

BHARAT VIKAS PARISHAD- PRANT

NAME OF BRANCH: FINANCIAL YEAR:

AOP DEED DATED:

CHECK LIST FOR INSPECTION/AUDIT OF BRANCH

1. FINANCIAL STATEMENTS-CHECK ALL COMPLETE
 - A.AUDIT REPORT
 - B. BALANCE SHEET
 - C. INCOME & EXPENDITURE ACCOUNT
 - D. RECEIPT & PAYMENT ACCOUNT
 - E. BITCO FORM
2. ANY QUALIFICATIONS MADE BY AUDITOR
 - A. CHECK ANY QUALIFICATION/ADVERSE COMMENTS BY AUDITOR
 - B. IF NOT AUDITED,PLEASE REPORT
 - C. CHECK WHETHER AUDITOR SIGNED ALL FINANCIAL STATEMENTS AND DATE OF SIGNING
3. DETAILS OF MEMBERS AND CENTRE/STATE SHARE
 - A. CHECK LIST OF MEMBERS
 - B. RECONCILE MEMBERS LIST WITH MEMBERSHIP FEES RECEIVED IN INCOME & EXPENDITURE ACCOUNT
 - C. CHECK THE AMOUNT OF CENTRE/STATE SHARE SENT TO STATE
 - D. CHECK WHETHER THE BRANCH DEPOSITED AFFILIATION FEES AND DATE OF DEPOSIT
4. CHECK AND TICK ALL VOUCHERS-INFORM ANY DISCREPANCIES
 - A. ALL VOUCHERS TO BE TICKED WITH CASH/BANK BOOK
 - B. ANY SINGLE CASH PAYMENT ABOVE Rs.5000/-TO REPORT
 - C. CHECK PURPOSE OF EXPENSES-WHETHER PROPERLY AUTHORISED
 - D. ANY EXTRAORDINARY PAYMENTS AS COMPARED TO PREVIOUS YEAR
 - E. CHECK ALL VOUCHERS TO BE SIGNED BY TREASURER AND ANY ONE OF PRESIDENT/SECRETARY
 - F. ALL EXPENSES/PROJECTS AUTHORISED IN EXECUTIVE MEETING-CHECK MINUTES
 - G. CHECK TDS DEDUCTED,WHEREVER APPLICABLE
5. CHECK BANK STATEMENTS WITH BANK RECONCILIATIONS,IF ANY
 - A. HOW MANY BANKS OPERATED BY BRANCH-NAME OF BANK,BRANCH
 - B. NAME OF OFFICE BEARERS OPERATING THE BANK ACCOUNT-WHETHER CURRENT OFFICE BEARERS OF THE BRANCH ARE OPERATING
 - C. VERIFY BANK STATEMENTS AND RECONCILIATION,IF ANY
 - D. CHECK BANK BALANCE IN FINANCIAL STATEMENTS TALLY WITH BANK STATEMENTS

6. BOOKS OF ACCOUNTS MAINTAINED BY BRANCH
 - A. CHECK BOOKS OF ACCOUNTS MAINTAINED-MANUAL OR COMPUTERISED
 - B. NAME OF PERSON WHO HAVE PREPARED ACCOUNTS
 - C. IF COMPUTERISED,WHETHER PRINT TAKEN OR NOT
 - D. CHECK WHETHER ANY CUTTING OR ALTERATION MADE IN BOOKS, GET EXPLANATION AND REPORT.
 - E. METHOD OF ACCOUNTING FOLLOWED BY BRANCH-CASH OR MERCANTILE
7. CHECK ALL ASSETS AND LIABILITIES AS PER BALANCE SHEETS
 - A. CHECK EACH ENTRY OF ASSETS AND LIABILITIES IN BALANCE SHEET
 - B. WHETHER ANY LIABILITIES OR ASSETS NOT PAYABLE OR RECOVERABLE, AS CASE MAY BE
 - C. CURRENT LIABILITIES OR CURRENT ASSETS-DATE OF ACTUAL PAYMENT/RECOVERY TO BE TAKEN
 - D. FIXED ASSETS REGISTER MAINTAINED,IF REQUIRED
 - E. ANY EXTRAORDINARY TRANSACTION SHOWING IN BALANCE SHEET TO BE REPORTED
 - F. CASH BALANCE CERTIFICATE TO BE TAKEN FROM TREASURER
 - G. ANY FIXED DEPOSIT ETC. TO BE PHYSICALLY VERIFIED
8. CHECK AND TICK ALL RECEIPTS ISSUED
 - A. TICK ALL RECEIPT ISSUED WITH CASH/BANK BOOK
 - B. RECEIPT NO. OF ALL RECEIPT ISSUED TO BE NOTED IN REPORT
 - C. IN CASE OF CANCELLED RECEIPT,CHECK ALL COPIES CANCELLED AND ATTACHED
 - D. RECEIPT BOOK TO BE PRENUMBERED AND BINDED
 - E. WHETHER BRANCH IS COLLECTING ONLY MEMBERSHIP CONTRIBUTION
9. CHECK MINUTES BOOK
 - A. WHETHER MINUTES BOOK MAINTAINED OR NOT
 - B. CHECK ALL PROJECTS/PROGRAMMES RUN BY BRANCH ARE AUTHORISED IN MINUTES
 - C. ACCOUNTS ARE APPROVED IN GENERAL BODY MEETING
10. ANY TRUST WORKING UNDER BRANCH
 - A. CHECK BRANCH IS RUNNING ANY TRUST
 - B. CHECK ALL FINANCIAL STATEMENTS AUDITED BY CA
 - C. TAKE COPY OF ITR/FINANCIALS OF TRUST
 - D. DETAILS OF NAME & ADDRESS OF TRUSTEES TO BE TAKEN
 - E. ADOPT SAME AUDIT/INSPECTION PROCESS AS MENTIONED FOR BRANCH.
 - F. IS TRUST IS AFFILIATED WITH BHARAT VIKAS PARISHAD
 - G. VISIT PLACE OF TRUST
 - H. WHETHER ACTION TAKEN FOR NEW CLAUSES

11. ANY OTHER MATTER TO BE CHECKED ACCORDING TO BRANCH ACCOUNTS SHOULD BE CHECKED
 - A. WHETHER HANDING OVER RECORDS TO NEW OFFICE BEARERS COMPLETED
 - B. WHETHER ORIGINAL DOCUMENTS AOP DEED/PAN CARD/PAN APPLICATION/AFFILIATION CERTIFICATE/BANK DOCUMENTS HANDED OVER TO NEW OFFICE BEARERS
 - C. WHETHER TAX ON RECEIPTS OTHER THAN MEMBERSHIP CONTRIBUTION HAS BEEN DEPOSITED AND ITR FILED
 - D. ANY OTHER MATTER AS PER BRANCH