



## SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN

Approved by Government of Tamilnadu & TNNMC. Approved by Indian Nursing Council, New Delhi  
Affiliated to The Tamilnadu Dr. M.G.R Medical University, Chennai

Sankari- Tiruchengode Main Road, Pullipalayam, Morur (Po), Sankari(Tk), Salem (dt), Tamilnadu, Pin- 637304  
E-mail : principalsrihanmughacon@gmail.com | info@shanmughanursing.edu.in  
www.shanmughanursing.edu.in | Phone : 04283 262925, 261899, 262922



### **6.4.2. Institution conducts internal and external financial audits regularly**



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### **6.4.1 Institution conducts internal and external financial audits regularly** **Response:**

The Institution has established a mechanism for conducting internal and external audits on the financial transactions every year to ensure financial compliance. Internal audit is conducted half yearly by the internal financial committee of the institution. The committee thoroughly verifies the income and expenditure details and the compliance report of internal audit is submitted to the management of the institution through principal. External audit is conducted once in every year by an external agency

The mechanisms used to monitor effective and efficient use of financial resources are as below:

1. Before the commencement of every financial year, principal submits a proposal on budget allocation, by considering the recommendations made by the heads of all the departments, to the management.
  2. College budget includes recurring expenses such as salary, electricity, internet charges, maintenance cost, stationery, other consumable charges etc., and non – recurring expenses like lab equipment purchases, furniture and other development expenses.
  3. The expenses will be monitored by the accounts department as per the budget allocated by the management.
- The depreciation costs of various things purchased in the preceding years are also worked out.
4. The financial resources obtained from above mentioned sources are allocated and channelized for their respective activities. The funds are used for the student academic activities such as organizing symposium, cash prizes for the winners of other college's students in the technical events arranged by this Institute.
  5. The students are provided with TA/DA when they participate other college's seminars and workshops. For the placement training, development programmes, value added courses, awards given by trust, cash prizes for the rank holders, guest lecture sessions and industrial visits are provided with this fund.

6. The financial assistance is provided to the students who participate at various national and state level events and competitions. For each academic year, the institution has the plan towards effective usage of budgeted fund.

#### **Process of the internal audit:**

All vouchers are audited by an internal financial committee on half yearly basis. The expenses incurred under different heads are thoroughly checked by verifying the bills and vouchers. If any discrepancy is found, the same is brought to the notice of the principal. The same process is being followed for the last five years.

#### **Process of the external audit:**

The accounts of the college are audited by chartered accountant regularly as per the government rules. The auditor ensures that all payments are duly authorized after the audit, the report is sent to the management for review. Any queries, in the process of audit would be

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HEELAVATHI N. PH -  
PRINCIPAL  
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SANKARI (TK) SALEM DT N.



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attended immediately along with the supporting documents within the prescribed time limits. The institution did not come across with any major audit objection during the preceding years. All these mechanisms exhibit the transparency being maintained in financial matters and adherence to financial discipline to avoid defalcation of funds or properties of the institution at all levels. The audited statement is duly signed by the authorities of the management and chartered accountant

LAVATHI N, PhD  
PRINCIPAL  
SRI SHANMUGHACOLLEGE OF  
NURSING FOR WOMEN,  
PALLIPALAYAM MORUR P.O. 637 304  
SANKARI (TK) SALEM (DT) T.N.



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# **INTERNAL AUDIT REPORT**



## SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN

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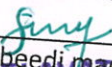
# 2018-2019

# CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE / TRUST ACCOUNTS

Name of the college : SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN
Address of the college : Sri Shanmugha College of Nursing for women Pullipalayam, Morur (PO), Sankar! Taluk, Salem - 637304
Period of audit: SIX MONTH (2018 - 2019) 1st HALF YEARLY
Prepared by: P. CARANIYAA
Reviewed by: DR. UTHRAMANI

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

Particulars	Yes	No	N.A	Remarks
<b>1. General Instructions</b>				
1.1 Have you examined the software system in the place 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 record	✓			
<b>2. Opening Balance</b>				
2.1 Have you checked opening balance	✓			
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other subsidiary ledgers, with closing. balances of previous year	✓			
<b>3. Vouching</b>				
Vouching Induces 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 year under audit	✓			
3.5 Have you checked totals / sub totals	✓			
<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.	✓			
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 with drawals 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	✓			

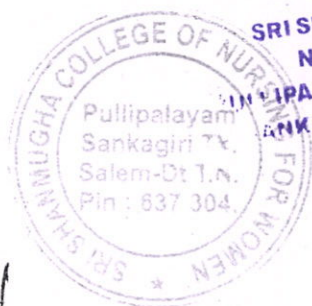
  
 Prof. SHEELAVATHI  
 PRINCIPAL  
 SRI SHANMUGHA COLLEGE OF  
 NURSING FOR WOMEN  
 PULLIPALAYAM MORUR P.O 637 304  
 SRI SHANMUGHA COLLEGE OF  
 NURSING FOR WOMEN,  
 ANKAGIRI TK SALEM DIST N.

charitable purpose or related projects / programs i.e relief of poor/ education/ medical relief	/			
<b>5. Journal Vouching</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. Salaries/ Wages/ Honorarium -</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	/			
6.3 Have you checked stator deductions have been paid in proper and timely manner to respective departments	/			
<b>7. Ledger / Posting and Security</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 you scrutinized all expenses accounts in particular of	/			
a) Building Repairs	/			
b) Machinery Repairs	/			
c) Other Repairs	/			
To ensure that whether any expenditure of capital nature has been charged to revenue account and vice versa.	/			
<b>8 Taxmatters</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	/			

P. Saranya

[P. SARANYA]

ACCOUNT SECTION



*Smy*  
Prof. SHEELAVATHI N., Ph.D.  
PRINCIPAL

SRI SHANMUGHACOLLEGE OF  
NURSING FOR WOMEN

PULLIPALAYAM MORUR P.O. 637-304  
SANKAGIRI (TK) SALEM, DT., T.N.

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PRINCIPAL

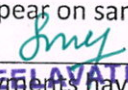
SRI SHANMUGHACOLLEGE OF  
NURSING FOR WOMEN,  
PULLIPALAYAM, MORUR P.O. - 637 304  
SANKAGIRI (TK), SALEM (DT), T.N

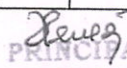
## CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE / TRUST ACCOUNTS

Name of the college : SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN
Address of the college : Sri Shanmugha Colloge of Nursing for women Pullipalayam, Morur (PO), Sankar! Taluk, Salem - 637304
Period of audit: <u>SIX MONTH (2018-2019) 2ND HALF YEAR</u>
Prepared by: <u>P. SARANYAA</u>
Reviewed by: <u>DR. UTHRAMANI</u>

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

Particulars	Yes	No	N.A	Remarks
<b>1. General Instructions</b>				
1.1 Have you examined the software system in the place 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 record	✓			
<b>2. Opening Balance</b>				
2.1 Have you checked opening balance	✓			
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other subsidiary ledgers, with closing. balances of previous year	✓			
<b>3. Vouching</b>				
Vouching Induces 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 year under audit	✓			
3.5 Have you checked totals / sub totals	✓			
<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.	✓			
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 with drawals 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	✓			

  
**SHEELAYATHIN**  
 PRINCIPAL  
**SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN**  
 PULLIPALAYAM, MORUR P.O 637 304  
 SANKAGIRI (TK) SALEM DT 7.N.

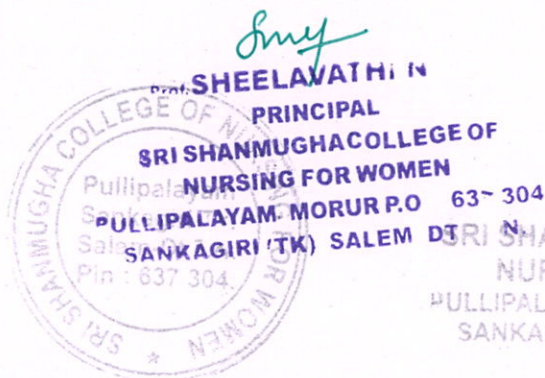
  
 PRINCIPAL  
**SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN,**  
 PULLIPALAYAM, MORUR P.O. - 637 304



charitable purpose or related projects / programs i.e relief of poor/ education/ medical relief	✓			
<b>5. Journal Vouching</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. Salaries/ Wages/ Honorarium -</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	✓			
6.3 Have you checked stator deductions have been paid in proper and timely manner to respective departments	✓			
<b>7. Ledger / Posting and Security</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 you scrutinized all expenses accounts in particular of	✓			
a) Building Repairs	✓			
b) Machinery Repairs	✓			
c) Other Repairs	✓			
To ensure that whether any expenditure of capital nature has been charged to revenue account and vice versa.	✓			
<b>8 Taxmatters</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	✓			

P Saranya  
[P. SARANYA]

ACCOUNT SECTION.



Principal  
SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN,  
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# 2019-2020



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Name of the college : SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN
Address of the college : Sri Shanmugha College of Nursing for women Pullipalayam, Morur (PO), Sankari Taluk, Salem - 637304
Period of audit: (2019-2020) Six Month (1st Half Yearly)
Prepared by: P. SARANYA
Reviewed by: Dr. UTHARAMANI.

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

Particulars	Yes	No	N.A	Remarks
<b>1. General Instructions</b>				
1.1 Have you examined the software system in the place respect to books of account	✓			
1.2 Have you checked the past year records like IT returns and financial statement	✓			
1.3 Have you checked the number of years of maintenance of proper financial record	✓			
<b>2. Opening Balance</b>				
2.1 Have you checked opening balance	✓			
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other subsidiary ledgers, with closing. balances of previous year	✓			
<b>3. Vouching</b>				
Vouching Induces 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 authorised and supported by necessary external evidence and / or internal documentation	✓			
3.4 Does the transaction relate to the accounting year under audit	✓			
3.5 Have you checked totals / sub totals	✓			
<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.	✓			
4.2 Have you checked whether cash collected is deposited into bank within reasonable intervals.	✓			
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Prof. SHEELAVATHI N.P.  
PRINCIPAL

SRI SHANMUGHA COLLEGE OF  
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PULLIPALAYAM, MORUR P.O 637304  
SANKAGIRI (TK) SALEM DT. TN.



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4.5 Have you checked contra entries for cash with drawals 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. Journal Vouching</b>				
5.1 Have you checked head of account on all journal vouchers.	✓			
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c) Other Repairs	✓			
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<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	✓			

D. Saranyan

L.P. SARANYAN

ACCOUNT SECTION

Prof. SHEELAVATHI N. PRINCIPAL  
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Address of the college : Sri Shanmugha College of Nursing for women Pullipalayam, Morur (PO), Sankar! Taluk, Salem - 637304
Period of audit: SIX MONTH (2019-2020) (2ND HALF YEAR)
Prepared by: P-SARANYA
Reviewed by: DR. VIHARAMANI

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

Particulars	Yes	No	N.A	Remarks
<b>1. General Instructions</b>				
1.1 Have you examined the software system in the place respect to books of account	✓			
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<b>2. Opening Balance</b>				
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3.1 Receipt and payments of cash book and Bank book	✓			
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2. Date	✓			
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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.	✓			

Prof. SHEELAVATHI N. P.

PRINCIPAL

SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN

PULLIPALAYAM, MORUR, P.O. 637 304

SANKARI TALUK, SALEM DIST. TN.

P. Saranya  
L.P. SARANYAN  
ACCOUNT SECTION



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 Sankari- Tiruchengode Main Road, Pullipalayam, Morur (Po), Sankari(Tk), Salem (dt), Tamilnadu, Pin- 637304  
 E-mail : principal@srihanmughacon@gmail.com | info@srihanmughanursing.edu.in  
 www.srihanmughanursing.edu.in | Phone : 04283 262925, 261899, 262922



4.5 Have you checked contra entries for cash with drawals 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. Journal Vouching</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. Salaries/ Wages/ Honorarium -</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	✓			
6.3 Have you checked stator deductions have been paid in proper and timely manner to respective departments	✓			
<b>7. Ledger / Posting and Security</b>				
7.1 Have you checked posting from cash book/ bank book/ journal register and all other principal books	✓			
7.2 Have you scrutinised:	✓			
a) Loan/ Staff Loan ledger	✓			
b) Advance ledger	✓			
7.3 Have you scrutinised all assets accounts of the trust / institution to ensure that assets relating to trust / society only recorded.	✓			
7.4 Have you scrutinised all liabilities accounts of the trust / institution to ensure that liabilities relating to trust / society only recorded	✓			
7.5 Have you scrutinised all expenses accounts in particular of	✓			
a) Building Repairs	✓			
b) Machinery Repairs	✓			
c) Other Repairs	✓			
To ensure that whether any expenditure of capital nature has been charged to revenue account and vice versa.	✓			
<b>8 Taxmatters</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	✓			

P. Shanmugha  
 [P. Shanmugha]  
 ACCOUNT SECTION

Prof. SHEELAVATHI N, PhD  
 PRINCIPAL  
 SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN  
 PULLIPALAYAM, MORUR P.O 637 304  
 SANKAGIRI (TK), SALEM DT. T.N.

PRINCIPAL  
 SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN,  
 PULLIPALAYAM, MORUR P.O. - 637 304  
 SANKAGIRI (TK), SALEM (DT), T.N.



## SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN

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[www.shanmughanursing.edu.in](http://www.shanmughanursing.edu.in) | Phone : 04283 262925, 261899, 262922



# 2020-2021



# SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN

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Affiliated to The Tamilnadu Dr. M.G.R Medical University, Chennai

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E-mail : principalsrihanmughacon@gmail.com | info@shanmughanursing.edu.in

www.shanmughanursing.edu.in | Phone : 04283 262925, 261899, 262922



## CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE / TRUST ACCOUNTS

Name of the college : SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN
Address of the college : Sri Shanmugha College of Nursing for women Pullipalayam, Morur (PO), Sankar! Taluk, Salem - 637304
Period of audit: (2020-2021) SIX MONTH (1st HALF YEARLY)
Prepared by: P. SARANYA
Reviewed by: DR. UTHARAMANI

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

Particulars	Yes	No	N.A	Remarks
<b>1.General Instructions</b>				
1.1 Have you examined the software system in the place respect to books of account	✓			
1.2 Have you checked the past year records like IT returns and financial statement	✓			
1.3 Have you checked the number of years of maintenance of proper financial record	✓			
<b>2. Opening Balance</b>				
2.1 Have you checked opening balance	✓			
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other subsidiary ledgers, with closing. balances of previous year	✓			
<b>3.Vouching</b>				
Vouching Induces 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 authorised and supported by necessary external evidence and / or internal documentation	✓			
3.4 Does the transaction relate to the accounting year under audit	✓			
3.5 Have you checked totals / sub totals	✓			
<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.	✓			
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.	✓			

Prof. SHEELAVATHI N.  
PRINCIPAL  
SRI SHANMUGHACOLLEGE OF  
NURSING FOR WOMEN  
PULLIPALAYAM MORUR P.O 637 304  
SANKARIGIRI TK, SALEM DT TN.





# SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN

Approved by Government of Tamilnadu & TNNMC, Approved by Indian Nursing Council, New Delhi  
Affiliated to The Tamilnadu Dr. M.G.R Medical University, Chennai

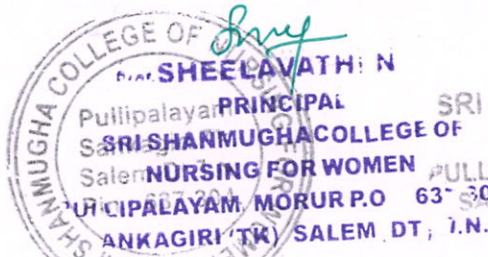
Sankari- Tiruchengode Main Road, Pullipalayam, Morur (Po), Sankari(Tk), Salem (dt), Tamilnadu, Pin- 637304

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www.shannmughanursing.edu.in | Phone : 04283 262925, 261899, 262922



4.5 Have you checked contra entries for cash with drawals 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. Journal Vouching</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. Salaries/ Wages/ Honorarium -</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	✓			
6.3 Have you checked stator deductions have been paid in proper and timely manner to respective departments	✓			
<b>7. Ledger / Posting and Security</b>				
7.1 Have you checked posting from cash book/ bank book/ journal register and all other principal books	✓			
7.2 Have you scrutinised:	✓			
a) Loan/ Staff Loan ledger	✓			
b) Advance ledger	✓			
7.3 Have you scrutinised all assets accounts of the trust / institution to ensure that assets relating to trust / society only recorded.	✓			
7.4 Have you scrutinised all liabilities accounts of the trust / institution to ensure that liabilities relating to trust / society only recorded	✓			
7.5 Have you scrutinised all expenses accounts in particular of	✓			
a) Building Repairs	✓			
b) Machinery Repairs	✓			
c) Other Repairs	✓			
To ensure that whether any expenditure of capital nature has been charged to revenue account and vice versa.	✓			
<b>8 Taxmatters</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	✓			

P. Saranya  
[P SARANYA]  
ACCOUNT SECTION



PRINCIPAL  
SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN,  
PULLIPALAYAM, MORUR P.O. - 637 304,  
SANKAGIRI (TK), SALEM (DT), T.N.



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## CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE / TRUST ACCOUNTS

Name of the college : SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN
Address of the college : Sri Shanmugha College of Nursing for women Pullipalayam, Morur (PO), Sankari Taluk, Salem - 637304
Period of audit: 2020-2021 SIX MONTH (2nd HALF YEAR)
Prepared by: P. SARANIYA
Reviewed by: Dr. UTHARAMANI

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

Particulars	Yes	No	N.A	Remarks
<b>1. General Instructions</b>				
1.1 Have you examined the software system in the place respect to books of account	✓			
1.2 Have you checked the past year records like IT returns and financial statement	✓			
1.3 Have you checked the number of years of maintenance of proper financial record	✓			
<b>2. Opening Balance</b>				
2.1 Have you checked opening balance	✓			
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other subsidiary ledgers, with closing. balances of previous year	✓			
<b>3. Vouching</b>				
Vouching Induces 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 authorised and supported by necessary external evidence and / or internal documentation	✓			
3.4 Does the transaction relate to the accounting year under audit	✓			
3.5 Have you checked totals / sub totals	✓			
<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.	✓			
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. <i>Prof. SHEELAVATHI N.</i>	✓			

PRINCIPAL  
SRI SHANMUGHA COLLEGE OF  
NURSING FOR WOMEN  
PULLIPALAYAM MORUR P.O 637304  
SANKARI (TK) SALEM DT T.N.



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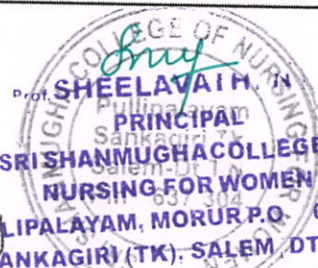


4.5 Have you checked contra entries for cash with drawals and deposits and ensured that they appear on same date in cash book / bank book	✓			
4.6 Have you checked whether payments have been made only for charitable purpose or related projects / programs i.e relief of poor/ education/ medical relief	✓			
<b>5. Journal Vouching</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. Salaries/ Wages/ Honorarium -</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	✓			
6.3 Have you checked stator deductions have been paid in proper and timely manner to respective departments	✓			
<b>7. Ledger / Posting and Security</b>				
7.1 Have you checked posting from cash book/ bank book/ journal register and all other principal books	✓			
7.2 Have you scrutinised:	✓			
a) Loan/ Staff Loan ledger	✓			
b) Advance ledger	✓			
7.3 Have you scrutinised all assets accounts of the trust / institution to ensure that assets relating to trust / society only recorded.	✓			
7.4 Have you scrutinised all liabilities accounts of the trust / institution to ensure that liabilities relating to trust / society only recorded	✓			
7.5 Have you scrutinised all expenses accounts in particular of	✓			
a) Building Repairs	✓			
b) Machinery Repairs	✓			
c) Other Repairs	✓			
To ensure that whether any expenditure of capital nature has been charged to revenue account and vice versa.	✓			
<b>8 Taxmatters</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	✓			

P. Saranya

[P. SARANYA]

[ACCOUNT SECTION]



[Signature]

PRINCIPAL

SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN,  
 PULLIPALAYAM, MORUR P.O. - 637 304  
 SANKAGIRI (TK), SALEM (DT), T.N.



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# 2021-2022



# SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN

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Name of the college : SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN
Address of the college : Sri Shanmugha College of Nursing for women Pullipalayam, Morur (PO), Sankari Taluk, Salem - 637304
Period of audit: 2021-2022 (SIX MONTH DIST HALF YEARLY)
Prepared by: P. SARANIYA
Reviewed by: PROF. MRS. VIJAYA/ADITHYAN

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

Particulars	Yes	No	N.A	Remarks
<b>1.General Instructions</b>				
1.1 Have you examined the software system in the place respect to books of account	✓			
1.2 Have you checked the past year records like IT returns and financial statement	✓			
1.3 Have you checked the number of years of maintenance of proper financial record	✓			
<b>2. Opening Balance</b>				
2.1 Have you checked opening balance	✓			
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other subsidiary ledgers, with closing. balances of previous year	✓			
<b>3.Vouching</b>				
Vouching Induces 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 authorised and supported by necessary external evidence and / or internal documentation	✓			
3.4 Does the transaction relate to the accounting year under audit	✓			
3.5 Have you checked totals / sub totals	✓			
<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.	✓			
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.	✓			

PRINCIPAL  
SRI SHANMUGHACOLLEGE OF  
NURSING FOR WOMEN  
PULLIPALAYAM MORUR P.O 637 304  
SANKAGIRI (TK) SALEM, DT, T.N.



# SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN

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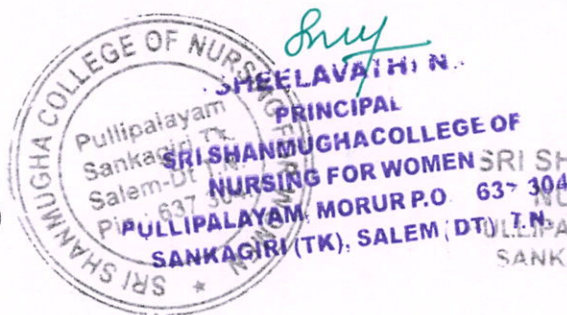


4.5 Have you checked contra entries for cash with drawals and deposits and ensured that they appear on same date in cash book / bank book	✓			
4.6 Have you checked whether payments have been made only for charitable purpose or related projects / programs i.e relief of poor/ education/ medical relief	✓			
<b>5. Journal Vouching</b>				
5.1 Have you checked head of account on all journal vouchers.	✓			
5.2 Are all journal vouchers supported by necessary evidence/ explanation.	✓			
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<b>6. Salaries/ Wages/ Honorarium -</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	✓			
6.3 Have you checked statutory deductions have been paid in proper and timely manner to respective departments	✓			
<b>7. Ledger / Posting and Security</b>	✓			
7.1 Have you checked posting from cash book/ bank book/ journal register and all other principal books				
7.2 Have you scrutinised:	✓			
a) Loan/ Staff Loan ledger	✓			
b) Advance ledger	✓			
7.3 Have you scrutinised all assets accounts of the trust / institution to ensure that assets relating to trust / society only recorded.	✓			
7.4 Have you scrutinised all liabilities accounts of the trust / institution to ensure that liabilities relating to trust / society only recorded	✓			
7.5 Have you scrutinised all expenses accounts in particular of	✓			
a) Building Repairs	✓			
b) Machinery Repairs	✓			
c) Other Repairs	✓			
To ensure that whether any expenditure of capital nature has been charged to revenue account and vice versa.				
<b>8 Taxmatters</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	✓			

P. Saranyan

[P. SARANYAN]

ACCOUNT SECTION



SHEELAVATHI N.  
PRINCIPAL

K. Vejayalakshmi  
PRINCIPAL

SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN,  
PULLIPALAYAM, MORUR P.O. - 637 304,  
SANKAGIRI (TK), SALEM (DT), T.N.



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## CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE / TRUST ACCOUNTS

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Address of the college : Sri Shanmugha College of Nursing for women Pullipalayam, Morur (PO), Sankar! Taluk, Salem - 637304
Period of audit: 2021-2022 (2 <sup>nd</sup> HALF YEARLY)
Prepared by: P. SARANYA
Reviewed by: PROF. MRS. VJAYALAKSHMI. K.

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

Particulars	Yes	No	N.A	Remarks
<b>1. General Instructions</b>				
1.1 Have you examined the software system in the place respect to books of account	✓			
1.2 Have you checked the past year records like IT returns and financial statement	✓			
1.3 Have you checked the number of years of maintenance of proper financial record	✓			
<b>2. Opening Balance</b>				
2.1 Have you checked opening balance				
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other subsidiary ledgers, with closing. balances of previous year	✓			
<b>3. Vouching</b>				
Vouching Induces 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	✓			
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3. Amount	✓			
4. Name of party	✓			
3.3 Are the vouchers properly authorised and supported by necessary external evidence and / or internal documentation	✓			
3.4 Does the transaction relate to the accounting year under audit	✓			
3.5 Have you checked totals / sub totals	✓			
<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.	✓			
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.	✓			

  
Prof. SHEELAVATHI N, PhD  
PRINCIPAL

SRI SHANMUGHACOLLEGE OF  
NURSING FOR WOMEN

75, VIJAYAM MORUR P.O. 637304



# SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN

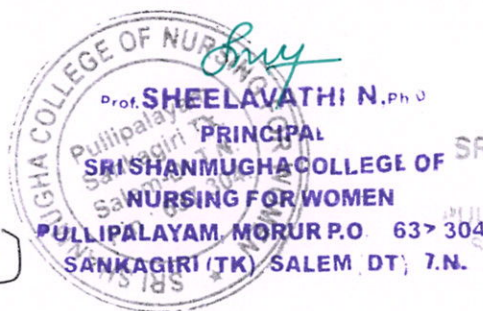
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4.5 Have you checked contra entries for cash with drawals and deposits and ensured that they appear on same date in cash book / bank book	✓			
4.6 Have you checked whether payments have been made only for charitable purpose or related projects / programs i.e relief of poor/ education/ medical relief	✓			
<b>5. Journal Vouching</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. Salaries/ Wages/ Honorarium -</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	✓			
6.3 Have you checked statutory deductions have been paid in proper and timely manner to respective departments	✓			
<b>7. Ledger / Posting and Security</b>				
7.1 Have you checked posting from cash book/ bank book/ journal register and all other principal books	✓			
7.2 Have you scrutinised:				
a) Loan/ Staff Loan ledger	✓			
b) Advance ledger	✓			
7.3 Have you scrutinised all assets accounts of the trust / institution to ensure that assets relating to trust / society only recorded.	✓			
7.4 Have you scrutinised all liabilities accounts of the trust / institution to ensure that liabilities relating to trust / society only recorded	✓			
7.5 Have you scrutinised all expenses accounts in particular of				
a) Building Repairs	✓			
b) Machinery Repairs	✓			
c) Other Repairs	✓			
To ensure that whether any expenditure of capital nature has been charged to revenue account and vice versa.				
<b>8 Taxmatters</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	✓			

P. Suman  
[P. SARANYAA]  
ACCOUNT SECTION



K. Vejayalakshmi  
PRINCIPAL

SRI SHANMUGHA COLLEGE OF  
NURSING FOR WOMEN,  
PULLIPALAYAM, MORUR P.O. - 637 304,  
SANKARI (TK), SALEM (DT), T.N.





## SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN

Approved by Government of Tamilnadu & TNNMC, Approved by Indian Nursing Council, New Delhi  
Affiliated to The Tamilnadu Dr. M.G.R Medical University, Chennai

Sankari- Tiruchengode Main Road, Pullipalayam, Morur (Po), Sankari(Tk), Salem (dt), Tamilnadu, Pin- 637304

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# 2022-2023



# SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN

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www.shanmughanursing.edu.in | Phone : 04283 262925, 261899, 262922



## CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE / TRUST ACCOUNTS

Name of the college : SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN
Address of the college : Sri Shanmugha College of Nursing for women Pullipalayam, Morur (PO), Sankar! Taluk, Salem - 637304
Period of audit: 2022-2023 1st HALF YEARLY
Prepared by: P. SARANIYAA.
Reviewed by: Dr. Sheelavathi N

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

Particulars	Yes	No	N.A	Remarks
<b>1. General Instructions</b>				
1.1 Have you examined the software system in the place respect to books of account	✓			
1.2 Have you checked the past year records like IT returns and financial statement	✓			
1.3 Have you checked the number of years of maintenance of proper financial record	✓			
<b>2. Opening Balance</b>				
2.1 Have you checked opening balance				
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other subsidiary ledgers, with closing. balances of previous year	✓			
<b>3. Vouching</b>				
Vouching Induces 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 authorised and supported by necessary external evidence and / or internal documentation	✓			
3.4 Does the transaction relate to the accounting year under audit	✓			
3.5 Have you checked totals / sub totals	✓			
<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.	✓			
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.	✓			

Prof. SHEELAVATHI N  
PRINCIPAL

SRI SHANMUGHA COLLEGE OF  
NURSING FOR WOMEN  
PULLIPALAYAM MORUR P.O 637 304  
SANKAGIRI (TK) SALEM, DT) T.N.



# SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN

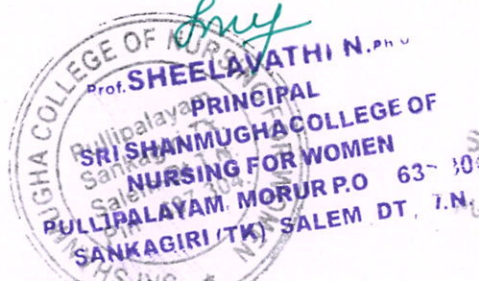
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4.5 Have you checked contra entries for cash with drawals and deposits and ensured that they appear on same date in cash book / bank book	✓			
4.6 Have you checked whether payments have been made only for charitable purpose or related projects / programs i.e relief of poor/ education/ medical relief	✓			
<b>5. Journal Vouching</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. Salaries/ Wages/ Honorarium -</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	✓			
6.3 Have you checked stator deductions have been paid in proper and timely manner to respective departments	✓			
<b>7. Ledger / Posting and Security</b>				
7.1 Have you checked posting from cash book/ bank book/ journal register and all other principal books	✓			
7.2 Have you scrutinised:				
a) Loan/ Staff Loan ledger	✓			
b) Advance ledger	✓			
7.3 Have you scrutinised all assets accounts of the trust / institution to ensure that assets relating to trust / society only recorded.	✓			
7.4 Have you scrutinised all liabilities accounts of the trust / institution to ensure that liabilities relating to trust / society only recorded	✓			
7.5 Have you scrutinised all expenses accounts in particular of	✓			
a) Building Repairs	✓			
b) Machinery Repairs	✓			
c) Other Repairs	✓			
To ensure that whether any expenditure of capital nature has been charged to revenue account and vice versa.				
<b>8 Taxmatters</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	✓			

P. Saranyan  
[P. SARANYAN]  
ACCOUNTY SECTION



Sury  
PRINCIPAL  
SRI SHANMUGHA COLLEGE OF  
NURSING FOR WOMEN,  
PALLIPALAYAM, MORUR P.O. - 637 304,  
SANKAGIRI (TK), SALEM (DT), T.N.



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## CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE / TRUST ACCOUNTS

Name of the college : SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN
Address of the college : Sri Shanmugha College of Nursing for women Pullipalayam, Morur (PO), Sankar! Taluk, Salem - 637304
Period of audit: 2022 - 2023 (2nd HALF YEARLY)
Prepared by: P. SARAYAA
Reviewed by: Dr. Sheelavathi N

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

Particulars	Yes	No	N.A	Remarks
<b>1. General Instructions</b>				
1.1 Have you examined the software system in the place respect to books of account	✓			
1.2 Have you checked the past year records like IT returns and financial statement	✓			
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<b>2. Opening Balance</b>				
2.1 Have you checked opening balance				
1. Cash Book	✓			
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Vouching Induces the following:				
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4. Name of party	✓			
3.3 Are the vouchers properly authorised and supported by necessary external evidence and / or internal documentation	✓			
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<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.	✓			
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.	✓			

*Sheela*  
Prof. SHEELAVATHI N  
PRINCIPAL

SRI SHANMUGHA COLLEGE OF  
NURSING FOR WOMEN  
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SANKARI (TK), SALEM DT. TN



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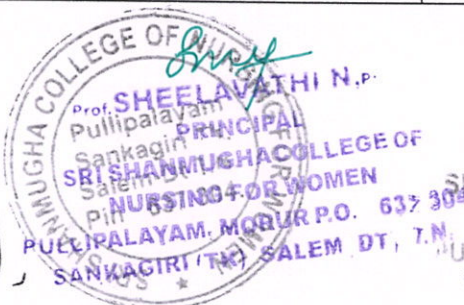
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4.5 Have you checked contra entries for cash with drawals and deposits and ensured that they appear on same date in cash book / bank book	✓			
4.6 Have you checked whether payments have been made only for charitable purpose or related projects / programs i.e relief of poor/ education/ medical relief	✓			
<b>5. Journal Vouching</b>				
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To ensure that whether any expenditure of capital nature has been charged to revenue account and vice versa.				
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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	✓			

*P. Saranyaa*  
P. SARANYAA  
ACCOUNT SECTION



*Sury*  
PRINCIPAL  
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