

NAME OF THE ASSESSEE :

AUDIT FOR THE F. Y.

TAX AUDIT PROGRAMME

	AREA	DON E BY	REM ARK	PA GE NO.
1.	CHECK T.D.S. PROVISIONS APPLICABILITY. COMISSION / BROKAGE/ RENT/PROFESSIONAL/CONTRACT/ADVERTISEM ENT/TRANSPORTATION			
2.	CASH PAYMENT ABOVE 10000			
3.	ANY OTHER LOAN TRANCATION.			
4.	DEPRECIATION CALCULATION.			
5.	LAST YEAR AUDIT ADJUSTMENT.			
6.	TRANSACTIONS WITH RELATIVES.			
7.	PAYMENT TO RELATIVES.			
8.	CAPITAL EXPS ACCOUNTED AS REVENUE EXPS			
9.	REVENUE EXPS ACCOUNTED AS CAPITAL EXPS			
10	PERSONAL EXPS ACCOUNTED AS BUSINESS EXPS- Like Insurance ,Education Fees, Medical Exps etc			
11	PRIOR YEAR EXPS / INCOME CASH BASIS EXPS			
12	VERIFY : 1. L. I. P. RECEIPTS 2. INCOME TAX CHALLAN 3. PROFESSIONAL TAX CHALLAN 4. VAT / SALES TAX CHALLAN 5. TDS CHALLANS 6. STOCK VALUATION METHOD			
13.	PROVISION FOR 1. AUDIT FESS 2. BANK INTEREST 3. TELEPHONE BILL 4. SALES VAT TAX. 5. CONSULTANCY FESS			
14.	PENALTY DEBITED TO P & L A/C			
15	QUANTITWISE PROFITABILITY			
16	PRECAUTIONERY POINTS FOR ASSESSEE			
17	CHECK ENTIRES TWICELY ENTERED-DOUBLE			

	ENTRY OR PAYMENT			
18	NEGATIVE CASH			
19	CHECK ENTRIES IN MEMORANDUM IN TALLY			
20	CHK GROUP OF CREDITORS TO FIND LOAN (DR & CR SIDES)			
21	CHK 26AS FOR TDS ON NSDL WEBSITE			
22	Ledger Scrutiny of Sundry Debtors & Sundry Creditors			
23	Confirmation of Closing Stock-from Management			
24	Closing Entries of Duties & Taxes pertains to TDS/Income Tax,/GST/VAT/ST/PT/PF/ESI etc.			
25	MAJOR PARTY DEBTOR AND CREDITOR CONFIRMATION TO BE OBTAINED BALNCES TO BE VERIFIED ACCORDINGLY			
26	CHECK INTER –BRANCH BALANCES			
27	CONFIRMATION OF SISTER CONCERN BALANCES			
28	CHECK COMMISSION OR BONUS PAID TO EMPLOYEES			
29	PREPAID EXPS LIKE INSURANCE , AMC TO BE VERIFIED			
30	Related Party Transaction			
31	Random Verification of Purchase & Sales with respect to bills and monthly total should match with return any deviation to be noted and report the same			