

**No. G-20/1/2017-GA  
Government of India  
Ministry of Water Resources, River Development and Ganga Rejuvenation  
(General Administration)**

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**Shram Shakti Bhawan, Rafi Marg,  
New Delhi, dated 30.05.2019**

**Subject: Forwarding of records/information to visiting audit party of Director General of Audit, Scientific Departments for FY 2017-18.**

Please find enclosed **Audit Memo No.67** dated 30.05.2019 received from the Audit Party from O/o the Director General of Audit, Scientific Departments, New Delhi, who is conducting Audit of Ministry for the year FY 2017-18.

2. The requisite information may kindly be sent to Audit Party immediately to Room No. 19 'A', Shram Shakti Bhawan.

**Encl: As above.**

*R. Singh*  
(Ram Lal Singh)  
Section Officer (GA)  
Ph: 011-23719816

**To,**

Sr. Account officer, O/o Controller of Account, Shastri Bhavan, New Delhi.

**Copy to:**

1. Controller of Accounts, MoWR, RD & GR, Shastri Bhawan, New Delhi.



C&AG's Audit Party

OFFICE OF THE DIRECTOR GENERAL OF AUDIT  
SCIENTIFIC DEPARTMENTS, NEW DELHI-110002  
*Camp: MoWR, RD&GR, New Delhi*

Audit Memo No.67  
Dated: 30.05.2019

**Sub : Non conduction of Internal Audit**

Internal audit is defined as control of all controls and is an essential tool for good governance. It is conducted to ascertain how far the rules and regulations, systems and procedures and instructions issued by the top management in accounting, financial & administrative matters are being followed.

Para 12 of Civil Accounts Manual provides that the Internal Audit Unit works directly under the Pr.CCA/CCAs/CAs, with overall responsibility for internal audit remaining with the Financial Adviser of the Ministry/Department concerned. The Pay and Accounts Offices as well as the offices of the DDOs in Ministries/Departments, shall be within the jurisdiction of internal audit. Internal Audit should check initial accounts maintained in the executive offices to ascertain how far the rules and regulations, system and procedures in accounting and financial matters are being followed.

As per Civil Account Manual internal audit of the Ministry Hdqrs and its units should be conducted for every financial year.

However, scrutiny of records revealed that the internal audit of the Ministry has not been conducted in 2017-18.

The Ministry is requested to conduct the internal audit and compliance shown to next audit.

Sr.Audit Officer

To  
The Director, GA  
MOWR, RD&GR, New Delhi.