



SHYAM LAL COLLEGE

(University of Delhi)
G.T. Road, Shahdara, Delhi-32
Website: www.shyamlal.du.ac.in

INTERNAL AUDIT REPORT

Report submitted by: Internal Audit Committee - Dr. Ashu Gupta, Bursar
Dr. Ruchika Ramakrishan, Convenor- Stock
Verification Committee
Shri Atul Kumar Jain, Administrative Officer

Date of Submission: 6th September, 2021

The committee conducted internal audit of Accounts & Administrative departments of Shyam Lal College for the Financial Year 2020-21. The observations and recommendations are mentioned herein:

1. Salary Register (Teaching/Non-Teaching) & Pension Register

Sr. No.	Observations
i.	Salary slips are sent through email via software every month.
ii.	Annual increments have been added in salary.
iii.	Monthly Salary bills for the financial year 2020-21 were checked and found in order.
iv.	Salary Register for the financial year 2020-21 was checked and found in order.
v.	Monthly Pension bills for the financial year 2020-21 were checked and found in order.
vi.	Pension Register for the financial year 2020-21 was checked and found in order.
vii.	It was suggested that pension slips should be sent through email to all the pensioners

2. Provident Fund & National Pension Scheme (NPS)-Teaching and Non-Teaching

Sr. No.	Observation
i.	Provident Fund register was checked and found in order for the financial year 2020-21.
ii.	All the entries in PF register have been matched with salary bills and found in order.
iii.	Regular PF statements have been provided to the employee
iv.	NPS register was checked and found in order for the financial year 2020-21.
v.	All the entries in NPS register have been matched with salary bills and found in order.
vi.	Collected amount of NPS is being sent to NSDL every Month

3. LTC (Teaching and Non-Teaching)

Sr. No.	Observations	Recommendations
i.	LTC/Home town claims of employees have been passed as per GOI rules	Nil
ii.	Proper entries have been made in Tally software for the financial year 2020-21.	Nil
iii.	Eligibility of Travel concession has been properly scrutinized with service book records.	Nil

Ashu Gupta

R.K.

Ruchika Ramakrishan



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4. Medical Bills

Sr. No.	Observations
i.	Medical bills were found to be cleared timely as per rules.

5. Financial Statements

Sr. No.	Observations	Recommendations
i.	Proper entries have been made in the Property/Assets Register. Numbers have been given on every assets purchased in the college.	<i>Some assets have been exhausted and entries have not been made in the Assets register. This needs to be taken into account.</i>

6. Income Tax Return and Audit Report

Sr. No.	Observation
i.	Income Tax Return and Audit Report for FY 2020-21 is filed as per schedule of Income tax rules
ii.	Tax Savings details for the staff is sought by 30 th November every year to allow eligible deductions

7. Sports Audit

Sr. No.	Observations
i.	Stock register was found to be properly filled and in place. Registers are maintained as per the requirement of several Govt. agencies.

8. Library Audit

Sr. No.	Observations
i.	Total Six registers are maintained by Library. Stock Register (Consumable items, stationary etc.) Periodical Register (Magazine, Journal, Newspaper, Subscription etc.) Binding copy list (Binding of books) Automation Register (Furniture, Shelf, Chairs, Almirahs etc.) Accession Register Withdrawal Register (Write off Books and weed out books & cost received from users) All were checked and were found to be in order.
ii.	Expenses related to Library are directly met by the Accounts Section.
iii.	Weeding out as per GFR and GB approval

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9. Measures taken for COVID-19

Sr. No.	Observations
i	Proper social distancing measures, use of masks, sanitization in rooms, bank, washrooms, corridors, etc. have been seen during visits to the College. Clean and tidiness in the ground and corridors are maintained.

10. Employee Service Book & Records

Sr.No.	Particulars	Observation
i.	Service Book	It has been found that service books of some faculty members are still not received from the University.
ii.	Leave Book	a) Proper Leave record Register has been maintained by the College. b) Leave records were found accurate and up to date.

11. Students Support Services/Records

Sr. No.	Observations
i	Student Data is found to be in order as it is accessed for University portal after admission.
ii.	All examination related entries are entered through Portal
iii.	All payments received through online Gateways i.e. ICICI Payment Gateway & Pay u Money.
iv.	Some Students who migrated from the institutional file but their names continue to be in the College rolls.

12. OBE (Open Book Examination)

Sr. No.	Observations
i	The protocol set by University for conducting OBE (Open Book Examination) has been followed by College properly. It has also been observed that in some cases, students faced problems in uploading the paper and they also found it difficult to contact the office during exams.

Ansari

Raj

Kuldeep Jamshankar