

**Government of India
Ministry of Finance
Department of Expenditure
Controller General of Accounts
Internal Audit Division
Mahalekha Niyantrak Bhawan
E-Block, GPO, INA, New Delhi-110023**

No:- Q-18001/2/2023/IAD-CGA(E-12097)/310-11

Dated: 12.08.2026

Office Memorandum

Subject: Implementation of measures to prevent waiver of recovery of wrongful/excess payments made to Government Servants- reg.

Reference: Letter No 09(01)/2026-E.II(A)(5270509) dated: 28.07.2026(Copy Attached).

DoP&T had issued OM dated 03.10.2022 to advise the Ministries/Departments to conduct audit of pay fixation orders arising out of MACP/ACP/financial upgradation/increment/promotion, etc., within three months of issue of such orders & also advised to audit previous pay fixation orders in respect of employees due to be retired within the next four years. After issuing of this OM, DoE has still receiving the proposals seeking waiver of recoveries of excess payments.

2. Therefore, the Department of Expenditure has sought inputs from Ministries/ Departments on the following points mentioned below:

- a. Compliance with the prescribed instructions regarding timely audit of pay fixation orders;
- b. Reasons as to why such observations are made at the fag end of the service of Government employees, despite the requirement of audit within three months of pay fixation;
- c. Challenges, if any, faced during audit/inspection by auditors placed in Ministries/Departments resulting in such cases remaining undetected; and
- d. Action taken, if any, to overcome such challenges.

In view of the above, Internal Audit Wings (IAWs) under Ministries/Departments are requested to furnish their detailed inputs/comments on points mentioned above within **one week** from the date of issue of this **communication through email i.e., iad-cga@nic.in and also through Google form** Sent through email to Ministries/Departments.

This issues with the approval of competent authority.


Sr. Accounts Officer (IAD)

To:

1. Pr. CCA/ CCA/ CA(I/C) to all Ministries/Departments of the Government of India.
2. Sr. AO (GIFMIS) – for uploading on the CGA website.