



NEHRU COLLEGE OF ENGINEERING AND RESEARCH CENTRE
(NAAC Accredited)

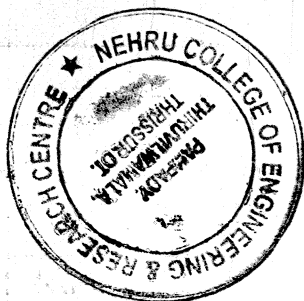
(Approved by AICTE, Affiliated to APJ Abdul Kalam Technological University, Kerala),
Pampady, Thrissur, Kerala-680 588



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Criterion	Description
6.4.1.	Institution conducts internal and external financial audits regularly

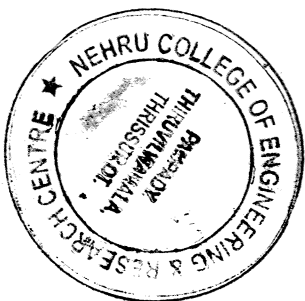
Sl. No	Description
1.	Internal and External Audit Report



PRINCIPAL
Nehru College of
Engineering and Research Centre
Pampady, Thiruvilwamala, Thrissur Dt.
Pin - 680 597, Kerala

CHECK LIST FOR EXTERNAL AUDIT OF THE COLLEGE /TRUST ACCOUNTS

Name of the Trust : NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST		
Address of the Trust : Pampady, Thiruvilwamala, Thrissur District, Kerala		
Period of Audit : 01.04.2020 to 31.03.2021		
Prepared by : Mr.Unnikrishnan. R, Deputy Finance Manager		
Reviewed by : Adv.Dr.P.Krishnadas, Chairman and Managing Trustee		
Sl.No.	Particulars	Yes / No
1	Whether accounts are maintained regularly and in accordance with the provisions of the Act and The Rules thereunder	Yes
2	Whether receipts and disbursement are properly and correctly shown in the accounts	Yes
3	Whether the cash balance and vouchers in the custody of the Manager or Trustee on the date of audit were in agreement with the Act	Yes
4	Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him	Yes
5	Whether the Manager or Trustee or any other person required by Auditor to appear before him did so and furnished the necessary information required by him	Yes
6	Whether any property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust	No
7	The amounts of outstanding for more than one year and the amounts written off, if any	No
8	Whether any of the Trustees has interest in the investment of the Trust	No
9	Whether any of the Trustees is a debtor or creditor of the Trust	No
10	Whether the irregularities pointed out by the Auditors in the accounts of the previous year have been duly complied with by the Trustees during the period of audit	Yes
11	Any special matter which the Auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner	No



R. Unnikrishnan
Ch

Dr. P. Krishnadas

PRINCIPAL
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Pampady, Thiruvilwamala, Thrissur Dist.
Pin - 686 001

CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE /TRUST ACCOUNTS

Name of the Trust	: NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST
Address of the Trust	: Pampady, Thiruvilwamala, Thrissur District, Kerala
Period of Audit	: 01.04.2020 - 31.03.2021
Prepared by	: Mr. Unnikrishnan. R, Deputy Finance Manager
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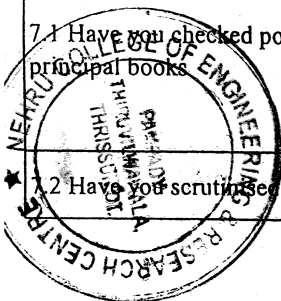
Note: Wherever test checks are to be carried out, obtain instructions from Audit In charge.

Particulars	Yes	No	N.A	Remarks
1. General Instructions				
1.1 Have you checked the past year records like I.T Returns and Financial Statement	✓			
1.2 Have you examined the software systems in place with respect to books of accounts	✓			
1.3 Have you checked the number of years of maintenance of proper financial records	✓			
2. Opening Balance				
2.1 Have you checked opening balances of				
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other Subsidiary Ledgers, with closing balances of previous year	✓			
3. Vouching				
Vouching includes the following:				
3.1 Receipts 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	✓			
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	✓			

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3.5 Have you checked totals/sub-totals.			✓	Fully computerised accounting system
4. Cash Book/Bank Book				
4.1 Have you checked whether transactions have been recorded in Cash Book/Bank Book for collections 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 months Bank statements.	✓			
4.4 Have you checked contra entries for cash withdrawals and deposits and ensured that they appear on same date in cash book/bank book.	✓			
4.5 Have you checked whether payments have been made only for charitable purposes or related projects/programs i.e relief of poor/medical relief/education and other objects of public utility	✓			
4.6 Have you ensured that wherever payments exceeds Rs.10,000, it has been made through cheque/D.D / Electronic Fund Transfer	✓			
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/explanation	✓			
5.3 Are all vouchers properly authorised	✓			
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	✓			
2. Income Tax	✓			
3. Any of other items.	✓			
6.3 Have you checked Statutory deductions have been paid in proper & timely manner to respective departments	✓			
7. Ledgr Posting & Scrutiny				
7.1 Have you checked postings from cash book/bank book / journal register and all other principal books			✓	Fully computerised accounting system
7.2 Have you scrutinised				



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a) Loan/Staff Loan Ledger	✓			
b) Advance Ledger	✓			
7.3 Have you scrutinised all Assets accounts of the Trust/Institution to ensure that all assets relating to Trust/society only recorded.	✓			
7.4 Have you scrutinised all Liabilities accounts of the Trust/Institution to ensure that all liabilities relating to Trust/society only recorded.	✓			
7.5 Have you scrutinised all expenses accounts in particulars 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				
8. Tax Matters				
8.1 Have you checked TDS returns are filed quarterly and obtained the A/c number	✓			
8.2 Have you enquired about any pending tax litigations	✓			
9. Other records				
9.1 Have you checked:				
A. Register of Fixed Deposits	✓			
B. Register of Fixed Assets	✓			



R. [Signature]

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