## CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE /TRUST ACCOUNTS

Name of the College: NEHRU INSTITUTE of ENGINEERING AND TECHNOLOGY under - NEHRU COLLEGE OF EDUCATIONAL AND CHARITIABLE TRUST					
Address of the College: Nehru Gardens, Nehru College Road, Third	umalaya	ampala	yam		
Coimbatore: 641 105	One of the control of				
Period of Audit :2020-2021	go, According to Control of the Print				
Prepared by : A Mary Monica		the state of the s		and of the second section of the second	
under - NEHRU COLLEGE OF EDUCATIONAL AND CHARITIABLE TRUST  idress of the College : Nehru Gardens, Nehru College Road, Thirumalayampalayam  imbatore : 641 105  riod of Audit :2020-2021  epared by : A Mary Monica  viewed by : K Chandran – Finance Manager  rie : Wherever test checks are to be carried out, Obtain instructions from Audit In Charge  Particulars Yes No NA Remarks  General Instruction  Have you checked the past year records like I.T returns and lancial Statement  Have you examined the software systems in place with respect books of accounts  Have you checked the number of years of maintenance of proper ancial records  Opening Balance  Have you checked opening balances of  1. Cash Book 2. Bank Book 3. General Ledger 4. Other Subsidiary Ledgers, with closing balances of previous year  Fouching includes the following:  Receipts and payments of Cash book and Bank book  Have you checked correctness receipts and payments with  sect to  1. Account Head					
	general designation designation from		ng a salam akan dan salam akan salam s	AND THE PROPERTY OF THE PROPER	
	Yes	No	NA	Remarks	
1. General Instruction		Nanconaucon variantes var			
Financial Statement	/				
	/				
to books of accounts	~	National Street Control		This will be supposed to the supplement of the s	
1.3 Have you checked the number of years of maintenance of proper					
financial records	~			Microsopher removable with a territory and an arrange of the property of the second se	
2. Opening Balance					
		n o Tribuell name and an observed		M CDA BYTHIC TO COM IN MACHINE TO ANY CONTROL OF THE SUBSTITUTE OF	
1. Cash Book	<b>/</b>	Productive (may be able to the mo-			
2. Bank Book	<b>/</b>	ACCORDING TO THE PARTY OF THE PARTY.			
3. General Ledger	/	or of the barrier of the same			
4. Other Subsidiary Ledgers, with closing balances of previous	/				
year	~	THE STREET AND THE STREET			
3. Vouching		The state of the last of the l			
Vouching includes the following:	-	The residence of the second	Vest factor province or a supernoval party		
3.1 Receipts and payments of Cash book and Bank book	<u> </u>	MALES IN COLUMN TO SERVICE AND			
3.2 Have you checked correctness receipts and payments with					
respect to	And the second second second second second second	To this of the state of the same			
1. Account Head				2	
2. Date					
3. Amount	/				
4. Name of the Party	~		,		
3.3 Are the Vouchers properly authorized and supported by			- COMPANIES CONTRACTOR	And the state of t	
necessary external evidence and /or internal documentation	<b>V</b>	******			
3.4 Does the transaction relate to the accounting year under audit	1				
	11			7	

Dr. P. MANIIARASAN Principal Nehru Institute of Engg. & Technology T.M.Palayam, Coimbatore - 641 105

4.Cash Book/Bank Book		aranti professione ( a ter as regt ye	for gailbumber ediat k splig classicionslylps	getti kali kali kali kali kali kali kali kal	terminal variable
4.1 Have you checked whether transactions have been recorded in	/	provide the land applicable to	n de la començación	painted refer to a pro-to control to the activate	andonian across. Na
Cash Book/Bank book for collections with counter foils of receipts.	~				
4.2 Have you checked whether cash collected is deposited into bank	or a constant of the second	e eleverous produktioneds.		Bian market a more resident to the second	anne annaghtion
within reasonable intervals	/				
4.3 Have you checked Bank Reconciliation Statement and		professional professional and the contraction of th			Activitivitimismusica
Reconciliation entries with clearance in next month's Bank	,				
statements.	/				
4.4 Have you checked contra entries for cash with drawls and	Marin mangasal necessary and t	un necurculare del establishe	Annual Control of Section 1	idlik friedmostre vergniczekkostóbusova, es	and the state of the state of
deposits and ensured that they appear on same date in cash	/				
book/bank book	~				
4.5 Have you checked whether payments have been made only for	and the same of the same of	a grifti nem grecolor general commencia		Marie Marie Construction of the Construction o	
charitable purposes or related projects/programs i.e., relief of poor,	/				
medical relief/ education					
4.6 Have you ensured that wherever payments exceeds Rs.1 0000/-	/	The spirit of th		(menus del remoderno alle su	
it has been made through cheque/D.D.	~				
5. Journal Vouching		er held genediting Physics and Committee			
5.1 Have you checked head of account on all journal vouchers?	/	Processing State (management			
5.2 Are all journal vouchers supported by necessary		TO ME THE STATE OF		and the state of t	e-constant and con-
evidence/explanation.					
5.3 Are all vouchers properly, authorized?	/				
6.Sa;laries/Wages/Honorarium					
6.1 Have you checked salary register and summaries thereof in cash	/				
book /bank book.	~				
<b>6.2</b> Have you checked statutory deductions for:					
1. Provident Fund	/				
2. Income Tax	/				
3. Any Other Items					
6.3 Have you checked statutory deductions have been paid in proper					
& timely I manner to respective departments	/			with the same and	· Proposition (Contra
7.Ledger Posting/Scrutiny		***********			
7.1 Have you checked posting from cash book/bank book/journal	/				
register and all other principal books					
7.2 Have you scrutinized:					
a) Loan/Staff Loan ledger		PT-MAP THY MA COMMODING	<b>V</b>		
b) Advance Ledger			/		
7.3 Have you scrutinized all Assets accounts of the Trust/institution	/				
to ensure that assets relating to Trust Society only recorded?	<b>V</b>				
7.4 Have you scrutinized all liabilities accounts of the					
Trust/institution to ensure that liabilities relating to Trust/Society	/				
only recordecl.					-
7.5 Have you scrutinized all expenses accounts in particulars of:	-				
a) Building Repairs	1				
b) Machinery Repairs	/	-			
c) Others repairs	/			L_/	
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To ensure that whether any expenditure of Capital nature has been	T	T	
charged to revenue account and vice versa.			
8.Tax Matters	-		
8.1 Have you checked TDS returns are filed Quarterly and obtained	-		
the A/C Nulliber	/	The state of the s	are consistently.
8.2 Have you enquired about any pending tax litigations	-		
3. Others Records	-		
9.1 Have you checked			NA COLOR
A) Register of fixed deposits	-		and a second
B) Register of fixed Assests			U) in Company

Mary M.

(A. MARY MONICA)

K. CHANDRAN, M.Com.,BGL.,CAIIB Finance Manager Nervy Group of Institutions

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