Email
From

The Director General Higher Education, Haryana,
Shiksha Sadan, Sector-5, Panchkula.

To

Principal,
All Govt. Colleges in the State of Haryana.

Memo No. 01/09-2026 Audit Cell.
Dated, Panchkula, the

Subject:- **Guidelines regarding the procedure to the followed for seeking clarification on audit observation raised by the Local Audit Department, Haryana.**

Kindly refer to the subject cited above.

It is submitted that a letter is received W/Additional Chief Secretary to Govt. of Haryana, Finance Department vide letter No. 14/80/2025-3FA dated 04.06.2026 have been forwarded to you for information and necessary action.

DA:- As above.

S/d

Sr. Accounts Officer
for Director General Higher Education,
Haryana, Panchkula

Endst. No. 01/09-2026 Audit Cell

Dated: 03-08-2026

A copy of the above is forwared to the following for information and and necessary action please.:-

1. Assistant Director UNP branch.
2. Assistant Director NCC Branch.
3. Assistant Director Library Branch.
4. Incharge IT Cell to upload the letter on portal.

DA:- As above.

Sr. Accounts Officer
for Director General Higher Education,
Haryana, Panchkula

O/o ACSHE
CFMS No. 4607
Date 08/6/26

No. 14/80/2025-3FA

From

The Additional Chief Secretary to Government of Haryana,
Finance Department

To

All the Administrative Secretaries to Government Haryana of Auditee Institutions under the purview of Local Audit department, Haryana.
(List attached at Annexure-A)

Dated: 04.06.2026

Subject: **Guidelines regarding the procedure to be followed for seeking clarification on audit observation raised by the Local Audit Department, Haryana-reg.**

Sir/Madam

I am directed to invite your attention on the subject noted above and to say that while implementation the Rules/directions issued by the competent authority, contradictions are arising between the audit and authorities of the auditee institution. In said circumstances, the matters are often referred by auditee institutions to Director, Local Audit Department, Haryana for clarification instead of their respective Administrative Department. This practice leads not only to delay and discordant atmosphere in institutions while dealing with such matters but also creates legal complications.

Therefore, in order to ensure uniformity and proper disposal of such cases in auditee institutions under the purview of Local Audit Department, Haryana, the following guidelines are hereby being issued for compliance:-

(i) If any matters involves irregularity pointed out by the Local Audit Department during audit, requires clarification or interpretation of rules/instructions, then the said matter shall be referred by the auditee institution to its concerned Administrative Department for issuing clarification from the Government.

(ii) Where interpretation/clarification regarding Financial Rules or concurrence of the Finance Department are required, the concerned Administrative Department shall further refer such cases to concerned branch of Finance Department through proper channel for clarification/concurrence, as the case may be before issuing final clarification in the matter to the auditee institution.

These instruction may be brought to the notice of all concerned offices/institutions under your administrative control for strict compliance.

Encl:- List of Auditee Institutions under purview of Local Audit Department, Haryana(Annexure A)

Deputy Secretary Finance
for Additional Chief Secretary to Government Haryana
Finance Department

Endst. No. 14/80/2025-3FA Dated:- 04.06.2026

A copy is forwarded to Director, Local Audit Department in reference to their memo No. LAD/TA-I/2026/11561 dated 16.03.2026 for information and further necessary action.

Sd

Deputy Secretary Finance
for Additional Chief Secretary to Government Haryana
Finance Department

JD (Admin)
No. 1223
Date 08/6/26