



6.4.2: Institution conducts internal and external financial audits regularly

INDEX

S.NO	DESCRIPTION	PAGE NUMBER
1	Certificate of the Head of the Institution	2
2	documents pertaining to internal and external audits	4



MAHE INSTITUTE OF DENTAL SCIENCES & HOSPITAL
Affiliated to Pondicherry Central University, Recognized by Dental Council of India
Chalakkara, P.O. Pallor, Mahe-673 310
U.T. of Puducherry. Ph : 0490 2337765

CERTIFICATE OF THE HEAD OF INSTITUTION



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Dr. ANIL MELATH, MDS.,
PRINCIPAL

TO WHOMSOEVER IT MAY CONCERN

This is to certify that ,our Institution conducts internal and external financial audits regularly details are given:



PRINCIPAL

Dr. Anil Melath, MDS
Principal
Mahe Institute of Dental Sciences & Hospital
Chalakkara, P.O. Palloor, Mahe -673310
UT of Puducherry



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**DOCUMENTS PERTAINING TO INTERNAL AND
EXTERNAL AUDITS**

6.4.2 Institution conducts internal and external financial audits regularly


Internal Audit:

Internal Auditing of Accounts done by Internal Auditor appointed by the management time to time. All accounts are verified regularly to ensure that the resource mobilization is done properly and also ensure that amount so collected is properly accounted for as per procedure in force, from time to time. Verification is also done to ensure that all expenditure incurred and money spent is as the procedure in force and as per permission from the chairman. It is also verified that all expenditure/money spent is properly accounted for as per procedure in force. Quarterly reports are prepared and submitted to Chairman in information and record.

External Audit:

External Auditing is done every year by Chartered Accountant and all the accounts of the institution are audited regularly before finalizing the accounts during August/ September. The audited Balance sheet is submitted to Chairman along with all required reports. All Audited statements are held on record. Every year audit reports are filed with Income tax department.




Dr. Anil Melath, MDS
Principal
Mahe Institute of Dental Sciences & Hospital
Chalakkara, P.O. Palloor, Mahe -673310
UT of Puducherry

INTERNAL AUDIT REPORT


CHECK UST FOR INTERNAL AUDIT OF THE COLLEGE / TRUST ACCOUNTS

MAHE INSTITUE OF DENTAL SCIENCES AND HOSPITAL
Address of the college: CHALAKARA, POST PALLOOR,MAHE – 673310, U.T.OF PUDUCHERRY ,INDIA – 673310.
Period of Audit: APRIL 2020-MARCH 2021
Prepared by: MS. JISHA RAJEEV
Reviewed by: MR. ASHARAF KOMATH

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

Particulars	Yes	No	N.A.	Remarks
1. General Instructions				
1.1 Have you examined the software system in place with respect to books of account	YES			
1.2 Have you checked the past year-records like I.T returns and financial statement	YES			
1.3 Have you checked the number of years of maintenance of proper financial records	YES			
2. Opening Balance				
2.1 Have you checked opening balance of				
1. Cash Book	YES			
2. Bank Book	YES			
3. General Ledger	YES			
4. Other subsidiary ledgers, with closing balances of previous year	YES			
3. Vouching				
Vouching includes the following:				
3.1 Receipt and payments of cash book and Bank book	YES			
3.2 Have you checked correctness receipts and payments with respect to				
1. Account Head	YES			
2. Date	YES			
3. Amount	YES			
4. Name of party	YES			
3.3 Are the vouchers properly authorized and supported by necessary external evidence and / or internal documentation	YES			
3.4 Does the transaction relate to the accounting audit under audit	YES			
3.5 Have you checked totals / sub totals	YES			
4. Cash book / Bank book				




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 MAHE

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



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 Institute of Dental Sciences & Hospital


a) Building Repairs	YES			
b) Machine Repairs	YES			
c) Other Repairs	YES			
To ensure that whether any expenditure of capital nature has been charged to revenue account and vice versa.	YES			
8. Tax Matters				
8.1 Have you checked TDS returns are filed quarterly and obtained the A/C number	YES			
8.2 Have you enquired about any pending tax litigations	YES			
9. Other Records				
9.1 Have you checked				
a) Register of fixed deposits	YES			
b) Register for Fixed assets	YES			


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