

**INDIRA GANDHI COLLEGE OF DENTAL SCIENCES  
NELLIKUZHI .P.O KOTHAMANGALAM -686691**

***INTERNAL AUDIT REPORT***  
***2023-24***

**UNNIKRISHNAN. R  
INTERNAL AUDITOR**

**CHECK LIST OF INDEPENDENT INTERNAL AUDIT REPORT**

|   |
|---|
| Name of the college <b>INDIRA GANDHI COLLEGE OF DENTAL SCEINCES</b>                                   |
| Address of the college: <b>INDIRA GANDHI COLLEGE OF DENTAL SCIENCES<br/>NELLIKUZHI, KOTHAMANGALAM</b> |
| Period of Audit: <b>01.04.2023 to 31.03.2024</b>  |
| Prepared by: <b>UNNIKRISHNAN R.</b>   |
| Reviewed by: <b>K.M.Pareeth, Chairman of Indira Gandhi College of Dental Sciences</b>                 |

Note: wherever test checks are to be carried out, obtain instructions from Audit In charge.

| Particulars   | Yes | No | NA | Remarks |
|---|-----|----|----|---------|
| <b>1. <u>General Instructions</u></b>   | ✓   |    |    |         |
| 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 I.T returns and financial statement                                   | ✓   |    |    |         |
| 1.3 Have you checked the number of years of maintenance of proper financial records                                   | ✓   |    |    |         |
| <b>2. <u>Opening Balance</u></b>  |     |    |    |         |
| 2.1 Have you checked opening balance of   |     |    |    |         |
| 1. Cash Book  | ✓   |    |    |         |
| 2. Bank Book  | ✓   |    |    |         |
| 3. General Ledger   | ✓   |    |    |         |
| 4. Other subsidiary ledgers, with closing balances of previous year   | ✓   |    |    |         |
| <b>3. <u>Vouching</u></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 audit under audit   | ✓   |    |    |         |
| 3.5 Have you checked totals / sub totals  | ✓   |    |    |         |



|   |   |  |  |     |
|---|---|--|--|-----|
| <b>4. <u>Cash book / Bank book</u></b>  |   |  |  |     |
| 4.1 Have you checked whether transactions have been recorded in cash book / bank book for collection with counter foils of receipts                             | ✓ |  |  |     |
| 4.2 Have you checked whether cash collected is deposited into bank within reasonable intervals  | ✓ |  |  |     |
| 4.3 Have you checked bank reconciliation statement and reconciliation entries with clearance in next month's bank statements                                    | ✓ |  |  |     |
| 4.4 Have you ensured that wherever payments exceeds Rs. 10000/- it has been made through checks / DD.   | ✓ |  |  |     |
| 4.5 Have you checked contra entries for cash withdrawals 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 i.e., relief of poor/ education/ medical relief | ✓ |  |  |     |
| <b>5. <u>Journal Vouching</u></b>   |   |  |  |     |
| 5.1 Have you checked head of account on all journal vouchers  | ✓ |  |  |     |
| 5.2 Are all journal vouchers supported by necessary evidence/ explanation   | ✓ |  |  |     |
| 5.3 Are all vouchers properly authorized  | ✓ |  |  |     |
| <b>6. <u>Salaries/ Wages/ Honorarium</u></b>  |   |  |  |     |
| 6.1 Have you checked salary register and summaries thereof in cash book/ bank book  |   |  |  |     |
| 6.2 Have you checked statutory deductions for   |   |  |  |     |
| 1. Provident fund   | ✓ |  |  |     |
| 2. Income tax   | ✓ |  |  |     |
| 3. Any other items  | ✓ |  |  | ESI |
| 6.3 Have you checked stator deductions have been paid in proper and time manner to respective departments   |   |  |  |     |
| <b>7. <u>Ledger / Posting and Security</u></b>  |   |  |  |     |
| 7.1 Have you checked posting from cash book/ bank book/ journal register and all other principal books  | ✓ |  |  |     |
| 7.2 Have you scrutinized:   |   |  |  |     |
| a) Loan Staff Loan ledger   | ✓ |  |  |     |
| b) Advance ledger   | ✓ |  |  |     |
| 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 accounts of the trust / institution to ensure that liabilities relating to trust / society only recorded               | ✓ |  |  |     |
| 7.5 Have scrutinized all expenses accounts in particular of   |   |  |  |     |
| a) Building Repairs   | ✓ |  |  |     |

|  |   |  |  |             |
|--|---|--|--|-------------|
| b) Machine Repairs   | ✓ |  |  |             |
| c) Other Repairs   | ✓ |  |  | College Bus |
| 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   | ✓ |  |  |             |

Prepared by:- Unnikrishnan R  
(Internal Auditor)

MOHANKUMAR S  
Senior Manager Accounts and Finance

PRINCIPAL

Date: 20.06.2024  
Place: Nellikuzhi