



PANKAJ DALAL & ASSOCIATES  
CHARTERED ACCOUNTANTS

AUDIT PROGRAMME SUMMARY

<b>SR. NO.</b>	<b>PARTICULARS</b>
1	VERIFICATION OF OPENING BALANCES
2	VERIFICATION OF CASH RECEIPTS
3	VERIFICATION OF CASH PAYMENTS
4	VERIFICATION OF BANK RECEIPTS
5	VERIFICATION OF BANK PAYMENTS
6	VERIFICATION OF BANK RECONCILIATION
7	VERIFICATION OF PURCHASES
8	VERIFICATION OF SALES/REVENUE
9	VERIFICATION OF JOURNAL ENTRIES
10	VERIFICATION OF SALARY & WAGES
11	VERIFICATION OF EXPENSES
12	VERIFICATION OF STOCK REGISTERS
13	VERIFICATION OF STATUTORY DUES
14	VERIFICATION OF SHARE CAPITAL & RESERVES
15	VERIFICATION OF FIXED ASSETS
16	VERIFICATION OF PROVISIONS
17	SCRUTINY OF CASH BOOKS
18	SCRUTINY OF BANK BOOKS
19	SCRUTINY OF GENERAL LEDGER
20	SCRUTINY OF PARTY LEDGER
21	SCRUTINY OF INVENTORY QUANTITIES & VALUES
22	SCRUTINY OF TRIAL BALANCE
23	RELIANCE ON THE WORK OF OTHER AUDITORS OR EXPERTS
24	ACCOUNTING STANDARD VERIFICATION
25	CARO REQUIREMENTS
26	EXTERNAL CONFIRMATIONS
27	MISCELLANEOUS
28	FINAL FINANCIAL STATEMENTS
29	VERIFYING NOTES TO THE ACCOUNTS
30	DRAFTING AUDITORS REPORT
31	CONCLUSION