



6.4.2: Institution conducts internal and external financial audits regularly

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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



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

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



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

**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. Pallor, Mahe -673310
UT of Puducherry

INTERNAL AUDIT REPORT

MAHE INSTITUTE OF DENTAL SCIENCES AND HOSPITAL

Address: CHALAKARA, POST PALLOOR, MAHE – 673310, U.T. OF PUDUCHERRY,
INDIA – 673310.

Period of Audit: APRIL 2023 – SEPTEMBER - 2023

Report Dated :11-09-2023

Prepared by: MR. K. JAYARAJAN

Reviewed by: MR. ASHARAF KOMATH

The internal audit of Mahe Institute of Dental Sciences and Hospital for the period April 2023 to September 2023 has been conducted in accordance with general instructions. Key financial elements, such as opening balances, vouching, cash book/bank book transactions, journal vouchers, salaries, ledger/posting, and tax matters, were thoroughly examined. The audit reveals that most procedures were appropriately followed. Any necessary corrections are hereby requested promptly."

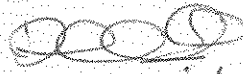
Particulars	Yes	No	N.A.	Remarks
1. General Instructions				
1.1 Software System Examination	YES			
1.2 Past Year Records Checked	YES			
1.3 Years of Financial Records	YES			
2. Opening Balance				
2.1 Opening Balance Checked	YES			
3. Vouching				
3.1 Receipts and Payments Checked	YES			
3.2 Correctness of Transactions	YES			
3.3 Vouchers Authorization	YES			
3.4 Transactions under Audit	YES			
3.5 Totals/Subtotals Checked	YES			
4. Cash Book / Bank Book				
4.1 Transactions Recorded	YES			

Particulars	Yes	No	N.A.	Remarks
4.2 Timely Bank Deposits	YES			
4.3 Bank Reconciliation Checked	YES			
4.4 Payments Exceeding Rs. 10000	NA		NA	
4.5 Contra Entries Checked	YES			
4.6 Payments for Charitable Purpose	YES			
5. Journal Vouching				
5.1 Head of Account Checked	YES			
5.2 Vouchers Supported	YES			
5.3 Vouchers Authorized	YES			
6. Salaries/Wages/Honorarium				
6.1 Salary Register Checked	YES			
6.2 Statutory Deductions Checked	YES			
6.3 Timely Payment of Deductions	YES			
7. Ledger/Posting and Security				
7.1 Posting from Principal Books	YES			
7.2 Loan and Advance Ledger Checked	YES			
7.3 Assets Accounts Checked	YES			
7.4 Liabilities Accounts Checked	YES			
7.5 Expenses Accounts Checked	YES			
8. Tax Matters				
8.1 TDS Returns Filed	YES			
8.2 Pending Tax Litigations	YES			
9. Other Records				
9.1 Fixed Deposits Register	YES			
9.2 Fixed Assets Register	YES			

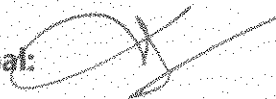
Prepared by: MR. K. JAYARAJAN



Reviewed by: MR. ASHARAF KOMATH



Principal:



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 2023- SEPTEMBER 2023
Prepared by: MS. K.JAYARAJAN A
Reviewed by: MR. ASHARAF KOMATH

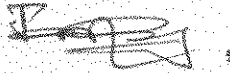
Note: wherever test checks are to be carried out, obtain instructions from Audit In charge.

Particulars	Yes	No	N.A.	Remarks
4. <u>General Instructions</u>				
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			
5. <u>Opening Balance</u>				
2.1 Have you checked opening balance of				
5. Cash Book	YES			
6. Bank Book	YES			
7. General Ledger	YES			
8. Other subsidiary ledgers, with closing balances of previous year	YES			
6. <u>Vouching</u>				
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				
5. Account Head	YES			
6. Date	YES			
7. Amount	YES			
8. 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			
10. <u>Cash book / Bank book</u>				


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		
11. <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		
12. <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			
4. Provident fund	YES		
5. Income tax	YES		
6. Any other items		NA	
6.3 Have you checked stator deductions have been paid in proper and time manner to respective departments	YES		
13. <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:			
c) Loan Staff Loan ledger	YES		
d) 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			


d) Building Repairs	YES			
e) Machine Repairs	YES			
f) Other Repairs	YES			
To ensure that whether any expenditure of capital nature has been charged to revenue account and vice versa.	YES			
14. 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			
15. Other Records				
9.1 Have you checked				
c) Register of fixed deposits	YES			
d) Register for Fixed assets	YES			

Prepared by



Checked by

Esther Gomath



Principal

Date : 18-04-2023

To:

Manager Accounts,
Account Department,
Mahe Institute of Dental Sciences & Hospital,
Mahe.

Subject: Internal Audit Report for the Period Ending 31-03-2023

We are writing to inform you that the internal audit of Mahe Institute of Dental Sciences and Hospital's books of accounts for the fiscal year ending 31-03-2023 has been completed. The purpose of this audit was to assess the accuracy, completeness, and reliability of the financial records maintained by the college, and to ensure compliance with applicable laws, regulations, and internal policies.

We are pleased to report that the audit process was conducted thoroughly and in accordance with generally accepted auditing standards. We meticulously reviewed the financial transactions, records, and supporting documents for the specified period. We have also examined the internal controls in place to safeguard the college's assets and prevent fraudulent activities.


After careful examination, We are happy to inform you that the books of accounts have been found to be in good order. The financial statements present a true and fair view of the college's financial position as of 31-03-2023. Additionally, we did not identify any significant issues related to compliance, internal controls, or financial reporting during the audit. Please find the attached documents for your reference, including any necessary corrections.

We appreciate the cooperation and assistance provided by your team throughout the audit process.

K.Jayarajan


Internal Audit Team 18/4/23

Ashraf Komath


Internal Audit Team

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 2022-MARCH 2023
Prepared by: MR. K. JAYARAJAN A
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				

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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. <u>Cash book / Bank book</u>				
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			

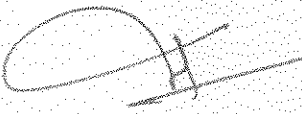
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7.2 Have you scrutinized:				
a) Loan Staff Loan ledger	YES			
b) Advance ledger	YES			
7.3 Have you scrutinized all assets accounts of the trust / institution to ensure that assets relating to trust / society only recorded	YES			
7.4 Have you scrutinized 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				
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			

Prepared by  18/4/23


Checked by 18/4/23


Principal

INTERNAL AUDIT REPORT

MAHE INSTITUTE OF DENTAL SCIENCES AND HOSPITAL

Address: CHALAKARA, POST PALLOOR, MAHE – 673310, U.T. OF PUDUCHERRY,
INDIA – 673310.

Period of Audit: JULY 2022 – DECEMBER - 2022

Report Dated :13-02-2023

Prepared by: MR. K. JAYARAJAN

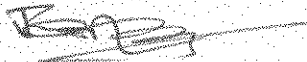
Reviewed by: MR. ASHARAF KOMATH

The internal audit of Mahe Institute of Dental Sciences and Hospital for the period July 2022 to December 2022 has been conducted in adherence to general instructions. Key financial elements, including opening balances, vouching, cash book/bank book transactions, journal vouchers, salaries, ledger/posting, and tax matters, were thoroughly examined. The audit reveals that most procedures were appropriately followed. Any necessary corrections are immediately solicited.

Particulars	Yes	No	N.A.	Remarks
1. General Instructions				
1.1 Software System Examination	YES			
1.2 Past Year Records Checked	YES			
1.3 Years of Financial Records	YES			
2. Opening Balance				
2.1 Opening Balance Checked	YES			
3. Vouching				
3.1 Receipts and Payments Checked	YES			
3.2 Correctness of Transactions	YES			
3.3 Vouchers Authorization	YES			
3.4 Transactions under Audit	YES			
3.5 Totals/Subtotals Checked	YES			
4. Cash Book / Bank Book				
4.1 Transactions Recorded	YES			
4.2 Timely Bank Deposits	YES			

Particulars	Yes	No	N.A.	Remarks
4.3 Bank Reconciliation Checked	YES			
4.4 Payments Exceeding Rs. 10000	NA			
4.5 Contra Entries Checked	YES			
4.6 Payments for Charitable Purpose	YES			
5. Journal Vouching				
5.1 Head of Account Checked	YES			
5.2 Vouchers Supported	YES			
5.3 Vouchers Authorized	YES			
6. Salaries/Wages/Honorarium				
6.1 Salary Register Checked	YES			
6.2 Statutory Deductions Checked	YES			
6.3 Timely Payment of Deductions	YES			
7. Ledger/Posting and Security				
7.1 Posting from Principal Books	YES			
7.2 Loan and Advance Ledger Checked	YES			
7.3 Assets Accounts Checked	YES			
7.4 Liabilities Accounts Checked	YES			
7.5 Expenses Accounts Checked	YES			
8. Tax Matters				
8.1 TDS Returns Filed	YES			
8.2 Pending Tax Litigations	YES			
9. Other Records				
9.1 Fixed Deposits Register	YES			
9.2 Fixed Assets Register	YES			

Prepared by: MR. K. JAYARAJAN



Reviewed by: MR. ASHARAF KOMATH



Principal:



INTERNAL AUDIT

REPORT

CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE / TRUST ACCOUNTS

MAHE INSTITUTE OF DENTAL SCIENCES AND HOSPITAL
Address of the college: CHALAKARA, POST PALLOOR, MAHE – 673310, U.T. OF PUDUCHERRY, INDIA – 673310.
Period of Audit: JULY 2022- DECEMBER 2022
Prepared by: MS. KJAYARAJAN
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
<u>1. General Instructions</u>				
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			
<u>2. Opening Balance</u>				
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			
<u>3. Vouching</u>				
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			
<u>4.Cash book / Bank book</u>				
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			
<u>5.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			
<u>6.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			
<u>7.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				
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			
<u>8.Tax Matters</u>				
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			
<u>9.Other Records</u>				
9.1 Have you checked				
a)Register of fixed deposits	YES			
b)Register for Fixed assets	YES			


Prepared by


Checked by


Principal

INTERNAL AUDIT REPORT

WE HAVE COMPLETED AN INTERNAL AUDIT OF THE MAHE INSTITUTE OF DENTAL SCIENCES AND HOSPITAL FROM 01-04-2022 TO 30-06-2022. WE RECEIVED THE DOCUMENT FOR VERIFICATION FROM APRIL 2022 TO JUNE 2022.

WE CONDUCTED THIS PERFORMANCE AUDIT UNDER GENERALLY ACCEPTED INTERNAL AUDITING PROCEDURES STANDARDS AND OUR FINDINGS AND CONCLUSIONS ARE BASED ON OUR AUDIT OBSERVATIONS.

THIS SCHEDULE PRESENTS THE STATUS OF FINDINGS REPORTED IN PRIOR AUDIT PERIODS. INTERNAL HAS REVIEWED THE STATUS AS PRESENTED.

INTERNAL AUDIT PERIOD: 01-04-2022 TO 30-06-2022 REPORT NO.1

REPORT DATED : 10-07.2022.

SUGGESTION: MANAGEMENT MONITORING TO BE STRENGTHENED

REVIEWED PAYMENT VOUCHERS OF THE MONTHLY OPERATIONS

EXPENSES PROVIDED BY THE ACCOUNTS DEPARTMENT AND REVIEWED THE CASH DISBURSEMENT AS PER THE CASH BOOK MAINTAINED BY THE DEPARTMENT.

BANK PAYMENTS VOUCHERS VERIFIED AND ALSO VERIFIED THE PAYMENTS STATUS OF BANK DEBITS.

VERIFIED CASH COLLECTED AND DEPOSITED INTO BANK WITHIN REASONABLE INTERVALS.

BANK DEPOSITS IN RESPECT OF FEES COLLECTIONS ARE VERIFIED AND ACCOUNTED FOR AS PER ACCOUNTING STANDARDS.

VERIFIED SALARY REGISTER AND SUMMARIES THEREOF IN CASH BOOK/BANK BOOK

VERIFIED PROVIDENT FUND STATEMENTS AND PAYMENT STATUS.

VERIFIED INCOME TAX AND TDS RETURN FILING ETC.

CREDITORS MONTHLY OUTSTANDING PAYMENT STATEMENT VERIFIED
AND CHECKED THE STATUS PAYMENTS AND ALSO SCRUTINIZED THE
SUNDRY CREDITORS LEDGER.

SIGNED BY :


12/7/23

SIGNED BY:



INTERNAL AUDIT REPORT

MAHE INSTITUTE OF DENTAL SCIENCES AND HOSPITAL

Address: CHALAKARA, POST PALLOOR, MAHE – 673310, U.T. OF PUDUCHERRY,
INDIA – 673310.

Period of Audit: APRIL 2022 - JUNE 2022 –

Report Dated :20-09-2022.

Prepared by: MR. K. JAYARAJAN

Reviewed by: MR. ASHARAF KOMATH

The internal audit of Mahe Institute of Dental Sciences and Hospital for the period April 2022 to June 2022 has been conducted in adherence to general instructions. Key financial elements, including opening balances, vouching, cash book/bank book transactions, journal vouchers, salaries, ledger/posting, and tax matters, were thoroughly examined. The audit reveals that most procedures were appropriately followed. Any necessary corrections are immediately solicited.

Particulars	Yes	No	N.A.	Remarks
1. General Instructions				
1.1 Software System Examination	YES			
1.2 Past Year Records Checked	YES			
1.3 Years of Financial Records	YES			
2. Opening Balance				
2.1 Opening Balance Checked	YES			
3. Vouching				
3.1 Receipts and Payments Checked	YES			
3.2 Correctness of Transactions	YES			
3.3 Vouchers Authorization	YES			
3.4 Transactions under Audit	YES			
3.5 Totals/Subtotals Checked	YES			
4. Cash Book / Bank Book				
4.1 Transactions Recorded	YES			
4.2 Timely Bank Deposits	YES			
4.3 Bank Reconciliation Checked	YES			

Particulars	Yes	No	N.A.	Remarks
4.4 Payments Exceeding Rs. 10000	NA			
4.5 Contra Entries Checked	YES			
4.6 Payments for Charitable Purpose	YES			
5. Journal Vouching				
5.1 Head of Account Checked	YES			
5.2 Vouchers Supported	YES			
5.3 Vouchers Authorized	YES			
6. Salaries/Wages/Honorarium				
6.1 Salary Register Checked	YES			
6.2 Statutory Deductions Checked	YES			
6.3 Timely Payment of Deductions	YES			
7. Ledger/Posting and Security				
7.1 Posting from Principal Books	YES			
7.2 Loan and Advance Ledger Checked	YES			
7.3 Assets Accounts Checked	YES			
7.4 Liabilities Accounts Checked	YES			
7.5 Expenses Accounts Checked	YES			
8. Tax Matters				
8.1 TDS Returns Filed	YES			
8.2 Pending Tax Litigations	YES			
9. Other Records				
9.1 Fixed Deposits Register	YES			
9.2 Fixed Assets Register	YES			

Prepared by: MR. K. JAYARAJAN



Reviewed by: MR. ASHARAF KOMATH



Principal:



INTERNAL AUDIT**REPORT****CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE / TRUST ACCOUNTS**

MAHE INSTITUTE OF DENTAL SCIENCES AND HOSPITAL
Address of the college: CHALAKARA, POST PALLOOR, MAHE - 673310, U.T. OF PUDUCHERRY, INDIA - 673310.
Period of Audit: APRIL 2022- JUNE 2022
Prepared by: MS. K.JAYARAJAN
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
<u>1.General Instructions</u>				
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 LT returns and financial statement	YES			
1.3 Have you checked the number of years of maintenance of proper financial records	YES			
<u>2.Opening Balance</u>				
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			
<u>3.Vouching</u>				
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		
<u>4.Cash book / Bank book</u>			
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		
<u>5.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		
<u>6.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		
<u>7.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				
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			


Prepared by


Checked by


Principal