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

Dated: 15.01.2026

OFFICE MEMORANDUM

Subject: Up-dation of Internal Audit Manual – Reg.

All Ministries/Departments are requested to undertake an immediate review/up-dation of the existing Internal Audit Manual in their respective Ministries/Departments.

The review/up-dation may be focused on latest rule position, increased use of technology and digital tools, and the need for strengthening Internal Audit processes.

Accordingly, all concerned are requested to ensure that the up-dation of the Internal Audit Manual is taken up on priority. A compliance report may be furnished to this office latest by 23.01.2026. In case, there is no existing internal audit manual in the Ministry/Department, the same may also be communicated.

This issues with the approval of the competent authority.


Dy. Controller General of Accounts

To

All Pr. CCAs/CCAs/CAs(I/C) of the Ministries/Department

Copy for information to:

1. PPS to Controller General of Accounts
2. PS to Addl. CGA(PFMS)
3. Sr AO(GIFMIS) for uploading the OM on CGA website.