

Audit of Pt. B.D. Sharma, UHS Rohtak is divided into two parts. First Part i.e. Internal Audit is conducted by the accounts section, which prepares/maintains the accounts of university as per University rules and instructions. Second Part i.e. external audit, which is conducted by the Local Audit Department under the directions of Director Local Audit Haryana. Independent Resident Audit Scheme headed by the Joint Director (Audit) conducts the pre-audit and post audit of the accounts maintained by the university. During pre-audit, audit checks and passes the payments for incurring expenditure of all kinds. Recurring contingent expenses including stationary and consumables equipment and expenses related to conduct of examination are exempted to certain limit from pre- audit. All the establishment cases including outsourced employees and activities are checked in Audit for compliance of rules, regulations and codal provisions of university. During Post Audit, audit checks the income realized by the university from different sources, expenditure of university, reconciliation of cash book, store/stock accounts including valuable items, log books of vehicles maintained by the university etc. Audit brings irregularities noticed during the audit to university authorities through audit objections-memos and audit requisitions from time to time. Director Local Audit issues Annual Audit Report containing the overall financial position and observations/irregularities point out during the financial year to the university for compliance of the observations included in Audit Report.