

(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

Nameof the college: JKKN College of	Engineering and Technol	ology, Komarapalayam	1 - 3
Address of the College: Natarajapuran	n, NH-544, (Salem to Co	oimbatore), Kumarapalayam- 6	38 183.
Namakkal Dist.			
Period of Audit:2022-2023			
Prepared by: M. MOTH VANON	,Admin Office		
			4
Reviewed by: S. SHANMATH	, Admin Office		

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	8		(*	
2. Opening Balance				
2.1 Have you checked the number of years of maintenance of proper financial records	1	Ā		
1. Cash Book	1			
2. Bank Book				
3. General Ledger	. (		1	
4. Other subsidiary ledgers, with closing balances of	~			
3. Vouching				
Vouching includes the following:		Ý	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	J
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	1			
2. Date				Contractor and
3. Amount				
4. Name of party	(			
3.3 Are the Vouchers properly authorized and supported by necessary external evidence and / or internal documentation.		0		



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7.5 have scrutinized all expenses accounts in particular of				
a) Building repairs				
b) Machine Repairs	1./			- 4
c) Other Repairs	V	~	= ^	
To ensure that Whether any expenditure of capital nature has been			-	×
charged to revenue account and vice versa.		= =-		
8. Tax Matters				
		0		1
8.1 Have you checked TDS returns are filed quarterly and obtained	1	1		
the A/C number	V			
8.2 Have you enquired about any pending tax litigations	1			
	V	-		
9. Other Records		2.2.2.		Ĩ.
9.1 Have you checked				
	1/			-
a) Register of fixed deposits	V			
b) Register for fixed assets				

Administrative Officer AND TECHNOLOGY KUMARAPALAYAM - 638 183

PRINCIPAL J.K.K.NATTRAJA COLLEGE OF ENGINEERING J.K.K.NATTRAJA COLLEGE OF ENGINEERING & TECHNOLOGY, KUMARAPALAYAM - 638 183.





(MANAGED BY J.K.K.RANGAMMAL CHARITABLE TRUST)
Natarajapuram, NH-544, (Salem to Coimbatore)
Komarapalayam - 638 183, Namakkal Dt., Tamil Nadu.
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Nameof 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:2021-2022	
Prepared by: M. MOTHYONON ,Admin Office	
Reviewed by: S. SHANNATH , Admin Office	

Particulars	Yes	No	N.A	Remarks
1. General Instructions		1		
1.1 Have you checked the past year-records like	. /			
I.T returns and financial statement	Y			
1.2 Have you checked the number of years of				
maintenance of proper financial records	Y			-
2. Opening Balance				
2.1 Have you checked the number of years of	/			
maintenance of proper financial records	V			
1. Cash Book				
2. Bank Book				
3. General Ledger				
4. Other subsidiary ledgers, with closing balances of		8		
3. Vouching			-	
Vouching includes the following:				
3.1 Receipt and payments of cash book and Bank book	V	-		
3.2 Have you checked correctness receipts and payments with		5		
respect to	Y			
1. Account Head				
2. Date		-		
3. Amount				
4. Name of party				
3.3 Are the Vouchers properly authorized and supported by	/			r
necessary external evidence and / or internal documentation.	V	ž.		



3.4 Does the transaction relate to the accounting under audit?	4			
3.5 Have you checked total/subtotal	(	7		
4.Cash book / Bank book				
4.1Have you checked whether transactions have been recorded in	/			
cash book / Bank book for collection with counter foils of receipts.	1	7.5		
4.2 Have you checked whether cash collected is deposited into	/			
bank within reasonable intervals	R			
4.3 Have you checked bank reconciliation statement and	/			
reconciliation entries with clearance in next month's bank	1			
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	1			
deposits and ensured that they appear on same date in cash L book/	1			
bank book				
4.6 Have you checked whether payments have been made only for		/		
charitable purpose or related projects / programs i.e. Relief of		1		
proof/education/medical relief			- 1	
5. Journal Vouching				ᅥ
5.1 Have you checked head of account on all journal vouchers- NT				$\dashv$
5.2 Are all journal vouchers supported by necessary evidence/	/			+
explanations	8			
5.3 Are all vouchers properly authorized	1			٦
6.Salaries/ Wages /Honorarium				-
6.1 Have you checked salary register and summaries thereof in cash	/			$\dashv$
book/bank book	Y			
6.2 Have you checked statutory deductions for	1			+
1. Provident fund	/			
2. Income tax	1			+
3. Any other items	/	10.00		-
6.3 Have you checked stator deductions have been paid in proper	7			+
and time manner to respective departments	(			
7. Ledger 1 Posting and security				+
7.1 Have you checked posting from cash book/ bank book/journal	1			+
register and all other principal books	4			
7.2 Have you scrutinized:	1			+
a) Staff Loan Ledger	1			
b) Advance Ledger	/			+
7.3 Have you Scrutinized all assets accounts of the trust/institution	1			+
to ensure that liabilities relating to trust/society only recorded?	(			
7.4 Have you scrutinized all liabilities accounts of the trust/	/			1
institution to ensure that liabilities relating to trust/ society only	8			
recorded				
				]



7.5.1			
7.5 have scrutinized all expenses accounts in particular of			
a) Building repairs		10-	
b) Machine Repairs			
c) Other Repairs	/		
To ensure that Whether any expenditure of capital nature has been	Y		
charged to revenue account and vice versa.			
8. Tax Matters			
8.1 Have you checked TDS returns are filed quarterly and obtained	1		
the A/C number	(		
8.2 Have you enquired about any pending tax litigations	/		
	1		
9. Other Records			
9.1 Have you checked	-		
a) Register of fixed deposits	V		
b) Register for fixed assets			
o) register for fixed assets			

Administrative Officer

J.K.K.NATTRAJA COLLEGE OF ENGINEERING

AND TECHNOLOGY

KUMARAPALAYAM - 638 183





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(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

Nameof the college: JKKN College o	f Engineering and Technology, Komarapalayam
Address of the College: Natarajapurar	n, NH-544, (Salem to Coimbatore), Kumarapalayam- 638 183.
Namakkal Dist.	
<u> </u>	
Period of Audit:2020-2021	그리다 그 이번 사람들이 가는 사람들이 하면 하는 사람들이 되었다.
Prepared by: M. MATHVONON	,Admin Office
- Calla Carafilla	11.000
Reviewed by: S. SHONMATH	, Admin Office

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	1			
2. Opening Balance				
2.1 Have you checked the number of years of maintenance of proper financial records	V			
1. Cash Book	<b>V</b>		1 4	
2. Bank Book				
3. General Ledger	1			
4. Other subsidiary ledgers, with closing balances of	1			
3. Vouching				
Vouching includes the following:	3 . 34.			
3.1 Receipt and payments of cash book and Bank book	1			
3.2 Have you checked correctness receipts and payments with respect to	1			
1. Account Head				
2. Date				
3. Amount		1		
4. Name of party				
3.3 Are the Vouchers properly authorized and supported by necessary external evidence and / or internal documentation.	1			



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.	Α.		
4.2 Have you checked whether cash collected is deposited into	/		
bank within reasonable intervals	X		
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.	٠,١		
4.5 Have you checked contra entries for cash withdrawals and	1		
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		1	
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	1		
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	1		
6.2 Have you checked statutory deductions for			
1. Provident fund	1		
2. Income tax	1	1230	
3. Any other items	1		
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	1		
7.2 Have you scrutinized:	_		
a) Staff Loan Ledger	1		
b) Advance Ledger	/		
2, 22, 3, 22, 23, 24, 25, 25, 25, 25, 25, 25, 25, 25, 25, 25	<b>V</b>		
7.3 Have you Scrutinized all assets accounts of the trust/institution			
to ensure that liabilities relating to trust/society only recorded?	1		
7.4 Have you scrutinized all liabilities accounts of the trust/	/		
institution to ensure that liabilities relating to trust/ society only	/		
recorded	1		
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Administrative Officer
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#### CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE/TRUST ACCOUNTS

Nameof 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: M. MA741VONON ,Admin Office
Reviewed by: S. SHANMATH , Admin Office

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		,	
1.2 Have you checked the number of years of maintenance of proper financial records	(	5		- , , - , ,
2. Opening Balance				5
2.1 Have you checked the number of years of maintenance of proper financial records				
1. Cash Book		,		
2. Bank Book	6			
3. General Ledger	1			
4. Other subsidiary ledgers, with closing balances of				
3. Vouching			7	7
Vouching includes the following:		я		, T
3.1 Receipt and payments of cash book and Bank book				
3.2 Have you checked correctness receipts and payments with respect to	1			
1. Account Head		7		
2. Date	. 🗸			
3. Amount	V	_	c - 1	
4. Name of party				
3.3 Are the Vouchers properly authorized and supported by				×
necessary external evidence and / or internal documentation.	Y			



	,			
3.4 Does the transaction relate to the accounting under audit?	(,			
3.5 Have you checked total/subtotal	<b>\</b>			
4.Cash book / Bank book				
4.1Have you checked whether transactions have been recorded in	/			
cash book / Bank book for collection with counter foils of receipts.	4			
4.2 Have you checked whether cash collected is deposited into				
bank within reasonable intervals	8			
4.3 Have you checked bank reconciliation statement and				
reconciliation entries with clearance in next month's bank	V			
statements				
4.4 Have you ensured that wherever payments exceeds Rs.10000. it	/		THE.	
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/	1			
bank book				
4.6 Have you checked whether payments have been made only for		/		
charitable purpose or related projects / programs i.e. Relief of	7.	1		
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	1			
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	1		1	
2. Income tax	-			
3. Any other items	-1			
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		73		
to ensure that liabilities relating to trust/society only recorded?				
7.4 Have you scrutinized all liabilities accounts of the trust/	/			
institution to ensure that liabilities relating to trust/ society only	V			
recorded				
10001404				



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	1		
8.2 Have you enquired about any pending tax litigations			
9. Other Records			
9.1 Have you checked	/		
<ul><li>a) Register of fixed deposits</li><li>b) Register for fixed assets</li></ul>	~		

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

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Nameof the college: JKKN College of	f Engineering and	Technology Komaranalayam	
	8	- comarapaia ani	
Address of the College: Notorgionum	m NIII 544 (C-1	4- O ' 1 ( ) II	(00 100
Address of the College: Natarajapura	III, Nri-344, (Salem	i to Coimbatore), Kumarapalayam-	638 183.
Namakkal Dist.			=
2 1000			
			4
David of A. dit. 2010 2010			
Period of Audit:2018-2019			
			1
Prepared by: M. MATHIVEN AN	Admin Office		
France of Cold Cold Market	, ramm office		
Reviewed by: S. SHANMATH	A J OCC		-
Reviewed by. 3. 3 man mer 141	, Admin Office		

Particulars	Yes	No	N.A	Remarks
1. General Instructions				
1.1 Have you checked the past year-records like				la .
I.T returns and financial statement	У		1	
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	y			
1. Cash Book				
2. Bank Book	1			
3. General Ledger	V			
4. Other subsidiary ledgers, with closing balances of	1			
3. Vouching				
Vouching includes the following:				al al
3.1 Receipt and payments of cash book and Bank book				
3.2 Have you checked correctness receipts and payments with				
respect to	<b>(</b>			
1. Account Head	1	0		
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.	Y			5



	/			
3.4 Does the transaction relate to the accounting under audit?	(			
3.5 Have you checked total/subtotal	. <			
4.Cash book / Bank book				1.160
4.1Have 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	1			
statements				Harry Fred
4.4 Have you ensured that wherever payments exceeds Rs.10000. it				
has been made through cheque /DD.	4			
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		1		
proof/education/medical relief				
5. Journal Vouching				
5.1 Have you checked head of account on all journal vouchers- NT	1			
5.2 Are all journal vouchers supported by necessary evidence/	/			
explanations	(			
5.3 Are all vouchers properly authorized	1			
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	1			
2. Income tax				
3. Any other items	1			
6.3 Have you checked stator deductions have been paid in proper	/		2 4 8	
and time manner to respective departments	. (			
7. Ledger 1 Posting and security	1			
7.1 Have you checked posting from cash book/ bank book/journal	/			
register and all other principal books	V			
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?	Y			
7.4 Have you scrutinized all liabilities accounts of the trust/	/	k i Tu		华苏宝田宝艺艺
institution to ensure that liabilities relating to trust/ society only	1			1-1-2
recorded				



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