

# INTERNAL AUDIT REPORT

01.06.2021 to 30.09.2021

PSN CET  
Tirunelveli

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## PSN COLLEGE OF ENGINEERING & TECHNOLOGY

(Unit of PSN Educational & Charitable Trust)

Melathediur

Tirunelveli – 627 152

### Internal Audit Report for the period 01.06.2021 to 30.09.2021

#### Records Verified:

1. Physical Verification of cash as on 30.06.2021 and 30.09.2021
2. Cash payment Voucher s for the period 01.06.2021 to 30.09.2021
3. Cash Receipt for the period 01.06.2021 to 30.09.2021
  - a. Tuition Fee Receipt
  - b. Hostel Fee Receipt
  - c. Mess Fee Receipt
  - d. Bus Fee Receipt
  - e. Exam Fee Receipt
4. Bank Payment Vouchers for the period 01.06.2021 to 30.09.2021
5. Journal Vouchers for the period 01.06.2021 to 30.09.2021
6. BRS as on 30.09.2021
7. Fund transfer from Group of Colleges as on 30.09.2021
8. Reconciliation of Group Accounts as on 30.09.2021
9. Review of Statutory payments – 30.09.2021
10. Review of Trial Balance as on 30.09.2021

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PRINCIPAL

PSN COLLEGE OF ENGINEERING & TECHNOLOGY

MELATHEDIYOOR, PALAYAMKOTTAI TALUK

TIRUNELVELI DIST. - 627 152.



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## Review of Balance Sheet - Liabilities

| S. No. | Particulars            | Amount   | Remarks                                |
|--------|------------------------|----------|--|
| 1.     | Provident Fund Payable | 85010.00 | Balance as on 30.9.21 paid On 18.10.21 |
| 2.     | Staff Salary payable   | 6075542  | Paid during the subsequent months      |

## Creditors for capital Goods:

| S. No. | Particulars                         | Amount    | Remarks   |
|--------|-------------------------------------|-----------|---|
| 1.     | Computer                            | 24800.00  | Chq.No.007 dt.11.06.21 to Agni Computers - UCO Bank |
| 2.     | 7.5 HP Motor with fitting materials | 37900.00  | Amount paid on 21.09.21                             |
| 3.     | UPS                                 | 120000.00 | Chq No.5 dt. 03.08.21 to Yes Guard Power Solutions  |

## Creditors for Expenses:

| S. No. | Particulars          | Amount   | Remarks   |
|--------|----------------------|----------|---|
| 1.     | Plain Glass          | 24630.00 | Imperial Glass Traders Inv.No.IGT\60 dt.17.08.21          |
| 2.     | LED Light Purchase   | 21168.00 | Chq No.008 dt.11.06.21 to Shine Light India               |
| 3.     | Electrical materials | 7010.00  | J.S.R. Electricals & Plumbing Bill No.586,587 dt.05.07.21 |

  
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## Staff Advance for Expenses

| S. No. | Particulars         | Amount   | Remarks          |
|--------|---------------------|----------|------------------|
| 1.     | Mr.Gangadharan      | 12000.00 | Paid on 17.6.21  |
| 2.     | Mr.Ramanathan       | 600.00   | Paid on 07.07.21 |
| 3.     | Mr.Kasi Viswanathan | 1200.00  | Paid on 16.08.21 |

## Staff Salary Advance

| S. No. | Particulars       | Amount   | Remarks           |
|--------|-------------------|----------|-------------------|
| 1.     | Mr.E. Subramaniam | 1000.00  | Paid on 14.09.21. |
| 2.     | Mr.Johnraj        | 20000.00 | Paid on 30.06.21  |
| 3.     | Mr.Bhuvanesh      | 2500.00  | Paid on 07.07.21  |

PSN Group of College accounts are reconciled upto 30.09.2021

## PSN Group Hostel

### Creditors for Expenses

| S. No. | Particulars             | Amount  | Remarks   |
|--------|-------------------------|---------|---|
| 1.     | Pipe materials          | 1177.00 | J.S.R. Electricals & Plumbing Bill NO.582 dt 29.6.21    |
| 2.     | Pipe materials purchase | 4070.00 | J.S.R. Electricals & Plumbing bill. No.451 dt. 04.09.21 |

### Physical Verification in Hostel

House Keeping of Bharathi Hostels, Velluvar Hostel, Anchoar Hostel Ganga and Narmatha Hostel verified and found correct.