

## Manual On Concurrent Audit of Banks

### Meaning of Concurrent Audit :

The term Concurrent means “operating or occurring at the same time”. **Concurrent audit** means verifying the financial transaction at the same time or after the transaction has occurred by bank on a regular basis to ensure the authenticity and accuracy of the transactions on true and fair basis as per the guidelines suggested by the Reserve Bank of India. The emphasis under concurrent audit is not on test checking but on substantial checking of transactions

### LOANS and ADVANCES Area:

The most important section for auditors point of view is Loans and Advances where the major risk is held. The loans are classified into two categories:

#### **A. Fund Based:**

- ✓ In simple terms fund based loans means where the fund are transferred to applicant for the purpose of loan.
- ✓ Fund based Loans are like Cash credit, Overdraft, Home loan, vehicle loan, Gold Loan etc.

#### **B. Non Fund based:**

- ✓ In this type the bank does not give physical money to the applicant but gives an assurance to the third party.
- ✓ Non Fund Based loans are Letter of credit, Bank Guarantee Etc.

#### Home loan:

This is a facility provided to the borrower for Purchase of New/Old house or Flat and also for construction/Renovation for a certain period of time and loan is repaid on fixed installment basis.

#### Checklist for Home loan:

Document Name	Details to be checked in Document
Income Proof	1. Last 2 years ITR along with computation of Income & working. <b>A. For salaried:</b> Employer offer letter, Last 3 months Salary slip, 6 months bank statement in which salary is credited. <b>B. For Self Employed:</b> 2 Business proofs(shop Act license & Udgog Aadhar), 1 year SB A/c & CA A/c statement.
Applicant Age limit	Should be <60 years.
Eligibility Criteria	This can be understood from the following example.
Mode of Disbursement	To be made directly to seller/Contractor through RTGS/DD.
Payment Confirmation	Written confirmation to be obtained from seller/Contractor.
Margin Contribution	If already done by borrower then Receipts to be obtained by bank

# Manual On Concurrent Audit Of Banks

**WJ Hussar**



## **Manual On Concurrent Audit Of Banks:**

## Unveiling the Magic of Words: A Overview of "**Manual On Concurrent Audit Of Banks**"

In a world defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their capability to kindle emotions, provoke contemplation, and ignite transformative change is really awe-inspiring. Enter the realm of "**Manual On Concurrent Audit Of Banks**," a mesmerizing literary masterpiece penned by way of a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve to the book is central themes, examine its distinctive writing style, and assess its profound affect the souls of its readers.

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## Manual On Concurrent Audit Of Banks Introduction

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