



# Nehru College of Engineering and Research Centre

**NAAC ACCREDITED**

(AN ISO 9001 : 2015 CERTIFIED INSTITUTION)

Approved by AICTE, New Delhi

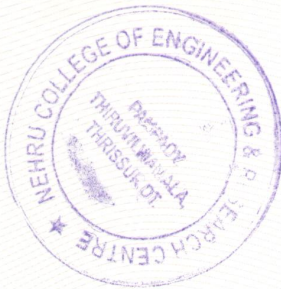
& Affiliated to APJ AbdulKalam Technological University (KTU)



## INDEX PAGE

Criterion	Description
6.4.1	Institution conduct internal and external financial audits regularly

Sl.No	Description	Page No
1	External and internal audit reports	1



**PRINCIPAL**

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

(Sponsors : Nehru College of Educational and Charitable Trust)

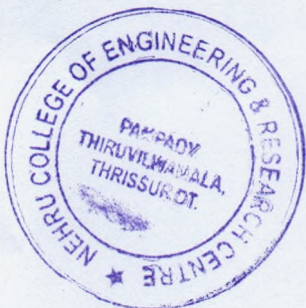
College Campus : Nila Gardens, Pampady, Near Lakkidi Rly. Station, Thiruvilwamala, Thrissur (Dist), Kerala - 680 588  
Tel / Fax : +91 4884 - 282070, 284000. E-mail : office@ncerc.ac.in, admissions@ncerc.ac.in, web : www.ncerc.ac.in



**CHECK LIST FOR EXTERNAL AUDIT OF THE COLLEGE /TRUST ACCOUNTS**

<b>Name of the Trust</b>	: <b>NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST</b>
<b>Address of the Trust</b>	: <b>Pampady, Thiruvilwamala, Thrissur District, Kerala</b>
<b>Period of Audit</b>	: <b>01.04.2019 to 31.03.2020</b>
<b>Prepared by</b>	: <b>Mr.Unnikrishnan. R, Deputy Finance Manager</b>
<b>Reviewed by</b>	: <b>Adv.Dr.P.Krishnadas, Chairman and Managing Trustee</b>

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



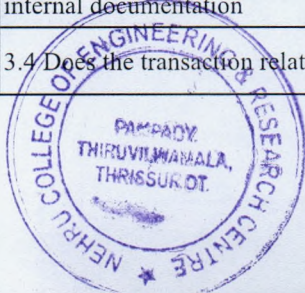
**PRINCIPAL**  
Nehru College of  
Engineering and Research Centre  
Pampady, Thiruvilwamala, Thrissur Dt  
Pin 680 597 Kerala

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

<b>Name of the Trust</b>	: NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST
<b>Address of the Trust</b>	: Pampady, Thiruvilwamala, Thrissur District, Kerala
<b>Period of Audit</b>	: 01.04.2019 - 31.03.2020
<b>Prepared by</b>	: Mr. Unnikrishnan. R, Deputy Finance Manager
<b>Reviewed by</b>	: Adv.Dr.P.Krishnadas, Chairman and Managing Trustee

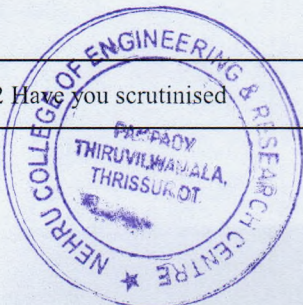
Note: Wherever test checks are to be carried out, obtain instructions from Audit In charge.

Particulars	Yes	No	N.A	Remarks
<b><u>1. General Instructions</u></b>				
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	✓			
<b><u>2. Opening Balance</u></b>				
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	✓			
<b><u>3. Vouching</u></b>				
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	✓			
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	✓			



**PRINCIPAL**  
 Nehru College of  
 Engineering and Research  
 Pampady, Thiruvilwamala, Thrissur District.  
 Pin - 680 501

3.5 Have you checked totals/sub-totals.			✓	Fully computerised accounting system
<b>4. Cash Book/Bank Book</b>				
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	✓			
<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 authorised	✓			
<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 of other items	✓			
6.3 Have you checked Statutory deductions have been paid in proper & timely manner to respective departments	✓			
<b>7. Ledgr Posting &amp; Scrutiny</b>				
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				



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				
<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 of Fixed Assets	✓			

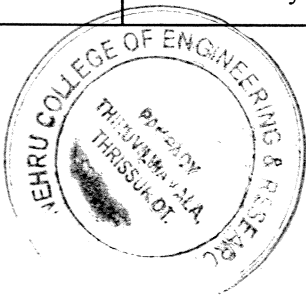


*[Handwritten Signature]*

**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**

<b>Name of the Trust</b> : NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST		
<b>Address of the Trust</b> : Pampady, Thiruvilwamala, Thrissur District, Kerala		
<b>Period of Audit</b> : 01.04.2018 to 31.03.2019		
<b>Prepared by</b> : Mr.Unnikrishnan. R. Deputy Finance Manager		
<b>Reviewed by</b> : Adv.Dr.P.Krishnadas, Chairman and Managing Trustee		
Sl.No.	Particulars	Yes / No
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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*  
UNNIKRISHNAN R

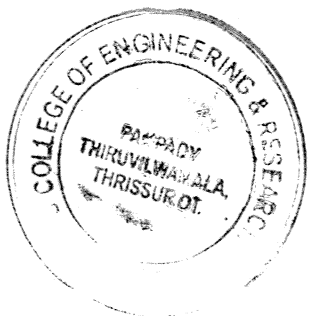
For Nehru College of Educational & Charitable Trust

*Adv. Dr. P. Krishnadas*  
Managing Trustee

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

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<b>Period of Audit : 01.04.2017 to 31.03.2018</b>		
<b>Prepared by : Mr.Unnikrishnan. R, Deputy Finance Manager</b>		
<b>Reviewed by : Adv.Dr.P.Krishnadas, Chairman and Managing Trustee</b>		
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*R. Unnikrishnan*  
UNNIKRISSHANN R

*Dr. P. Krishnadas*  
Managing Trustee

*Dr. P. Krishnadas*  
PRINCIPAL  
Nehru College of  
Engineering and Research Centre  
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<b>Period of Audit</b>	: 01.04.2016 to 31.03.2017	
<b>Prepared by</b>	: Mr.Unnikrishnan. R, Asst. Finance Officer	
<b>Reviewed by</b>	: Adv.Dr.P.Krishnadas, Chairman and Managing Trustee	
Sl.No.	Particulars	Yes / No
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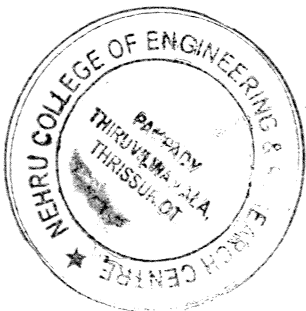
*R. Unnikrishnan*  
UNNIKRISHNAN R

*Dr. P. Krishnadas*  
Managing Trustee

*ck*  
PRINCIPAL  
Nehru College of  
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Pampady Thiruvilwamala, Thrissur Dt  
Pin 680 597 Kerala

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<b>Address of the Trust</b>	: Pampady, Thiruvilwamala, Thrissur District, Kerala	
<b>Period of Audit</b>	: 01.04.2015 to 31.03.2016	
<b>Prepared by</b>	: Mr.Unnikrishnan. R, Asst. Finance Officer	
<b>Reviewed by</b>	: Adv.Dr.P.Krishnadas, Chairman and Managing Trustee	
Sl.No.	Particulars	Yes / No
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*R. Unnikrishnan*  
UNNIKRISHNAN.R

For Nehru College of Educational & Charitable Trust

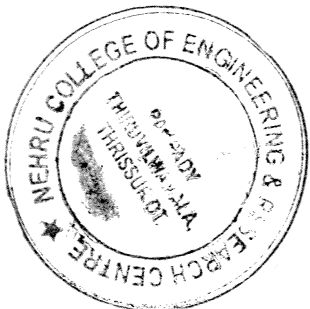
*Dr. P. Krishnadas*  
Managing Trustee

*cd*

PRINCIPAL  
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Pin 680 597 Kerala

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<b>Name of the Trust</b> : NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST		
<b>Address of the Trust</b> : Pampady, Thiruvilwamala, Thrissur District, Kerala		
<b>Period of Audit</b> : 01.04.2014 to 31.03.2015		
<b>Prepared by</b> : Mr.Unnikrishnan. R. Asst. Finance Officer		
<b>Reviewed by</b> : Adv.Dr.P.Krishnadas, Chairman and Managing Trustee		
Sl.No.	Particulars	Yes / No
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*R. Unnikrishnan*  
*Unnikrishnan R*

For Nehru College of Educational & Charitable Trust

*Dr. P. Krishnadas*  
 Managing Trustee

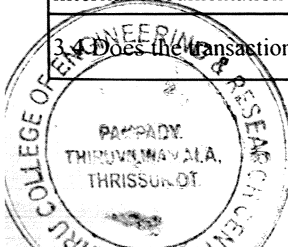
*Ch*  
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<b>Prepared by</b>	: Mr. Unnikrishnan. R, Deputy Finance Manager
<b>Reviewed by</b>	: Adv.Dr.P.Krishnadas, Chairman and Managing Trustee

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

Particulars	Yes	No	N.A	Remarks
<b><u>1. General Instructions</u></b>				
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	✓			
<b><u>2. Opening Balance</u></b>				
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	✓			
<b><u>3. Vouching</u></b>				
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	✓			
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	✓			

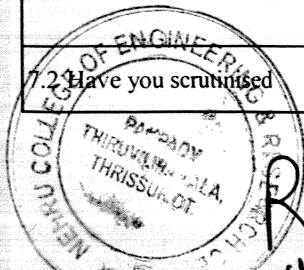


*R. Unnikrishnan*  
Deputy Finance Manager

Nehru College of Educational & Charitable Trust  
*Dr. P. Krishnadas*  
Managing Trustee

*[Signature]*  
PRINCIPAL  
Nehru College of Engineering and Research Centre  
Pampady Thiruvilwamala  
Pin: 680 507

3.5 Have you checked totals/sub-totals.			✓	Fully computerised accounting system
<b>4. Cash Book/Bank Book</b>				
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	✓			
<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 authorised	✓			
<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 of other items	✓			
6.3 Have you checked Statutory deductions have been paid in proper & timely manner to respective departments	✓			
<b>7. Ledger Posting &amp; Scrutinizing</b>				
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				



*Rampady Thiruvilwamala*  
Managing Trustee

For Nehru College of Educational & Charitable Trust  
*[Signature]*  
Managing Trustee

**PRINCIPAL**  
Nehru College of Engineering and Research Centre  
Rampady Thiruvilwamala, Thiruvananthapuram Dt.

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.	✓			
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(a) Building Repairs	✓			
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to ensure that whether any expenditure of Capital nature has been charged to revenue account and vice versa				
<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 of Fixed Assets	✓			



*R. Anandaraman*  
UNIVERSITY

Managing Trustee  
Nehru College of Educational & Charitable Trust

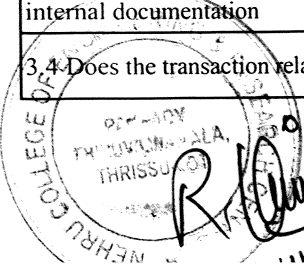
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PRINCIPAL  
Nehru College of Engineering and Research Centre  
Pamapady Thiruvilwamala, Thrissur Dt  
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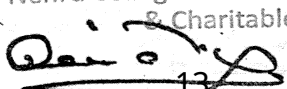
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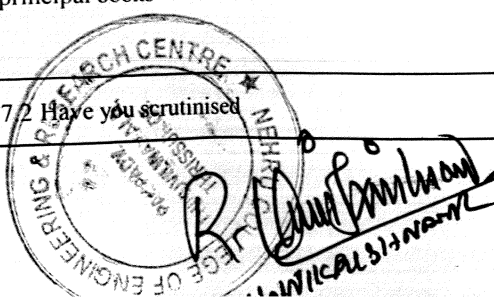
Particulars	Yes	No	N.A	Remarks
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<b><u>2. Opening Balance</u></b>				
2.1 Have you checked opening balances of				
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other Subsidiary Ledgers, with closing balances of preVIOUS year	✓			
<b><u>3. Vouching</u></b>				
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	✓			
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	✓			


  
 R. Unnikrishnan
   
 Deputy Finance Manager

For Nehru College of Educational & Charitable Trust
   

  
 Managing Trustee

PRINCIPAL
   
 Nehru College of
   
 Engineering and Research Centre
   
 Pampady Thiruvilwamala Thrissur
   
 Page No:1 of 3

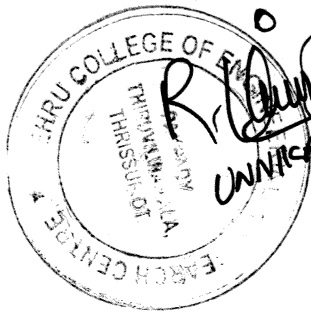
3.5 Have you checked totals/sub-totals.			✓	Fully computerised accounting system
<b>4. Cash Book/Bank Book</b>				
4.1 Have you checked whether transactions have been recorded in Cash Book/Bank Book for collections with counter foils of receipts.	✓			
4.2 Have you checked whether cash collected is deposited 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.20,000, it has been made through cheque/D.D / Electronic Fund Transfer	✓			
<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 authorised	✓			
<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 of other items	✓			
6.3 Have you checked Statutory deductions have been paid in proper & timely manner to respective departments	✓			
<b>7. Ledger Posting &amp; Scrutiny</b>				
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				



For Nehru College of Educational & Charitable Trust  
 Managing Trustee

PRINCIPAL  
 Nehru College of  
 Engineering and Research Centre  
 Panpady Thiruvilwamala, Thiruvananthapuram Dt  
 Pin - 680 597 Kerala Page No:2 of 3

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				
<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 of Fixed Assets	✓			



For Neeru College of Educational & Charitable Trust  
 Managing Trustee

**PRINCIPAL**  
 Thiruvilwamala Engineering and Research Centre  
 Panpady Thiruvilwamala, Thiruvananthapuram Dt  
 Pin 680 597 Kerala

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

<b>Name of the Trust</b>	: NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST
<b>Address of the Trust</b>	: Pampady, Thiruvilwamala, Thrissur District, Kerala
<b>Period of Audit</b>	: 01.04.2016 - 31.03.2017
<b>Prepared by</b>	: Mr. Unnikrishnan. R, Asst. Finance Officer
<b>Reviewed by</b>	: Adv.Dr.P.Krishnadas, Chairman and Managing Trustee

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

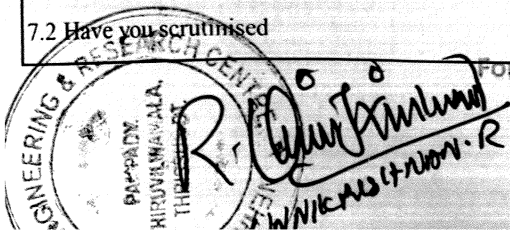
Particulars	Yes	No	N.A	Remarks
<b><u>1. General Instructions</u></b>				
1.1 Have you checked the past year records like I.T Returns and Financial Statement	✓			
1.2 Have you examined the software systems in place with respect to books of accounts	✓			
1.3 Have you checked the number of years of maintenance of proper financial records	✓			
<b><u>2. Opening Balance</u></b>				
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	✓			
<b><u>3. Vouching</u></b>				
Vouching includes the following:				
1 Receipts and payments of Cash book and Bank book	✓			
2 Have you checked correctness receipts and payments with respect to				
1. Account Head	✓			
2. Date	✓			
3. Amount	✓			
4. Name of Party	✓			
3 Are the Vouchers properly authorized and supported by necessary external evidence and /or internal documentation	✓			
4 Does the transaction relate to the accounting year under audit	✓			

*Unnikrishnan R*  
 Mr. Unnikrishnan R, Asst. Finance Officer

For Nehru College of Educational & Charitable Trust  
*Dr. P. Krishnadas*  
 Managing Trustee

*[Signature]*  
 PRINCIPAL  
 Nehru College of Engineering and Research Centre  
 Pampady, Thiruvilwamala, Thrissur  
 Pin 680 597 Kerala

3.5 Have you checked totals/sub-totals.			✓	Fully computerised accounting system
<b>4. Cash Book/Bank Book</b>				
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.20,000, it has been made through cheque/D.D / Electronic Fund Transfer	✓			
<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 authorised	✓			
<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 of other items	✓			
6.3 Have you checked Statutory deductions have been paid in proper & timely manner to respective departments	✓			
<b>7. Ledgr Posting &amp; Scrutiny</b>				
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				



For Nehru College of Educational & Charitable Trust  
 Managing Trustee

*[Signature]*  
**PRINCIPAL**  
 Nehru College of Engineering and Research Centre  
 Pampany, Thiruvilwamala, Thiruvananthapuram  
 Pin 680 597 Kerala

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				
<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 of Fixed Assets	✓			



Nehru College of Educational & Charitable Trust

*[Handwritten Signature]*  
Managing trustee

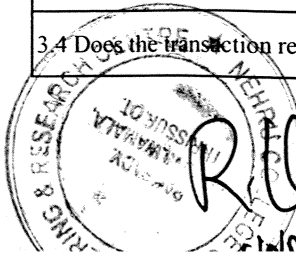
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**PRINCIPAL**  
Nehru College of  
Engineering and Research Centre  
Pan-pady, Thiruvilwamala, Thirissur Dt  
Pin 680 597 Kerala

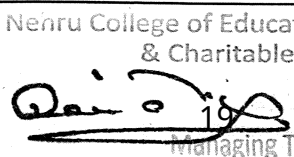
**CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE /TRUST ACCOUNTS**

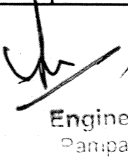
<b>Name of the Trust</b>	: NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST
<b>Address of the Trust</b>	: Pampady, Thiruvilwamala, Thrissur District, Kerala
<b>Period of Audit</b>	: 01.04.2015 - 31.03.2016
<b>Prepared by</b>	: Mr. Unnikrishnan. R, Asst. Finance Officer
<b>Reviewed by</b>	: Adv.Dr.P.Krishnadas, Chairman and Managing Trustee

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

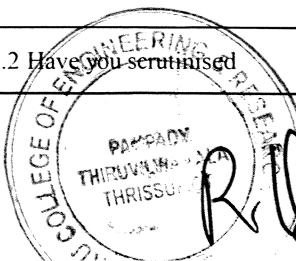
Particulars	Yes	No	N.A	Remarks
<b><u>1. General Instructions</u></b>				
1.1 Have you checked the past year records like I.T Returns and Financial Statement	✓			
1.2 Have you examined the software systems in place with respect to books of accounts	✓			
1.3 Have you checked the number of years of maintenance of proper financial records	✓			
<b><u>2. Opening Balance</u></b>				
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	✓			
<b><u>3. Vouching</u></b>				
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	✓			
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	✓			


  
 For Nehru College of Educational & Charitable Trust


  
 Managing Trustee


  
**PRINCIPAL**  
 Nehru College of  
 Engineering and Research Centre  
 Pampady Thiruvilwamala Thrissur  
 Pin - 686

3.5 Have you checked totals/sub-totals.			✓	Fully computerised accounting system
<b>4. Cash Book/Bank Book</b>				
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.20,000, it has been made through cheque/D.D / Electronic Fund Transfer	✓			
<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 authorised	✓			
<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 of other items	✓			
6.3 Have you checked Statutory deductions have been paid in proper & timely manner to respective departments	✓			
<b>7. Ledger Posting &amp; Scrutiny</b>				
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				

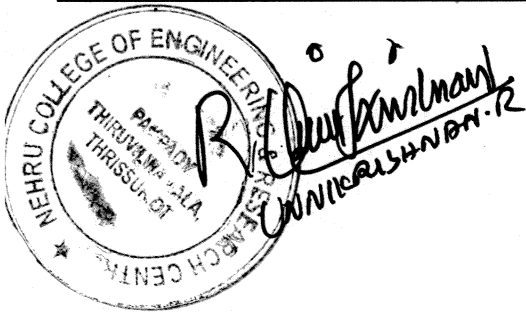



*R. Jayaraman*  
*THIRUKUR*

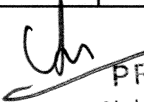
For Nehru College of Educational & Charitable Trust  
*Managing Trustee*

*[Signature]*

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				
<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 of Fixed Assets	✓			



For Nehru College of Educational  
& Charitable Trust  
  
Managing Trustee

  
PRINCIPAL  
Nehru College of  
Engineering and Research Centre  
Partipady, Thiruvilwamala, Thiruvananthapuram Dt  
Pin 680 597 Kerala

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

<b>Name of the Trust</b>	: NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST
<b>Address of the Trust</b>	: Pampady, Thiruvilwamala, Thrissur District, Kerala
<b>Period of Audit</b>	: 01.04.2014 - 31.03.2015
<b>Prepared by</b>	: Mr. Unnikrishnan. R. Asst. Finance Officer
<b>Reviewed by</b>	: Adv.Dr.P.Krishnadas, Chairman and Managing Trustee

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

Particulars	Yes	No	N.A	Remarks
<b><u>1. General Instructions</u></b>				
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	✓			
<b><u>2. Opening Balance</u></b>				
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	✓			
<b><u>3. Vouching</u></b>				
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	✓			
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	✓			

*Unnikrishnan R*  
*Asst. Finance Officer*

For Nehru College of Educational & Charitable Trust

*P. Krishnadas*  
 Managing Trustee

*[Signature]*

**PRINCIPAL**  
 Nehru College of  
 Engineering and Research Centre  
 Pampady, Thiruvilwamala, Thrissur Dt

3.5 Have you checked totals/sub-totals.			✓	Fully computerised accounting system
<b>4. Cash Book/Bank Book</b>				
4.1 Have you checked whether transactions have been recorded in Cash Book/Bank Book for collections with counter foils of receipts.	✓			
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3. Any of other items	✓			
6.3 Have you checked Statutory deductions have been paid in proper & timely manner to respective departments	✓			
<b>7. Ledger Posting &amp; Scrutiny</b>				
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				

NEHRU COLLEGE OF EDUCATIONAL & CHARITABLE TRUST  
 PANPADY, THIRUVILWAMALA, THIRISSUR DT.  
 DISTRICT - 686 507 - Kerala

*R. Subramanian*  
*Managing Trustee*

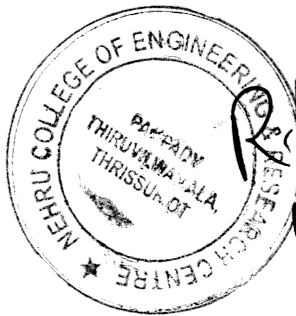
For Nehru College of Educational & Charitable Trust

*23*  
*Managing Trustee*

*[Signature]*  
 PRINCIPAL  
 Nehru College of  
 Engineering and Research Centre  
 Panpady, Thiruvilwamala, Thirissur Dt  
 Dist - 686 507 - Kerala

Page No:2 of 3

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				
<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 of Fixed Assets	✓			



*R. S. Paulose*  
*CHIEF ACCOUNTANT*

For Nehru College of Educational & Charitable Trust  
*[Signature]*  
 Managing Trustee

*[Signature]*  
**PRINCIPAL**  
 Nehru College of  
 Engineering and Research Centre  
 Panipady Thiruvilwamala, Thiruvananthapuram Dt  
 Pin 680 597 Kerala