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कर्मचारी भविष्य निधि संगठन

**EMPLOYEES' PROVIDENT FUND ORGANISATION**

श्रम एवं रोजगार मंत्रालय, भारत सरकार / *Ministry of Labour & Employment, Govt. of India*  
No. 14, Bhavishya Nidhi Bhavan, Bhikaiji Cama Place, New Delhi 110 066

No.Audit/17(1)09/Circular/

Date:04-11-2011

To

34113  
ALL INTERNAL AUDIT PARTIES

THROUGH: WEB UPLOAD

Sub: Preparation of Internal Audit Reports – Deficiencies by IAPs – reg.

Sir,

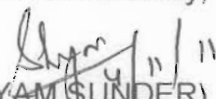
Attention of all IAPs is drawn to this office instructions regarding raising of Audit Para pertaining to maintaining various registers in field offices. The IAPs were required to make a single audit para in respect of the prescribed registers to be maintained by field offices whereas some IAPs have apparently not understood the instructions properly. Some IAPs still continue to raise separate paras for each register, while some IAPs are including the registers in other audit observations at different areas. Added to the confusion, some IAPs are interpreting cash books as registers; such interpretation shows the poor knowledge they possess in the subject matter.

It is reiterated that the registers prescribed in the manual enlisted for convenience of IAPs is already available in the net and can be easily referred to. The IAPs shall not treat cash book as a register as it is a statutory book of accounts. The IAPs are also directed not to update the non-maintenance of register in current audit and recommend dropping of the same as they are not expected to update this as listed para. This para can be only updated only on a revisional cycle after other registers have been examined for compliance. It is suggested that they may either make a tabular listing of register or make a bulleted listing of registers with a brief observation of not more than 3 to 4 sentences so that wastage of time on such observation is avoided.

It is also advised that the IAPs shall prescribe the extent of workload based on norms prescribed in the MAP under the subject area of each function instead of simply writing the work norms (eg. Total claims = 10000, claims required to be verified as per norms = 10% / 100, etc). The report shall also be made with suitable title at the beginning of para relevant to each function like administration, compliance, accounts, pension etc, instead of clubbing paras pertaining to different activities under one block even though the para number may continue sequentially.

The IAPs are also informed that the paras cannot be updated where financial loss to organisation is involved. Only normal observations of general nature of procedural lapse without financial implications be recommended for dropping on updation. While recommending for dropping of audit paras, the IAP must obtain a formal reply from the Auditee Office concerned and cannot directly examine the records suo-motu and recommend dropping. The above are for guidance of the IAPs in case of any further clarification required on specific issue IAP may refer to Audit Wing to Head Office for necessary assistance.

Yours faithfully,

  
(V. SHYAM SUNDER)  
DIRECTOR (AUDIT)

Copy to:

All Deputy Directors (Audit) with a request that the above followed by IAPs under their control.