

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE, D/O EXPENDITURE
O/O CONTROLLER GENERAL OF ACCOUNTS
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Dated: 17.09.2020

OFFICE MEMORANDUM

Subject: Guidelines for conducting e-Audit by Internal Audit Wings of Ministries/ Departments.

Internal Audit Wings in respective Civil Ministries/ Departments have very important role to ensure that the accounting and related records are properly maintained and/ or that the appropriations voted by Parliament to spending agencies were spent in compliance with laws, Rules and Regulations.

Internal audit may be extended from physical compliance audit to include e-audit on basis of the data available on various modules of PFMS i.e. GPF, NTRP, EIS, PAO, CDDO, Pension, DBT, E-bills in case of purchase through GeM etc.

For facilitating e-Audit, the System Group of CGA Office has provided access to IAWs for viewing various reports on PFMS. While conducting e-Audit, the IAWs may also review/verify the Security Protocol/Guidelines on PFMS issued vide this office's OM dated 16/06/2020.

The e-Audit is to be conducted as per rules/OMs/instructions issued from time to time. However, illustrative checks list/control points in respect of some of the modules is enclosed for your ready reference to conduct e-Audit.

All Pr. CCAs/CCAs/CAs(I/c) are requested to commence e-Audit through their Internal Audit Wing on the basis of data available on various modules of PFMS, information available in public domain(Annual report, C&AG reports, Demands for grants etc) and other Govt. web portals. Comments are also solicited to enrich e-Audit framework. Feedback and comments may kindly be shared every quarter with this office.

This issues with approval of Controller General of Accounts.

R 7/2/2020
17.09.2020
(Siya Sharan)

Jt. Controller General of Accounts (IAD)

To

- 1. All Pr. CCAs/CCAs/CAs(I/c) of Civil Ministries/ Departments**
- 2. Sr. AO (ITD) for uploading on CGA's website.**

CHECKLIST OF e-AUDIT

A. e-Audit through GPF module of PFMS

1. Assess missing credits from GPF ledger.
2. Timely GPF final payment in retirement cases.
3. Account wise details of retirement cases where final payment was not done or delayed.
4. Dormant accounts which are not receiving credit during last 3-6 months.
5. List of GPF accounts which require process for final payment during next quarter
6. GPF account is opened only in cases where employees have joined/appointed on or prior to 31.12.2003.
7. If in any case subscription of GPF is coming out to be more than or less than the limit specified i.e. not less than 6% of employee's basic pay and not more than basic pay on 31st March of the following year. List out such cases.
8. Find the cases in which GPF subscription have been deducted during last three months before retirement and provision for same has been made in salary module of PFMS.
9. GPF credit received through cheques (in case of depositions) and deposited through Challans received in time.
10. Verification of Interest calculation done by system.
11. There is no outstanding balance (negative/positive) after final payment.
12. Review of transfer in/transfer out cases and ascertain that system has taken correct effect of these transfer in the concerned GPF account. PAO should ensure that figures of credit and debit appearing under 8009 in classified abstract tallies with the total appearing in broadsheet.
13. Details of GPF accounts whose details of nomination have not been entered in GPF module of PFMS.
14. Reconciliation of closing balance of GPF ledger for the previous financial year with the opening balance of current financial year.

15. Identifying the cases of GPF subscribers who are due to retire in next three months.
16. Verification of all the particulars mentioned in Annual statement with the GPF manual ledger before issuing it.
17. In case of new GPF accounts opened, verifying if proper procedural requirements have been adhered to or not.
18. Identify such cases where the subscriber retired from one PAO but GPF final payment was made by other PAO.
19. GPF final payment made without opening of new account in said PAO where payment was made. It means PAO made payment in respect of transfer in cases without opening of new account.
20. The year-end total booking under head of GPF account should be tallied in credit side with total GPF credit received through salary or Challan, transfer in amount and amount credited as interest and debit should tally with total advance/ withdrawal of GPF, amount of final GPF payment and amount of transfer out of GPF cases

B. e-Audit through NTRP module

1. All head of Accounts required by Ministry/ Department for depositing non-tax revenue are available in NTRP module.
2. Amount deposited through NTRP has been remitted in RBI.
3. All amount deposited through NTRP will be taken in account by concern PAO in correct head of account.

C. e-Audit through Pension Module

1. How many cases are required to process for pension in next six months?
2. How many cases not processed and PPO not issued before one month of retirement? List of such cases may be prepared.
3. In how many cases gratuity and commutation amount on last working day of the pensioner have not been paid?
4. Status of withheld gratuity-reason thereof.
5. In delay cases, make a details - when cases were received from Head of Office to PAO and how many days taken by PAO for processing these cases so that delay may be ascertained at each level.

D. e-Audit through PAO module

1. Excess expenditure than budget allotment.
2. Expenditure without budget allotment.
3. Adherence of limit of vote on account.
4. Adherence of limit of monthly expenditure plan.
5. Adherence of limit of quarterly expenditure plan.
6. Rush of expenditure in March.
7. Deduction of TDS and GST on bills passed.
8. Penal interest on delayed remittance if challans prepared on PFMS at time of deposit.
9. Bank reconciliation
10. Timely submission of monthly accounts.
11. Time taken by PAO for making payment of bills.
12. There is any booking under MH 8009-GPF (Group-D).
13. Valuable deposited in the bank by preparing Challans on PFMS and not encashed.

E. e-Audit through EIS Module

1. Salary paid by DDO as per sanctioned strength of employee.
2. Basic Salary and other allowances paid according to their entitlement.
3. System has calculated salary and allowances in correct manner.
4. Income tax calculation carried out as per existing rules.
5. Statuary deduction i.e. GPF contribution, CGEGIS, CGHS, NPS are as per relevant rules and regulations.
6. System to ensure not to allow salary after the retirement date.
7. System to ensure no deduction of GPF subscription before three months of retirement date.
8. NPS deducted from salary bill has been deposited to regulatory authority within prescribed time limit.
