

HIMACHAL PRADESH UNIVERSITY  
(NAAC Accredited 'A' Grade University)  
"Compilation Branch"  
Summer Hill, Shimla-171005

File No.HPU/Fin./Comp./Incomplete Replies

Dated: 11.06.2026

**CIRCULAR**

**Subject: Standard Operating Procedure (SOP) for the Settlement and Liquidation of Outstanding Audit Paragraphs / Memos / Enquiries.**

It has been observed with serious concern by the undersigned that various offices, branches, and departments of Himachal Pradesh University have failed to submit satisfactory replies to the outstanding Audit Paragraphs, Memos, and Enquiries raised from time to time by the State Audit Department (SAD) and the Office of the Principal Accountant General (A&G), Himachal Pradesh. Consequently, a large number of audit objections remain pending for settlement, attracting adverse notice from regulatory bodies.

To ensure timely liquidation of these outstanding audit objections and to streamline the institutional response mechanism, all Chairpersons, Directors, Head of Departments (HoDs), Branch Officer and Officer-in-Charge of Himachal Pradesh University are hereby requested to strictly comply with the following Standard Operating Procedure (SOP):

1. **Format of Replies:** All pending replies must be comprehensively recast strictly in the prescribed **Annotated Form** (Point-by-Point format).
2. **Authentication of Records:** Every reply must be accompanied by relevant supporting documents, vouchers, or registers, duly attested and verified by the head of the concerned office.
3. **Submission of Hard Copies:** Rectified and updated replies must be submitted in **triplicate (three sets)** to the office of the undersigned.
4. **Electronic Submission:** A soft copy of the finalized replies must simultaneously be emailed to **comhpu@gmail.com**.



P. T. O.



5. **Strict Timeline:** The complete compliance report along with replies must reach this office on or before 30.06.2026.
6. **Future Workflow and Vetting Procedure:** Henceforth, all fresh replies to outstanding audit paragraphs or future audit queries must be routed through a mandatory pre-vetting process. No reply shall be directly entertained or submitted. Every response must be vetted in consultant with the Deputy Controller (F&A) and subsequently approved by the competent authority prior to its final submission to the Audit Department.

Non-compliance with these instructions or any further delay in the settlement of audit paragraphs will be viewed seriously. The responsibility for any consequential administrative, legal, or financial complications arising out of delayed submissions shall rest entirely with the concerned officer.

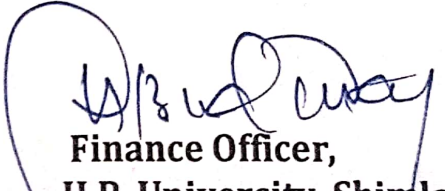
  
**Finance Officer,**  
**H.P. University, Shimla-5.**

Dated: 11.06.2026

Endst. No. Even. - 1739-1745

Copy of the above is forwarded for information and strict compliance to:

1. All the Deans of Faculties / Dean of Studies, HPU, Shimla-5.
2. All the Chairpersons / Directors of Teaching Departments / Institutes, HPU, Shimla-5.
3. The Director, ICDEOL / UCBS / UILS / Regional Centre, Dharamshala.
4. The Controller of Examinations / Registrar, HPU, Shimla-5.
5. The Deputy Controller (F&A), HPU, Shimla-5 — for information and necessary action.
6. The Joint Controller / Deputy Controller (SAD), HPU, Shimla-5.
7. SPS to the Vice-Chancellor / Pro-Vice-Chancellor for the kind information of the latter.
8. The Web Administrator, HPU, with the request to upload this circular on the University website.

  
**Finance Officer,**  
**H.P. University, Shimla-5.**