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Sankari- Tiruchengode Main Road, Pullipalayam, Morur (Po), Sankari(Tk), Salem (dt), Tamilnadu, Pin- 637304 E-mail : principalsrishanmughacon@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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6.4.4. 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

HELAVATHI N.Ph-PRINCIPAL RI SHANMUGHACOLLEGE OF NURSING FOR WOMEN AYAM MORURP.0 637 304



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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

PRINCIPAL PRINCIPAL SRI SHANMUGHACOLLEGEOF NURSING FOR WOMEN, PALAYAM MORUR P.O. 637 304 HNKAGIRI (TK) SALEM (DT) 7.N.



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INTERNAL AUDIT REPORT



SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN Approved by Government of Tamilnadu & TNNMC, Approved by Indian Nursing Council, New Delhi

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2018-2019

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Name of the college : SRI SHANMUGHA COLLEGE OF NURSING FO Address of the college : Sri Shanmugha Colloge of Nursing for wo Sankar! Taluk, Salem - 637304	IFCE			
Address of the college : SRI SHANMUGHA COLLEGE OF NURSING FC Sankar! Taluk, Salem - 637304 Period of audit: <u>SIX</u> MONTH (2018 - 2010)	LEGE /	TRUS	ST AC	COUNTS
Sankar! Taluk Sala	DR WOM	EN		
Period of audit 637304	men Pull	inalav	200 14	
Period of audit: SIX MONTH (2018 - 2019) 154 Prepared by: P. CARANYAA Reviewed by: DR. UTHRAPIDAL		-paidy	am, ivic	orur (PO),
Bavian D. (Appaluas - 2014) 15	HAIR	UGO		
Note: wherever test chocks		7CH	RLY	
Note: wherever test checks are to be carried				
de se carried out, obtain instructio	ns from	A		
Note: wherever test checks are to be carried out, obtain instructio Particulars 1.1		Audit I	n charg	ge.
1.1 Have you and	Yes	No	N.A	
1.1 Have you examined the software system in the place respect to books of account 1.2 Have you checked the			N.A	Remarks
1.2 Have vou about				
1.2 Have you checked the past year records like I.T returns and	V			
1 3 Have use in the line of th				
1.3 Have you checked the number of years of maintenance of proper financial record	121		1	
proper financial record	+			
- Opening Balanco	V		1	
2.1 Have you checked opening balance	+			
	$\overline{\nabla}$			
2. Bank Book	V			
3. General Ledger	V			
4. Other subsidiary ledgers, with closing. balances of previous year <u>3.Vouching</u>				
3.Vouching	V			
	-			
3,2 Have you checked correctness receipts and payments with respect to				
respect to	V			
1. Account Head	~ .			
2. Date				
3.Amount	< .			
4. Name of party	<			
3.3 Are the youch and	/			
necessary external	/		1	
necessary external evidence and / or internal documentation			1-	
3.5 Have you al			1	
3.5 Have you checked totals / sub totals	-		1	
	-	1	1	
4.1 Have you checked whether transactions have l				
4.1 Have you checked whether transactions have been recorded in cash book / bank book for collection with counter fail.			f	
cash book / bank book for collection with counter foils of receipts.	-			
within reasonable interval	+			
4.5 Have you checked have	1 1	1		
reconciliation entries with clearance in next month's bank	+			
statements.	1 1			
4.4 Have you ensured that wherever payments exceeds Rs. 10000/- it has been made through checks / DD.				
it has been made through checks / DD.	+-+			
T.S Have Voll checked and				
deposits and ensured that they appear on same date in cash book /				-
bank book				
4.6 Have you checked whether payments have beed varde only for				
and whether payments have beed i made only far				
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NURSING FOR WOMEN	PR	INCIP	AL	
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charitable purpose or related projects / programs i.e relief of poor/	-	T	1	1
education/ medical relief	1	1		
5. Journal Vouching				1.
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.	1			1
6. Salaries/ Wages/ Honorarium -				
6.1 Have you checked salary register and summaries thereof in cash book/ bank book.	1			
6.2 Have you checked statutory deductions for	1			1.1
1. Provident fund	1			
2. Income tax	1			
3. Any other items	1			-
6.3 Have you checked stator deductions have been paid in proper	1			
and timely manner to respective departments	1			
7. Ledger / Posting and Security				
7.1 Have you checked posting from cash book/ bank book/ journal			1	
register and all other principal books	1			1
7.2 Have you scrutinized:	~			
a) Loan/ Staff Loan ledger	1			
b) Advance ledger	1			
7.3 Have you scrutinized all assets accounts of the trust / institution				
to ensure that assets relating to trust / society only recorded.	1			
7.4 Have you scrutinized all liabilities accounts of the trust /				
institution to ensure that liabilities relating to trust / society only	1		1 .	1. C
recorded				
7.5 Have you scrutinized all expenses accounts in particular of	1			
a) Building Repairs	1			
b) Machinery Repairs	1	*		
c) Other Repairs	1			
To ensure that whether any expenditure of capital nature has been				
charged to revenue account and vice versa.	-			
8 Taxmatters				
3.1 Have you checked TDS returns are filed quarterly and obtained		•		-
he A/C number	2			
3.2 Have you enquired about any pending tax litigations	~			
9. Other Records				
9.1 Have you checked.	-			
a) Register of fixed deposits	1	1		
o) Register for Fixed assets	1			
	-			

P. Gournyan [P.SARANIYAA]

ACCOUNT SECTION

NURSING FOR WOMEN Pullipalayam AGIRI (TK) SALEM DT. 1.N. ANKAGIRI TK) SALEM DT, I.N. LEUG SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN, PULLIPALAYAM, MORUR P.O. - 637 304 SANKAGIRI (TK). SALEM (DT).TN

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Salem-Dt 1.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: SIX MONTH (2018-2019) 2ND HALF YEARN Prepared by:

P.SARANYAA

Reviewed by: DR. UTHRA MANI

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

Particulars	Yes	No	N.A	Remarks
1.General Instructions				Remarks
1.1 Have you examined the software system in the place respect to				
books of account	1			
1.2 Have you checked the past year records like I.T returns and				
financial statement	1			
1.3 Have you checked the number of years of maintenance of	1		-	
proper financial record				
2. Opening Balance				
2.1 Have you checked opening balance	1			
1. Cash Book	1			
2. Bank Book		-		
3. General Ledger	1			
4. Other subsidiary ledgers, with closing. balances of previous year	1			
3.Vouching				•
Vouching Induces the following:				
3.1 Receipt and payments of cash book and Bank book	1			
3,2 Have you checked correctness receipts and payments with				
respect to	1			
1. Account Head	-			
2. Date	1			
3.Amount	5			
4. Name of party	1			
3.3 Are the vouchers properly authorized and supported by				
necessary external evidence and / or internal documentation	-	1		
3.4 Does the transaction relate to the accounting year under audit	5			
3.5 Have you checked totals / sub totals	1			
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.	1			
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.	1			
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 /	1			
bank book				
4.6 Have you checked whether spating have beed made only for				
PRINCIPAL	-			

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

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charitable purpose or related projects / programs i.e relief of poor/				
education/ medical relief				
5. Journal Vouching				
5.1 Have you checked head of account on all journal vouchers.	~			
5.2 Are all journal vouchers supported by necessary evidence/	V			
explanation.	V			
5.3 Are all vouchers properly authorized.				
6. Salaries/ Wages/ Honorarium -				
6.1 Have you checked salary register and summaries thereof in cash book/ bank book.	V			
6.2 Have you checked statutory deductions for	V			
1. Provident fund	V			
2. Income tax	V			
3. Any other items	V			
6.3 Have you checked stator deductions have been paid in proper				
and timely manner to respective departments	14			
7. Ledger / Posting and Security				
7.1 Have you checked posting from cash book/ bank book/ journal				
register and all other principal books				
7.2 Have you scrutinized:	V			1990 A.
a) Loan/ Staff Loan ledger	V			
b) Advance ledger	V			
7.3 Have you scrutinized all assets accounts of the trust / institution				
to ensure that assets relating to trust / society only recorded.	V			
7.4 Have you scrutinized all liabilities accounts of the trust /				
institution to ensure that liabilities relating to trust / society only	V	1		
recorded				
7.5 Have you scrutinized all expenses accounts in particular of	V			
a) Building Repairs	V		-	
b) Machinery Repairs	V			
c) Other Repairs	V			1.1
To ensure that whether any expenditure of capital nature has been				1.1.1.1
charged to revenue account and vice versa.	12		1	
8 Taxmatters				
8.1 Have you checked TDS returns are filed quarterly and obtained	10			
the A/C number	1			
8.2 Have you enquired about any pending tax litigations	4		-	
9. Other Records				
9.1 Have you checked.	V			
a) Register of fixed deposits	V			
b) Register for Fixed assets	V			

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ACCOUNT SECTION.

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PULLIPALAYAM MORUR P.O 63- 304 PRINCIPAL SANKAGIRI (TK) SALEM DERI SHANMUGHA COLLEGE OF NURSING FOR WOMEN. PULLIPALAYAM, MORUR P.O. - 637 304 SANKAGIRI (TK), SALEM (DT), TN



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2019-2020



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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: (2019-2020) SIX Month (1St HALF YEARLY)

Prepared by: P. SARANYA

Reviewed by: DY- UTHARAMANI

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 the place respect to				
books of account	V	-		
1.2 Have you checked the past year records like IT returns and financial				
statement	V			
1.3 Have you checked the number of years of maintenance of proper				
financial record	V			
2. Opening Balance				
2.1 Have you checked opening balance	V			
1. Cash Book	V			
2. Bank Book	V			
3. General Ledger	V			
4. Other subsidiary ledgers, with closing. balances of previous year	V			
3.Vouching				
Vouching Induces the following:				
3.1 Receipt and payments of cash book and Bank book	V	1.1.1		1.2580.222
3.2Have you checked correctness receipts and payments with respect to	1.1.1		1	
1. Account Head	V	1.1		
2. Date	V			
3.Amount	V			
4. Name of party	V			
3.3 Are the vouchers properly authorised and supported by necessary				
external evidence and / or internal documentation	\checkmark			
3.4 Does the transaction relate to the accounting year under audit	V			
3.5 Have you checked totals / sub totals	V			
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.	\vee			
4.2 Have you checked whether cash collected is deposited into bank				
within reasonable intervals.	$ \vee $			
4.3 Have you checked bank reconciliation statement and reconciliation	\checkmark			
entries with clearance in next month's bank statements.	\sim			
4.4 Have you ensured that wherever payments exceeds Rs/10000/- it	. /			
has been made through checks / DD. Prof. SHEELAVATHI N.P.	$ $ \vee $ $			

PRINCIPAL SRI SHANMUGHACOLLEGE OF NURSING FOR WOMEN PULLIPALAYAM MORUR P.O 63> 304 SANKAGIRI (TK) SALEM DT I N.



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ngode Main Road, Pullipalayam, Morar (Po), Sankari(Tk), Salem (dt), Tamih alu, Pin- 637304 E-mail : principal-rishanonghaconoi/genail.com f info@-dcauraghaoursing.edu.m www.shanmaghamarsing.edu.to 1 Plane: : 04283 352925, 261809, 262922



Provide and a second se				
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 beed made only for charitable purpose or related projects / programs i.e relief of poor/ education/ medical relief	~		2	
5. Journal Vouching	1	100		
5.1 Have you checked head of account on all journal vouchers.	V			
5.2 Are all journal vouchers supported by necessary evidence/ explanation.	V			
5.3 Are all vouchers properly authorized.	V	2		
6. Salaries/ Wages/ Honorarium -	1 1			
6.1 Have you checked salary register and summaries thereof in cash book/ bank book.	\checkmark			
6.2 Have you checked statutory deductions for	~			
1. Provident fund				
2. Income tax	1			
3. Any other items	1			
6.3 Have you checked stator deductions have been paid in proper and timely manner to respective departments	\checkmark			
7. Ledger / Posting and Security				
7.1 Have you checked posting from cash book/ bank book/ journal				
register and all other principal books	$ \vee $			
7.2 Have you scrutinised:	V			
a) Loan/ Staff Loan ledger	V	3		
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.	V			
7.4 Have you scrutinised all liabilities accounts of the trust / institution to ensure that liabilities relating to trust / society only recorded	V			antidan an a
7.5 Have you scrutinised all expenses accounts in particular of	~			
a) Building Repairs	1			
b) Machinery Repairs	V			
c) Other Repairs	V			
To ensure that whether any expenditure of capital nature has been charged to revenue account and vice versa.	V			
8 Taxmatters				. ·
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	V			
9. Other Records				
9.1 Have you checked.				
a) Register of fixed deposits	V			
b) Register for Fixed assets	V			

b) Register for Fixed assets

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PRINCIPAL SRI SHANMUGHA COLLEGE OF NURSING FOR WOMEN, -ACCOUTUT SECTIONLIFALAYAM MORUBPOD 63-30 ULLIPALAYAM, MORUP P.O. - 637 304 SANKAGIRI TK) SALEM DT) T.N. SANKAGIRI (TK). SALEM (DT) TH



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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), Sankar! Taluk, Salem - 637304

Period of audit: SIX MONTH 2019-2020) 1200 HALF VEAR

Prepared by: P-SARANY]

Reviewed by: DR-UTHARAMAN

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 the place respect to books of account	V			
1.2 Have you checked the past year records like IT returns and financial statement	V			
1.3 Have you checked the number of years of maintenance of proper financial record	V			
2. Opening Balance				
2.1 Have you checked opening balance	V			
1. Cash Book	V			
2. Bank Book	V			
3. General Ledger	V			
4. Other subsidiary ledgers, with closing. balances of previous year	V			
<u>3. vouching</u>				
Vouching Induces the following:				
3.1 Receipt and payments of cash book and Bank book	V			
3.2Have you checked correctness receipts and payments with respect to	-			
1. Account Head	V			
2. Date	V			
3.Amount	V			
4. Name of party	V			
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	V			
3.5 Have you checked totals / sub totals	V			
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.	~			
4.2 Have you checked whether cash collected is deposited into bank within reasonable intervals.	V			
1.3 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.	\sim			

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A Characteristic Letters	-			
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	V			
4.6 Have you checked whether payments have beed made only for charitable purpose or related projects / programs i.e relief of poor/ education/ medical relief	V			
5. Journal Vouching		N		
5.1 Have you checked head of account on all journal vouchers.	+			
5.2 Are all journal vouchers supported by necessary evidence/ explanation.	V			
5.3 Are all vouchers properly authorized.				
6. Salaries/ Wages/ Honorarium -	V	<u> </u>		
6.1 Have you checked salary register and summaries thereof in cash				
DOOK/ bank book.	V			
6.2 Have you checked statutory deductions for	V			
1. Provident fund	V			
2. Income tax	~			
3. Any other items	V		-	
6.3 Have you checked stator deductions have been paid in proper and timely manner to respective departments	V			
7. Ledger / Posting and Security	+ +			
7.1 Have you checked posting from cash book/ bank book/ journal				
register and all other principal books	V			
7.2 Have you scrutinised:	1v1			
a) Loan/ Staff Loan ledger	1v			
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	V			
a) Building Repairs	~			
b) Machinery Repairs	V			
c) Other Repairs	-	-		
To ensure that whether any expenditure of capital nature has been				
charged to revenue account and vice versa.				
8 Taxmatters	-			
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				
9. Other Records			_	
9.1 Have you checked.				
a) Register of fixed deposits	1			
b) Register for Fixed assets	V			

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SRISHANMUGHACOLLEGE OF SaleNURSING FORWOMEN SRISHANMUGHA COLLEGE OF SANKAGIRI TRO SALEM DT TN SANKAGIRI (TK), SALEM (DT), TN



Approved by Government of Tamilnadu & TNNMC, Approved by Indian Nursing Council, New Delhi Affilitated 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 : principalsrishannughacon@gmail.com l info@shannughanursing.edu.in www.shannughanursing.edu.in l Phone : 04283 262925, 261899, 262922



2020-2021



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ari- Tiruchengode Main Road, Pullipalayam, Morur (Po), Sankari(Tk), Salem (dt), Tamilnadu, Pin-637304 E-mail : principalsriahanmughacom@gmail.com l info@shanmughanutsing.edu.in www.shanmughanursing.edu.in l 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 CISH HALF YEARLY

Prepared by: P. SARANYA

Reviewed by: Dr. OTHARAMANI.

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 the place respect to			1.1.1.1	
books of account	V			
1.2 Have you checked the past year records like IT returns and financial				
statement	V			
1.3 Have you checked the number of years of maintenance of proper financial record	V			
2. Opening Balance				
2.1 Have you checked opening balance	V			
1. Cash Book	1			
2. Bank Book	V			
3. General Ledger	V			-
4. Other subsidiary ledgers, with closing. balances of previous year	V			
<u>s.vouching</u>				
Vouching Induces the following:				
3.1 Receipt and payments of cash book and Bank book	V			
3.2Have you checked correctness receipts and payments with respect to	-			
1. Account Head	V			
2. Date	V			
3.Amount	V			
4. Name of party	V			
3.3 Are the vouchers properly authorised and supported by necessary				
external evidence and / or internal documentation	V			
3.4 Does the transaction relate to the accounting year under audit	V			
3.5 Have you checked totals / sub totals	V			
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.	V			
4.2 Have you checked whether cash collected is deposited into bank				
within reasonable intervals.	\bigvee			
4.3 Have you checked bank reconciliation statement and reconciliation				
entries with clearance in next month's bank statements.	V			
1.4 Have you ensured that wherever payments exceeds 85. 10000/- it				
has been made through checks / DD.	V			
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SRI SHANMUGHACOLLEGE OF				

SRI SHANMUGHACOLLEGE OF NURSING FOR WOMEN PULLIPALAYAM MORUR P.O 63° 304 SANKAGIRI TK' SALEM DT 7 N.



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ngode Main Road, Pullipulayam, Morar (Po), Sankari(Tk), Salem (dt), Taminadu, Pin- 637304 E-mail : principal-produces of general cone 1 info@shannaghanarsing.ofn in www.shannaghanarsing.ada.in 1 Priore : 04283 252925, 261899, 262922



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Pullipalayar PRINCIPAL SRI SHANMUGHA COLLEGE OF SARISHANMUGHACOLLEGE OF NURSING FOR WOMEN, Saler NURSING FOR WOMEN PULLIPALAYAM, MORUR P.O. - 637 304. UNICIPALAYAM, MORUR P.O. 63" SQNKAGIRI (TK), SALEM (DT), TN.

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	V				
4.6 Have you checked whether payments have beed made only for charitable purpose or related projects / programs i.e relief of poor/ education/ medical relief	V			-	
5. Journal Vouching					
				2	
5.1 Have you checked head of account on all journal vouchers.	IV				
5.2 Are all journal vouchers supported by necessary evidence/ explanation.	~				
5.3 Are all vouchers properly authorized.	~				
6. Salaries/ Wages/ Honorarium -					
6.1 Have you checked salary register and summaries thereof in cash book/ bank book.	\sim			2	
6.2 Have you checked statutory deductions for	V				
1. Provident fund	V				
2. Income tax	1V				
3. Any other items	~				
6.3 Have you checked stator deductions have been paid in proper and	+	-+			
timely manner to respective departments	~				
7. Ledger / Posting and Security	+ +	+			
7.1 Have you checked posting from cash book/ bank book/ journal		\rightarrow			
register and all other principal books	5				
7.2 Have you scrutinised:	~				
a) Loan/ Staff Loan ledger	1-				-
b) Advance ledger	F	-+			
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	V				
7.5 Have you scrutinised all expenses accounts in particular of			-+		-
a) Building Repairs	V		-+		-
b) Machinery Repairs			-+		-
c) Other Repairs					-
To ensure that whether any expenditure of capital nature has been		-+			_
charged to revenue account and vice versa.	$ \vee $				
8 Taxmatters		-+			-
8.1 Have you checked TDS returns are filed quarterly and obtained the					-
A/C number	V				
8.2 Have you enquired about any pending tax litigations					
9. Other Records					
9.1 Have you checked.		T			-
a) Register of fixed deposits	V			and provide a second	-
b) Register for Fixed assets	V			and the state of the	-

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P. Somanyan [p SMRANIYAN] ACCOUT SECTION]



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E-mail: Koult, Fullparayan, Morur (PO), Sankari (Tk), Salem (dt), Tamilnadu, Pin-63730-E-mail: principalsriohanmughacon@gmail.com l info@shannughanursing.edu.in www.shannughanursing.edu.in l Phone : 04283 262925, 261899, 262922



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Prepared by: p. CARANYA

Reviewed by: Dr. OTHARAMAMI

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Particulars	Yes	No	N.A	Remarks
1.General Instructions				
1.1 Have you examined the software system in the place respect to	V			
books of account				1.6.1.1.
1.2 Have you checked the past year records like IT returns and financial				
statement	V			
1.3 Have you checked the number of years of maintenance of proper				
financial record	V			
2. Opening Balance				
2.1 Have you checked opening balance	~			
1. Cash Book	V			
2. Bank Book	~			
3. General Ledger	V			
4. Other subsidiary ledgers, with closing. balances of previous year	V			
<u>3.Vouching</u>				
Vouching Induces the following:				
3.1 Receipt and payments of cash book and Bank book	V			
3.2Have you checked correctness receipts and payments with respect to			222	
1. Account Head	V			
2. Date	V			
3.Amount	V			
4. Name of party	V			
3.3 Are the vouchers properly authorised and supported by necessary				
external evidence and / or internal documentation	1			
3.4 Does the transaction relate to the accounting year under audit	1			
3.5 Have you checked totals / sub totals	1V	1		
4. Cash Book / Bank Book	1			
4.1 Have you checked whether transactions have been recorded in cash				
book / bank book for collection with counter foils of receipts.	V			
4.2 Have you checked whether cash collected is deposited into bank				
within reasonable intervals.	V			
4.3 Have you checked bank reconciliation statement and reconciliation				
entries with clearance in next month's bank statements.	V			
4.4 Have you ensured that wherever payments exceeds Rs. 10000/- it				
has been made through checks / DD. Prof. SHEELAVATHIN.	V			

PRINCIPAL SRI SHANMUGHACOLLEGE OF NURSING FOR WOMEN WINIPALAYAM MORUR P.0 63~ 304 WINIPALAYAM MORUR P.0 63~ 304



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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			T	
4.6 Have you checked whether payments have beed made only for charitable purpose or related projects / programs i.e relief of poor/ education/ medical relief	\lor			
5. Journal Vouching				
5.1 Have you checked head of account on all journal vouchers.	1V		-+-	
5.2 Are all journal vouchers supported by necessary evidence/ explanation.	V			
5.3 Are all vouchers properly authorized.	121			
6. Salaries/ Wages/ Honorarium -	+ +			
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	1			
2. Income tax	1-1			
3. Any other items	121			
6.3 Have you checked stator deductions have been paid in proper and timely manner to respective departments	~			
7. Ledger / Posting and Security	1 1			
7.1 Have you checked posting from cash book/ bank book/ journal register and all other principal books	V			
7.2 Have you scrutinised:	1			
a) Loan/ Staff Loan ledger	V	-		
b) Advance ledger	1×1			
7.3 Have you scrutinised all assets accounts of the trust / institution to				X
ensure that assets relating to trust / society only recorded.	1			
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	1			
a) Building Repairs	1vt		1	
b) Machinery Repairs	V			
c) Other Repairs	V	12 .		
To ensure that whether any expenditure of capital nature has been charged to revenue account and vice versa.				
8 Taxmatters		-		
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	V	-		
9. Other Records				
9.1 Have you checked.				
a) Register of fixed deposits	VI			
b) Register for Fixed assets	1			

P. Sonayan D. SARANYAA SRISHANMUGHACOLLEGE OF NURSINGFOR WOMEN DACCOUNTS SECTIONULIPALAYAM, MORUR PO 63-304 SANKAGIRI (TK): SALEM OT) T.N.

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Period of audit: 2021 - 2022 SIX MONITH EIST HALF YEARLY

Reviewed by: PROF. MRS. VIJA-UA/alaphnu.K

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

Particulars 1.General Instructions	Yes	No	N.A	Remarks
1.1 Have you examined the software system in the place respect to books of account	V			
1.2 Have you checked the past year records like IT returns and financial statement	V			
1.3 Have you checked the number of years of maintenance of proper financial record	V			
2. Opening Balance				
2.1 Have you checked opening balance	V			
1. Cash Book	V			
2. Bank Book	V			
3. General Ledger	V			
 Other subsidiary ledgers, with closing. balances of previous year Vouching 	V			
Vouching Induces the following:	-			
3.1 Receipt and payments of cash book and Bank book	V			
3.2Have you checked correctness receipts and payments with respect to	1			
1. Account Head				and the start
2. Date	V			
3.Amount	V		-	1. A.M.
4. Name of party	V		1.1.1.1.1	
3.3 Are the vouchers properly authorised and supported by necessary external evidence and / or internal documentation	V			
3.4 Does the transaction relate to the accounting year under audit	V			
3.5 Have you checked totals / sub totals	Ň			
. Cash Book / Bank Book				
4.1 Have you checked whether transactions have been recorded in cash pook / bank book for collection with counter foils of receipts.	V			
.2 Have you checked whether cash collected is deposited into bank vithin reasonable intervals.	V			
.3 Have you checked bank reconciliation statement and reconciliation entries with clearance in next month's bank statements.	V			
A Have you ensured that wherever payments exceeds Rs. 10000/- it has been made through checks / DD.	V			

PRINCIPAL SRI SHANMUGHACOLLEGE OF NURSING FOR WOMEN PULLIPALAYAM MORUR P.O 63° 304 SANKAGIRI 'TK) SALEM DT, T.N.



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4.5 Have you checked contra entries for cash with drawals and deposits		1	
and ensured that they appear on same date in cash book / bank book	~		-
4.6 Have you checked whether payments have beedi made only for			
charitable purpose or related projects / programs i.e relief of poor/			
education/ medical relief	11/		
5. Journal Vouching			
5.1 Have you checked head of account on all journal vouchers.	V		-
5.2 Are all journal vouchers supported by necessary evidence/			
explanation.	V		
5.3 Are all vouchers properly authorized.	V		
6. Salaries/ Wages/ Honorarium -			
6.1 Have you checked salary register and summaries thereof in cash			
book/ bank book.	10		
6.2 Have you checked statutory deductions for			
1. Provident fund	V		
2. Income tax	V		
3. Any other items	V		
6.3 Have you checked stator deductions have been paid in proper and			
timely manner to respective departments	~		
7. Ledger / Posting and Security	V		
7.1 Have you checked posting from cash book/ bank book/ journal			
register and all other principal books			
7.2 Have you scrutinised:	V		
a) Loan/ Staff Loan ledger	V		
b) Advance ledger	V		
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	V		
to ensure that liabilities relating to trust / society only recorded			
7.5 Have you scrutinised all expenses accounts in particular of	V		
a) Building Repairs	~		
b) Machinery Repairs	~		
c) Other Repairs	V		
To ensure that whether any expenditure of capital nature has been			
charged to revenue account and vice versa.			
<u>8 Taxmatters</u>			
8.1 Have you checked TDS returns are filed quarterly and obtained the			
A/C number	V		
8.2 Have you enquired about any pending tax litigations	~		
9. Other Records			
9.1 Have you checked.	,		
a) Register of fixed deposits	V		
b) Register for Fixed assets	1		

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P. Gaunyan EP. SARANYANJ ACCOUNT SECTION

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Period of audit: 2021 - 2022 [2n HALF YEARLY

Prepared by: P. SARANYA

Reviewed by: DROF. MRS. VIJA YALA ICCHAIL C.

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Particulars	Yes	No	N.A	Remarks
1.General Instructions				
1.1 Have you examined the software system in the place respect to				
books of account	$ \vee$			
1.2 Have you checked the past year records like IT returns and financial	1			
statement				
1.3 Have you checked the number of years of maintenance of proper				-
financial record				
2. Opening Balance				
2.1 Have you checked opening balance				
1. Cash Book				
2. Bank Book	V			
3. General Ledger	V			
4. Other subsidiary ledgers, with closing. balances of previous year	V			
3.Vouching				
Vouching Induces the following:				
3.1 Receipt and payments of cash book and Bank book	V			
3.2Have you checked correctness receipts and payments with respect to				
1. Account Head	V			
2. Date	V			
3.Amount	V			
4. Name of party	V			
3.3 Are the vouchers properly authorised and supported by necessary		•		
external evidence and / or internal documentation	V			
3.4 Does the transaction relate to the accounting year under audit	V			
3.5 Have you checked totals / sub totals	V			
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.	V			
4.2 Have you checked whether cash collected is deposited into bank				
within reasonable intervals.	V	6		
4.3 Have you checked bank reconciliation statement and reconciliation				
entries with clearance in next month's bank statements.	V			
4.4 Have you ensured that wherever payments exceeds Rs. 10000/- it				
has been made through checks / DD.	~			

Prof. SHEELAVATHI N.Ph D PRINCIPAL SRI SHANMUGHACOLLEGE OF NURSING FOR WOMEN 751 YAM MORUE BO 63" 304



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5. Journal Vouching			
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explanation.	V		
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6. Salaries/ Wages/ Honorarium -			-
6.1 Have you checked salary register and summaries thereof in cash			
book/ bank book.	1		1
6.2 Have you checked statutory deductions for	V		
1. Provident fund	V		
2. Income tax	V		
3. Any other items	1		
6.3 Have you checked stator deductions have been paid in proper and			
timely manner to respective departments	V		
7. Ledger / Posting and Security	1	 	
7.1 Have you checked posting from cash book/ bank book/ journal	1		
register and all other principal books	V		
7.2 Have you scrutinised:			
a) Loan/ Staff Loan ledger	V		
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b) Machinery Repairs	~		
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8 Taxmatters			
8.1 Have you checked TDS returns are filed quarterly and obtained the		 	
A/C number	V		
8.2 Have you enquired about any pending tax litigations		 	
9. Other Records	-	 	
9.1 Have you checked.		 	
a) Register of fixed deposits	V	 	
b) Register for Fixed assets	V	 	

P. Joursean LP. SARANIYAA ACCOUNT SECTION

Prot. SHEELAVATHI N.Ph U Prot SHEELAVATHI N.PHO PRINCIPAL SHISHANMUGHACOLLEGE OF SANURSING FOR WOMEN PULLPALAYAM, MORUR P.O. 637 304 PULLPALAYAM, MORUR P.O. 637 304 SANKAGIRI (TK) SALEM DT T.N.

EOFNU

K. Veyayaha

ANKAR BUTTE SALEM (DT).TN.



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Prepared by: D. SARANYAA.

Reviewed by: Dr. Sheel awathi N

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statement	\checkmark			
1.3 Have you checked the number of years of maintenance of proper	V			
financial record				
2. Opening Balance				
2.1 Have you checked opening balance				
1. Cash Book	V			
2. Bank Book				
3. General Ledger	V			
4. Other subsidiary ledgers, with closing. balances of previous year	V			
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Vouching Induces the following:		-		
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3.Amount	V			
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4.1 Have you checked whether transactions have been recorded in cash				
book / bank book for collection with counter foils of receipts.	V			
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within reasonable intervals.	V			
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entries with clearance in next month's bank statements,	V			
4.4 Have you ensured that wherever payments exceeds Rs/10000/- it	1			
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PRINCIPAL SRI SHANMUGHACOLLEGE OF NURSING FOR WOMEN PULLIPALAYAM MORUR P.O 637 304 SANKAGIRI (TK) SALEM DT) 7.N.



Approved by Government of Tamilnadu & TNNMC, Approved by Indian Nursing Council, New Delhi Affilitated 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: principalsrishanmughaeon@gmail.com l info@shanmughanursing.edu.in www.shanmughanursing.edu.in I Phone : 04283 262925, 261899, 262922



and the second				
4.5 Have you checked contra entries for cash with drawals and deposits			1	
and ensured that they appear on same date in cash book / bank book				
4.6 Have you checked whether payments have beedi made only for	1			
charitable purpose or related projects / programs i.e relief of poor/				
education/ medical relief				
5. Journal Vouching				
5.1 Have you checked head of account on all journal vouchers.	V			
5.2 Are all journal vouchers supported by necessary evidence/	1			
explanation.	V			
5.3 Are all vouchers properly authorized.	V			
6. Salaries/ Wages/ Honorarium -				
6.1 Have you checked salary register and summaries thereof in cash	V			
book/ bank book.	10			
6.2 Have you checked statutory deductions for				
1. Provident fund	V			
2. Income tax	V			
3. Any other items	V			
6.3 Have you checked stator deductions have been paid in proper and	V			
timely manner to respective departments				
7. Ledger / Posting and Security				
7.1 Have you checked posting from cash book/ bank book/ journal				
register and all other principal books	V			
7.2 Have you scrutinised:			· ·	
a) Loan/ Staff Loan ledger	V			
b) Advance ledger	V			
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	V			
7.5 Have you scrutinised all expenses accounts in particular of	V			
a) Building Repairs	V			
b) Machinery Repairs	V			
c) Other Repairs				
To ensure that whether any expenditure of capital nature has been				
charged to revenue account and vice versa.				
8 Taxmatters				
8.1 Have you checked TDS returns are filed quarterly and obtained the				
A/C number	V			
8.2 Have you enquired about any pending tax litigations	V			
9. Other Records				
9.1 Have you checked.				
a) Register of fixed deposits	V			
b) Register for Fixed assets	11		1	

P. Baubyan [p. SARAN YAN] ACCOUNTY SECTION

Prot. SHEELAVATHI N.P. alayaPRINCIPAL STOL SHELL STOL SHANMUGHACOLLEGE OF SRI SHANMUGHACOLLEGE OF NURSING FOR WOMEN SALAYAM MORUR P.O 63-PULLIPALAYAM MORUR P.0 63- 304 SANKAGIRI TKI SALEM DT. T.NULLIPALAYAM, MORUR P.O. - 637 304

PRINCIPAL RI SHANMUGHA COLLEGE OF



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

Sankari- Tiruchengode Main Road, Pullipalayam, Morur (Po), Sankari (Tk), Salem (dt), Tamilnada, Pin-637304 E-mail : principalsrishananughacors@gmail.com / inflo@shanmughanursing.edu.in www.shanmughanursing.edu.in I Phone : 04283 262925, 261899, 262923



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 (3nd HALF YEARLY)

Prepared by: P. SARAYAA

Reviewed by: Dr. Sheelawathi. N

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 the place respect to				
books of account	V			
1.2 Have you checked the past year records like IT returns and financial				
statement	\checkmark			
1.3 Have you checked the number of years of maintenance of proper				
financial record				
2. Opening Balance	1.0			
2.1 Have you checked opening balance				
1. Cash Book	V			
2. Bank Book	V			
3. General Ledger	V			
4. Other subsidiary ledgers, with closing. balances of previous year	V			
3.Vouching				
Vouching Induces the following:				
3.1 Receipt and payments of cash book and Bank book	V			
3.2Have you checked correctness receipts and payments with respect to	V			
1. Account Head	V			
2. Date	V			
3.Amount	V			
4. Name of party	V			
3.3 Are the vouchers properly authorised and supported by necessary				
external evidence and / or internal documentation	V			
3.4 Does the transaction relate to the accounting year under audit	V			
3.5 Have you checked totals / sub totals	V			
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.	V			
4.2 Have you checked whether cash collected is deposited into bank				
within reasonable intervals.	10			
4.3 Have you checked bank reconciliation statement and reconciliation	V			
entries with clearance in next month's bank statements.				
4.4 Have you ensured that wherever payments exceeds Rs. 10000/- it	1/			
has been made through checks / DD.				

Prof. SHEELAVATHI N PRINCIPAL SRI SHANMUGHACOLLEGE OF NURSING FOR WOMEN PULLIPALAYAM. MORUR P.0 63~ 304



Approved by Government of Tamilnadu & TNNMC. Approved by Indian Nursing Council, New Delhi Affilitated 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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and ensured that they appear on same date in cash book / bank book	V				
4.6 Have you checked whether payments have beedi made only for					N.
charitable purpose or related projects / programs i.e relief of poor/	1				
education/ medical relief					
5. Journal Vouching			-		
5.1 Have you checked head of account on all journal vouchers.	V		1	-	
5.2 Are all journal vouchers supported by necessary evidence/			-		
explanation.	V				
5.3 Are all vouchers properly authorized.	V				
6. Salaries/ Wages/ Honorarium -					
6.1 Have you checked salary register and summaries thereof in cash	1		-		
book/ bank book.	1				
6.2 Have you checked statutory deductions for					
1. Provident fund	~				
2. Income tax	V				
3. Any other items	V				
6.3 Have you checked stator deductions have been paid in proper and	10				
timely manner to respective departments	V			1	
7. Ledger / Posting and Security					
7.1 Have you checked posting from cash book/ bank book/ journal					
register and all other principal books	V				
7.2 Have you scrutinised:					
a) Loan/ Staff Loan ledger	V				
b) Advance ledger	V			+	
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ensure that assets relating to trust / society only recorded.	V				
7.4 Have you scrutinised all liabilities accounts of the trust / institution		<u> </u>			
to ensure that liabilities relating to trust / society only recorded	V				
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b) Machinery Repairs	V				
c) Other Repairs	1.1				
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charged to revenue account and vice versa.					
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A/C number	V				
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9. Other Records	-				
9.1 Have you checked.					
a) Register of fixed deposits	V				
b) Register for Fixed assets	V				
	1				

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P. Garrendand D. SARANYAA C. SARANYAA A CCOUNT SECTION A CCOUNT SECTION DESCRIPTION DESCRI ALEM DT, T.MULLIPALAYAM, MORUR P.O. - 637 304