

F. No. 6/ CCAP & TS/GUARD FILE/Accts/2018-19

Dt: 29/03/2019

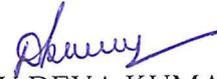
OFFICE MEMORANDUM

Sub: Performance audit on the '**National Pension Scheme**'- calling for point wise reply to the questionnaire – Request – Regarding.

Ref: Under Secretary to the Govt. of India, Ministry of Finance, Dept of Revenue, CBDT, New Delhi's letter in F.No. B-12020/10/2018-Ad.IX. Dated:13/02/2019.

Please refer to the above.

I am directed to forward herewith the Board's letter dated: 13/02/2019 under reference cited above, requested that point wise reply to the questionnaire regarding '**National Pension Scheme**' in respect of your office, in order to consolidate and send to the board at the earliest.



(V.DEVA KUMARI)

Administrative Officer (Accounts)
O/o. PR.CCIT, AP &TS, Hyderabad.

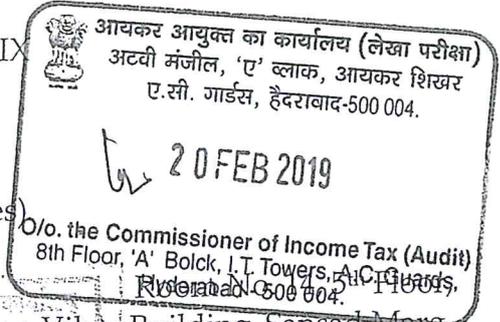
Encl: As Above.

To,
All the Heads of offices/DDO's in AP&TS region.

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F. No. B-12020/10/2018-Ad. IX
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Direct Taxes)



CIT(Audit)****

98
20/2 MAR 2019

Jeevan Vihar Building, Sansad Marg,
New Delhi 110001
Dated, the 13th February, 2019

To
All Pr. CCIT (CCAs)
All Pr. Director General of Income Tax

Administrative Officer

Subject:- Regarding performance audit on the "National Pension Scheme".

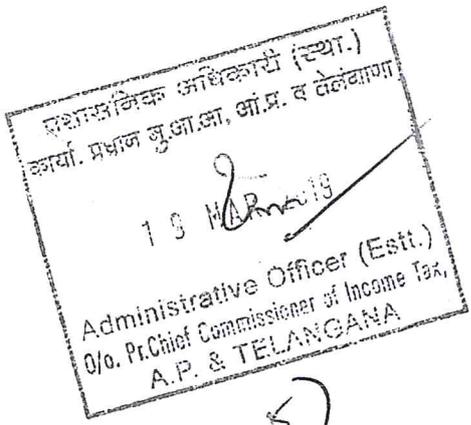
Sir,

I am directed to forward herewith a letter Dy. No. 977592/2018-Cash dated 07.01.2019 received from Department of Revenue and copy endorsed to Commissioner (Coordination), CBDT regarding performance audit on the "National Pension Scheme" alongwith a letter dated 12.12.2018 from Office of the Director General of Audit, Central Receipt, AGCR Building, New Delhi-110002.

It is requested that point wise reply to the questionnaire in respect of your charge, may be provided to the Board at the earliest.

Yours faithfully,

Encl.:- As Above.



Nirbhai Singh
(Nirbhai Singh)
Under Secretary to the Govt. of India
Tel. 011-23741823
nirbhaisingh57@gmail.com

Ao (Accounts)

Em

24/03/19
A/o (Accts)

Office of the Director General of Audit, Central Receipt,
AGCR Building, New Delhi-110 002

mediate R.
D.D.
28/12

ITAP-07, RAIT Control,
Third Floor, AGCR Building,
New Delhi-110 002

Audit requisition memo No. 1

Dated : 12.12.2018

The Performance Audit on the "National Pension System" has been taken up by Comptroller & Auditor General of India's office during 2018-19. For the Performance Audit, following information/clarification/records may please be furnish to audit at the earliest.

(1) What is the mechanism of internal control to ensure that there is 100% coverage of eligible employees under the NPS architecture in Department of Revenue ?

(2) Whether the Department has information on the total number of non-eligible employees who have been registered by the Nodal Offices ? If yes, what action has been taken to ensure that the number of employees registered reflect only those who are eligible to be under NPS ?

(3) Whether an NPS Cell has been set up in the Department ? If yes, the details thereof.

(4) What is the total number of Nil Credit PRANs (since inception) at Department, as of 31 March 2014, 31 March 2015, 31 March 2016, 31 March 2017, 31 March 2018 and 30 November 2018 ? Whether the Department has taken steps to reduce the number of Nil Credit PRANs ? What has been the impact of the steps taken in this regard ?

(5) Whether the Department has assessed the legacy amount (legacy amount is legacy contributions from effective date of NPS to date of first regular upload) to be transferred to the Trustee Bank ? If yes, whether the Department has confirmed to PFRDA, the quantum of legacy amount and whether the entire quantum of legacy amount has been transferred to the Trustee Bank, as of 30 November 2018 ?

(6) What are the number of Autonomous Bodies under the Department which are yet to be registered under the NPS, as of 30 November 2018 ? What is the number of eligible employees in such Autonomous Bodies who have not been brought under the NPS ? Whether deductions have been effected from such employees and matching contribution was provided ? If yes, what is the total quantum of such contributions ?

(7) Whether the Department has framed timelines for NPS related activities ? Whether these timelines were within the timelines indicated by PFRDA ?

(8) Whether the Department has, upto 30 November 2018, as a matter of policy, permitted deduction of Tier-I contributions in excess of 10 percent and whether a matching contribution of the same percentage was also provided ?

(9) Whether the Department can provide assurance that all Nodal Offices (SG/SAB or CG/CAB) have been registered under the NPS architecture, as of 30 November 2018 ? Are there any Nodal Offices which are functioning as of 30 November 2018, but have not been brought under the NPS architecture ?

(10) What is the mechanism of Grievance Redressal put in place in the Department, to address grievances related to NPS ?

(11) Whether the Department has made subscriber contribution into the NPS, mandatory from the date of adoption of NPS by the Department ? If yes, what is the mechanism of internal control in the Department to ensure that arrear contributions (employee as well as employer) from all eligible employees have been brought into the NPS corpus ? Can the Department provide an assurance that no arrear contributions remain out of the NPS corpus ?

(12) Whether there are mistakes while uploading SCFs, about which information is being compiled at the Department level ? If yes, what action is being taken to address this issue ?

(13) What is the assurance that subscriber's contributions are being credited to his/her own PRAN account and not to the PRAN account of another subscriber ? Is there any mechanism of internal control available ?

(14) Whether the Department has taken a decision on or is considering, compensating the employee for the delayed crediting of his/her contributions ?

[Handwritten Signature]
12/12/18

Inspecting Officer

The Deputy Secretary
Department of Revenue,
Room No. 48 C
North Block, New Delhi

[Handwritten Signature]
12/12/18

[Handwritten Signature]
(दिनेश बौद्ध) / (Dinesh Bouddh)
निदेशक (सा. प्र. एवं स्वा. नि)
Director (GA&NC)
वित्त मंत्रालय (सकस्य विभाग)
Ministry of Finance (Dept. of Rev.)
भारत सरकार / Govt. of India
नई दिल्ली / New Delhi