



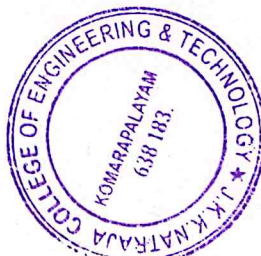
J K K NATRAJA COLLEGE OF ENGINEERING AND TECHNOLOGY
 (MANAGED BY J.K.K.RANGAMMAL CHARITABLE TRUST)
 Natarajapuram, NH-544, (Salem to Coimbatore)
 Komarapalayam - 638 183, Namakkal Dt., Tamil Nadu.
 (Approved by AICTE - New Delhi and Affiliated to Anna University - Chennai)
 Website: www.engg.jkkn.in

CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE/TRUST ACCOUNTS

Name of the college: JKKN College of Engineering and Technology, Komarapalayam
Address of the College: Natarajapuram, NH-544, (Salem to Coimbatore), Komarapalayam- 638 183. Namakkal Dist.
Period of Audit: 2022-2023
Prepared by: <u>M. Mathivanan</u> , Admin Office
Reviewed by: <u>S. Shanmugam</u> , Admin Office

Note: Wherever test checks are to be carried out, obtain instructions from Audit InCharge

Particulars	Yes	No	N.A	Remarks
1. General Instructions				
1.1 Have you checked the past year-records like I.T returns and financial statement	✓			
1.2 Have you checked the number of years of maintenance of proper financial records	✓			
2. Opening Balance				
2.1 Have you checked the number of years of maintenance of proper financial records	✓			
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other subsidiary ledgers, with closing balances of	✓			
3. Vouching				
Vouching includes the following:				
3.1 Receipt and payments of cash book and Bank book	✓			
3.2 Have you checked correctness receipts and payments with respect to	✓			
1. Account Head	✓			
2. Date	✓			
3. Amount	✓			
4. Name of party	✓			
3.3 Are the Vouchers properly authorized and supported by necessary external evidence and / or internal documentation.	✓			



3.4 Does the transaction relate to the accounting under audit?	✓			
3.5 Have you checked total/subtotal	✓			
4.Cash book/Bank book				
4.1 Have you checked whether transactions have been recorded in cash book / Bank book for collection with counter foils of receipts.	✓			
4.2 Have you checked whether cash collected is deposited into bank within reasonable intervals	✓			
4.3 Have you checked bank reconciliation statement and reconciliation entries with clearance in next month's bank statements	✓			
4.4 Have you ensured that wherever payments exceeds Rs.10000. it has been made through cheque /DD.	✓			
4.5 Have you checked contra entries for cash withdrawals and deposits and ensured that they appear on same date in cash L book/ bank book	✓			
4.6 Have you checked whether payments have been made only for charitable purpose or related projects / programs i.e. Relief of proof/education/medical relief		✓		
5.Journal Vouching				
5.1 Have you checked head of account on all journal vouchers- NT	✓			
5.2 Are all journal vouchers supported by necessary evidence/ explanations	✓			
5.3 Are all vouchers properly authorized	✓			
6.Salaries/ Wages /Honorarium				
6.1 Have you checked salary register and summaries thereof in cash book/bank book	✓			
6.2 Have you checked statutory deductions for				
1. Provident fund	✓			
2. Income tax	✓			
3. Any other items	✓			
6.3 Have you checked stator deductions have been paid in proper and time manner to respective departments	✓			
7. Ledger 1 Posting and security	✓			
7.1 Have you checked posting from cash book/ bank book/journal register and all other principal books	✓			
7.2 Have you scrutinized:	✓			
a) Staff Loan Ledger				
b) Advance Ledger	✓			
7.3 Have you Scrutinized all assets accounts of the trust/ institution to ensure that liabilities relating to trust/society only recorded?	✓			
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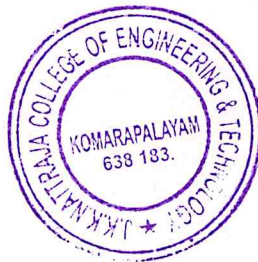


7.5 have scrutinized all expenses accounts in particular of a) Building repairs b) Machine Repairs c) Other Repairs To ensure that Whether any expenditure of capital nature has been charged to revenue account and vice versa.	✓			
8. Tax Matters				
8.1 Have you checked TDS returns are filed quarterly and obtained the A/C number	✓			
8.2 Have you enquired about any pending tax litigations	✓			
9. Other Records				
9.1 Have you checked a) Register of fixed deposits b) Register for fixed assets	✓			

K. Velayutham
K. VELAYUTHAM
ACCOUNTS OFFICER
J.K.K.NATTRAJA COLLEGE OF
ENGINEERING & TECHNOLOGY
KOMARAPALAYAM - 638 183

Administrative Officer
Administrative Officer
J.K.K.NATTRAJA COLLEGE OF ENGINEERING
AND TECHNOLOGY
KOMARAPALAYAM - 638 183

Principal
PRINCIPAL
J.K.K.NATTRAJA COLLEGE OF
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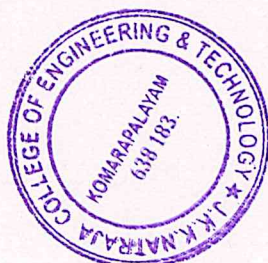
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Address of the College: Natarajapuram, NH-544, (Salem to Coimbatore), Komarapalayam- 638 183. Namakkal Dist.	
Period of Audit: 2021-2022	
Prepared by: <u>M. MATHIVANAN</u> , Admin Office	
Reviewed by: <u>S. SHANMATHI</u> , Admin Office	

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3. Amount	✓			
4. Name of party	✓			
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6.Salaries/ Wages /Honorarium				
6.1 Have you checked salary register and summaries thereof in cash book/bank book	✓			
6.2 Have you checked statutory deductions for	✓			
1. Provident fund	✓			
2. Income tax	✓			
3. Any other items	✓			
6.3 Have you checked stator deductions have been paid in proper and time manner to respective departments	✓			
7. Ledger 1 Posting and security	✓			
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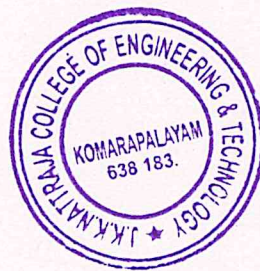


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K. V.
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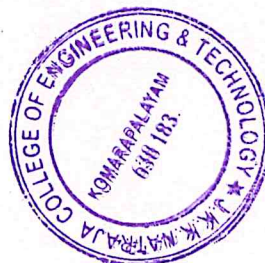


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Address of the College: Natarajapuram, NH-544, (Salem to Coimbatore), Kumarapalayam- 638 183. Namakkal Dist.
Period of Audit: 2020-2021
Prepared by: <u>M. MATHIVANAN</u> , Admin Office
Reviewed by: <u>S. SHANMATHI</u> , Admin Office

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Particulars	Yes	No	N.A	Remarks
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2. Date	✓			
3. Amount	✓			
4. Name of party	✓			
3.3 Are the Vouchers properly authorized and supported by necessary external evidence and / or internal documentation.	✓			



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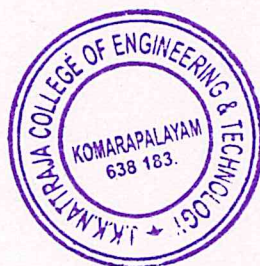


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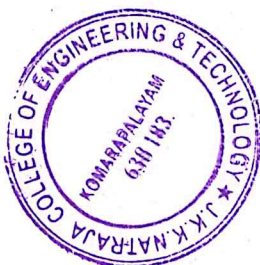
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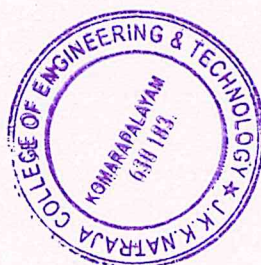
Name of the college: JKKN College of Engineering and Technology, Komarapalayam
Address of the College: Natarajapuram, NH-544, (Salem to Coimbatore), Kumarapalayam- 638 183. Namakkal Dist.
Period of Audit: 2019-2020
Prepared by: <u>M. MATHIVANAN</u> , Admin Office
Reviewed by: <u>S. SHANMATHI</u> , Admin Office

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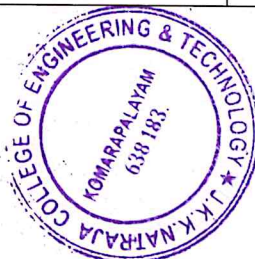
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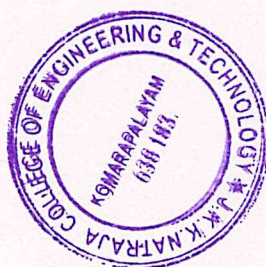
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Prepared by: <u>M. MATHIVANAN</u>	, Admin Office
Reviewed by: <u>S. SHANMATHI</u>	, Admin Office

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