

The Centre for Entrepreneurship Development (A Government of Gujarat Organisation)

ઉદ્યોગસાહસિકતા વિકાસ સંસ્થાન

The Scope of work of Internal Auditor for F.Y.-2019-20

1 Petty Cash Book with Petty Cash Vouchers 100% 2 Checking of Imprest vouchers of region and various Centers with Imprest statement 100% 3 Journal Vouchers with JV register 100% 4 Bank Book with vouchers for bank A/Cs 100% 5 The bank reconciliation statement should be checked on quarterly basis. 100% Verification of cash and bank contra, TDS deduction and payment as per IT Act. 100% 5 Travelling Allowance Bills 100% 6 Personal Records: 100% 1. Salary Register, Festival Adv. Register, Food Grain Adv. Register and Vehicle Adv. Register. 2. Various deductions such as PF, LIC, Income Tax etc. 3. 3. Verification of the payment to the staff at the time of retirement/death or resignation (Encashment of Leave Gratuity etc.) 4. 4. Verification of TDS of employees with proofs of Investment at year end 100% 7 Medical Bills: 100% 8 Student Fees registers (Annual): 100% Annual 9 Stock of Publications (Annual): Annual 9 Stock of Publications (Annual): Annual 9 Investment Register:	No.	Particulars	% of Checking
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		Reconciliation of investment & interest income	
register with books of account			

11	Dead Stock Register (Annual):	100%
	Verification of additions and deductions of various assist	Annual
	items with dead stock register and charging of depreciation	
	against respective items. C.A will have to ensure that dead	
	stock register is reconciled with books of account.	
12	Verification of Grant wise, Head wise grant utilization	100%
	certificate	
13	Verification of actual expenditure as per sanctioned budget.	100%
14	Carried out audit of various schemes	100%
15	Ledger scrutiny of accounts	100%
16	Compliance of various applicable acts Like, income tax act,	100%
	society act, PF act Etc.	
17	Preparation and signing of UTC of various grants.	100%

• Administrative Records:

No.	Particulars	% of Checking
1	Log book of vehicles, Stationary register, Outward register, Hired Taxi,	100%
	Advertisement, Leave Records and staff vehicle loan application	

• Other work

- 1. Filing/E-filing of quarterly TDS Returns and Income Tax Return of CED as per statutory requirement.
- 2. Preparation of TDS certificates of staff (approximately-45 employees) & parties.
- 3. Filing E.P.F Annual Returns.