

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

### 6.4.2: Institution conducts internal and external financial audits regularly

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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** 



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** 



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



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

### 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. Anii Melath, ups

Principal

Mahe Institute of Dental Sciences & Hospital
Chalakkara, P.O. Palloor, Maha -673310

UT of Publishery

### 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			and the second s
2.1 Opening Balance Checked	YES		
3. Vouching			The state of the s
3.1 Receipts and Payments Checked	YES		The state of the s
3.2 Correctness of Transactions	YES		and the state of t
3.3 Vouchers Authorization	YES		And and a second
3.4 Transactions under Audit	YES		apages washes
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

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Reviewed by: MR. ASHARAF KOMATH

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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. 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			
5. Opening Balance				
2.1 Have you checked opening balance of				
5. Cash Book	YES		***************************************	
6. Bank Book	YES			
7. General Ledger	YES			
Other subsidiary ledgers, with closing balances of previous year	YES	And the second s		
6. 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		The state of the s		
5 Account Head	YES			
6. Date	YES			
7. Amount	YES			
8. Name of party	YES	1		
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. Cash book / Bank book				

보고 있는 그는 사람은 문항을 보시하지만 있는데 하고 있다. 그런 모든 분분분들이 생각하고 있다. 생각, 이 기본 문화를 보냈다면 하는데 하는데 하는데 보고 있는데 보고 있다.				
4.1 Have you checked whether transactions have been recorded in cash book / bank book for collection with counter foils of receipts	YES			Construction of the distribution of the distri
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. Journal Vouching		entransfundation (		
5.1 Have you checked head of account on all journal vouchers	YES	Water and the second se		
5.2 Are all journal vouchers supported by necessary evidence/explanation	YES			
5.3 Are all vouchers properly authorized	YES		of the state of th	
12. Salaries/ Wages/ Honorarium				
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			(viginos a la servica como como la servica de la servica d
6. Any other items		1	NA /	
6.3 Have you checked stator deductions have been paid in proper and time manner to respective departments	YES			ent en
13. Ledger / Posting and Security		***************************************		10 S
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			The state of the s
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		and a strong person common constraints	-	

	-		 tarafri e commencia com a cinica primi a comi com a comi com
d) Building Repairs	YES		
e) Machine Repairs	YES		 and from the state of the state
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	and the second	
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		
			 adigas men and mentioned and an arrangement of the second

Prepared by

Checked by
Estoraf Loomalb

Frincipal

Date: 18-04-2023

10:

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

Ashraf Komath

13/1/122

Internal Audit Team

# INTERNAL AUDIT

### 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.

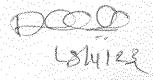
Particulars	Yes	No	N.A.	Remarks
1. General Instructions				
1.1 Have you examined the software system in place with respect to books of account	YES			
1.2 Have you checked the past year-records like LT returns and financial statement	YES			
1.3 Have you checked the number of years of maintenance of proper financial records	YES	and the second s		
2. Opening Balance	-			
2.1 Have you checked opening balance of				
1. Cash Book	YES		and the second s	
2. Bank Book	YES			
3. General Ledger	YES	And the second		
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		The state of the s		

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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	YES			
3.5 Have you checked totals / sub totals	YES			
4. Cash book / Bank book				
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	Carried Control of Con		
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		entrangent of the service of the ser	
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. Journal Vouching				
5.1 Have you checked head of account on all journal vouchers	YES		and the state of the state of	
5.2 Are all journal vouchers supported by necessary evidence/explanation	YES		and the second s	
5.3 Are all vouchers properly authorized	YES			-
6. Salaries/ Wages/ Honorarium				
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	oc. deservoir		
3. Any other items			NA	
6.3 Have you checked stator deductions have been paid in proper and time manner to respective departments	YES	and the second s		menting to the second
7. Ledger / Posting and Security  7.1 Have you checked posting from cash book/ bank book/ journal register and all other principal books	YES			

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	- Commercial descriptions	 	
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			
8.2 Have you enquired about any pending tax litigations	YES	Edition to the control of the contro	
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

#### 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	VES.	
9.2 Fixed Assets Register	YES	

Prepared by: MR, K. JAYARAJAN

<u>E</u>

Reviewed by: MR. ASHARAF KOMATH

Principal:

### 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: JULY 2022- DECEMBER 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.

ote: wherever test checks are to be carried out, obtain instruction  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 1.1 returns	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	an and an		
3.2 Have you checked correctness receipts and payments with				
respect to 1. Account Head	YES			
2.Date	YES			
3. Amount	YES	<b>)</b>		and the second
4 Name of party	YES	3		

	YES		opportunities of the second		
automal among and / William would will	YES				
ter was training the first of the	YES				
4.Cash book / Bank book					
4. Cash book / Bank book  1.1 Have you checked whether transactions have been	YES				
recorded in cash book / bank book for conection with country					
4.2 Have you checked whether cash collected is deposited	YES				
4.3 Have you checked bank reconciliation statement and reconciliation entries with clearance in next month's bank	YES				
statements 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 withdrawars and deposits and ensured that they appear on same date in cash	YES designation				
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	YES				
5.Journal Vouching					
5.1 Have you checked head of account on all journal vouchers	YES				
5.2 Are all journal vouchers supported by necessary evidence/	YES				
5.3 Are all vouchers properly authorized	YES		-		
6.Salaries/ Wages/ Honorarium	4 3 2 4 4 1				
6.1 Have you checked salary register and summaries thereof in cash book/ bank book	YES				
6.2 Have you checked statutory deductions for	YES	-			
1.Provident fund		and an art makes			
2.Income tax	YES	ļ	N.F.A.		
3. Any other items			NA		
6.3 Have you checked stator deductions have been paid in proper and time manner to respective departments	YES	A Company of the Comp			Action to a construction of the construction o
7.Ledger / Posting and Security	YES	-			-
7.1 Have you checked posting from cash book/ bank book/ journal register and all other principal books	1.53				
7.2 Have you scrutimized:	YES	1	1		
a)Loan Staff Loan ledger	VES				
b)Advance ledger				1	

7.3 Have you scrutinized all assets accounts of the trust /	YES			
institution to ensure that assets relating to trust / society only	Same facility (			
recorded				
7.4 Have you scrutinized all liabilities accounts of the trust /	YES			
institution to ensure that liabilities relating to trust / society only recorded	en anno anno anno anno anno anno anno an			
7.5 Have scrutinized all expenses accounts in particular of				
a)Building Repairs	YES			
b)Machine Repairs	YES		nganamon bio madalah manan	
c)Other Repairs	YES			
To ensure that whether any expenditure of capital nature has been	YES	american lawre		
charged to revenue account and vice versa.		-		
8.Tax Matters	orange and a second	Ary Stamman		
8.1 Have you checked TDS returns are filed quarterly and obtained the A/C number	YES	de la constitució de la consti		
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			

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:

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			

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	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	Andrew Verger
	7.2 Loan and Advance Ledger Checked	YES	de proposition de la constante
	7.3 Assets Accounts Checked	YES	and the same of the same of
	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	Sand Sand Street or .
	9. Other Records		Communication of the Communica
	9.1 Fixed Deposits Register	YES	manufactures.
	9.2 Fixed Assets Register	YES	and the second second

Prepared by: MB, K. JAYARAJAN

Reviewed by: MR. ASHARAF KOMATH

Principal:

### 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- 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.

ote: wherever test checks are to be carried out, obtain instruction  Particulars	Yes	No	N.A.	Remarks
1.General Instructions			paratical majors, majors of colleges and colleges and colleges and colleges and colleges are colleges and colleges and colleges are colleges and colleges are colleges and colleges are colleges and colleges are colleges are colleges and colleges are col	minder between transfer and an article and an article and an article and article article and article article and article article article article and article a
1.1 Have you examined the software system in place with	YES			
1.2 Have you checked the past year-records like 1.1 returns	YES		Andreas Announce Section of Astronomeron	
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	1			
respect to 1. Account Head	YES			
2.Date	YES	<b>S</b>		
3.Amount	YES	<b>)</b>		
4. Name of party	YES	3		

3.3 Are the vouchers properly authorized and supported by necessary external evidence and / or internal documentation	YES	The state of the s	en generale en en fantster de fanne de en de en	
3.4 Does the transaction relate to the accounting audit under	YES			
3.5 Have you checked totals / sub totals	YES		MANAGERIA MANAGERIA (MINISTRA)	
4.Cash book / Bank book				
4.1 Have you checked whether transactions have been	YES			
recorded in cash book / bank book for collection with counter foils of receipts	nee Kupanan ja Kupanan			
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	YES			
reconciliation entries with clearance in next month's bank statements	Comment of the contract of the			
4.4 Have you ensured that wherever payments exceeds Rs.			NA	
10000/- it has been made through checks / DD.	YES			
4.5 Have you checked contra entries for cash withdrawals and deposits and ensured that they appear on same date in cash	درد د			
book/bank book				
4.6 Have you checked whether payments have been made only for charitable purpose or related projects / programs i.e.,	YES			
relief of poor/ education/ medical relief			Company of the Compan	
5.Journal Vouching			distribution of the second	
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.Salaries/ Wages/ Honorarium	A STATE OF THE STA			
6.1 Have you checked salary register and summaries thereof in cash book/ bank book	YES			managhanan ana goranni manan manifi garan manan manifi garan manan manan manan manan manan manan manan manan m
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	YES			
proper and time manner to respective departments 7.Ledger / Posting and Security		engenman ammoor lasinger		
7.1 Have you checked posting from cash book/ bank book/	YES	Variable of the second		
journal register and all other principal books		The Contraction of the		
7.2 Have you scrutinized:				
a)Loan Staff Loan ledger	YES			
b)Advance ledger	YES			

			and the same of	
7.3 Have you scrutinized all assets accounts of the trust /	YES	and the second		
nstitution to ensure that assets relating to trust / society only				
A Have you scrutinized all liabilities accounts of the trust /	YES			
nstitution to ensure that liabilities relating to trust / society only recorded				
7.5 Have scrutinized all expenses accounts in particular of				
	YES			Manage Ma
a)Building Repairs				
b)Machine Repairs	YES			
c)Other Repairs	YES			
To ensure that whether any expenditure of capital nature has been	YES			
charged to revenue account and vice versa.		-		
8. Tax Matters				
8.1 Have you checked TDS returns are filed quarterly and obtained	YES	ary processor from the contract of the contrac		
the A/C number 8.2 Have you enquired about any pending tax litigations	YES			and the second s
9.Other Records		***************************************		
9.1 Have you checked				
a)Register of fixed deposits	YES	and the second	A Announced and a Section of the Sec	
b)Register for Fixed assets	YES		distribution of the second	

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Checked by

Principal