

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

No.	Particulars	% of Checking
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 The bank reconciliation statement should be checked on quarterly basis. Verification of cash and bank contra, TDS deduction and payment as per IT Act. Treasury Challans in respect of deduction from the salary of the employees on deputation.	100%
5	Travelling Allowance Bills	100%
6	Personal Records: 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. Verification of the payment to the staff at the time of retirement/death or resignation (Encashment of Leave Gratuity etc.) 4. Verification of the various deductions as per respective Acts and the amount deducted is deposited within prescribed time limit. 5. Verification of TDS of employees with proofs of Investment at year end	100%
7	Medical Bills: Verification of the medical bills submitted by the employees	100%
8	Student Fees registers ( Annual):	100% Annual
9	Stock of Publications (Annual): Verification of items purchased & sold during the year with stock records.	Annual
10	Investment Register: Reconciliation of investment & interest income register with books of account	100%

11	Dead Stock Register (Annual): Verification of additions and deductions of various assist 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.	100% Annual
12	Verification of Grant wise, Head wise grant utilization certificate	100%
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, society act, PF act Etc.	100%
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, Advertisement, Leave Records and staff vehicle loan application	100%

- **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.