



सत्यमेव जयते

कार्यालय रक्षा लेखा प्रधान नियंत्रक (द.प.क.), खातीपुरा रोड, जयपुर-12
O/o The Principal Controller of Defence Accounts (SWC),
Khatipura Road, Jaipur-12

Fax No. 0141-2388463 Phone No. 0141-2388450, 458 Email : pcdaswc.cgda@nic.in



TTB/Speed-post

No. O&M/107/CGDA Corr.

Dated 29/05/2019

To,

O/C

All Section (Local)

All Sub-Offices

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

Ref : Hqrs Office letter No. AN/III/3012/Circular/Vol VIII Dated 22.05.2019

HQrs Office important circular cited under reference, notifying Rule 39 of the General Financial Rules 2017(GFR), is forwarded herewith for information and necessary action.

A copy of Hqrs letter is being enclosed ^{herewith} for your ready reference.

Encl: As above

DCDA (O&M)

Copy to:

1. Officer-in-Charge, EDP Section: - to upload on PCDA(SWC) Website

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SAO(O&M)

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31/5

RAJESH BHUSHAN, IAS
ADDITIONAL SECRETARY

Tel. : 23012697
Telefax : 23018470
Email : bhushanr@ias.nic.in



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,

Yours sincerely,

(Rajesh Bhushan)

35 (PG & Court), 3rd CAD Office
Dy. No. 1438
Date: 03/4/19

डा. भुषण 4499
कॉपी सं. 24/19
दिनांक

As per [Signature]

SCPA [Signature] 2/4/19

(Copy to)

All Secretaries to the Government of India

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22.4.19
[Signature]

[Signature] 19
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