

**No.G.12011/1/2010/F3/A2**  
**GOVERNMENT OF PUDUCHERRY**  
**FINANCE DEPARTMENT**

-oOo-

Puducherry, dt.14.05.2019

**I.D.NOTE**

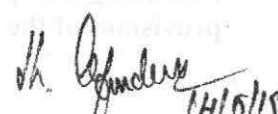
Sub: Finance Department – Extending all possible help to the  
Audit Officers/Pay & Accounts Officers – as per GFR provisions - Regarding.

Ref: F. No.15039/108/2016-UT (Coord.) (Part-II) dt:01.05.2019 of the Govt.  
of India, Ministry of Home Affairs, UT Division, New Delhi.

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I am directed to forward herewith a copy of the Office Memorandum No. I-34020/23/2018-Coord.I dt:16.04.2019 received from the Ministry of Home Affairs along with copy of D.O.Lr.No.1/44/2/2019-Cab dt:01.04.2019 of the Cabinet Secretariat's, New Delhi on the subject mentioned above for information and strict compliance.

//By Order//

  
(K. GOVINDARAJAN)

**UNDER SECRETARY TO GOVT. (FINANCE)**

Encl: (as above)

**To**

All Secretaries to Government/All Secretariat Departments/  
All Heads of Departments/Offices.

**Copy to:**

1. The Director of Accounts and Treasuries, Puducherry
2. The Dy. Director of Accounts and Treasuries, Karaikal/Mahe/Yanam..
3. The Private Secretary to Hon'ble Chief Minister, Pondicherry.
4. The Director, Information & Technology Department,  
Puducherry - **to upload the I.D.Note in State Web Site.**
5. The Web Site of Finance Department.

SPEED POST

F.No.15039/108/2016-UT (Coord.)(Part-II)

Government of India/Bharat Sarkar  
Ministry of Home Affairs/Grih Mantralaya  
UT Division  
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2746/CS/2019/G,  
07/5/2019

North Block, New Delhi  
Dated the 07 May, 2019

To

1. The Chief Secretary, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi-110002.
2. The Advisor to the Administrator, UT of Dadra & Nagar Haveli, Secretariat, Silvassa.
3. The Advisor to the Administrator, UT of Lakshadweep, Karvaratti.
4. The Chief Secretary, UT of Andaman and Nicobar Islands, Port Blair.
5. The Adviser to the Administrator, UT of Chandigarh, Chandigarh.
6. The Advisor to the Administrator, UT of Daman & Diu Secretariat, Daman, Moti Daman.
7. The Chief Secretary, Government of Puducherry, Puducherry.

Subject: Extending all possible help to the Audit Officer/Pay & Accounts Office-provisions of the GFR-regarding.

Sir,

I am directed to forward herewith a copy of OM No. 1-34020/23/2018-Coord-I dated 16/04/2019 along-with copy of DO letter No. 1/44/2/2019-Cab dated 01/04/2019 received from Cabinet Secretariat's on the subject mentioned above which is self-explanatory, for information/compliance.

2. It is requested that the provisions of the GFR are followed in letter and spirit and all possible cooperation extended to audit authorities.

Encl : As above

Yours faithfully

(R.K. Srivastava)

Assistant Director (UT Division)

Tele: 23093265

1048  
9 MAY 2019

CRN-2393076/CS  
22/4/19

No. I-34020/23/2018 -Coord.I  
Government of India/ Bharat Sarkar  
Ministry of Home Affairs/ Grih Mantralaya  
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New Delhi, dated 16 April, 2019.

OFFICE MEMORANDUM

**Subject : Extending all possible help to the Audit Officer/Pay & Accounts Officer- provisions of the GFR – reg.**

The undersigned is directed to forward a copy of Cabinet Secretariat's D.O. letter No.1/44/2/2019-Cab., dated 01.04.2019 on the subject mentioned above which is self-explanatory, for information/compliance.

2. As directed by the Cabinet Secretariat, it is requested that the provisions of the GFR are followed in letter and spirit and all possible cooperation extended to audit authorities.

*Brijesh Singh*

(Brijesh Singh)  
Section Officer (C-I)  
Tel:23093856

Encl: as above

To

1. AS (UT)/AS (J&K)/AS (P)
2. All Divisional Heads in MHA (P)
3. RGI.

*23.04.2019*  
*EA (UT)*  
*Adv Secy (UT)*  
*23/04*  
*23/4/19*  
*AD (OP Coord.)*

*23/4/19*  
*for Regd*

राजेश भूषण, आईएएस  
अपर सचिव

RAJESH BHUSHAN, IAS  
ADDITIONAL SECRETARY

tel : 23012697  
telefax : 23018470  
Email : bhushanr@ias.nic.in



५/५/१९  
१९३  
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,

JS (A) M

Yours sincerely,

(Rajesh Bhushan)

All Secretaries to the Government of India