



**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](http://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), Kumarapalayam- 638 183.  
Namakkal Dist.

Period of Audit: 2022-2023

Prepared by: *M. Marimuthu*, Admin Office

Reviewed by: *S. Shanmuthi*, Admin Office

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

Particulars	Yes	No	N.A	Remarks
<b>1. General Instructions</b>				
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	✓			
<b>2. Opening Balance</b>				
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	✓			
<b>3. Vouching</b>				
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?	<input checked="" type="checkbox"/>		
3.5 Have you checked total/subtotal	<input checked="" type="checkbox"/>		
<b>4.Cash book/Bank book</b>			
4.1 Have you checked whether transactions have been recorded in cash book / Bank book for collection with counter foils of receipts.	<input checked="" type="checkbox"/>		
4.2 Have you checked whether cash collected is deposited into bank within reasonable intervals	<input checked="" type="checkbox"/>		
4.3 Have you checked bank reconciliation statement and reconciliation entries with clearance in next month's bank statements	<input checked="" type="checkbox"/>		
4.4 Have you ensured that wherever payments exceeds Rs.10000. it has been made through cheque /DD.	<input checked="" type="checkbox"/>		
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	<input checked="" type="checkbox"/>		
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		<input checked="" type="checkbox"/>	
<b>5.Journal Vouching</b>			
5.1 Have you checked head of account on all journal vouchers- NT	<input checked="" type="checkbox"/>		
5.2 Are all journal vouchers supported by necessary evidence/ explanations	<input checked="" type="checkbox"/>		
5.3 Are all vouchers properly authorized	<input checked="" type="checkbox"/>		
<b>6.Salaries/ Wages /Honorarium</b>			
6.1 Have you checked salary register and summaries thereof in cash book/bank book	<input checked="" type="checkbox"/>		
6.2 Have you checked statutory deductions for			
1. Provident fund	<input checked="" type="checkbox"/>		
2. Income tax	<input checked="" type="checkbox"/>		
3. Any other items	<input checked="" type="checkbox"/>		
6.3 Have you checked statutorily deductions have been paid in proper and time manner to respective departments	<input checked="" type="checkbox"/>		
<b>7. Ledger 1 Posting and security</b>	<input checked="" type="checkbox"/>		
7.1 Have you checked posting from cash book/ bank book/journal register and all other principal books	<input checked="" type="checkbox"/>		
7.2 Have you scrutinized:			
a) Staff Loan Ledger	<input checked="" type="checkbox"/>		
b) Advance Ledger	<input checked="" type="checkbox"/>		
7.3 Have you Scrutinized all assets accounts of the trust/ institution to ensure that liabilities relating to trust/society only recorded?	<input checked="" type="checkbox"/>		
7.4 Have you scrutinized all liabilities accounts of the trust/ institution to ensure that liabilities relating to trust/ society only recorded	<input checked="" type="checkbox"/>		

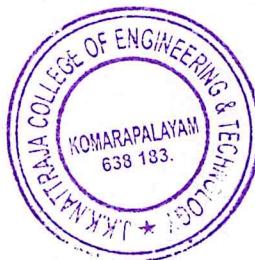


7.5 have scrutinized all expenses accounts in particular of a) Building repairs b) Machine Repairs c) Other Repairs To ensure that Whether any expenditure of capital nature has been charged to revenue account and vice versa.	<input checked="" type="checkbox"/>		
<b>8. Tax Matters</b>			
8.1 Have you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

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

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

PRINCIPAL  
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Namakkal Dist.

Period of Audit: 2021-2022

Prepared by: M. MUTHIVENKAN, Admin Office

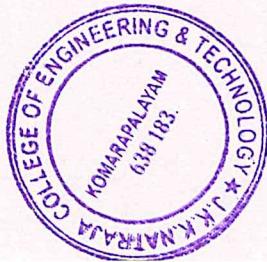
Reviewed by: S. SHANMATHI, Admin Office

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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.	✓			



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<b>4.Cash book / Bank book</b>			
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<b>7. Ledger 1 Posting and security</b>			
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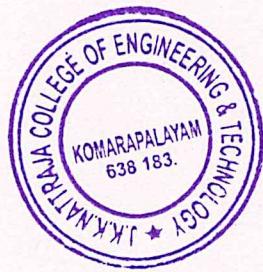


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Period of Audit: 2020-2021

Prepared by: *M. MATHIVANAN*, Admin Office

Reviewed by: *S. SHENMATHI*, Admin Office

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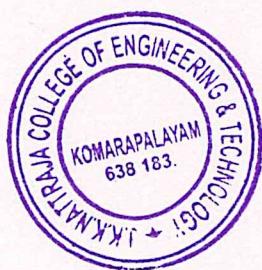


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*byle*  
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*M.W.*  
Administrative Officer  
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AND TECHNOLOGY  
KUMARAPALAYAM - 638 183

*AB*  
PRINCIPAL  
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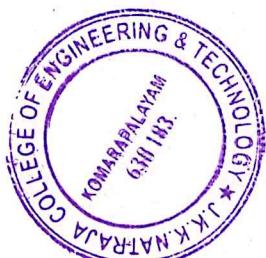
Period of Audit: 2019-2020

Prepared by: *M. MATHIVANON*, Admin Office

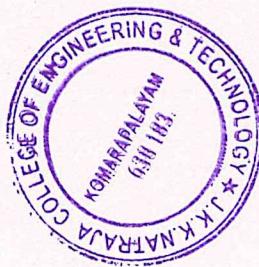
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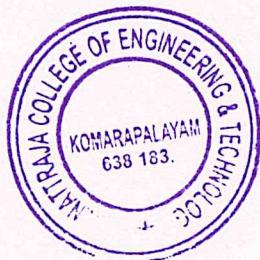


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*bby*  
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*JWJ*  
**Administrative Officer**  
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*SG*  
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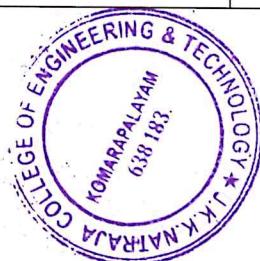
Period of Audit: 2018-2019

Prepared by: M. MATHIVANAN, Admin Office

Reviewed by: S. SHANMUGAM, Admin Office

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5.3 Are all vouchers properly authorized	<input checked="" type="checkbox"/>		
<b>6.Salaries/ Wages /Honorarium</b>			
6.1 Have you checked salary register and summaries thereof in cash book/bank book	<input checked="" type="checkbox"/>		
6.2 Have you checked statutory deductions for			
1. Provident fund	<input checked="" type="checkbox"/>		
2. Income tax	<input checked="" type="checkbox"/>		
3. Any other items	<input checked="" type="checkbox"/>		
6.3 Have you checked stator deductions have been paid in proper and time manner to respective departments	<input checked="" type="checkbox"/>		
<b>7. Ledger 1 Posting and security</b>			
7.1 Have you checked posting from cash book/ bank book/journal register and all other principal books	<input checked="" type="checkbox"/>		
7.2 Have you scrutinized:			
a) Staff Loan Ledger	<input checked="" type="checkbox"/>		
b) Advance Ledger	<input checked="" type="checkbox"/>		
7.3 Have you Scrutinized all assets accounts of the trust/ institution to ensure that liabilities relating to trust/society only recorded?	<input checked="" type="checkbox"/>		
7.4 Have you scrutinized all liabilities accounts of the trust/ institution to ensure that liabilities relating to trust/ society only recorded	<input checked="" type="checkbox"/>		



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.				
<b>8. Tax Matters</b>				
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	✓			
<b>9. Other Records</b>				
9.1 Have you checked  a) Register of fixed deposits b) Register for fixed assets	✓			

*[Signature]*  
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**ACCOUNTS OFFICER**  
**J.K.K.NATTRAJA COLLEGE OF**  
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