

**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

  
11/5/2019  
**(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).

राजेश भूषण, आईएएस  
अपर सचिव

**RAJESH BHUSHAN, IAS**  
ADDITIONAL SECRETARY

Tel. : 23012697  
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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,

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)

All Secretaries to the Government of India

OS/EHW  
24/04/19

CGA - IAS

31/4/19

(17)