

**J.K.K. MUNIRAJAH COLLEGE OF TECHNOLOGY**

T.N. Palayam (Po), Gobi (Tk), Erode (Dt) – 638 506

Approved by AICTE, New Delhi And Affiliated to Anna University, Chennai.



# **6.4.1. INTERNAL AUDIT** **REPORT**

**TRUST NAME :**

**Annai Sampoorani Ammal Charitable Trust**

**Ethirmedu, Valayakaranoor,**

**Komarapalayam Tk. – 638 183**

**6.4.1. CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE /**  
**TRUST ACCOUNTS**

<b>Name of the Trust</b>	Annai Sampoorani Ammal Charitable Trust
<b>Address of the Trust</b>	Ethirmedu, Valayakaranoor, Komarapalayam Tk – 638 183
<b>Period of Audit</b>	01.04.2021 to 30.03.2022
<b>Financial Year</b>	2021 - 2022
<b>Prepared by</b>	Ms. V.K. Kavitha, Assistant Accountant
<b>Reviewed by</b>	Mr. N. Govindaraju, Chief Accountant

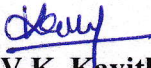
SL.NO	PARTICULARS	YES	NO	N.A	REMARKS
1	<b>CASH BOOK / BANK PASS BOOK</b>				
1.1	Have you checked whether transactions have been recorded in Cash Book / Bank Pass Book for collections with counter foils of receipt?	✓			
1.2	Have you checked whether cash collected is deposited into bank within reasonable intervals?	✓			
1.3	Have you checked a Bank Reconciliation Statement and Reconciliation entry with clearance in next month's bank statements?	✓			
1.4	Have you checked contra entries for cash withdraws and deposits and ensured that they appear on same date in cash book/ bank book?	✓			
1.5	Have you checked payments have been made only for charitable purposes or related projects/programs i.e. relief of poor/medical relief/education and other objects of public utility?	✓			
2.	<b>GENERAL INSTRUCTIONS</b>				
2.1	Have you checked the past year records like I.T. Returns and Financial Statement?	✓			

2.2	Have you examined the software systems in place with respect to books of Accounts?	✓			
2.3	Have you checked the number of years of maintenance of proper financial records?	✓			
3	<b>JOURNAL VOUCHING</b>				
3.1	Have you checked head of account on all journal vouchers?	✓			
3.2	Are all journal vouchers supported by necessary evidence/explanation?	✓			
3.3	Are all vouchers properly authorized?	✓			
4	<b>LEDGER POSTING &amp; SECURITINY</b>				
4.1	Have you checked postings from cash book/bank book / journal register and all other principal books?	✓			
4.2	Have you scrutinized	✓			
	1. Loan/Staff loan ledger	✓			
	2. Advance Ledger	✓			
4.3	Have you scrutinized all assets accounts of the Trust / Institution to ensure that all assets relating to Trust/Society only recorded?	✓			
4.4	Have you scrutinized all liabilities accounts of the Trust/Institution to ensure that all assets relating to Trust/Society only recorded?	✓			
4.5	Have you scrutinized all expenses accounts in particulars of				
	1. Building Maintenance or Repair	✓			
	2. Loan/Staff Loan Ledger	✓			
	3. Others				
	To ensure whether any expenditure of				


	Capital nature has been charged to revenue account and vice versa.	✓			
5	<b>OPENING BALANCE</b>				
5.1	Have you checked opening balances of :	✓			
5.2	1. Cash Book	✓			
	2. Bank pass Book	✓			
	3. General Ledger	✓			
	4. Others ledgers with closing balances of previous year	✓			
6	<b>OTHER RECORDS</b>	✓			
6.1	Have you checked	✓			
	1. Register of fixed deposits	✓			
	2. Register of fixed Assets	✓			
7	<b>SALARIES /WAGES/HONORIUM</b>				
7.1	Have you checked Salary Register and summaries thereof in cash book / bank pass book?	✓			
7.2	Have you checked statutory deductions for:				
	1. Provident Fund	✓			
	2. Income Tax	✓			
	3. Any other Items	✓			✓
9	<b>TAX MATTERS</b>				
9.1	Have you checked TDS returns are filled quarterly and obtained the A/C. number?	✓			
9.2	Have you enquired about any pending tax litigations?		✓		
10	<b>VOUCHING</b>				
	Vouching includes the following :				
10.1	Receipts and payments of Cash and Bank	✓			

	pass book				
10.2	Have you checked the correctness receipts and payments with respect to				
	1. Account Head	✓			
	2. Date	✓			
	3.Amount	✓			
	4. Name of the party	✓			
10.3	Are the vouchers properly authorized and supported by necessary external evidence and /or Internal Documentation?	✓			
10.4	Does the transactions relate to the accounting year under Audit?	✓			
10.5	Have you checked totals and sub-totals?	✓			

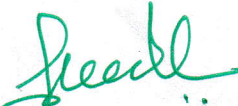
**PREPARED BY**

  
**(Ms. V.K. Kavitha)**  
**Accountant**

**CHECKED BY**

  
**(Mr. N. Govindaraju)**  
**Sr. Accountant**

**PRINCIPAL**

  
**(Dr. K. Sridharan)**  
**Principal**