



RAAK

COLLEGE OF ENGINEERING AND TECHNOLOGY

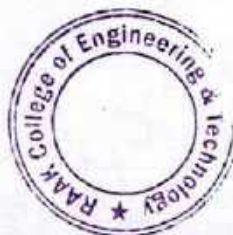
(Approved by AICTE, New Delhi & Affiliated to Pondicherry University)
An ISO 9001:2015 Certified Institution

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 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 instructions					
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					
2.1	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					
3.1	Receipt and payment of cash book and bank book	✓			
3.2	Have you checked correctness receipt and payments with respects to				
	1. Account head	✓			
	2. Date	✓			
	3. Amount	✓			



Dr. S. SEENUVASAMURTHI, M.E., Ph.C.
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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					
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	✓			
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 vouching					
5.1	Have you checked head of account on all journals NT	✓			
5.2	Are all journals vouchers supported by necessary evidence explanation	✓			
5.3	Are all vouchers properly authorized	✓			
6. Salaries / Wages / Honorarium					
6.1	Have you checked salary registered and summaries therefore in cash book / bank book	✓			
6.2	Have you checked statutory deductions for	✓			
	I. provident fund	✓			




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	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 Security					
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	✓			
	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	✓			
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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) Registered b) Register for fixed assets	✓			

Prepared by

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	3. Amount	✓			
	4. Name of party	✓			
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5.3	Are all vouchers properly authorized				
6. Salaries / Wages / Honorarium					
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	✓			
	2. income tax	✓			
	3. any other items	✓			



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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 Security					
7.1	Have you checked posting from cash book / bank books / journal register and all other principal books	✓			
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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	✓			

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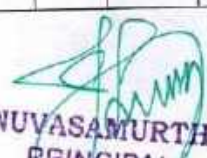
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[Signature]

Prepared by

ACCOUNTS MANAGER

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[Signature]
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[Signature]
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6. Salaries / Wages / Honorarium					
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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Period of Audit: 2020 - 2021 (SEP-2021)
Prepared by: S. SYED MOHDEEN (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 instructions					
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					
2.1	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	✓			
3.1	Receipt and payment of cash book and bank book	✓			
3.2	Have you checked correctness receipt and payments with respects to	✓			
	1. Account head	✓			
	2. Date	✓			
	3. Amount	✓			



Dr. S. SEENUVASAMURTHI, M.E., Ph.D.
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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					
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	✓			
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 vouching					
5.1	Have you checked head of account on all journals NT	✓			
5.2	Are all journals vouchers supported by necessary evidence explanation	✓			
5.3	Are all vouchers properly authorized	✓			
6. Salaries / Wages / Honorarium					
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	✓			
	2.income tax	✓			
	3. any other items	✓			



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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 Security					
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	✓			
	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 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 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) Registered b) Register for fixed assets	✓			

Prepared by

ACCOUNTS MANAGER

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INTERNAL AUDITOR
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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: 2019-2020 (MARCH-2020)
Prepared by: S. SYED MOHIDEEN (ACCOUNTS MANAGER)
Reviewed by: U. MATHIVANAN (INTERNAL 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	✓			
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					
2.1	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					
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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	✓			
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	✓			
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 through 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	✓			
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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	✓			
5.3	Are all vouchers properly authorized	✓			
6. Salaries / Wages / Honorarium					
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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	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 Security					
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	✓			
	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	✓			
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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) Registered b) Register for fixed assets	✓			



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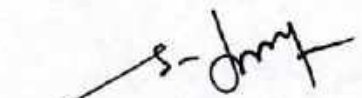

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CHECKLIST FOR INTERNAL AUDIT:2018-2019

Name of the college: Raak College of Engineering And Technology
Address of the college: No. 1 , Muthupillaipalayam Road, Sulthanpet, Pondicherry
Period of Audit: 2019-2020 (SEP - 2020)
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 instructions					
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					
2.1	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	✓			
3.1	Receipt and payment of cash book and bank book	✓			
3.2	Have you checked correctness receipt and payments with respects to	✓			



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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					
4.1	Have you checked whether transaction been recorded in cash book / bank book for collection with counter foils of receipts	✓			
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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	✓			
5.3	Are all vouchers properly authorized				
6. Salaries / Wages / Honorarium					
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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	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 Security					
7.1	Have you checked posting from cash book / bank books / journal register and all other principal books	✓			
7.2	Have you scrutinized	✓			
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9. Other records					
9.1	Have you checked a) Registered b) Register for fixed assets	✓			

[Signature]

Prepared by

ACCOUNTS MANAGER

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[Signature]
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Dr. S. SEENUVASAMURTHI, M.E., Ph.D.

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INTERNAL AUDITOR

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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: 2018 - 2019 (MARCH 2019)
Prepared by: S. SYED MOHIDEEN (ACCOUNTS MANAGER)
Reviewed by: G. MATMANIAN (INTERNAL AUDITOR)

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

	Particulars	Yes	No	NA	Remarks
1. General instructions					
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					
2.1	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	✓			
3.1	Receipt and payment of cash book and bank book	✓			
3.2	Have you checked correctness receipt and payments with respects to	✓			
	1. Account head	✓			
	2. Date	✓			
	3. Amount	✓			




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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	✓			
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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	✓			
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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	✓			
5.3	Are all vouchers properly authorized				
6. Salaries / Wages / Honorarium					
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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	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 Security					
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	✓			
	2. Advance	✓			
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. 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) Registered b) Register for fixed assets	✓			

Prepared by

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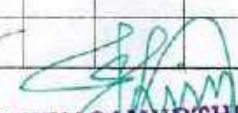
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CHECK LIST FOR INTERNAL AUDIT:

Name of the college: Raak College of Engineering And Technology
Address of the college: No. 1 , Muthupillaipalayam Road, Sulthanpet, Pondicherry
Period of Audit: 2018-2019 (SEP-2019)
Prepared by: S. SYED MOHI DEEN (ACCOUNTS MANAGER)
Reviewed by: G. MATHIVANAN (INTERNAL 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	✓			
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	3. Amount	✓			
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6.1	Have you checked salary registered and summaries therefore in cash book / bank book	✓			
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	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 Security					
7.1	Have you checked posting from cash book / bank books / journal register and all other principal books	✓			
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	1. Loan staff loan ledger	✓			
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9.Other records					
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[Signature]
Prepared by

ACCOUNTS MANAGER
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[Signature]
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