

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE, D/O EXPENDITURE
O/O CONTROLLER GENERAL OF ACCOUNTS
MAHALEKHA NIYANTRAK BHAWAN
E-BLOCK, GPO COMPLEX, INA, NEW DELHI
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No. Q-18/14/2020-IAD-CGA(E-3803)/1627

Dated: 22/10/2020

OFFICE MEMORANDUM

Subject: Inclusion of NPS related activities/parameters under the scope of Internal Audit.

Reference is invited to this office OM No. G.25014/40/2010/MF.CGA/IAD/1856-98 dated 30.01.2018 wherein All Pr.CCAs/CCAs/CA(I/C) were requested to issue necessary directions to the Internal Audit Wings of their Ministries/Departments to includes NPS related activities while conducting Internal Audit of PAOs/CDDOs/Autonomous Bodies.

The Chairperson, Pension Fund Regulatory and Development Authority (PFRDA) vide DO No. PFRDA/17/07/11/0003/2020-SUP-CG dated 27.08.2020 has pointed out that despite the guidelines issued by the O/o Controller General of Accounts vide OM No. 1(7)/2003/TA/Part-file/279 dated 02.09.2008 and subsequent circulars thereon, often delays and lapses by nodal offices result in delay returns on funds for employees.

Therefore, PFRDA has requested to include the following activities while conducting the Audit of PAOs/CDDOs/Autonomous Bodies;

- Whether PRANs of those employees who have joined service of Central Govt. or CAB on or after 01.01.2004 are being generated immediately on their joining.
- Whether NPS employee contribution is deducted from their first salary.
- Whether NPS contribution, deduction from salaries are uploaded in the SCFs along with the Govt. co-contribution.
- Whether timeliness prescribed is being followed by the DDOs in submission of salary bills and by the PAOs/CDDOs in upload and remittance of NPS contributions to the Trustee Bank.
- Whether exit/withdrawals under NPS are initiated and processed/authorised in a timely manner by Nodal offices.

In view of the above, all Pr.CCAs/CCAs/CAs(I/c) are once again requested to issue necessary direction to their respective Internal Audit Wings to include above points in checklist while conducting Audit of PAOs/CDDOs/Autonomous Bodies.

Further, it has been decided that a special audit of NPS of PAOs and CDDOs shall be conducted by IAWs of the respective Ministries/Departments and report to this effect be submitted to this office in three months.

This issues with the approval of Controller General of Accounts.



(Dr. N. Shravan Kumar)

Dy. Controller General of Accounts(IAD)

To :

- 1 All Pr.CCAs/CCAs/CAs(I/c) .
- 2 Additional Secretary, DoE, Room No. 39-A, North Block, New Delhi
- 3 Chairperson, PFRDA, Chhatrapati Shivaji Bhawan, New Delhi.
4. Sr.AO(ITD) for uploading on CGA website.