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CHECK LIST FOR INTERNAL AUDIT

Name of the college: Raak College of Engineering And Technology
Address of the college: No. 1 , Muthupillaipalayam Road, Sulthanpet, Pondicherry
Period of Audit: 2022 - 2023 (MARCH - 2023)
Prepared by: S.SYED MIDHIDEEN CACCOUNTS MANAGER
Reviewed by: G. MATHIVANAN (INTERNAL AUDITOR.

Note: Whether test checks are to be carried out, obtain instructions from audit in-charge

	Particulars	Yes	No	NA	Remarks	
	1. General instruction	ns				
1.1	Have you examined the software system in place with respect to books of account	V	-			
1.2	Have you checked the past year records like IT returns and financial statement	1/				
1.3	Have you checked the number of years of maintenance of proper financial records	~				
	2. Opening balance	2	1			
2.1	Have you checked opening balance of		T			
	1. Cash book	1				
	2. Bank book	1				
	3. General ledger		+			
	4. Other subsidiary, ledger, with closing balance of	V				
	3. Vouching					
	Vouching includes the following		T			
3.1	Receipt and payment of cash book and bank book	1				
3.2	Have you checked correctness receipt and payments with respects to					
	1. Account head	1/	-	-		
	2. Date	1	13			
	3. Amount		-			



Dr. S. SEENUVASAMURTHI, M.E., Ph.C. PRINCIPAL

RAAK College of Engineering & Technology No.1, Muthopillai Palayam Road, Sulthanpet Post, Puducherry - 605 110





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	4. Name of party		T		
3.3	Are the vouchers properly authorized and supported by necessary external evidence and or internal documentation	V			
3.4	Does the transaction relate to the accounting under audit	1	-		
3.5	Have you checked total / sub total	1	-	-	
	4.Cash book / bank boo	k			
4.1	Have you checked whether transaction been recorded in cash book /bank book for collection with counter foils of receipts	1			
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	V			
4.4	Have you ensured that whatever payment exceeds Rs 10000 / - has been made thought cheque / DD	~			1.19
4.5	Have you checked contra entries for cash withdrawal and deposits and ensured that they appear on same date in cash book / bank book	V	П		
4.6	Have you checked whether payments have been made only for charitable purpose or related projects / programs				
	5. Journals vouching				
5.1	Have you checked head of account on all journals NT	./			
5.2	Are all-journals vouchers supported by necessary evidence explanation	V			
5.3	Are all vouchers properly authorized	1			
	6. Salaries / Wages / Honor	arium			
6.1	Have you checked salary registered and summaries therefore in cash book / bank book				
6.2	Have you checked statutory deductions for	1/	-		
	1.provident fund	V			



Dr. S. SEENUVASAMURTHI, M.E., Ph.C.

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RAAK

COLLEGE OF ENGINEERING AND TECHNOLOGY

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**	2.income tax	V
	3. any other items	
6.3	Have you checked stator deduction been pad in proper and time manner to respective departments	
	7.Ledger / Posting and Sec	urity
7.1	Have you checked posting from cash book / bank books / journal register and all other principal books	
7.2	Have you scrutinized	V
	1. Loan staff loan ledger	1/
199	2. Advance	V
7.3	Have you scrutinized all assets accounts of the trust / institution to ensure that assets relating to trust / society only recorded	V
7.4	Have you scrutinized all liabilities relating to trust/ society only recorded	V
7.5	Have you 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 changed to revenue and vice versa	
	8.Tax matters	
8.1	Have you checked TDS returns are field quarterly and obtained the A/C number	V
8.2	Have you enquired about any pending tax litigations	V
	9.Other records	
9.1	Have you checked	
	a) Registered b) Register for fixed assets	

Prepared by

A297 & BA

ACCOUNTS MANAGER

Sulthampero Puducherry

RAAK College of Engineering & Technolog Dr. S. SEENUVASAMURTHI, M.E., Ph.E. No.1, Muthupiliai Palayam Road,
No.1, Muthupiliai Palayam Road,
PRINCIPAL
Sulthanpet Post, RAAK College of Engineering & Technology

No.1. Muthupillai Palayam Road, Sulthanpet Post,

INTERNAL AUDITOR

RAAK College of Engineering & Technology

Puducherry - 605 110

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COLLEGE OF ENGINEERING AND TECHNOLOGY

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Address of the colle	ge: No. 1 , Muthupillaipalayam Road, Sulthanpet, Pondicherry
Period of Audit:	2022 - 2023 (SEP-2023)
Prepared by:	. SyED MOHIDEEN (ACCOUNTS MANAGER)
	MATHVANON (INTERNAL AUDITOR)

	Particulars	Yes	No	NA	Remarks
	1. General instruction	S			
1.1	Have you examined the software system in place with respect to books of account	~			
1.2	Have you checked the past year records like IT returns and financial statement	~			
1.3	Have you checked the number of years of maintenance of proper financial records	~			
	2. Opening balance				dealer
2.1	Have you checked opening balance of	1			
	1. Cash book	1			
	2. Bank book	1			
-	3. General ledger	~			
	Other subsidiary, ledger, with closing balance of				
	3. Vouching				
	Vouching includes the following	V			
3.1	Receipt and payment of cash book and bank book	V			
3.2	Have you checked correctness receipt and payments with respects to	1			
	1. Account head	1			
	2. Date	U	1		AD .

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3. Amount	V		
4. Name of party			
Are the vouchers properly authorized and supported by necessary external evidence and or internal documentation	V		
Does the transaction relate to the accounting under audit	~	de,	
Have you checked total / sub total	V		
4.Cash book / bank boo			
Have you checked whether transaction been recorded in cash book /bank book for collection with counter foils of receipts	~		
Have you checked whether cash collected is deposited into bank within reasonable intervals	~		
Have you checked bank reconciliation statement and reconciliation entries with clearance in next month's bank statements	~		
Have you ensured that whatever payment exceeds Rs 10000 / - has been made thought cheque / DD	~		
Have you checked contra entries for cash withdrawal and deposits and ensured that they appear on same date in cash book / bank book	1		
Have you checked whether payments have been made only for charitable purpose or related projects / programs	4		
5. Journals vouch	ing		
Have you checked head of account on all journals NT	~		
Are all journals vouchers supported by necessary evidence explanation	~		
Are all vouchers properly authorized			
6. Salaries / Wages / Hor	norarium		
Have you checked salary registered and summaries therefore in cash book / bank book	1		
Have you checked statutory deductions for	2		
1.provident fund	~		
2.income tax	~		
3. any other items		12	7)
	4. Name of party Are the vouchers properly authorized and supported by necessary external evidence and or internal documentation Does the transaction relate to the accounting under audit Have you checked total / sub total 4. Cash book / bank book Have you checked whether transaction been recorded in cash book / bank book for collection with counter foils of receipts Have you checked whether cash collected is deposited into bank within reasonable intervals Have you checked bank reconciliation statement and reconciliation entries with clearance in next month's bank statements Have you ensured that whatever payment exceeds Rs 10000 / - has been made thought cheque / DD Have you checked contra entries for cash withdrawal and deposits and ensured that they appear on same date in cash book / bank book Have you checked whether payments have been made only for charitable purpose or related projects / programs 5. Journals vouch Have you checked head of account on all journals NT Are all journals vouchers supported by necessary evidence explanation Are all vouchers properly authorized 6. Salaries / Wages / Hothard Payments for 1. provident fund 2. income tax	4. Name of party Are the vouchers properly authorized and supported by necessary external evidence and or internal documentation Does the transaction relate to the accounting under audit Have you checked total / sub total 4. Cash book / bank book Have you checked whether transaction been recorded in cash book / bank book for collection with counter foils of receipts Have you checked whether cash collected is deposited into bank within reasonable intervals Have you checked bank reconciliation statement and reconciliation entries with clearance in next month's bank statements Have you ensured that whatever payment exceeds Rs 10000 / - has been made thought cheque / DD Have you checked contra entries for cash withdrawal and deposits and ensured that they appear on same date in cash book / bank book Have you checked whether payments have been made only for charitable purpose or related projects / programs 5. Journals vouching Have you checked head of account on all journals NT Are all journals vouchers supported by necessary evidence explanation Are all-vouchers properly authorized 6. Salaries / Wages / Honorarium Have you checked salary registered and summaries therefore in cash book / bank book Have you checked statutory deductions for 1. provident fund 2. income tax 3. any other items	4. Name of party Are the vouchers properly authorized and supported by necessary external evidence and or internal documentation Does the transaction relate to the accounting under audit Have you checked total / sub total 4.Cash book / bank book Have you checked whether transaction been recorded in eash book / bank book for collection with counter foils of receipts Have you checked whether cash collected is deposited into bank within reasonable intervals Have you checked bank reconciliation statement and reconciliation entries with clearance in next month's bank statements Have you ensured that whatever payment exceeds Rs 10000 / - has been made thought cheque / DD Have you checked contra entries for cash withdrawal and deposits and ensured that they appear on same date in cash book / bank book Have you checked whether payments have been made only for charitable purpose or related projects / programs 5. Journals vouching Have you checked head of account on all journals NT Are all journals vouchers supported by necessary evidence explanation Are all-vouchers properly authorized 6. Salaries / Wages / Honorarium Have you checked salary registered and summaries therefore in cash book / bank book Have you checked statutory deductions for 1. provident fund 2. income tax 3. any other items

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RAAK

COLLEGE OF ENGINEERING AND TECHNOLOGY

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6.3	Have you checked stator deduction been pad in proper and time manner to respective departments	1	
	7.Ledger / Posting and Sec	urity	
7.1	Have you checked posting from cash book / bank books / journal register and all other principal books		
7.2	Have you scrutinized	V	
	1. Loan staff loan ledger	~	
	2. Advance	/	
7.3	Have you scrutinized all assets accounts of the trust / institution to ensure that assets relating to trust / society only recorded	1	
7.4	Have you scrutinized all liabilities relating to trust/ society only recorded		
7.5	Have you 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 changed to revenue and vice versa		
-	8.Tax matters		
8,1	Have you checked TDS returns are field quarterly and obtained the A/C number		
8.2	Have you enquired about any pending tax litigations	1	-
	9.Other records		
9.1	Have you checked a) Registered b) Register for fixed assets	1	

Prepared by

ACCOUNTS JANAGER
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INTERNAL AUDITOR
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CHECK LIST FOR INTERNAL AUDIT

Name of the college: Raak College of Engineering	ng And Technology	
Address of the college: No. 1, Muthupillaipalay	am Road, Sulthanpe	et, Pondicherry
Period of Audit: 2021- 2022 (MG	IRCH - 2022)	
Prepared by: S. SYED MOHIDEEN	(A COUNTS	MANAGIER).
Reviewed by: G. MATHIVANAN (I)	WERNAL A	UDITOR).

Note: Whether test checks are to be carried out, obtain instructions from audit in-charge

7 1	Particulars	Yes	No	NA	Remarks	
	1. General instruction	ns				
1.1	Have you examined the software system in place with respect to books of account					
1.2	Have you checked the past year records like IT returns and financial statement	V	1			
1.3	Have you checked the number of years of maintenance of proper financial records	V	-			
	2. Opening balance					
2.1	Have you checked opening balance of					
	1. Cash book	V				
	2. Bank book	V				
	3. General ledger	V	-			
	4. Other subsidiary, ledger, with closing balance of	1	-			
	3.Vouching					
	Vouching includes the following					
3.1	Receipt and payment of cash book and bank book	V				
3.2	Have you checked correctness receipt and payments with respects to	V	-			
	IAccount head	V	-			
	2. Date	V	-			
	3. Amount	V	-			



Dr. S. SEENUVASAMURTHI, M.E., Ph.C.
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	4. Name of party	V		
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	V		
3.5	Have you checked total / sub total	V		
	4.Cash book / bank book	í.		
4.1	Have you checked whether transaction been recorded in cash book /bank book for collection with counter foils of receipts	1		
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	1	1 13	
4.4	Have you ensured that whatever payment exceeds Rs 10000 / - has been made thought cheque / DD	V		
4.5	Have you checked contra entries for cash withdrawal and deposits and ensured that they appear on same date in cash book / bank book	1		
4.6	Have you checked whether payments have been made only for charitable purpose or related projects / programs	~		
V ·	5. Journals vouchin	g		
5.1	Have you checked head of account on all journals NT	V		
5.2	Are all journals vouchers supported by necessary evidence explanation	1		
5.3	Are all vouchers properly authorized	V		
	6. Salaries / Wages / Hono	orarium	15	
6.1	Have you checked salary registered and summaries therefore in cash book / bank book	V		
6.2	Have you checked statutory deductions for	~		
	1.provident fund	~		



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	2.income tax	N		-
	3. any other items	V		1000
6.3	Have you checked stator deduction been pad in proper and time manner to respective departments	~		
	7.Ledger / Posting and Secu	arity		
7.1	Have you checked posting from cash book / bank books / journal register and all other principal books	V		
7.2	Have you scrutinized	~		
	Loan staff loan ledger	V		
	2. Advance	V		
7.3	Have you scrutinized all assets accounts of the trust / institution to ensure that assets relating to trust / society only recorded	~		
7.4	Have you scrutinized all liabilities relating to trust/ society only recorded	J		
7.5	Have you 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 changed to revenue and vice versa			
	8.Tax matters			
8.1	Have you checked TDS returns are field quarterly and obtained the A/C number	1		
8.2	Have you enquired about any pending tax litigations	1		
	9.Other records			
9.1	Have you checked			The
	a) Registered b) -Register for fixed assets	/		

Prepared by ACCOUNTS MANAGER RAAK College of Engineering & Technology No:1, Muthupillal Palayam Road, Sectification of Fost,

RAAH COILEGE

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Dr. S. SEENUVASAMURTHI, M.E., PMG-1, Muthupillai Palayam Road,

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RAAK College of Engineering & Technology Puducherry - 605 110 No.1, Muthupillai Palayam Road, Sulthanpet Post,

Puducherry - 605 110





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Name of the coll	ege: Raak College of Engineering And Technology
Address of the co	ollege: No. 1 , Muthupillaipalayam Road, Sulthanpet, Pondicherry
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Prepared by:	S. SYED MOHIDEEN (ACCOUNTS MANAGER)
Reviewed by:	G. MATHIVANAN (INTERNAL AUDITOR)

Note: Whether test checks are to be carried out, obtain instructions from audit in-charge

	Particulars	Yes	No	NA	Remarks			
	1. General instruction	ns						
1.1	Have you examined the software system in place with respect to books of account	~						
1.2	Have you checked the past year records like IT returns and financial statement	V	T					
1.3	Have you checked the number of years of maintenance of proper financial records	1	T					
	2. Opening balance		-					
2.1	Have you checked opening balance of	V						
	1. Cash book	/						
	2. Bank book	7						
	3. General ledger	J						
	4. Other subsidiary, ledger, with closing balance of	5						
	3. Vouching							
	Vouching includes the following	5						
3.1	Receipt and payment of cash book and bank book	1						
3.2	Have you checked correctness receipt and payments with respects to	~						
	1. Account head	1						
	2. Date	7						
	3. Amount	1			100			



DI. S. SELNUVAS WOURTH, M.E. Ph.C.

PRINCIPAL V
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_						
	4. Name of party	1				
2.2		1				
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	1				
3.5	Have you checked total / sub total	1				_
	4.Cash book / bank boo	k	_	1		
4.1	Have you checked whether transaction 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	1				
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 whatever payment exceeds Rs 10000 / - has been made thought cheque / DD	1				
4.5	Have you checked contra entries for cash withdrawal and deposits and ensured that they appear on same date in cash book / bank book	1				
4.6	Have you checked whether payments have been made only for charitable purpose or related projects / programs	1				
	5. Journals vouching		-			4
5.1	Have you checked head of account on all journals NT	1	-			-
5.2	Are all journals vouchers supported by necessary evidence explanation	1				
5.3	Are all vouchers properly authorized					-
	6. Salaries / Wages / Honora	rium	4			1
5.1	Have you checked salary registered and summaries therefore in cash book / bank book	1	T			
5.2	Have you checked statutory deductions for	1	-	-		-
	1.provident fund		+	- 1		
	2.income tax		+			
	3. any other items	1		DA	1	
		-	1	201		



Dr. S. SEENUVAS MURTEL, M.E., Ph.C.

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6.3	Have you checked stator deduction been pad in proper and time manner to respective departments	/	
	7.Ledger / Posting and Sec	urity	
7.1	Have you checked posting from cash book / bank books / journal register and all other principal books	/	
7.2	Have you scrutinized	1	
	Loan staff loan ledger	1	
	2. Advance	1	
7.3	Have you scrutinized all assets accounts of the trust / institution to ensure that assets relating to trust / society only recorded	/	
7.4	Have you scrutinized all liabilities relating to trust/ society only recorded	1	
7.5	Have you scrutinized all expenses accounts in particular of		
	a) Building repairsb) Machine repairsc) Other repairs	/	
	To ensure that whether any expenditure of capital nature has been changed to revenue and vice versa		
	8.Tax matters		
8.1	Have you checked TDS returns are field quarterly and obtained the A/C number	V	
8.2	Have you enquired about any pending tax litigations	J	
	9.Other records		
9.1	Have you checked a) Registered b) Register for fixed assets		

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AK College

No.1, Muthupillai Palayam Road, Sulthanpet Post,

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ACCOUNTS MANAGER

RAAK College of Engineering & Technology

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Address of the	e college: No. 1, Muthupillaipalayam Road, Sulthanpet, Pondicherry	
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Prepared by:	S. SYEDMOHIDEEN (ACCOUNTS MANAGER)	
Reviewed by:	G. MATHIVANAN (INTERNAL AUDITOR)	

Note: Whether test checks are to be carried out, obtain instructions from audit in-charge

	Particulars	Yes	No	NA	Remarks			
	1. General instruction	ns						
1.1	Have you examined the software system in place with respect to books of account	~						
1.2	Have you checked the past year records like IT returns and financial statement	V						
1.3	Have you checked the number of years of maintenance of proper financial records	V	/					
	2. Opening balance							
2.1	Have you checked opening balance of	V						
	1. Cash book	1						
	2. Bank book	V						
	3. General ledger	~						
	4. Other subsidiary, ledger, with closing balance of	1						
	3.Vouching							
	Vouching includes the following	V						
3.1	Receipt and payment of cash book and bank book	~	/					
3.2	Have you checked correctness receipt and payments with respects to	1						
	1. Account head	~						
-	2. Date	N						
	3. Amount	U						



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II.	4. Name of party	1		
3.3	Are the vouchers properly authorized and supported by necessary external evidence and or internal documentation	V		
3.4	Does the transaction relate to the accounting under audit	1		
3.5	Have you checked total / sub total	/		
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4.1	Have you checked whether transaction been recorded in cash book /bank book for collection with counter foils of receipts	V		
4.2	Have you checked whether cash collected is deposited into bank within reasonable intervals	4		
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 whatever payment exceeds Rs 10000 / - has been made thought cheque / DD	~		
4.5	Have you checked contra entries for cash withdrawal and deposits and ensured that they appear on same date in cash book / bank book	1		
4.6	Have you checked whether payments have been made only for charitable purpose or related projects / programs	/		
	5. Journals vouching	;		
5.1	Have you checked head of account on all journals NT		1 10	
5.2	Are all journals vouchers supported by necessary evidence explanation	~		
5.3	Are all vouchers properly authorized	V		
	6. Salaries / Wages / Hono	rarium		
6.1	Have you checked salary registered and summaries therefore in cash book / bank book	N		
6.2	Have you checked statutory deductions for	V		
	1.provident fund			
			100	



Dr. S. SEENU ASPMURTEL, ME., Ph.C.

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	2.income tax	V.
	3. any other items	
6.3	Have you checked stator deduction been pad in proper and time manner to respective departments	V
	7.Ledger / Posting and Secu	ırity
7.1	Have you checked posting from cash book / bank books / journal register and all other principal books	~
7.2	Have you scrutinized	V
	Loan staff loan ledger	
	2. Advance	1
7.3	Have you scrutinized all assets accounts of the trust / institution to ensure that assets relating to trust / society only recorded	
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8.2	Have you enquired about any pending tax litigations	
	9.Other records	
9.1	Have you checked a) Registered b) Register for fixed assets	

Prepared by

ACCOUNTS HANAGER RAAK College of Engineering & Technolog/ No:1, Muthupillai Palayam Road,

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CHECK LIST FOR INTERNAL AUDIT

value of the cone;	ge: Rank College of Engineering And Technology
Address of the col	lege: No. 1, Muthupillaipalayam Road, Sulthanpet, Pondicherry
Period of Audit:	2020 - 2021 (SEP-2021)
Prepared by:	S. SYED MOHIDEEN (ACCOUNTS MAMAGER)
Reviewed by: G	MATHYANAN (INTERNAL AUDITOR)

Note: Whether test checks are to be carried out, obtain instructions from audit in-charge

	Particulars	Yes	No	NA	Remarks			
	1. General instruction	ns		-				
1.1	Have you examined the software system in place with respect to books of account	/						
1.2	Have you checked the past year records like IT returns and financial statement	~						
1.3	Have you checked the number of years of maintenance of proper financial records	~	^					
	2. Opening balance	51						
2.1	Have you checked opening balance of	~	T					
	1. Cash book	./						
	2. Bank book	~						
	3. General ledger	V						
	4. Other subsidiary, ledger, with closing balance of	V						
	3.Vouching							
	Vouching includes the following	V	T		T-			
3.1	Receipt and payment of cash book and bank book	1						
3.2	Have you checked correctness receipt and payments with respects to	1		H				
	Account head	1						
14	2. Date	1	/					
Į.	3. Amount	V		0				
				- Dec				



Dr. S. SEEMUVAS MATHI, M.E., Ph.C.

RAAK College of Engineering & Technology No.1, Muthupillai Palayam Road, Sulthanpet Post, Puducherry - 605 110





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		Carlos Control Control				
	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	1				
3.5	Have you checked total / sub total	1			7 7	-
	4.Cash book / bank bool					
4.1	Have you checked whether transaction been recorded in cash book /bank book for collection with counter foils of receipts	1				
4.2	Have you checked whether cash collected is deposited into bank within reasonable intervals	1				
4.3	Have you checked bank reconciliation statement and reconciliation entries with clearance in next month's bank statements	1				
4.4	Have you ensured that whatever payment exceeds Rs 10000 / - has been made thought cheque / DD	1				
4.5	Have you checked contra entries for cash withdrawal and deposits and ensured that they appear on same date in cash book 7 bank book	1				
4.6	Have you checked whether payments have been made only for charitable purpose or related projects / programs	1				
	5. Journals vouching					Ī
5.1	Have you checked head of account on all journals NT	/				Ī
5.2	Are all journals vouchers supported by necessary evidence explanation	1				
5.3	Are all vouchers properly authorized	1				
	6. Salaries / Wages / Honor	arium			W-, *	
6.1	Have you checked salary registered and summaries therefore in cash book / bank book	1				
6.2	Have you checked statutory deductions for	1				
	1.provident fund	1		SIL		
	2.income tax	1				
	3. any other items	1		r.\		
			1 12	2 h A 7 1		-



Dr. S. SELNUVASAMURTHI, M.E., Ph.C.
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6.3	Have you checked stator deduction been pad in proper and time manner to respective departments						
	7.Ledger / Posting and Secu	rity					
7.1	Have you checked posting from eash book / bank books / journal register and all other principal books	V					
7.2	Have you scrutinized	1					
	Loan staff loan ledger	V					
	2. Advance	1					
7.3	Have you scrutinized all assets accounts of the trust / institution to ensure that assets relating to trust / society only recorded	1					
7.4	Have you scrutinized all liabilities relating to trust/ society only recorded	1					
7.5	Have you 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 changed to revenue and vice versa						
	8.Tax matters						
8.1	Have you checked TDS returns are field quarterly and obtained the A/C number	5					
8.2	Have you enquired about any pending tax litigations	1					
	9.Other records						
9.1	Have you checked a) Registered b) Register for fixed assets	1					

Prepared by

Sollie Ge Of F

No:1, Mathematical Palayam Road, Post, uduchency 05 110

Verified

ACCOUNTS MANAGER
RAAK College of Engineering & Technology

RAAK College of Engineering & Technology

RAAK College of Engineering & Technology

RRINCIPAL RAAK College of Engineering & Technology Puducherry - 605 110

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CHECK LIST FOR INTERNAL AUDIT:

Name of the college: Raak College of E	Ingineering And Technology
Address of the college: No. 1 , Muthup	illaipalayam Road, Sulthanpet, Pondicherry
Period of Audit: 2019 - 2020	(MARCH-2020)
Prepared by: S. SYED MOHIDE	EEN (ACCOUNTS MANAGER)
Reviewed by: U. MATHIVANAN	(INTERNAL AUDITOR).

	Particulars	Yes	No	NA	Remarks
7	1. General instruction	s			
1.1	Have you examined the software system in place with respect to books of account	/			
1.2	Have you checked the past year records like IT returns and financial statement	~			
1.3	Have you checked the number of years of maintenance of proper financial records	V			
	2. Opening balance				
2.1	Have you checked opening balance of	V			
	Cash book	1			
	2. Bank book	V			
	3. General ledger	-~			
	Other subsidiary, ledger, with closing balance of	V			
	3. Vouching		11.		
	Vouching includes the following	V			
3.1	Receipt and payment of cash book and bank book	1			
3.2	Have you checked correctness receipt and payments with respects to	1			
	1. Account head	1			
	2. Date	1	P	D	



Dr. S. SEENUVASAMURTHI, M.E., Ph.C.
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1	3. Amount	V	
	4. Name of party	V	
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 / sub total	/	
Ħ	4.Cash book / bank boo	k	
4.1	Have you checked whether transaction 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	1	
4.4	Have you ensured that whatever payment exceeds Rs 10000 / - has been made thought cheque / DD	~	leg.
4.5	Have you checked contra entries for cash withdrawal and deposits and ensured that they appear on same date in cash book / bank book	~	
4.6	Have you checked whether payments have been made only for charitable purpose or related projects / programs	1	
	5. Journals vouch	ing	
5.1	Have you checked head of account on all journals NT	V	
5.2	Are all journals vouchers supported by necessary evidence explanation	1	
5.3	Are all vouchers properly authorized	V	
1	6. Salaries / Wages / Ho	norarium	
6.1	Have you checked salary registered and summaries therefore in cash book / bank book	~	
6.2	Have you checked statutory deductions for	-/	
	1.provident fund		



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100	2.income tax	~	
	3. any other items		
6.3	Have you checked stator deduction been pad in proper and time manner to respective departments	~	
	7.Ledger / Posting and Secu	urity	
7.1	Have you checked posting from cash book / bank books / journal register and all other principal books	/	
7.2	Have you scrutinized		
	Loan staff loan ledger		
	2. Advance	V	
7.3	Have you scrutinized all assets accounts of the trust / institution to ensure that assets relating to trust / society only recorded	1	
7.4	Have you scrutinized all liabilities relating to trust/ society only recorded	/	
7.5	Have you 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 changed to revenue and vice versa	~	
	8.Tax matters		
8.1	Have you checked TDS returns are field quarterly and obtained the A/C number	V	
8.2	Have you enquired about any pending tax litigations	1	
	9.Other records		
9.1	Have you checked a) Registered b) Register for fixed assets	/	

Prepared by

HAAK Ceiran

ACCOUNTS MANAGER RAAK College of Engineering & Technology No:1, Muthupitiai Palayam Road Suling act Rost.

Verified INTERNAL AUDITOR RAAK College of Engineering & Technology No:1, Muthupillai Palayam Road,

Dr. S. SEENUVAS MURTAI, M.E., Ph.D. Puducherry - 605 110

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(Approved by AICTE, New Delhi & Affiliated to Pondicherry University)

CHECKLIST FOR INTERNAL AUDIT:2018-2019

Name of the colleg	e: Raak College of Engineering And Technology
Address of the coll	ege: No. 1 , Muthupillaipalayam Road, Sulthanpet, Pondicherry
Period of Audit:	2019-2020 (SEP-2020)
Prepared by:	. SYED MOHIDEEN (ACCOUNTS MANAGER)
Reviewed by:	9-MATHVANAN (INTERNAL AUDITOR)

Note: Whether test checks are to be carried out, obtain instructions from audit in-charge

Particulars	Yes	No	NA	Remarks		
1. General instruction	ns					
Have you examined the software system in place with respect to books of account	/					
Have you checked the past year records like IT returns and financial statement	1					
Have you checked the number of years of maintenance of proper financial records		/				
2. Opening balance						
Have you checked opening balance of	/	7				
1. Cash book	1					
2. Bank book		^				
3. General ledger	J					
4. Other subsidiary, ledger, with closing balance of	1					
3.Vouching						
Vouching includes the following	1					
Receipt and payment of cash book and bank book	1	1				
Have you checked correctness receipt and payments with respects to	1	1	1 pm	h		
	Have you examined the software system in place with respect to books of account Have you checked the past year records like IT returns and financial statement Have you checked the number of years of maintenance of proper financial records 2. Opening balance Have you checked opening balance of 1. Cash book 2. Bank book 3. General ledger 4. Other subsidiary, ledger, with closing balance of 3.Vouching Vouching includes the following Receipt and payment of cash book and bank book Have you checked correctness receipt and payments	1. General instructions Have you examined the software system in place with respect to books of account Have you checked the past year records like IT returns and financial statement Have you checked the number of years of maintenance of proper financial records 2. Opening balance Have you checked opening balance of 1. Cash book 2. Bank book 3. General ledger 4. Other subsidiary, ledger, with closing balance of 3.Vouching Vouching includes the following Receipt and payment of cash book and bank book Have you checked correctness receipt and payments	1. General instructions Have you examined the software system in place with respect to books of account Have you checked the past year records like IT returns and financial statement Have you checked the number of years of maintenance of proper financial records 2. Opening balance Have you checked opening balance of 1. Cash book 2. Bank book 3. General ledger 4. Other subsidiary, ledger, with closing balance of 3.Vouching Vouching includes the following Receipt and payment of cash book and bank book Have you checked correctness receipt and payments	1. General instructions Have you examined the software system in place with respect to books of account Have you checked the past year records like IT returns and financial statement Have you checked the number of years of maintenance of proper financial records 2. Opening balance Have you checked opening balance of 1. Cash book 2. Bank book 3. General ledger 4. Other subsidiary, ledger, with closing balance of 3. Vouching Vouching includes the following Receipt and payment of cash book and bank book Have you checked correctness receipt and payments		



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	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 / sub total		
	4.Cash book / bank book		A1-
4.1	Have you checked whether transaction 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	1	
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 whatever payment exceeds Rs 10000 / - has been made thought cheque / DD	1	
4.5	Have you checked contra entries for cash withdrawal and deposits and ensured that they appear on same date in cash book / bank book	1	
4.6	Have you checked whether payments have been made only for charitable purpose or related projects / programs	1	
	5. Journals vouching	;	
5.1	Have you checked head of account on all journals NT		
5.2	Are all journals vouchers supported by necessary evidence explanation	~	7-
5.3	Are all vouchers properly authorized	TE I	
	6. Salaries / Wages / Hono	rarium	_w
6.1	Have you checked salary registered and summaries therefore in cash book / bank book		
6.2	Have you checked statutory deductions for	1	
	1.provident fund	1	



Dr. S. SEEMUVS TOTAL TE. PA.C.

NAAK College of Engineering & Technology No.1, Muthupillai Palayam Road, Sulthanpet Post, Puducherry - 605 110





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	2.income tax	V	1	1
	3. any other items	1		
6.3	Have you checked stator deduction been pad in proper and time manner to respective departments	~		
	7.Ledger / Posting and Seco	arity		
7.1	Have you checked posting from cash book / bank books / journal register and all other principal books	/		
7.2	Have you scrutinized			
	Loan staff loan ledger	3/		
	2. Advance			
7.3	Have you scrutinized all assets accounts of the trust / institution to ensure that assets relating to trust / society only recorded			
7.4	Have you scrutinized all liabilities relating to trust/ society only recorded	~		
7.5	Have you scrutinized all expenses accounts in particular of		131	
	a) Building repairs b) Machine repairs c) Other repairs	~		
	To ensure that whether any expenditure of capital nature has been changed to revenue and vice versa			
	8.Tax matters			
8.1	Have you checked TDS returns are field quarterly and obtained the A/C number	1		
8.2	Have you enquired about any pending tax litigations	1		
	9.Other records			
9.1	Have you checked a) Registered b) Register for fixed assets	/		

Prepared by ---

RAAA

ACCOUNTS SIANAGER
RAAK College of Engineering & Technology 11 Jeffportial Palayam Road,

uduchery 605 110

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Dr. S. SEENUVASAMURTHI, M.E. Gollege of Formacing & Technology
PRINCIPAL No.1, Muchapilist Palayam Road,
RAAK College of Engineering & Technology Sulfhanpet Post,
With Indian Palayam Road, Puducherry - 505 110 No.1, Muthupillai Palayam Road,

Sulthanpet Post, Puducherry - 605 110





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CHECK LIST FOR INTERNAL AUDIT

Name of the colleg	e: Raak College of Engineering And Technology
Address of the coll	ege: No. 1 , Muthupillaipalayam Road, Sulthanpet, Pondicherry
Period of Audit:	2018 - 2019 (MARCH = 2019)
Prepared by: S	. SYED MOHIDEEN (ACCOUNTS MANAGER)
Reviewed by: U	MATMANIAN (INTERNAL AUDITOR)

Note: Whether test checks are to be carried out, obtain instructions from audit in-charge

7	Particulars	Yes	No	NA	Remarks		
	1. General instruction	15					
1.1	Have you examined the software system in place with respect to books of account	1					
1.2	Have you checked the past year records like IT returns and financial statement	V					
1.3	Have you checked the number of years of maintenance of proper financial records	V					
	. 2. Opening balance						
2.1	Have you checked opening balance of	/					
	1. Cash book	V					
	2. Bank book	1	-				
	3. General ledger	V	,				
	4. Other subsidiary, ledger, with closing balance of	~					
	3. Vouching						
	Vouching includes the following	1	1				
3.1	Receipt and payment of cash book and bank book	-					
3.2	Have you checked correctness receipt and payments with respects to	~	1				
	1. Account head	~					
	2. Date	V	1				
	3. Amount	-	1	_			



Dr. S. SEENUVASAMURTHI, M.E., Ph.E.

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	4. Name of party	V			
3.3	Are the vouchers properly authorized and supported by necessary external evidence and or internal documentation	V			
3.4	Does the transaction relate to the accounting under audit	1			
3.5	Have you checked total / sub total	V			
	4.Cash book / bank book				
4.1	Have you checked whether transaction 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	1			
4.3	Have you checked bank reconciliation statement and reconciliation entries with clearance in next month's bank statements	V			
4.4	Have you ensured that whatever payment exceeds Rs 10000 / - has been made thought cheque / DD	V			
4.5	Have you checked contra entries for cash withdrawal and deposits and ensured that they appear on same date in cash book / bank book	1			
4.6	Have you checked whether payments have been made only for charitable purpose or related projects / programs	V			
	5. Journals vouching				
5.1	Have you checked head of account on all journals NT	1			
5.2	Are all journals vouchers supported by necessary evidence explanation	J			
5.3	Are all vouchers properly authorized			N E	
	6. Salaries / Wages / Hono	rarium			
6.1	Have you checked salary registered and summaries therefore in cash book / bank book	V			+
6.2	Have you checked statutory deductions for	J			
	1.provident fund	1	D	1	



Dr. S. SEENUY THE M.E. Ph.C.

RAAK College of Engineering & Technology No.1, Mulhupillai Palayam Road, Sulthanpet Post, Puducherry - 605 118



RAAK

COLLEGE OF ENGINEERING AND TECHNOLOGY

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	2.income tax	1	
	3. any other items	./	
5.3	Have you checked stator deduction been pad in proper and time manner to respective departments	V	
	7.Ledger / Posting and Secu	rity	
7.1	Have you checked posting from cash book / bank books / journal register and all other principal books	./	
7.2	Have you scrutinized	V	
95	Loan staff loan ledger	V	
	2. Advance	W	
7.3	Have you scrutinized all assets accounts of the trust / institution to ensure that assets relating to trust / society only recorded	V	
7.4	Have you scrutinized all liabilities relating to trust/ society only recorded	/	
7.5	Have you scrutinized all expenses accounts in particular of		
	a) Building repairs b) Machine repairs c) Other repairs	1	
	To ensure that whether any expenditure of capital nature has been changed to revenue and vice versa		
- 1	8.Tax matters		
8.1	Have you checked TDS returns are field quarterly and obtained the A/C number	V	
8.2	Have you enquired about any pending tax litigations	V	
	9.Other records		
9.1	Have you checked a) Registered b) Register for fixed assets	1	

Prepared by

ACCOUNTS MANAGER RAAK College of Engineering & Technology No.1, Muthupiliar Palayeur Road, Sulthingpor Post Puduchery - 605 110 RAAK COLLEGE OF

Dr. S. SEENUVASAMURENIK College of Engineering & Technology
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RAAK College of Engineering & Technology
No.1, Muthupillai Palayam Road,

Sulthanpet Post. Puducherry - 605 110





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An ISO 9001:2015 Certified Institution

CHECK LIST FOR INTERNAL AUDIT:

Name of the college: Raak College of Engineering And Te	chnology
Address of the college: No. 1 , Muthupillaipalayam Road,	Sulthanpet, Pondicherry
Period of Audit: 2018- 2019 (SEP-201	9)
Prepared by: S. SYED MOIH DEGN (ACCOUNTS MANAGER
Reviewed by: G. MATHINAMAN CINTED	eNAC AUDITOR)

	Particulars	Yes	No	NA	Remarks		
	1. General instructions						
1.1	Have you examined the software system in place with respect to books of account	10					
1.2	Have you checked the past year records like IT returns and financial statement	~		K			
1.3	Have you checked the number of years of maintenance of proper financial records	V	-				
	2. Opening balance		-	1			
2.1	Have you checked opening balance of						
	Cash book	1					
	2. Bank book	~		100			
	General ledger	V					
	Other subsidiary, ledger, with closing balance of	V			TH.		
	3. Vouching						
	Vouching includes the following	12001					
3.1	Receipt and payment of cash book and bank book	V					
3.2	Have you checked correctness receipt and payments with respects to	V					
	1. Account head	~					
	2. Date	1		10	1		



Dr. S. SEENUVASAMURTHI, M.E., Ph.C.
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REAM Soutege of Engineering & delembory

No.1 Muthupillal Palayam Road,
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Puducherry - 605 110





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	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 / sub total	V
	4.Cash book / bank boo	k
4.1	Have you checked whether transaction 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 whatever payment exceeds Rs 10000 / - has been made thought cheque / DD	V
4.5	Have you checked contra entries for cash withdrawal and deposits and ensured that they appear on same date in cash book / bank book	
4.6	Have you checked whether payments have been made only for charitable purpose or related projects / programs	
	5. Journals vouch	hing
5.1	Have you checked head of account on all journals NT	V
5.2	Are all journals vouchers supported by necessary evidence explanation	V
5.3	Are all youchers properly authorized	
	6. Salaries / Wages / Ho	onorarium
6.1	Have you checked salary registered and summaries therefore in cash book / bank book	
6.2	Have you checked statutory deductions for	
	1.provident fund	VAR



Dr. S. SEENUVASAMURTHI, M.E. Ph.E.

RAAK College of Engineering & Technology No.1, Muthupillai Palayam Road, Sulthanpet Post, Puducherry - 605 110





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	2.income tax	V					
	3. any other items	~					
6.3	Have you checked stator deduction been pad in proper and time manner to respective departments	~					
	7.Ledger / Posting and Security						
7.1	Have you checked posting from cash book / bank books / journal register and all other principal books	~					
7.2	Have you scrutinized						
To II	Loan staff loan ledger	V					
	2. Advance	V					
7.3	Have you scrutinized all assets accounts of the trust / institution to ensure that assets relating to trust / society only recorded	V					
7.4	Have you scrutinized all liabilities relating to trust/ society only recorded	~					
7.5	Have you 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 changed to revenue and vice versa						
	8.Tax matters						
8.1	Have you checked TDS returns are field quarterly and obtained the A/C number	V					
8.2	Have you enquired about any pending tax litigations	~	-				
	9.Other records						
9.1	Have you checked a) Registered b) Register for fixed assets	V					

Prepared by

Puduche

S Technolog

RAAK College of Engineering & Technology No. The Palayam Read, D

PRINCIPAL

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Puducherry - 505 110

INTERNAL AUDITOR