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For the purpose of the above subject, regarding our letter and Mandatory of a...

Reference is made to Prasad Sharma, Secretariat's Letter No. 285/Audit/Circular (16-17-11) dated 16/11/11 on the above subject (Copy attached overleaf)

It is requested that you may kindly adhere to the instructions issued by Prasad Sharma on the above subject.

Yours faithfully,

(R.K. Maheshwari)  
Assistant Director (Tax/TU)

To,

All Head of Offices (As per mail address)

Copy to:-

1. All Zonal ADGs (P)
2. Sh. Rajesh Kumar Sharma, Dy. Director (Budget & Audit) Prasad Bharati Sectt., New Delhi.
- ✓ 3. If Cell with request for uploading the above Circular alongwith enclosures on the DD website please.
4. IS to ADG(F), EC: DD, New Delhi

Prasar Bharati  
(India's Public Service Broadcaster)  
Prasar Bharati Secretariat  
Prasar Bharati House  
Copernicus Marg, New Delhi- 110001

No. PB/Audit-Misc/(18-19)/200

Dated: 30.04.2019  
01.05.2019


Office Memorandum

**Subject: Forwarding of copy of DO letter of Addl. Secretary, Cabinet Secretariat Rashtrapti Bhawan, New Delhi.**

Cabinet Secretariat vide D.O. no. 1/44/2/2019-Cab. dated 01.04.2019 (copy enclosed) has intimated that some Ministries/Departments are not fully complying with the Rule 39 of the 'General Financial Rules 2017' (GFR) which 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. It is, therefore, requested that suitable direction may be issued to all the field formations under your Directorate for compliance of the same.

Encl: As above

  
(C.K. Jain)  
Dy. Director General (F)

1. DG: AIR
2. DG: Doordarshan

Copy to:

1. ADG (Fin.), AIR
2. ADG (Fin.), Doordarshan
3. Director (Tech.), PBS (with request to upload the O.M. on Prasar Bharati website).



~~ADG(F)~~

AD(IV)

Key  
6/5/2019

24/04/19  
(17)

राजेश भूषण, आईएएस  
अपर 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 1<sup>st</sup>, 2019

Dear Secretary,

P-405892  
2/4/19  
AS + FA  
अमित खरे  
सचिव

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,

Yours sincerely,

(Rajesh Bhushan)

CA - IAS

Bin-d  
31-4

All Secretaries to the Government of India

705892  
3/4/19

OS/EPW  
24/04/19