



SREE NARAYANA NURSING COLLEGE

Stonehousepet (po), Chinthareddypalem, Nellore - 524002.

Ph No: 0861-2318300 | Fax: 0861-2318300.

e-mail: sreenarayana.nursing12@gmail.com | principal.snncc@narayanannursingcollege.com

Website: <https://sreenarayanannursingcollege.com>

Recognized by Indian Nursing Council vide letter No. 02/Sep/2006 INC dated : 29.09.2006

A.P. Nurses & Midwives Council Letter No. APNMC/CON/5212/2006, dated: 4/11/2006

Affiliated to Dr. N.T.R. University of Health Sciences, A.P. Vijayawada.



College Budget Proposal for the Year 2019-20

S. No	Particulars	Amount
Non-Recurring Expenses		
1	Infrastructure Build-up	2,50,00,000
2	Equipment	1,00,000
3	Library Books & Journals	2,50,000
	Total Non-Recurring Expenses	2,53,50,000
Recurring Expenses		
4	Salaries - Teaching & Non Teaching	1,90,00,000
5	Annual Fees (Affiliation, INC Membership etc.)	2,85,000
6	Repairs and Maintenance	25,00,000
7	Mess Maintenance	65,00,000
8	Other Expenses	70,00,000
	Total Recurring Expenses	3,52,85,000
	Grand Total	6,06,35,000

CF^o

Principal
SREE NARAYANA NURSING COLLEGE
Chinthareddypalem,
NELLORE-524 002





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INTERNAL FINANCIAL AUDIT REPORT

Name of the College	SREE NARAYANA NURSING COLLEGE
Period of Audit	2019-20
Prepared by	K. VARUN KUMAR
Revised by	PARANDAMA RAO

Note: Whether test checks are to be carried out, obtain instruction from audit in-charge.

	Particulars	Yes	No	NA	Remarks
1. General Instructions					
1.1	Have you examined the software system in place with respect to books of account	YES			MIS AVAILABLE
1.2	Have you checked the past year records like IT returns and financial statement	YES			GOOD
1.3	Have you checked the number of years of maintenance of proper financial records	YES			GOOD
2. Opening balance					
2.1	Have you checked opening balance of 1.Cash book 2.Bank book 3.General ledger 4.Other subsidiary, ledger with closing Balance	YES ✓ ✓ ✓ ✓			ONLINE PAYMENTS MADE DUE TO COVID - 19
3. Vouching					
Vouching includes the following					
3.1	Receipt and payment of cash book and bank book	YES			MISCELLANEOUS UPDATE
3.2	Have you checked correctness receipt and payment with respect to	YES			PENDING
	1. Account Head	✓			EXIST
	2. Date	✓			EXIST
	3. Amount	✓			VERIFIED
	4. Name of the party	✓			VERIFIED
3.3	Are the vouchers properly authorized and supported by necessary external evidence and or Internal documentation	YES			GOOD

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3.4	Does the transaction relate to the accounting under audit	YES			GOOD
3.5	Have you checked total/sub total	YES			GOOD
4. Cash book/bank book					
4.1	Have you checked whether transaction been recorded in cash book/bank book for collection with counter foils of receipts	YES			COUNTER SIGN EXIST
4.2	Have you checked whether cash collected is deposited into bank within reasonable intervals	YES			FREQUENT DEPOSIT FOUND
4.3	Have you checked bank reconciliation statement and reconciliation entries with clearance in next month's bank statements	YES			GOOD
4.4	Have you ensured that whatever payment exceeds Rs.10000/- has been made though cheque/DD	YES			GOOD
4.5	Have you checked contra entries for cash withdrawal and deposits and ensured that they appear on same date in cash book / bank book	YES			GOOD
4.6	Have you checked whether payments have been made only for charitable purpose or related projects/programs	YES			NSS/SOCIO RELEVANT PROGRAMME VERIFIED
5. Journals vouching					
5.1	Have you checked head of accounts on journals	YES			VERIFIED
5.2	Are all journals vouchers supported by necessary evidence explanation	YES			VERIFIED
5.3	Are all vouchers properly authorized	YES			VERIFIED
6. Salaries/Wages/Honorarium					
6.1	Have you checked salary registered and summaries therefore in cash book/bank book	YES			GOOD
6.2	Have you checked statutory deductions for	YES			
	1. Provident fund	✓			VERIFIED
	2. Income tax	✓			VERIFIED
	3. Any other items	✓			ESI

Principal

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6.3	Have you checked stator deduction been pad in proper and time manner to respective departments.	YES			CLEAR
7. Ledger/Posting and Security					
7.1	Have you checked posting from cash book/bankbooks/journal register and all other principal Books	YES			MIS AVAILABLE
7.2	Have you scrutinized			NA	
	1. Loan staff loan ledger			NA	
	2. Advance			NA	
7.3	Have you scrutinized all assets accounts of the trust/ institution to ensure that assets relating to trust/society only recorded?	✓			ON THE NAME OF GROUP
7.4	Have you scrutinized all liabilities relating to trust/society only recorded	YES			YES
7.5	Have you scrutinized all expanses accounts in particular of a) Building repairs b) Machine repairs c) Other repairs To ensure that whether any expenditure of capital nature has been changed to revenue and vice versa	YES			MAINTAINENCE BOOKS VERIFIED EXPENDITURE IS MORE THAN BUDGET
8. Tax matters					
8.1	Have you checked TDS returns are field quarterly and obtained the A/C number	YES			AS PER POLICY
8.2	Have you enquired about any pending tax litigations			NA	
9. Others records					
9.1	Have you checked a) Register b) Register for fixed assets			NA	NOT AVAILABLE WILL SUBMIT SOON

Sccc
 ACCOUNTS MANAGER
 Finance Officer
 SREE NARAYANA NURSING COLLEGE
 NELLORE

Prain
 Principal
 SREE NARAYANA NURSING COLLEGE
 Chinthareddypalem, Parandama Rao
 NELLORE-524 002

R. Rave
 INTERNAL AUDITOR



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College Budget Proposal for the Year 2020-21

S. No	Particulars	Amount
	Non-Recurring Expenses	
1	Infrastructure Build-up	1,50,00,000
2	Equipment	-
3	Library Books & Journals	2,50,000
	Total Non-Recurrng Expenses	1,52,50,000
	Recurring Expenses	
4	Salaries - Teaching & Non Teaching	2,20,00,000
5	Annual Fees (Affiliation, INC Membershipetc.)	2,85,000
6	Repairs and Mintenance	20,00,000
7	Mess Maintenance	60,00,000
8	Other Expenses	35,00,000
	Total Recurreng Expenses	3,37,85,000
	Grand Total	4,90,35,000

CFO

Principal

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INTERNAL FINANCIAL AUDIT REPORT

Name of the College	Sree Narayana Nursing College
Period of Audit	2020-'21
Prepared by	K. VARUN KUMAR
Revised by	PARANDAMA RAO

Note: Whether test checks are to be carried out, obtain instruction from audit in-charge.

	Particulars	Yes	No	NA	Remarks
1. General Instructions					
1.1	Have you examined the software system in place with respect to books of account	YES			ONLINE SYSTEM
1.2	Have you checked the past year records like IT returns and financial statement	YES			VERIFIED
1.3	Have you checked the number of years of maintenance of proper financial records	YES			WELL MAINTAINED
2. Opening balance					
2.1	Have you checked opening balance of 1.Cash book 2.Bank book 3.General ledger 4.Other subsidiary, ledger with closing Balance	YES YES YES YES YES			EFFECTIVELY ONLINE SYSTEM
3. Vouching					
	Vouching includes the following				
3.1	Receipt and payment of cash book and bank book	YES			GOOD
3.2	Have you checked correctness receipt and payment with respect to	YES			
	1. Account Head	YES			
	2. Date	YES			
	3. Amount	YES			
	4. Name of the party	YES			
3.3	Are the vouchers properly authorized and supported by necessary external evidence and or Internal documentation	YES			

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3.4	Does the transaction relate to the accounting under audit	YES			DOCUMENT VERIFIED
3.5	Have you checked total/sub total	YES			AND CONFIRMED
4. Cash book/bank book					
4.1	Have you checked whether transaction been recorded in cash book/bank book for collection with counter foils of receipts	YES			VERIFIED
4.2	Have you checked whether cash collected is deposited into bank within reasonable intervals	YES			DEPOSITS CONFIRMED
4.3	Have you checked bank reconciliation statement and reconciliation entries with clearance in next month's bank statements	YES			GOOD IN RECONCILIATIONS
4.4	Have you ensured that whatever payment exceeds Rs.10000/- has been made though cheque/DD	YES			AS PER POLICY
4.5	Have you checked contra entries for cash withdrawal and deposits and ensured that they appear on same date in cash book / bank book	YES			CONTRA ENTRIES NOTED
4.6	Have you checked whether payments have been made only for charitable purpose or related projects/programs	YES			VERIFIED
5. Journals vouching					
5.1	Have you checked head of accounts on journals	YES			PAYMENT MODF TO JOURNAL
5.2	Are all journals vouchers supported by necessary evidence explanation	YES			WELL DOCUMENTED
5.3	Are all vouchers properly authorized	YES			WELL DOCUMENTED
6. Salaries/Wages/Honorarium					
6.1	Have you checked salary registered and summaries therefore in cash book/bank book	YES			SALARY REGISTER MAINTAINED GOOD
6.2	Have you checked statutory deductions for				
	1. Provident fund	YES	}		PROOF ARE VERIFIED
	2. Income tax	YES			
	3. Any other items	YES			

Principal
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6.3	Have you checked stator deduction been pad in proper and time manner to respective departments.	YES			PAYMENTS CONFIRMED
7. Ledger/Posting and Security					
7.1	Have you checked posting from cash book/bankbooks/journal register and all other principal Books	YES			POSTING ARE ACCURATE
7.2	Have you scrutinized	YES			
	1. Loan staff loan ledger		NO		
	2. Advance		NO		
7.3	Have you scrutinized all assets accounts of the trust/ institution to ensure that assets relating to trust/society only recorded?	YES			ASSETS RECORDED APPROPRAITELY
7.4	Have you scrutinized all liabilities relating to trust/society only recorded	YES			DOCUMENTED
7.5	Have you scrutinized all expanses accounts in particular of a) Building repairs b) Machine repairs c) Other repairs To ensure that whether any expenditure of capital nature has been changed to revenue and vice versa	YES			GOOD
8. Tax matters					
8.1	Have you checked TDS returns are filed quarterly and obtained the A/C number	YES			TDS FILED
8.2	Have you enquired about any pending tax litigations	YES			NO PENDING
9. Others records					
9.1	Have you checked a) Register b) Register for fixed assets	YES			VERIFIED

Sreenarayana
 ACCOUNTS MANAGER
 Finance Officer
 SREE NARAYANA NURSING COLLEGE
 NELLORE

PAIN
 Principal
 SREE NARAYANA NURSING COLLEGE
 Chinthareddypalem
 NELLORE-524 002

P. Rao
 INTERNAL AUDITOR
(Paramdama Rao)



SREE NARAYANA NURSING COLLEGE

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College Budget Proposal for the Year 2021-22

S. No	Particulars	Amount
Non-Recurring Expenses		
1	Infrastructure Build-up	1,30,00,000
2	Equipment	2,00,000
3	Library Books & Journals	3,00,000
	Total Non-Recurrng Expenses	1,35,00,000
Recurring Expenses		
4	Salaries - Teaching & Non Teaching	2,30,00,000
5	Annual Fees (Affiliation, INC Membershipetc.)	2,85,000
6	Repairs and Mintenance	25,00,000
7	Mess Maintenance	85,00,000
8	Other Expenses	75,00,000
	Total Recurreng Expenses	4,17,85,000
	Grand Total	5,52,85,000

c/o

Principal

SREE NARAYANA NURSING COLLEGE

Chinthareddypalem,

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INTERNAL FINANCIAL AUDIT REPORT

Name of the College	SREE NARAYANA NURSING COLLEGE
Period of Audit	2021-2022
Prepared by	Mohith Kumar
Revised by	Harish Kumar

Note: Whether test checks are to be carried out, obtain instruction from audit in-charge.

	Particulars	Yes	No	NA	Remarks
1. General Instructions					
1.1	Have you examined the software system in place with respect to books of account	Yes			Verified with College MIS.
1.2	Have you checked the past year records like IT returns and financial statement	Yes			Good.
1.3	Have you checked the number of years of maintenance of proper financial records	Yes			Good.
2. Opening balance					
2.1	Have you checked opening balance of 1.Cash book 2.Bank book 3.General ledger 4.Other subsidiary, ledger with closing Balance	Yes Yes Yes Yes			Effective e-governance available.
3. Vouching					
	Vouching includes the following				
3.1	Receipt and payment of cash book and bank book	Yes			Good.
3.2	Have you checked correctness receipt and payment with respect to				Good.
	1. Account Head	Yes			Checked correctness of Receipts / Payments with all parameters and found good.
	2. Date	Yes			
	3. Amount	Yes			
	4. Name of the party	Yes			
3.3	Are the vouchers properly authorized and supported by necessary external evidence and or Internal documentation	Yes			Supporting Documents are verified.
3.4	Does the transaction relate to the accounting under audit	Yes			
3.5	Have you checked total/sub total	Yes			


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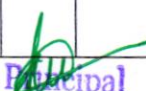
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4. Cash book/bank book					
4.1	Have you checked whether transaction been recorded in cash book/bank book for collection with counter foils of receipts	Yes			Good,
4.2	Have you checked whether cash collected is deposited into bank within reasonable intervals	Yes			Online payments.
4.3	Have you checked bank reconciliation statement and reconciliation entries with clearance in next month's bank statements	Yes			No deviations.
4.4	Have you ensured that whatever payment exceeds Rs.10000/- has been made though cheque/DD	Yes			As per the policy.
4.5	Have you checked contra entries for cash withdrawal and deposits and ensured that they appear on same date in cash book / bank book	Yes			
4.6	Have you checked whether payments have been made only for charitable purpose or related projects/programs	Yes			
5. Journals vouching					
5.1	Have you checked head of accounts on journals	Yes			Found.
5.2	Are all journals vouchers supported by necessary evidence explanation	Yes			Vouchers.
5.3	Are all vouchers properly authorized	Yes			
6. Salaries/Wages/Honorarium					
6.1	Have you checked salary registered and summaries therefore in cash book/bank book	Yes			Bank Statements.
6.2	Have you checked statutory deductions for				
	1. Provident fund	Yes			Proofs available.
	2. Income tax	Yes			TDS Statements.
	3. Any other items	Yes			ESI
6.3	Have you checked stator deduction been pad in proper and time manner to respective departments	Yes			


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7. Ledger/Posting and Security					
7.1	Have you checked posting from cash book/bankbooks/journal register and all other principal Books	Yes			
7.2	Have you scrutinized	Yes			
	1. Loan staff loan ledger		No		
	2. Advance		No		
7.3	Have you scrutinized all assets accounts of the trust/ institution to ensure that assets relating to trust/society only recorded?	Yes			Assets and Liabilities Statements.
7.4	Have you scrutinized all liabilities relating to trust/society only recorded	Yes			Assets and Liabilities Statements.
7.5	Have you scrutinized all expanses accounts in particular of a) Building repairs b) Machine repairs c) Other repairs To ensure that whether any expenditure of capital nature has been changed to revenue and vice versa	Yes			Building Repairs Machine Repairs Misc. etc. are verified with Income and Expenditure statements.
8. Tax matters					
8.1	Have you checked TDS returns are filed quarterly and obtained the A/C number	Yes			TDS monthly deductions.
8.2	Have you enquired about any pending tax litigations	Yes			No pending litigations.
9. Others records					
9.1	Have you checked a) Register b) Register for fixed assets	Yes			Supported documents verified.


ACCOUNTS MANAGER

Finance
SREE NARAYANA NURSING COLLEGE
NELLORE


Principal
SREE NARAYANA NURSING COLLEGE
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INTERNAL AUDITOR



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College Budget Proposal for the Year 2022-23

S. No	Particulars	Amount
	Non-Recurring Expenses	
1	Infrastructure Build-up	1,15,00,000
2	Equipment	10,00,000
3	Library Books & Journals	4,00,000
	Total Non-Recurreng Expenses	1,29,00,000
	Recurring Expenses	
4	Salaries - Teaching & Non Teaching	1,40,00,000
5	Annual Fees (Affiliation, INC Membershipetc.)	2,85,000
6	Repairs and Mintenance	75,00,000
7	Mess Maintenance	95,00,000
8	Other Expenses	1,60,00,000
	Total Recurreng Expenses	4,72,85,000
	Grand Total	6,01,85,000

Cfo



Principal

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INTERNAL FINANCIAL AUDIT REPORT

Name of the College	SREE NARAYANA NURSING COLLEGE
Period of Audit	2022-2023
Prepared by	Mohith Kumar (GT Audit)
Revised by	Harish Kumar (GT Audit)

Note: Whether test checks are to be carried out, obtain instruction from audit in-charge.

	Particulars	Yes	No	NA	Remarks
1. General Instructions					
1.1	Have you examined the software system in place with respect to books of account	Yes			Verified with College Automated System Software.
1.2	Have you checked the past year records like IT returns and financial statement	Yes			Good job on reviewing records.
1.3	Have you checked the number of years of maintenance of proper financial records	Yes			Well maintained financial history.
2. Opening balance					
2.1	Have you checked opening balance of 1.Cash book 2.Bank book 3.General ledger 4.Other subsidiary, ledger with closing Balance	Yes Yes Yes Yes			Effective e-governance observed.
3. Vouching					
	Vouching includes the following				
3.1	Receipt and payment of cash book and bank book	Yes			Good vouching practices noted.
3.2	Have you checked correctness receipt and payment with respect to				All parameters thoroughly checked.
	1. Account Head	Yes			Checked correctness of Receipts / Payments with all parameters and found good.
	2. Date	Yes			
	3. Amount	Yes			
	4. Name of the party	Yes			
3.3	Are the vouchers properly authorized and supported by necessary external evidence and or Internal documentation	Yes			Vouchers supported by adequate documentation.
3.4	Does the transaction relate to the accounting under audit	Yes			Transactions appropriately related to audit.
3.5	Have you checked total/sub total	Yes			Totals are accurate and complete. Cross-verify with reports.


SREE NARAYANA NURSING COLLEGE
 Chinthareddypalem,
 NELLORE-524 002



SREE NARAYANA NURSING COLLEGE

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Recognized by Indian Nursing Council vide letter No. 02/Sep/2006 INC dated : 29.09.2006

A.P. Nurses & Midwives Council Letter No. APNMC/CON/5212/2006, dated: 4/11/2006

Affiliated to Dr. N.T.R. University of Health Sciences, A.P. Vijayawada.



4. Cash book/bank book				
4.1	Have you checked whether transaction been recorded in cash book/bank book for collection with counter foils of receipts	Yes		Excellent transaction recording,
4.2	Have you checked whether cash collected is deposited into bank within reasonable intervals	Yes		Timely deposits confirmed.
4.3	Have you checked bank reconciliation statement and reconciliation entries with clearance in next month's bank statements	Yes		No deviations found in reconciliations.
4.4	Have you ensured that whatever payment exceeds Rs.10000/- has been made though cheque/DD	Yes		Compliance with payment policy noted.
4.5	Have you checked contra entries for cash withdrawal and deposits and ensured that they appear on same date in cash book / bank book	Yes		Contra entries are well managed.
4.6	Have you checked whether payments have been made only for charitable purpose or related projects/programs	Yes		Payments align with charitable purposes.
5. Journals vouching				
5.1	Have you checked head of accounts on journals	Yes		Journal Accounts thoroughly checked.
5.2	Are all journals vouchers supported by necessary evidence explanation	Yes		All vouchers properly documented.
5.3	Are all vouchers properly authorized	Yes		Vouchers are well authorized.
6. Salaries/Wages/Honorarium				
6.1	Have you checked salary registered and summaries therefore in cash book/bank book	Yes		Salary records accurately maintained.
6.2	Have you checked statutory deductions for			
	1. Provident fund	Yes		Proofs available.
	2. Income tax	Yes		Statutory deductions are verified.
	3. Any other items	Yes		ESI
6.3	Have you checked stator deduction been pad in proper and time manner to respective departments	Yes		Timely payment confirmed.

Principal

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SREE NARAYANA NURSING COLLEGE
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7. Ledger/Posting and Security				
7.1	Have you checked posting from cash book/bankbooks/journal register and all other principal Books	Yes		Posting accuracy confirmed.
7.2	Have you scrutinized	Yes		Loan ledger required scrutiny.
	1. Loan staff loan ledger		No	
	2. Advance		No	
7.3	Have you scrutinized all assets accounts of the trust/ institution to ensure that assets relating to trust/society only recorded?	Yes		Assets recorded appropriately.
7.4	Have you scrutinized all liabilities relating to trust/society only recorded	Yes		Liabilities accurately documented.
7.5	Have you scrutinized all expanses accounts in particular of a) Building repairs b) Machine repairs c) Other repairs To ensure that whether any expenditure of capital nature has been changed to revenue and vice versa	Yes		Expenditures classified correctly.
8. Tax matters				
8.1	Have you checked TDS returns are filed quarterly and obtained the A/C number	Yes		TDS returns filed promptly.
8.2	Have you enquired about any pending tax litigations	Yes		No pending litigations.
9. Others records				
9.1	Have you checked a) Register b) Register for fixed assets	Yes		Supported documents verified.


ACCOUNTS MANAGER

Finance Officer
SREE NARAYANA NURSING COLLEGE
NELLORE


INTERNAL AUDITOR


Principal
SREE NARAYANA NURSING COLLEGE
Chinthareddypalem,
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College Budget Proposal for the Year 2023-24

S. No	Particulars	Amount
Non-Recurring Expenses		
1	Infrastructure Build-up	1,60,00,000
2	Equipment	10,00,000
3	Library Books & Journals	5,00,000
	Total Non-Recurrng Expenses	1,75,00,000
Recurring Expenses		
4	Salaries - Teaching & Non Teaching	1,45,00,000
5	Annual Fees (Affiliation, INC Membershipetc.)	2,85,000
6	Repairs and Mintenance	1,25,00,000
7	Mess Maintenance	1,15,00,000
8	Other Expenses	1,70,00,000
	Total Recurreng Expenses	5,57,85,000
	Grand Total	7,32,85,000

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Principal

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INTERNAL FINANCIAL AUDIT REPORT

Name of the College	SREE NARAYANA NURSING COLLEGE
Period of Audit	2023-2024
Prepared by	Harish Kumar (GT Audit)
Revised by	Mohith Kumar (GT Audit)

Note: Whether test checks are to be carried out, obtain instruction from audit in-charge.

	Particulars	Yes	No	NA	Remarks
1. General Instructions					
1.1	Have you examined the software system in place with respect to books of account	Yes			Software is well-utilized.
1.2	Have you checked the past year records like IT returns and financial statement	Yes			Records are thorough and accurate.
1.3	Have you checked the number of years of maintenance of proper financial records	Yes			Records are thorough and accurate.
2. Opening balance					
2.1	Have you checked opening balance of 1.Cash book 2.Bank book 3.General ledger 4.Other subsidiary, ledger with closing Balance	Yes Yes Yes Yes			Opening balances verified. All ledgers in good order.
3. Vouching					
	Vouching includes the following				Vouching is meticulous. Enhance training on documentation.
3.1	Receipt and payment of cash book and bank book	Yes			Receipts and payments are accurate.
3.2	Have you checked correctness receipt and payment with respect to				
	1. Account Head	Yes			All details confirmed correct
	2. Date	Yes			
	3. Amount	Yes			
	4. Name of the party	Yes			
3.3	Are the vouchers properly authorized and supported by necessary external evidence and or Internal documentation	Yes			Authorization procedures are robust
3.4	Does the transaction relate to the accounting under audit	Yes			Transactions align with audit


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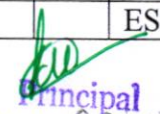
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3.5	Have you checked total/sub total	Yes		Totals are accurate and complete. Cross-verify with reports.
4. Cash book/bank book				
4.1	Have you checked whether transaction been recorded in cash book/bank book for collection with counter foils of receipts	Yes		Transactions well-supported automated tracking,
4.2	Have you checked whether cash collected is deposited into bank within reasonable intervals	Yes		Deposit are timely and consistent
4.3	Have you checked bank reconciliation statement and reconciliation entries with clearance in next month's bank statements	Yes		Reconciliation entries are clear. Monthly reviews suggested
4.4	Have you ensured that whatever payment exceeds Rs.10000/- has been made though cheque/DD	Yes		Payments made appropriately Continue adherence to policies.
4.5	Have you checked contra entries for cash withdrawal and deposits and ensured that they appear on same date in cash book / bank book	Yes		Contra entries matched correctly.
4.6	Have you checked whether payments have been made only for charitable purpose or related projects/programs	Yes		Payments for proper purposes noted
5. Journals vouching				
5.1	Have you checked head of accounts on journals	Yes		Accounts are accurately reflected. Maintain detailed descriptions
5.2	Are all journals vouchers supported by necessary evidence explanation	Yes		Evidence provided for all voucher Ensure evidence is complete.
5.3	Are all vouchers properly authorized	Yes		Authorization is properly manage Consider electronic approvals
6. Salaries/Wages/Honorarium				
6.1	Have you checked salary registered and summaries therefore in cash book/bank book	Yes		Authorization is property managed Consider electronic approvals.
6.2	Have you checked statutory deductions for			Deductions are well-monitored
	1. Provident fund	Yes		Proofs available
	2. Income tax	Yes		TDS statements
	3. Any other items	Yes		ESI


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6.3	Have you checked stator deduction been pad in proper and time manner to respective departments	Yes			Deductions paid timely. Document deadlines clearly
7. Ledger/Posting and Security					
7.1	Have you checked posting from cash book/bankbooks/journal register and all other principal Books	Yes			Books are properly maintained. Implement backup procedure
7.2	Have you scrutinized				
	1. Loan staff loan ledger	Yes			Loans and advances recorded well.
	2. Advance	Yes			Regular reviews advised.
7.3	Have you scrutinized all assets accounts of the trust/ institution to ensure that assets relating to trust/society only recorded?	Yes			Asset accounts well-scrutinized
7.4	Have you scrutinized all liabilities relating to trust/society only recorded	Yes			Liabilities recorded correctly
7.5	Have you scrutinized all expanses accounts in particular of a) Building repairs b) Machine repairs c) Other repairs To ensure that whether any expenditure of capital nature has been changed to revenue and vice versa	Yes			Expenditures classified accurately
8. Tax matters					
8.1	Have you checked TDS returns are filed quarterly and obtained the A/C number	Yes			TDS returns filed promptly. Good tax compliance noted.
8.2	Have you enquired about any pending tax litigations	Yes			No pending litigation reported
9. Others records					
9.1	Have you checked a) Register b) Register for fixed assets				Registers are well maintained. Update records regularly Fixed assets register is accurate

Sree
ACCOUNTS MANAGER
Finance Officer
SREE NARAYANA NURSING COLLEGE
NELLORE

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Harish Kumar
INTERNAL AUDITOR