department, even after repeated reminders. The detail collected from tally is given below:

❖ AMOUNT RECEIVABLE FROM INSURANCE

SL. NO	SCHEME	AMOUNT RECIEVABLE AS ON 30/09/2024
1	KARUNYA AROGYA SURAKSHA PADHATHI(KASP)	314452975.00
2	ESI	54673913.75
3	ECHS	16588022.74
4	CGHS	13710568.00
5	STAR HEALTH	452053.00
6	NIT	2184432.00
7	VIDAL HEALTH	260016.00
8	BAJAJ ALLIANCE	59551.00
9	MEDISEP	10375651.70
10	PARAMOUNT	67840.20
11	SBI HEALTH	28852.00
12	HI TPA	161972.00
13	ICICI LOMBARD	22575.00
14	ERICSON	0.00
15	NIVABUPA(MAXBUPA)	156635.00
16	HDFC ERGO	32182.00
17	MEDI ASSIST	125173.00
18	RELIANCE GENERAL	0.00
19	SOUTHERN RAILWAY	608000.00
	GRAND TOTAL	413,960,412.39

STATEMENT SHOWING THE INCREASE IN INSURANCE RECEIVABLES.

SL · N O	SCHEME	AMOUNT RECIEVABLE AS ON 30/06/2024	AMOUNT RECIEVABLE AS ON 30/09/2024	DIFFERENCE	PERCENTAGE
1	KASP	271390200.00	314452975.00	43,062,775.00	15.87%

2	ESI	52874833.00	54673913.75	1,799,080.75	3.40%
3	ECHS	14639650.01	16588022.74	1,948,372.73	13.31%
4	CGHS	10036790.00	13710568.00	3,673,778.00	36.60%
5	STAR HEALTH	242343.00	452053.00	209,710.00	86.53%
6	NIT	1329175.00	2184432.00	855,257.00	64.34%
7	VIDAL HEALTH	32969.00	260016.00	227,047.00	688.67%
8	BAJAJ ALLIANCE	0.00	59551.00	59,551.00	
9	MEDISEP	4475811.00	10375651.70	5,899,840.70	131.82%
10	PARAMOUNT	80954.20	67840.20	(13,114.00)	-16.20%
11	SBI GENERAL	0.00	28852.00	28,852.00	
12	HI TPA	6560.00	161972.00	155,412.00	2369.09%
13	ICICI LOMBARD	0.00	22575.00	22,575.00	
14	ERICSON	0.00	0.00	-	0.00%
15	NIVABUPA(MA XBUPA)	0.00	156635.00	156,635.00	
16	HDFC ERGO	0.00	32182.00	32,182.00	
17	MEDI ASSIST	0.00	125173.00	125,173.00	
18	RELIANCE GENERAL	0.00	0.00	-	0.00%
19	SOUTHERN RAILWAY	407255.00	608000.00	200,745.00	49.29%
	GRAND TOTAL	355,516,540.21	413,960,412.39	58,443,872.18	16.44%

OBSERVATION:

- DURING THE COURSE OF AUDIT, WE NOTICED THAT HUGE AMOUNT ARE RECEIVABLE FROM DIFFERENT INSURANCE SCHEMES.
- IN ADDITION TO THE ABOVE MENTIONED RECEIVABLES , MANAGEMENT IS YET TO RECIEVE PAYMENT OF RS 45,08,748 FROM RELIANCE, WHICH IS AN OUTSTANDING AMOUNT RELATED TO OLD INSURANCE RECEVABLES

SUGGESTION :

Since we are unable to trace details from insurance department we suggest the following

- ❖ Management should take necessary action to recover the pending amount at the earliest. otherwise, the working capital position of the organization will be affected
- ❖ Insurance department shall keep the individual patient details at the department
- ❖ A monthly statement showing the following details shall be prepared

SL NO	NAME OF THE PATIENT	INSURANCE NUMBER	HOSPITAL NUMBER	AMOUNT CLAIMED	AMOUNT RECEIVED	BALANCE RECEIVABLE

- ❖ This shall be prepared separately for each insurance scheme.
- ❖ A monthly reconciliation shall be done between accounts department and insurance department
- ❖ Necessary journal entry shall be passed on a monthly basis for the loss which cannot be recovered
- ❖ Insurance claim has to be lodged on a day-to-day basis. Claim has to be lodged on the day of discharge itself or on the next day.
- ❖ Record has to be maintained for claims made and reason shall be recorded for not claiming.
- ❖ Insurance department and accounts department shall work with mutual co-operation in accounting the claims and receipt of insurance amount.
- ❖ Proper action shall be taken to monitor and collect the due on a timely basis.
- ❖ Internal auditor shall be given opportunities to verify the claim and receipt of insurance on a monthly basis, at the Insurance department.

AMOUNT RECIEVABLE KASP				
MONTHS	OPENING BALANCE	MONTHLY BILL	RECEIVED AT THIS MONTH	BALANCE AT THE END OF THIS MONTH
JULY	27,13,90,200.00	2,83,64,323.00	1,79,01,688.00	28,18,52,835.00
AUGUST	28,18,52,835.00	2,47,35,111.00	2,30,792.00	30,63,57,154.00
SEPTEMBER	30,63,57,154.00	2,47,34,500.00	1,66,38,679.00	31,44,52,975.00

OBSERVATION:

- We found that there is still a huge amount receivable in KASP insurance scheme.
- The amount receivable has increased to Rs.31,44,52,975.00 /- while comparing with the receivables of last quarter which was Rs. 27,13,90,200.00/-

AMOUNT RECIEVABLE ESI				
MONTHS	OPENING BALANCE	MONTHLY BILL	RECEIVED AT THIS MONTH	BALANCE AT THE END OF THIS MONTH
JULY	52,874,833.00	30,24,737.00	20,28,831.00	5,38,70,739.00
AUGUST	5,38,70,739.00	16,40,268.00	29,68,771.00	5,25,42,236.00
SEPTEMBER	5,25,42,236.00	28,85,002.00	7,53,324.25	5,46,73,913.75

OBSERVATION:

- The amount receivable has increased to Rs.5,46,73,913.75 /-while comparing with the receivables of last quarter which was Rs.52,874,833.00/-

AMOUNT RECIEVABLE ECHS				
MONTHS	OPENING BALANCE	MONTHLY BILL	RECEIVED AT THIS MONTH	BALANCE AT THE END OF THIS MONTH
JULY	1,46,39,650.01	14,38,912.00	6,23,637.22	1,54,54,924.79
AUGUST	1,54,54,924.79	17,37,112.00	10,60,675.63	1,61,31,361.16
SEPTEMBER	1,61,31,361.16	10,62,360.00	6,05,698.42	1,65,88,022.74

OBSERVATION

- The amount receivable has increased to Rs. 1,65,88,022.74/-while comparing with the receivables of last quarter which was Rs. 1,46,39,650.01/-

AMOUNT RECIEVABLE CGHS				
MONTHS	OPENING BALANCE	MONTHLY BILL	RECEIVED AT THIS MONTH	BALANCE AT THE END OF THIS MONTH
JULY	1,00,36,790.00	11,90,538.00	1,93,542.00	1,10,33,786.00
AUGUST	1,10,33,786.00	13,68,825.00	1,14,477.00	1,22,88,134.00
SEPTEMBER	1,22,88,134.00	14,57,792.00	35,358.00	1,37,10,568.00

OBSERVATION:

- The amount receivable has Increased to Rs. 1,37,10,568.00/-while comparing with the receivables of last quarter which was Rs. 1,00,36,790.00/-

AMOUNT RECIEVABLE STARHEALTH				
MONTHS	OPENING BALANCE	MONTHLY BILL	RECEIVED AT THIS MONTH	BALANCE AT THE END OF THIS MONTH
JULY	2,42,343.00	3,45,306.00	3,87,136.00	2,00,513.00
AUGUST	2,00,513.00	4,96,610.00	1,74,427.00	5,22,696.00
SEPTEMBER	5,22,696.00	3,29,645.00	4,00,288.00	4,52,053.00

OBSERVATION:

- The amount receivable has increased to Rs.4,52,053.00 /-while comparing with the receivables of last quarter which was Rs. 2,42,343.00/-

AMOUNT RECIEVABLE NIT				
MONTHS	OPENING BALANCE	MONTHLY BILL	RECEIVED AT THIS MONTH	BALANCE AT THE END OF THIS MONTH
JULY	13,29,175.00	4,18,034.00	3,37,729.00	14,09,480.00
AUGUST	14,09,480.00	4,03,543.00	-	18,13,023.00
SEPTEMBER	18,13,023.00	3,75,828.00	4,419.00	21,84,432.00

OBSERVATION:

- It is found that no amount is received in the month of August.
- The amount receivable has increased to Rs. 21,84,432.00/-while comparing with the receivables of last quarter which was Rs. 13,29,175.00/-

AMOUNT RECIEVABLE VIDAL HEALTH				
MONTHS	OPENING BALANCE	MONTHLY BILL	RECEIVED AT THIS MONTH	BALANCE AT THE END OF THIS MONTH
JULY	32,969.00	29,465.00	36,593.00	25,841.00
AUGUST	25,841.00	-	-	25,841.00
SEPTEMBER	25,841.00	2,34,175.00	-	2,60,016.00

OBSERVATION:

- It is found that no amount is received in the month of August and September.
- It is found that no bill is generated during the month of August.
- The amount receivable has increased to Rs. 2,60,016.00/-while comparing with the receivables of last quarter which was Rs. 32,969.00/-

AMOUNT RECIEVABLE BAJAJ ALLIANCE				
MONTHS	OPENING BALANCE	MONTHLY BILL	RECEIVED AT THIS MONTH	BALANCE AT THE END OF THIS MONTH
JULY	-	44,668.00	38,761.00	5,907.00
AUGUST	5,907.00	75,000.00	21,356.00	59,551.00
SEPTEMBER	59,551.00	-	-	59,551.00

OBSERVATION:

- It is found that no amount is received in the month of September.
- It is found that no bill is generated during the month of September.
- The amount receivable has increased to Rs. 59,551.00/-while comparing with the receivables of last quarter which was Rs. 0.00/-

AMOUNT RECIEVABLE MEDISEP				
MONTHS	OPENING BALANCE	MONTHLY BILL	RECEIVED AT THIS MONTH	BALANCE AT THE END OF THIS MONTH
JULY	44,75,811.00	95,85,372.00	-	1,40,61,183.00
AUGUST	1,40,61,183.00	47,16,400.00	82,40,593.00	1,05,36,990.00
SEPTEMBER	1,05,36,990.00	35,23,650.00	36,84,988.30	1,03,75,651.70

OBSERVATION:

- It is found that no amount is received in the month of July.
- The amount receivable has increased to Rs. 1,03,75,651.70/-while comparing with the receivables of last quarter which was Rs. 44,75,811.00/-

AMOUNT RECIEVABLE PARAMOUNT				
MONTHS	OPENING BALANCE	MONTHLY BILL	RECEIVED AT THIS MONTH	BALANCE AT THE END OF THIS MONTH
JULY	80,954.20	-	20,199.00	60,755.20
AUGUST	60,755.20	7,085.00	-	67,840.20
SEPTEMBER	67,840.20			67,840.20

OBSERVATION:

- It is found that no amount is received in the month of August and September.
- It is found that no bill is generated during the month of July and September.
- The amount receivable has decreased to Rs.67,840.20/-while comparing with the receivables of last quarter which was Rs. 80,954.20/-

AMOUNT RECIEVABLE SBI				
MONTHS	OPENING BALANCE	MONTHLY BILL	RECEIVED AT THIS MONTH	BALANCE AT THE END OF THIS MONTH
JULY	-	7,649.00	7,649.00	-
AUGUST	-	21,086.00	21,086.00	-
SEPTEMBER	-	28,852.00	-	28,852.00

OBSERVATION:

- It is found that no amount is received in the month of September.
- The amount receivable has increased to Rs.28,852.00/-while comparing with the receivables of last quarter which was Rs. 0.00/-

AMOUNT RECIEVABLE HI TPA				
MONTHS	OPENING BALANCE	MONTHLY BILL	RECEIVED AT THIS MONTH	BALANCE AT THE END OF THIS MONTH
JULY	6,560.00	-	-	6,560.00
AUGUST	6,560.00	1,17,885.00	-	1,24,445.00
SEPTEMBER	1,24,445.00	37,527.00	-	1,61,972.00

OBSERVATION:

- It is found that no amount is received in the month of July, August and September.
- It is found that no bill is generated during the month of July.
- The amount receivable has increased to Rs.1,61,972.00/-while comparing with the receivables of last quarter which was Rs. 6,560.00/-

AMOUNT RECIEVABLE ICICI LOMBARD				
MONTHS	OPENING BALANCE	MONTHLY BILL	RECEIVED AT THIS MONTH	BALANCE AT THE END OF THIS MONTH
JULY	-	-	-	-
AUGUST	-	9,455.00	-	9,455.00
SEPTEMBER	9,455.00	13,120.00	-	22,575.00

OBSERVATION:

- It is found that no amount is received in the month of July, August and September .
- It is found that no bill is generated during the month of July.
- The amount receivable has decreased to Rs.22,575.00/-while comparing with the receivables of last quarter which was Rs.0.00/-

AMOUNT RECIEVABLE NIVABUPA(MAXBUPA)				
MONTHS	OPENING BALANCE	MONTHLY BILL	RECEIVED AT THIS MONTH	BALANCE AT THE END OF THIS MONTH
JULY	-	13,984.00	-	13,984.00
AUGUST	13,984.00	-	11,484.00	2,500.00
SEPTEMBER	2,500.00	1,54,135.00	-	1,56,635.00

OBSERVATION:

- It is found that no amount is received in the month of July and September.
- It is found that no bill is generated during the month of August.
- The amount receivable balance at the end of the quarter is Rs. 1,56,635.00/-

AMOUNT RECIEVABLE HDFC ERGO				
MONTHS	OPENING BALANCE	MONTHLY BILL	RECEIVED AT THIS MONTH	BALANCE AT THE END OF THIS MONTH
JULY	-	-	-	-
AUGUST	-	32,182.00	-	32,182.00
SEPTEMBER	32,182.00	-	-	32,182.00

OBSERVATION:

- It is found that no amount is received in the month of July, August and September.
- It is found that no bill is generated during the month of July and September.
- The amount receivable balance at the end of the quarter is Rs. 32,182.00/-

AMOUNT RECIEVABLE MEDI ASSIST				
MONTHS	OPENING BALANCE	MONTHLY BILL	RECEIVED AT THIS MONTH	BALANCE AT THE END OF THIS MONTH
JULY	-	-	-	-
AUGUST	-	787.00	-	787.00
SEPTEMBER	787.00	1,24,386.00	-	1,25,173.00

OBSERVATION:

- It is found that no amount is received in the month of July, August and September.
- It is found that no bill is generated during the month of July.
- The amount receivable balance at the end of the quarter is Rs. 1,25,173.00/-

AMOUNT RECIEVABLE SOUTHERN RAILWAY				
MONTHS	OPENING BALANCE	MONTHLY BILL	RECEIVED AT THIS MONTH	BALANCE AT THE END OF THIS MONTH
JULY	4,07,255.00	1,70,412.00	-	5,77,667.00
AUGUST	5,77,667.00	30,333.00	-	6,08,000.00
SEPTEMBER	6,08,000.00	-	-	6,08,000.00

OBSERVATION:

- It is found that no amount is received in the month of July, August and September.
- It is found that no bill is generated during the month of September.
- The amount receivable has increased to Rs.6,08,000.00/-while comparing with the receivables of last quarter which was Rs.4,07,255.00/-

SL. NO	SCHEME	NO. OF PATIENTS APPLIED		
		JULY	AUGUST	SEPTEMBER
1	KARUNYA (KASP)	1161	511	1001
2	ESI	287	210	264
3	ECHS	252	240	279
4	CGHS	410	431	375
5	STAR HEALTH	9	13	10
6	NIT	210	187	159
7	VIDAL HEALTH	2	0	1
8	BAJAJ ALLIANCE	0	0	0
9	MEDISEP	109	90	77
10	PARAMOUNT	0	0	1
11	SBI GENERAL	1	1	1
12	HI TPA	0	2	2
13	ICICI LOMBARD	0	1	1

14	ERICSON	0	0	0
15	NIVABUPA(MAXBUPA)	1	0	3
16	HDFC ERGO	0	2	0
17	MEDI ASSIST	0	1	5
18	RELIANCE GENERAL	0	0	1
19	SOUTHERN RAILWAY	1	1	0

9.ACCOUNTS DEPARTMENT

A. HOSPITAL ACCOUNTS

NOTES:

From 1st December 2022 MCH, KHIRC and W&C accounts have been merged.

Findings:

The tally software of KHIRC and W&C accounts was not completely integrated with the MCH accounts at the time of the merging. eg: fixed assets.

i. VOUCHING

No discrepancies are noticed while verifying cash receipts, cash payments, bank receipts and bank payments and journal vouchers .

- a) As per the Stamp Act, 1899, It is Mandatory to Affix Revenue Stamp in case of Payment of cash in excess of Rs.5000/- , which has been properly complied.

ii. Purchases of medicines are done on aday-to-day basis. This should be done twice a week. It is a tedious process for the accounts department to enter a large numbers of purchase bills on aday-to-day basis.

iii. BANK RECONCILIATION STATEMENT

a) Indian Overseas Bank

We have verified Bank Reconciliation Statement of Indian Overseas Bank (A/c No: 004102000002937) and found no major discrepancies.

b) Union Bank

We have verified Bank Reconciliation Statement of Andhra Bank (A/c No: 210111100000016& A/c No: 210111100000043) and found no major discrepancies

iv. FIXED ASSETS

- It was noticed that, during inspection assets are taken from various departments to other departments and are not returned properly. To avoid this issue we recommend numbering all assets and keeping an asset register in every department

v. LEDGER SCRUTINY

▪ Creditors for goods supplied

While verifying the ledger accounts of creditors it was noticed that some ledgers do not have any transaction for the last SIX MONTH. We recommend to get confirmation on all such balances and write back/off such payables if any.

CREDITORS		BALANCE AS ON 30/09/2024	OUTSTANDING SINCE
1755E	Powerica	2220000.00	24/07/2019
1760D	Lapic	97418.00	15/12/2018
1766A	Bonafide Surgicals	4557.00	31/10/2020
1768	Hospital Beds	1000.00	23/07/2022
1773C	ABS Associates	14504.00	31/12/2021
1777B	Well Care Surgicals	2888.00	16/03/2024
1787E	Codepro Systems	864350.00	24/01/2022
1809C	STEEL TECH CORT SOLUTION PVT.LTD	65000.00	16/07/2016
1810D	Wisdom	24000.00	28/01/2023
1823C	Hitech Lab	15723.00	14/12/2015
1828D	Eyedeal Vision	6720.00	27/03/2021
1846D	Inside Interior & Furniture Sale Centre	37005.00	22/03/2024
1860C	Carl Zeiss India(Bangalore)	11800.00	6/1/2024
1872C	Friends Electrical Engineers	8660.00	22/12/2020
	Calicut Eletrical Agencies	9600.00	31/07/2023
	Care Diagnostics	100.00	30/12/2022
	Das Air Product	14160.00	16/09/2021
	Ganga Catering Services	856975.00	7/9/2023
	Jelitta Publicity	37044.00	20/10/2023
	Myovatec Surgical System Pvt Ltd	63152.00	25/03/2021
	Nexba Health Care Marketing & Service Pvt Ltd	2576.00	31/03/2020
1694C	Medi-Sun Medicals	1880.00	23/07/2021
1741	Calicut Pharmaceuticals	16236.00	29/11/2021
TOTAL		4,375,348.00	

▪ **Creditors showing debit balance**

While verifying the ledger accounts of creditors it was noticed that some ledgers shows debit balance. We recommend to get confirmation on all such balances.

CREDITORS		BALANCE AS ON 30/09/2024	OUTSTANDING SINCE
1756E	Grand Medical Systems	490000.00 Dr	27/08/2019
1778E	Nazzio Medical Systems	18000.00 Dr	26/05/2022
1782A	Insta Health Solutions Pvt.Ltd.,	450000.00 Dr	
1789D	Sharan Sleep & Respiratory Care	30000.00 Dr	23/08/2023
1790B	Jeotech Services	33000.00 Dr	27/03/2024
1799A	Aluminium World	28307.00 Dr	23/08/2016
1806C	Floor and Walls	170000.00 Dr	3/5/2023
1807A	Bharathi Electrical Appliances	54457.00 Dr	20/10/2022
1809D	Secumax	113227.00 Dr	5/1/2020
1813A	Clarity Medical Pvt.Ltd	3000.00 Dr	18/07/2023
1825C	Precious Solutions	1387500.00 Dr	9/9/2015
1830D	Mecom Services	4000.00 Dr	7/7/2018
1837D	Saroj Lab	1035.00 Dr	17/09/2018
1843D	I MET Healthcare Pvt.Ltd	45720.00 Dr	16/07/2021
1855A	Prasoon Industrials	30000.00 Dr	31/03/2023
1864C	Star Tin Works	40000.00 Dr	17/10/2016
	Celora Electronic Integration	7280.00 Dr	10/12/2022
	Diagnostics Equipments Services Pvt Ltd	148000.00 Dr	23/03/2023
	DM Healthcare Solutions	96644.00 Dr	7/3/2023
	Everrtech Software Pvt Ltd	200000.00 Dr	10/6/2022
	Innovative Medical Solutions	85000.00 Dr	11/5/2023
	Linbatec India Pvt Ltd	7211.00 Dr	20/03/2024
	Medsynaptic Pvt Ltd	106200.00 Dr	13/07/2023
	Nethra Instruments	50000.00 Dr	16/11/2023
	Oasis Medi Care	1665.00 Dr	31/08/2022
	Romwell Technologies	68550.00 Dr	5/4/2022
	Siemens Health Care Pvt Ltd	35299.00 Dr	20/06/2022
1620	Kerala Drug Distributors	2022.00 Dr	30/06/2023
1656	Ferns Hospital Supplies	1151.00 Dr	31/03/2023
1663	Amruth Diagnostics, Calicut	3367.00 Dr	31/01/2024
	Mohan Medicare	379.00 Dr	14/09/2022
TOTAL		3,711,014.00	

▪ **DEBTORS**

While verifying the ledger accounts of debtors it was noticed that some ledgers do not have any transaction for the last SIX MONTH.

DEBTORS		BALANCE AS ON 30/09/2024	OUTSTANDING SINCE
2222	Pharma College	551.00	25/01/2024
2228	RELIANCE RECEIVABLE(2018-19)	4508748.00	11/12/2020
	AVM Hospital Nilambur	6160.00	18/03/2023
	Janatha Hospital	1000.00	8/2/2023
	KMCT Medical College Molecular Lab	80200.00	31/10/2023
	Leads Health Care Wayanad	15690.00	23/02/2022
	Receivables From PMK	14732.00	29/07/2023
TOTAL		4,627,081.00	

▪ **Duties and taxes**

- Payment details of TDS are received from H.O on a regular basis. All records such as 24Q, 26Q etc. are maintained at H.O, and we have duly verified the same. No major discrepancies are noticed.

▪ **Branch Accounts**

1. Quarterly reconciliation with H.O account, KHIRC has been done.

- **It is suggested to book salary and other bill payments on accrual basis for making the accounting system more reliable.**

GOODS AND SERVICE TAX

We have verified the payment of GST by the Hospital for the month of JULY 2024 to SEPTEMBER 2024, summary of payments details are shown below.

The following table shows the difference between GSTR 1 and GSTR 3B for the months of JULY 2024 to SEPTEMBER 2024.

	PERTICULERS	GSTR 1	GSTR 3B	DIFFERENCE
JULY	Taxable value	26,729,920.65	26,729,921.00	(0.35)
	IGST			
	CGST	1,568,225.74	1,568,226.00	(0.26)
	SGST	1,568,225.74	1,568,226.00	(0.26)
AUGUST	Taxable value	27,198,435.12	27,198,434.00	1.12
	IGST		-	
	CGST	1,601,742.36	1,601,742.00	0.36
	SGST	1,601,742.36	1,601,742.00	0.36
SEPTEMBER	Taxable value	25,024,153.02	25,024,153.00	0.02
	IGST			
	CGST	1,457,811.59	1,457,812.00	(0.41)
	SGST	1,457,811.59	1,457,812.00	(0.41)

10. PROFIT&LOSS ANALYSIS

KMCT HOSPITAL

PROFIT&LOSS A/C FOR THE QUARTER JULY-SEPTEMBER 2024

	Particulars	JULY	AUGUST	SEPTEMBER
	sales			
	SALE OF MEDICINES	1,19,55,985.00	1,25,44,026.00	1,19,65,204.00
	SALE OF MEDICINES - IP	1,44,51,609.00	1,39,45,407.00	1,30,11,947.00
(less)	SALES RETURN	9,28,864.00	8,05,642.00	7,95,418.00
(less)	DISCOUNT ALLOWED	-	-	22,622.00
	Total sales	2,54,78,730.00	2,56,83,791.00	2,41,59,111.00
(less)	COST OF SALES	81,75,647.00	36,40,696.00	1,02,28,761.00
	GROSS PROFIT	1,73,03,083.00	2,20,43,095.00	1,39,30,350.00
	INDIRECT INCOMES:			
	TREATMENT INCOME	6,37,73,273.00	6,38,90,007.00	5,72,53,996.00
	OTHER INCOMES:			
	DISCOUNT RECEIVED	1,441.00	6,831.00	-
	SCRAP SALES	-	1,29,569.00	-
	RENT	10,42,203.00	12,56,780.00	9,13,491.00

	LULU OPTICS & VISION TESTING	88,289.00	33,514.00	1,26,468.00
	OTHER INCOME	1,15,131.00	4,93,129.80	38,239.00
	TOTAL INCOME (A)	8,23,23,420.00	8,78,52,925.80	7,22,62,544.00
	EXPENSES			
	INDIRECT EXPENSES:			
	ADMINISTRATION EXPENSES	1,62,27,611.58	1,61,42,634.10	2,07,35,667.76
	INTEREST AND BANK CHARGES	78,101.71	77,537.64	76,803.84
	PAYMENT & BENEFITS TO EMPLOYEES	5,51,49,251.00	5,11,18,974.00	5,06,67,913.00
	TELEPHONE CHARGES	2,970.00	3,267.00	3,267.00
	TOTAL EXPENSES (B)	7,14,57,934.29	6,73,42,412.74	7,14,83,651.60
	PROFIT BEFORE DEPRECIATION AND INTEREST ON BANK LOAN(A-B)	1,08,65,485.71	2,05,10,513.06	7,78,892.40
	INTEREST ON BANK LOAN	-	-	-
	PROFIT AFTER INTEREST ON BANK LOAN BUT BEFORE DEPRECIATION	1,08,65,485.71	2,05,10,513.06	7,78,892.40
	DEPRECIATION	-	-	-
	NET PROFIT/(LOSS)	1,08,65,485.71	2,05,10,513.06	7,78,892.40

OBSERVATION:

- The Direct Expenses shows fluctuating pattern through out the quarter.
- The net profit for the month of September shows huge shortage compared to previous months

11. HUMAN RESOURCE DEVELOPMENT

We have verified the salary statements, attendance registers, leave application forms maintained by the personnel department.

Attendance register

Verified attendance register of nurses, staff, trainees and doctors and following discrepancies are noticed:

1. Whitening and Overwriting made in the registers.
2. Some of the pages were found stapled together.

Salary statement

Checked and verified the salary statement. Ensured whether the loss of pay and other deductions were entered correctly.

i. Labour turnover

There were 97 resignations and 93 new joining during the quarter having ended on 30th SEPTEMBER 2024.

PARTICULARS	JULY	AUGUST	SEPTEMBER	FOR THE QUARTER
No:Of employees Resigned	42	27	28	97
No:Of employees Joined	40	26	27	93
No. of employees	977	975	974	2926
Percentage of increase compared to previous month	5.97%	-0.20%	-0.10%	8.21%

It is best to keep employee turnover low.

Effects of high labour turnover rate

- a) Even flow of hospital functions is disturbed
- b) Efficiency and productivity of new workers are low in the beginning

- c) There is increased cost of training and introduction
- d) New workers may cause spoilage and wastage of various items
- e) Cost of recruitment and training increases

Remedial steps to reduce labour turnover rate

- a) Exit interview: An interview should be arranged with each outgoing employee to ascertain the reason of his leaving the hospital.
- b) Job analysis and evaluation: Before recruiting employees, job analysis and evaluation may be carried out to ascertain the recruitment of each job.
- c) Enlightened attitude of management: The management should introduce the following steps
 - * Service rules should be framed
 - * Provide facilities for education and training of employees
 - * Introduce facilities for settling employees' grievances

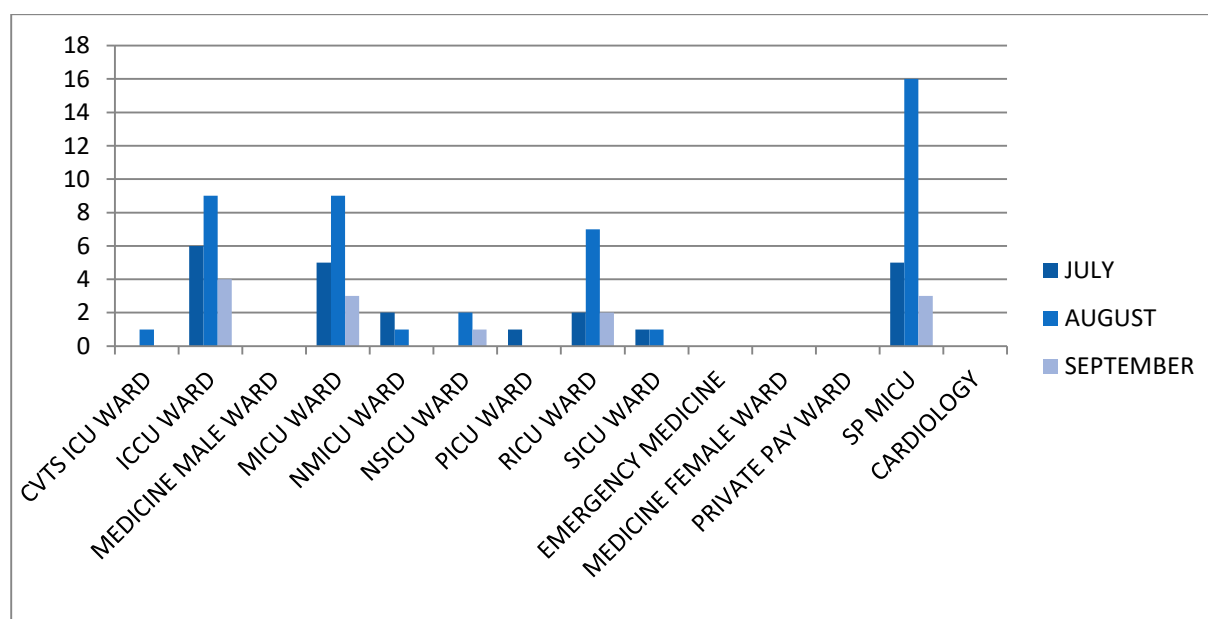
This makes the job easier as the hospital doesn't have the time and training costs of new hires to replace the employees who quit. It saves the money because there are direct costs to find and hire new employees.

12. PATIENT STATISTICS

1. MORTALITY RATE

MORTALITY RATE FOR THE QUARTER ENDED ON SEPTEMBER 30th IS AS UNDER:

DEPARTMENTS	JULY	AUGUST	SEPTEMBER
CVTS ICU WARD	0	1	0
ICCU WARD	6	9	4
MEDICINE MALE WARD	0	0	0
MICU WARD	5	9	3
NMICU WARD	2	1	0
NSICU WARD	0	2	1
PICU WARD	1	0	0
RICU WARD	2	7	2
SICU WARD	1	1	0
EMERGENCY MEDICINE	0	0	0
MEDICINE FEMALE WARD	0	0	0
PRIVATE PAY WARD	0	0	0
SP MICU	5	16	3
CARDIOLOGY	0	0	0
TOTAL COUNT	22	46	13
TOTAL (WHOLE QUARTER)			81



2. PATIENT STATISTICS

OP CENSUS (Department wise)

DEPARTMENT	JULY	AUGUST	SEPTEMBER	TOTAL	PREVIOUS QTR
CARDIOLOGY	1389	1420	1327	4136	3792
CARDIOTHORACIC SURGERY	224	230	214	668	630
NEPHROLOGY	430	421	390	1241	1104
NEURO SURGERY	274	244	226	744	688
GASTROENTEROLOGY	1007	964	512	2483	2664
NEUROLOGY	1158	1251	1175	3584	3436
PLASTIC SURGERY	121	117	127	365	314
DERMATOLOGY	3157	3340	2978	9475	8280
ENT	3505	3371	3062	9938	9194
GYNECOLOGY	3622	3375	3113	10110	9645
GENERAL MEDICINE	7192	6738	6255	20185	18099
NEONATAL	168	145	175	488	437
OBSTETRICS	4841	4477	4176	13494	12639
ONCOLOGY	0	0	0	0	0
OPHTHALMOLOGY	4804	4154	3832	12790	11945
ORTHOPAEDICS	6340	5957	5504	17801	17022
PAEDIATRICS	4683	4339	4126	13148	12012
PSYCHIATRY	2132	2023	1948	6103	5513
PULMONARY MEDICINE	2841	2720	2593	8154	7619
GENERAL SURGERY	6019	5202	5136	16357	16427
TB&CHEST	0	0	0	0	0
CASUALTY WC	1773	2041	2085	5899	4800
EMERGENCY MEDICINE	5178	6079	5767	17024	14642
INVESTIGATION	0	0	0	0	0
UROLOGY	1030	1064	936	3030	3069
Total	61888	59672	55657	177217	163971

NOTES

A) No. of out Patients visited the Hospital during the quarter which ended on SEPTEMBER 30th 2024 is 177217 compared to 163971 in the previous quarter, which shows around 8.07 % increase in the current quarter.

OP CENSUS (Category wise)

SCHEME	JULY	AUGUST	SEPTEMBER	TOTAL	PREVIOUS QUARTER
STARHEALTH	6	16	17	39	25
AROGYA	4	0	0	4	0
AROGYASREE	7	20	14	41	35

BDS STUDENT	0	0	0	0	0
CAMP	1223	1046	1126	3395	3024
CARDIOLOGY	1389	1420	1327	4136	3792
CARE	0	0	0	0	0
ECHS	292	267	280	839	840
VIDAL HEALTH	1	2	0	3	9
BOOK MY OP	0	0	0	0	0
ESI	308	219	314	841	987
FOREIGN	0	0	0	0	0
NG365	5	10	1	16	22
GENERAL	21355	21855	20052	63262	55673
MAXBUPA	1	1	2	4	2
KASP	1457	1365	1251	4073	3761
HUMSAFAR	55	74	68	197	168
MADHYAMAM	0	0	0	0	0
KARUNYA	0	3	1	4	0
MAMO	12	15	5	32	9
MBBS STUDENT	0	0	0	0	0
NIT	216	180	156	552	367
NURSING STUDENT	0	0	0	0	0
RSBY	0	0	0	0	0
SANTHWANAM	7	7	7	21	35
SEVANA	13	8	8	29	20
SHREYAS	13	16	22	51	36
STAFF	2	0	0	2	3
STUDENT	820	761	764	2345	2211
ONLINE BOOK	0	0	0	0	0
HEALTH CARD	0	0	0	0	0
KASP DAYCARE	0	0	0	0	0
PACKAGE	0	0	0	0	0
DOCTOR	0	0	0	0	0
CORPORATE	2965	2725	2617	8307	7951
Z4	34184	32509	30893	97586	93940
SNEHA SPARSHAM	0	0	0	0	0
TOTAL	64335	62519	58925	185779	172910

IP CENSUS (Department Wise Admissions)

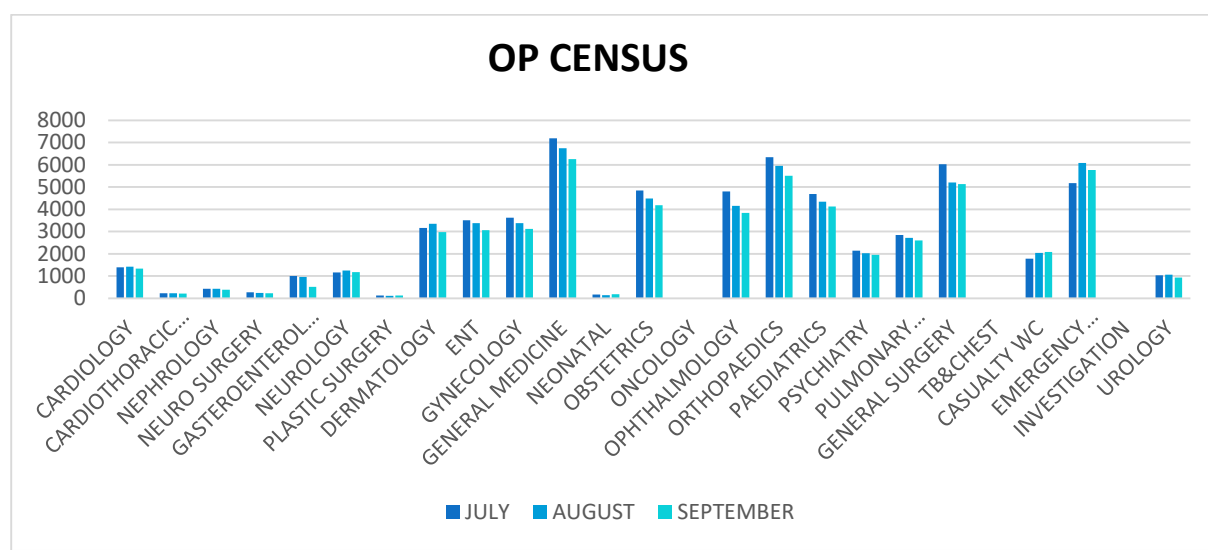
DEPARTMENT / WARD NAME	JULY	AUG	SEP	TOTAL	PREVIOUS QUARTER
CARDIOLOGY	265	271	252	788	708
CARDIOTHORACIC SURGERY	36	37	39	112	99

NEPHROLOGY	51	50	62	163	131
NEURO SURGERY	51	37	32	120	94
UROLOGY	92	81	79	252	241
NEUROLOGY	103	96	92	291	285
DERMATOLOGY	11	15	43	69	57
ENT	64	59	66	189	191
GYNECOLOGY	118	117	104	339	331
GENERAL MEDICINE	329	298	343	970	891
NEONATAL	79	87	90	256	233
OBSTETRICS	103	126	116	345	335
OPHTHALMOLOGY	36	30	59	125	127
ORTHOPAEDICS	174	171	180	525	520
PAEDIATRICS	109	129	156	394	195
PSYCHIATRY	31	34	34	99	112
PULMONARY MEDICINE	112	115	126	353	228
GENERAL SURGERY	477	391	357	1225	1248
EMERGENCY MEDICINE	0	0	0	0	0
PLASTIC SURGERY	17	22	25	64	65
CASUALTY WC	1	0	0	1	0
GASTROENTEROLOGY & HEPATOLOGY	12	5	3	20	31
Total	2,271	2,171	2,258	6700	6,122

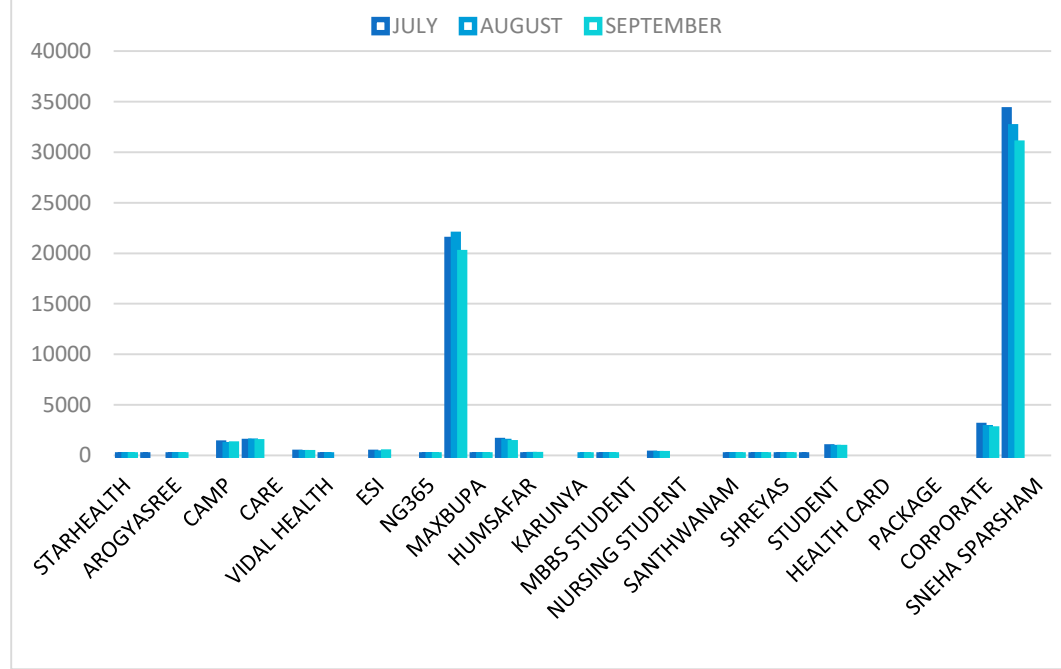
IP CENSUS (Category Wise Admissions)

SCHEME	JULY	AUGUST	SEPTEMBER	TOTAL	PREVIOUS QTR
MADHYAMAM	0	0	0	0	0
AROgyasree	0	0	0	0	0
BDS STUDENT	0	0	0	0	0
CAMP	10	43	224	277	216
CARDIOLOGY	265	271	252	788	708
CARE	0	0	0	0	0
ECHS	11	30	22	63	63
EPILEPSY CLINIC	0	0	0	0	0
ESI	77	37	72	186	217
FREE	0	0	0	0	0
GENERAL	552	529	565	1646	1371
HEALTHCARD	0	0	0	0	0
HUMSAFAR	0	0	1	1	0

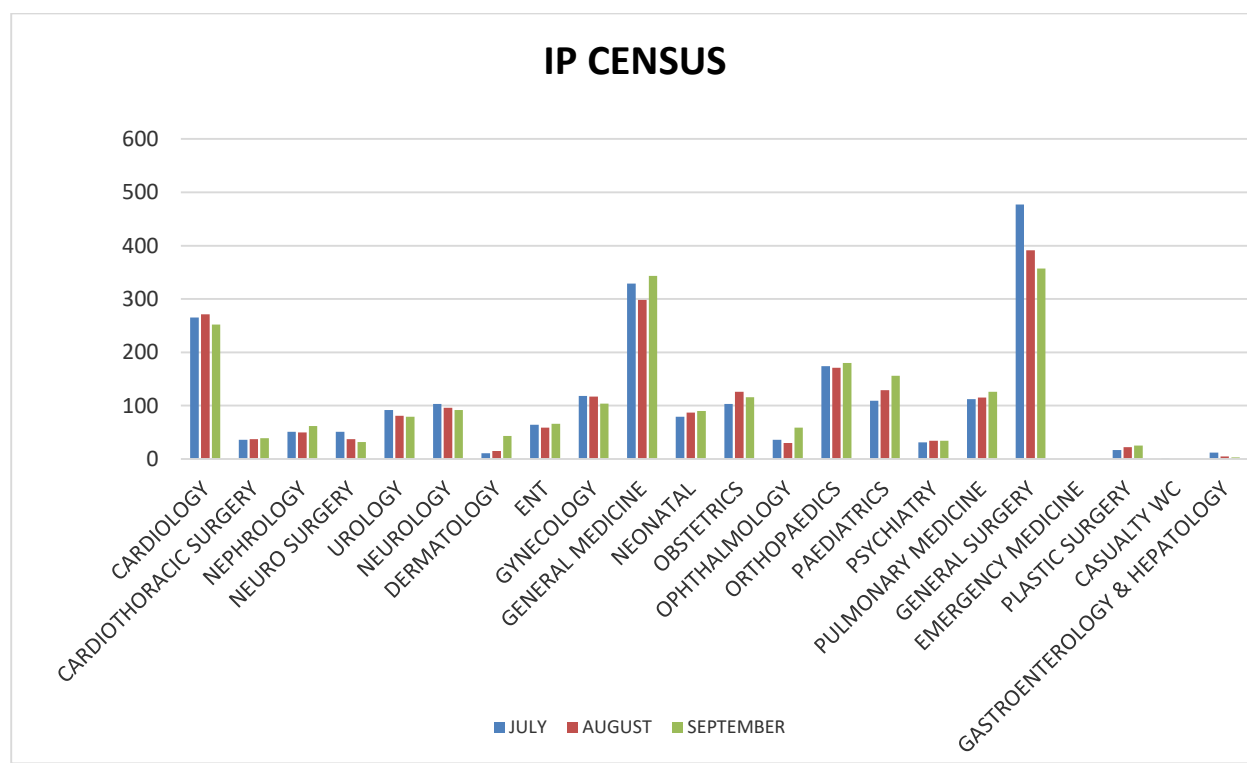
MAX BUPA	1	1	2	4	2
KARUNYA	0	3	1	4	0
KASP	1421	1360	1216	3997	3717
MAMO	0	0	0	0	0
NURSING STUDENT	0	0	0	0	0
NIT	4	3	9	16	14
RSBY	0	0	0	0	0
VIDAL HEALTH	1	2	1	4	8
SANTHWANAM	0	0	0	0	0
REKSHA TPA	0	0	0	0	0
BAJAJ ALLIANZ	0	0	0	0	0
SEVANA	0	0	0	0	0
ONLINE BOOK	0	0	0	0	0
SHREYAS	0	0	0	0	0
STAFF EMPLOYEE	0	0	0	0	0
STAR HEALTH	7	14	9	30	23
STUDENT	0	1	0	1	1
CORPORATE	1669	1577	1444	4690	4423
DOCTOR	0	0	0	0	0
Z4	0	0	0	0	1
FREE ALL	0	0	0	0	0
TOTAL	4018	3871	3818	11707	10764

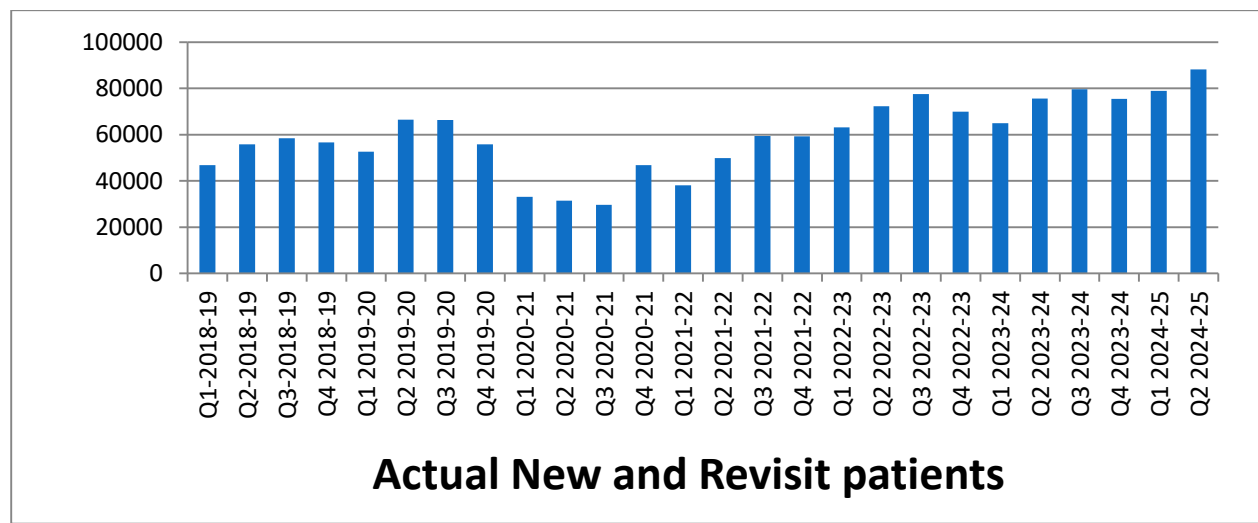
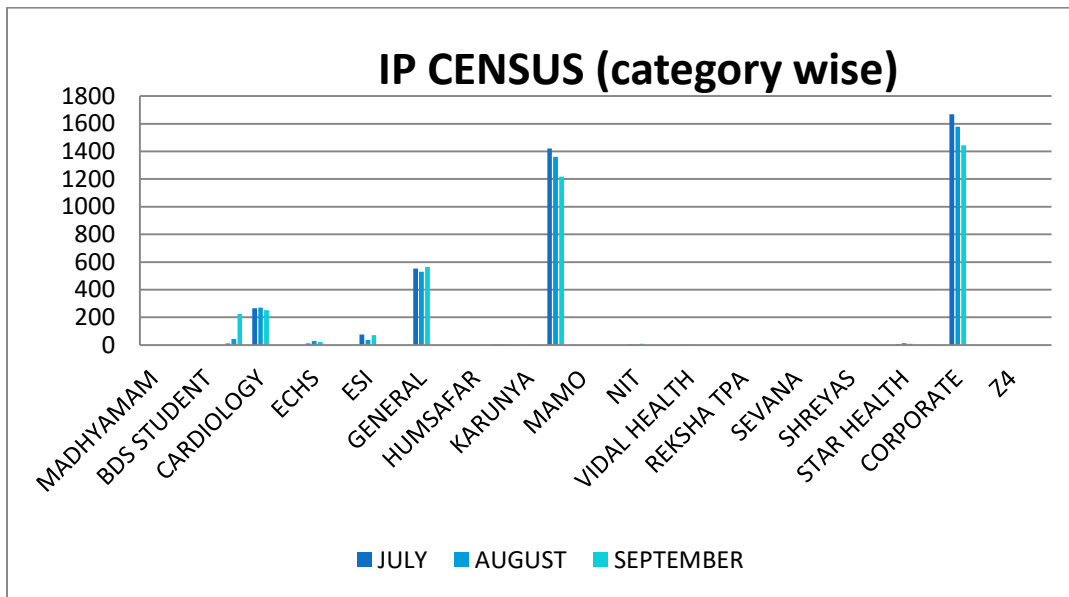


OP CENSUS (category wise)

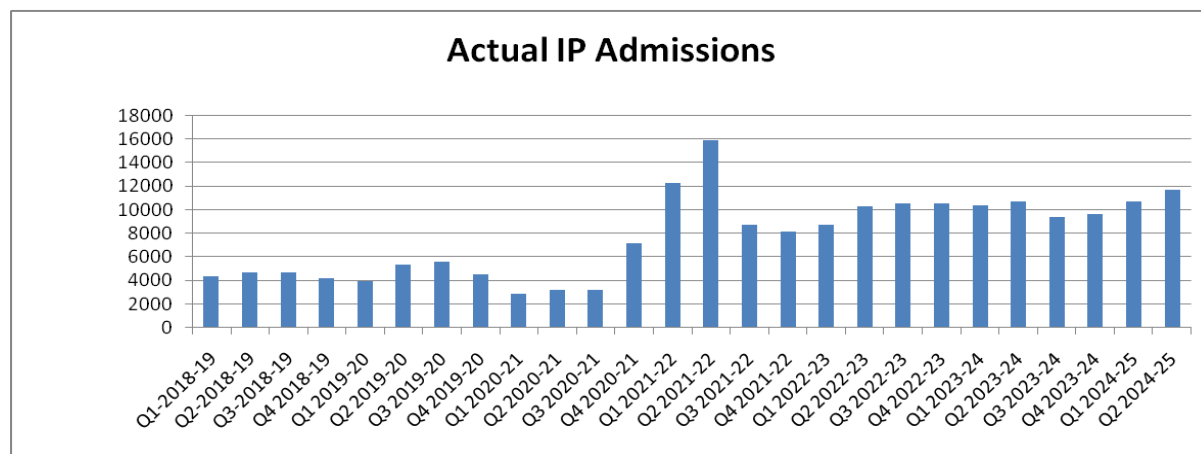


IP CENSUS





Notes: a) For the Quarter ended on 30th SEPTEMBER 2024, total number of In Patients visited the hospital has increased to 88193 from 78970 Patients in the previous quarter.



Notes: a) *For the Quarter ended on 30th SEPTEMBER 2024, total number of In Patients visited the hospital has increased to 11707 from 10764 Patients in the previous quarter.*

For

**PAVITHRAN AND MURALI
CHARTERED ACCOUNTANTS
(FirmReg.No.002622S)**

**PLACE : CALICUT
DATE :18-11-2024**

**CA. C.P. RADHAKRISHNAN,
M.Com, FCA, DISA
(Partner)M.No.217112
UDIN: 24217112BKAJFN9531**



PAVITHRAN & MURALI
CHARTERED ACCOUNTANTS