

कार्यालय रक्षा लेखा महानियंत्रक, उलान बतार रोड, दिल्ली छावनी-10
**Office of the CGDA, Ulan Batar Road, Palam,
Delhi Cantt-110010**

No. AN/III/3012/Circular/Vol. VIII dated 22.05.2019

All PCsDA/ PCA (Fys.)/ CsDA
(through CGDA website).

Subject: Rule 39 of the General Financial Rules 2017 (GFR)-regarding.

A copy of DO letter no. 1/44/2/2019-Cab dated 01.04.2019 from Additional Secretary, Cabinet Secretariat, Rashtrapati Bhawan on the above subject is forwarded herewith for information and necessary action.

The contents of the *ibid* DO letter may please be brought to the notice of all concerned including officers and staff of subordinate offices of your organization please.



(MUSTAQ AHMAD)
Sr. Dy. CGDA (AN)

Copy to:

1.	IT&S Wing, Local	With a request to upload on CGDA's website. This issues with the approval of Sr. Jt. CGDA (AN).
2	AN-V Section (Local)	For necessary action as stated above.
3	AT-Coord, Local	For necessary action please.

(MUSTAQ AHMAD)
Sr. Dy. CGDA (AN)

राजेश भूषण, आईएएस

अ. सचिव

RAJESH BHUSHAN, IAS
ADDITIONAL SECRETARY

Tel. : 23012697

Telefax : 23018470

Email : bhushanr@ias.nic.in



मंत्रिमण्डल सचिवालय
राष्ट्रपति भवन, नई दिल्ली-110004

CABINET SECRETARIAT
RASHTRAPATI BHAWAN
NEW DELHI - 110004

D.O. No. 1/44/2/2019-Cab.

April 1st, 2019

Dear Secretary,

Rule 39 of the "General Financial Rules 2017" (GFR) stipulates that a subordinate authority shall afford all reasonable facilities to the Audit Officer and Pay and Accounts Officer for the discharge of his functions and furnish fullest possible information required for the preparation of any official account or report, payments and internal audit. Further, Rule 40 of GFR requires that a subordinate authority shall not withhold any information, books or other documents required by the Audit Officer or Accounts Officer.

2. The Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 empowers the Comptroller and Auditor General and officers authorized by him to call for any accounts, books, papers and other documents related to transactions to which their duties in respect of audit extend.

3. Instances have been brought to the notice of this office that some Ministries/Departments are not fully complying with the above statutory provisions. May I, therefore, request you to please direct the concerned officials to ensure that the said provisions of the GFR and aforementioned Act are followed in letter and spirit; and the requisite records are made available to audit authorities, as per their requirements.

With regards,

As (CC) [Signature]
2/4

SCF & PC [Signature]
2/4/19

(CC) [Signature]

IS (PG & Coord.) and CAO Office
Dy. No. 1438
Date: 03/4/19

Yours sincerely,

(Rajesh Bhushan)

All Secretaries to the Government of India

172-8
02.4.19

[Signature]
2/4

[Signature]

[Signature]

[Signature]
2/4/19