

Office of the VC & MD
AUDIT WING
Mushirabad Hyderabad - 20
Dated 14 MAR 1984
No CA/442 (1)/8/AD\

C I R C U L A R

Sub ORGANISATION & METHODS - Reintroduction of DAOs Set-up in
all Divisions of City/Hyderabad Regions-Withdrawal of system-
Detailed Working Instructions-Issued-

Ref 1) VC&MDs Circular No CA/442 (1)/81 FD dt 30 11 1981 2)
VC&MDs Circular No/442 (1)/81 FD dt 10 12 1981

Instructions were issued regarding implementation of DAOs set up in
City/Hyderabad Regions wef 3 1 1982 on experimental basis vide
Circulars under reference Consequent upon the decision taken to wind-
up the set-up from , 4 1984 the following instructions are issued with
reference to the instructions issued vide Circulars (1) and (2)cited

While going in for Depot-set-up of Accounts maintenance it is
decided that the Accounts/Audit function of Hyderabad Region should
be under the control of Dy Chief accounts Officer (HR) assisted by 3
Accounts Officers viz AO (F&S) AO (P&A) and Ao (A&I) For doing
similar functions in City Region a separate Accounts Officer shall be
provided to look after the pre-audit funds control consolidation of
Accounts etc jobs which are being done at present by DY CAOs of the
Regions in other Regions

ITEM-WISE WORK TO BE ACCOMPLISHED VIDE CIRCULAR NO CA/442
(1)/81 AD DT 30 1 1981

1 ACCOUNTS STAFF AT DEPOTS

In addition to the one Sr Clerk (A) already available in the Depot full
compliment of Accounts Staff required as per norms shall be provided
to the Depots to maintain Accounts on the pattern prior to
implementation of DAOs set up

2 AG INSPECTIONS

The AO (A&I) of Hyderabad Region shall be responsible for the
constant follow-up with Unit Officers of Hyderabad Region to elicit
replies to Statutory Audit Paras He shall report to Chief Auditor
Hyderabad while working under the administrative control of Regional
DY CAO Similar action shall be taken by the AO (City) as far as Depots
of City Region is concerned

3 ASSETS VERIFICATION

Assets Verification (Vehicles Plant & Machinery Land & Buildings)
shall be done by the AO (A&I) of the Region and he shall be
responsible for this task Similar is the function of AO (C) as far as
Depots of City Division is concerned

4 BANKS

The Bank Accounts of the DMs of City and Hyderabad Regions shall
be held in the Branch »n which they are having the Account at present
In view of maintenance of Accounts at Depots from April 1984 onwards
the Account shall be styled as Current Account of DM Depot with the
Account Head prescribed already

In view of the closing of DAOs set-up every action shall be taken by the DAOs concerned to close the Current Accounts after 31 3 1984 at the earliest duly preparing Bank Reconciliation Statements as on 31 3 1984 The amounts left over on 31 3 1984 shall be transferred to DY CAO(HR) through Demand Draft and necessary entries passed in the Accounts of March (Supplementary) 1984 Every care shall be taken to finalise this aspect latest by 7 4 1984

5 DY CAO s MAIN FUNCTIONS

This shall be as laid down in Circular No CA/442 (1)/81 AD dt 30 11 1981

6 FUNDS

The Demand Drafts for the earnings of the Depots of Hyderabad Region shall be sent to the DY CAO (HR) instead of sending to Head Office This shall come into effect from remittances of earnings of 1 4 1984 The earnings upto 31 3 1984 shall be remitted as usual to the FA & CAO at Head Office

The Funds required for Depots shall be requisitioned to the DY CAO (HR) from 2 4 1984 onwards The Executive Engineer situated in this Region shall also requisition funds for his requirements from the DY CAO (HR) from 2 4 1984

In the above manner funds of City Region shall be controlled by the Accounts Officer (City) The Demand Drafts for the earnings of City Region Depots shall be sent to the AO (C) starting from the earnings of 1 4 1984 Similarly the funds required by Depot Managers of City Region from 2 4 1984 onwards shall be requisitioned from the AO (CITY)

The excess funds available with DY CAO(HR) and AO(C) shall be transferred to FA & CAO Hyderabad on the Same day without accumulation

7 HSD OIL PAYMENTS

The system intimated vide Circular under reference (1) shall be continued

8 IMPREST ACCOUNT OF DEPOT MANAGERS

On account of closing of DAOs set up and maintenance of Accounts at Depot level the imprests (for Local purchases) provided to DMs of Hyderabad & City Regions shall be closed by 31 3 1984 The amounts held in this Account as on 31 3 1984 shall be worked out and a Journal Entry passed by debiting to Current Account of the DM (already prescribed) and crediting AH No 385 le other Imprest Cash Recoupment statement for the amount spent towards Local purchases upto 31 3 1984 shall be sent to the DY CAO (HR)/AO (C) in the first week of April 1984 for pre-audit and return to the DM The DM shall pass a Journal Entry by debiting the respective expenditure Heads of Account and crediting AH No 385

By passing the above entries the amount held in AH No 385 towards Depot Local purchase Imprest shall be nullified In case the total of the above two transactions does not tally with the amount allotted vide Item No 8 of the Circular under reference (1) reasons for the same shall be investigated and action taken for regularisation The amounts held in AH No 385 in DAOs Offices shall be transferred to Depots with particulars in March 1984 regular accounts itself and the same shall be accepted by Depots in March 1984 (Supplementary) accounts

I) LOCAL PURCHASES The Local purchases by DMs shall be made based on the existing Delegation of powers and the same shall be post-audited as is done in the other Regions of the Corporation

II) LOCAL REPAIR BILLS The procedure available prior to implementation of DAOs set up on 31 12 1981 may be followed from 2 4 1984 onwards by the Depots of Hyderabad and City Regions

III) EMERGENCY ITEMS

iv) STATUTORY PAYMENTS

v) PETTY PAYMENTS

The procedure available prior to 2 1 1982 may be followed by the DMs of Hyderabad and City Regions with reference to these payments

vi) ALLOCATION OF EXPENDITURE Every care shall be taken at Depot Level to allocate the expenditure to correct Head of Account while drawing the same through Cheque Issue Register

9 ITEMS TO BE PRE-AUDITED BY DAO

With reference to the pre-audit of items the system available prior to DAOs set up may be followed All the items that used to be pre-audited by AO (A & I) shall now again be sent to the AO (A & I) of Hyderabad Region/AO (City) for pre-audit and return to the DMs for drawal and disbursement

10 INSPECTIONS

The instructions issued vide the circular under ref (1) shall be followed by the AO (A & I) of HR and AO (City)

11 MAINTENANCE OF ACCOUNTS

Maintenance of Accounts upto March 1984 shall be done by the DAOs as at present The Accounts from April 1984 onwards shall be maintained by the respective Depot Managers with the complement of Accounts staff given to them In this connection the following detailed instructions are issued for smooth shifting of Accounts from Divisional level to Depot level

i)The Accounts upto March 1984 shall be done by the DAOs The Account Current for March 1984 shall be prepared and submitted to DY

CAO (HR) by 10 4 1984 After closing of the Accounts for March 1984 action shall be taken immediately to prepare supplementary accounts for March 1984 in which all provisions for outstanding income & expenditure shall be made This means there shall not be any booking of expenditure by Depots pertaining to the financial year 1983-84 with them

The Supplementary Accounts of DAOs for March 1984 shall contain provisions for outstanding income & expenditure and also transfer of Suspense Balances to Depots with details The credit and debit advices issued by DAOs to Depots in Supplementary Accounts shall be accepted by Depots in March 1984 (Supplementary) Accounts only and Account Current for such transactions shall be submitted to DY CAO(HR)/AO (CITY) latest by 30 4 1984

The outstanding income & expenditure provided by DAOs shall also be transferred to respective Depots (debits provided to AH No 294 and credits provided to AH No 291 in March 1984 (Supplementary) for acceptance by them The same shall be accepted to the debit of AH No 294 and credit of AH No 291 As and when outstanding income is received after 3 4 1984 the balance in AH No 294 at Depot shall be cleared Similarly as and when outstanding payments are made amounts in AH No 291 shall be cleared

If the above procedure is followed systematically the March 1984 (Supplementary) accounts currents of DAOs shall show only Revenue & Expenditure Heads of Account and all Suspense Accounts shall be made nil by transfer either to Depots or to DY CAO(HR)/AO (CITY) The March 1984 (Supplementary) Accounts of Depots shall hold only balances in Suspense Accounts and no revenue or expenditure Head of Account shall be operated

ii) Maintenance of Cash Books and issuing of Cheques shall be stopped by DAOs from 3 4 1984 and onwards Any transactions requires to be forced in the Accounts of March 1984 shall be done only through journal entries To the extent possible are shall be taken to see that there is nil balance in general cash book (MTA51-B) as on 31 3 1984 by remitting the amount promptly on 31 3 1984 and not accepting any remittance by the DAOs in the afternoon Monies due and received after final remittance into the Bank shall be directed to the concerned Depot Manager/DYCAO (HR) for accountal by them on 3 4 1984

in) Every care shall be taken to minimise drawals/payments from 26 3 1984 onwards by the DAOs in view of closing of the set-up by 31 3 1984

In case if any payments are left over in PWD 4 cash Book on 30 3 1984 the same shall be transfered to concerned Depot through Credit Advice after taking into General Cash Book (MTA 51 / B) on 31 3 1984 along with unpaid vouchers duly making necessary endorsements in the PWD 4 cash

Book of DAO s Office thereby keeping the balance as NIL The amount taken into General Cash Book shall be credited to AH No 292 and the same 'cleared while issuing Credit Advice by means of journal Entry The DMs on receipt of Credit Advice shall draw the amounts from Bank and arrange for the payments of the undisbursed amount sent by DAO while arranging such payments the Credit Advice may be accepted by crediting to AH No 292 and debiting to same Account while drawing the amount

12 MTD 27 RETURNS

The scrutiny of MTD 27 Returns from April 1984 shall be done in the Office of DY CAO(HR)/ AO(CITY)

13 MISCELLANEOUS BILLS FOR REVENUE

All Bills pertaining to carriage or Newspaper parcels postal Mails Special Hire Bills Advertisements etc from April 84 onwards shall be raised by the Depot Managers

14 MV TAXES

Payment of Vehicle Taxes from April 1984 onwards shall be done by the DY CAO(HR)/AO(CITY) based on the particulars submitted by the DVMS/ DMs

15 PREPARATION OF SALARY BILLS

Salary Bills shall be compiled by Depots and submitted to the Office of DY CAO(HR)/ AO(CITY) for pre-audit and return In this connection instructions issued vide Accounts Circular No 34/1983 dt 20 10 1983 shall be followed by all the Depots from April 1984 onwards

16 PARALLEL ACCOUNTS

The Accounts of DAOs Offices shall be closed by preparing March 1984 Supplemental/Final Accounts by 20 4 1984 The Final Accounts shall be in *such* a shape that all revenues and expenditure upto 31 3 1984 are booked in to Accounts All Suspense Balances outstanding as on 31 3 1984 are transferred to Depots/ DY CAO(HR)/ AO(CITY) There shall not be any balance in Suspense Accounts of DAOs Offices after closing of Final Accounts of March 1984

Maintenance of Accounts in DMs Office shall start from April 1984 onwards otter submission of March 1984 (Supplementary) Final Accounts wherein only Suspense Heads of Accounts shall be operated

17 PAYMENTS

All payments to employees shall be made by the Depots from April 1984 according to existing instructions

18 POLICE WARRANTS

Raising of Bills for police Warrants shall be done by DY CAO(HR)/AO (CITY) from April 1984

19 PAYMENTS TO REGIONAL UNITS

The procedure available as at present shall be continued in respect of Units of the Region such As Workshops Tyre Retreading shop Stores etc

20 PF & FPS ACCOUNTS

The procedure available as at present shall be continued

21 SCALE CHECK REGISTER

This Register shall be maintained in DMs Office from April 1984 onwards

22 SUSPENSE BALANCES

All Suspense Balances available in the Accounts of DAOs as on 31 3 1984 shall be transferred to Depots with particulars While doing so action may be taken for clearance of items to the extent possible through adjustments with the records available in DAO s Office

23 STORES ACCOUNTS

The existing procedure shall be continued from April 84 onwards also

24 TEST AUDIT

This shall continue as at present

25 WORKS AUDIT

The present positions will continue even from April 1984 onwards also

26 WAY BILLS

Way Bills upto 31 3 1984 shall be sent to DAOs and from 1 4 1 984 they shall be sent to DY CAO(HR) and AO(C) duly posting Traffic Revenue Register maintained in the Accounts Section of DM s Office

27 NON-DEPARTMENTAL TRANSACTIONS

The non-Departmental recoveries including PF recovered in the Salary Bills for the month of March 1 984 shall be transferred to concerned Depots through Credit Advices in the Accounts of March 1984 (Supplementary) by all DAOs Payments against these shall be arranged by the DMs on the due dates during the month of April 1984 The cheques/DDs shall be despatched to the concerned Institutions along with the Recovery Statements that shall be sent by the DAOs along with audited Salary Bills of March 1984 Incase these statements are not sent along with Salary Bills they shall be prepared in DM s Office and sent with cheques/DDs

While incorporating the expenditure of March 1984 Salaries journal Entry as usual may be prepared by debiting relevant expenditure heads and crediting demands payable Account (AH No 291) Reversal entry for this

shall be passed in the Accounts of March 1984 Supplementary The credits outstanding in the recovery Heads of Account such as 292 321 352 A shall be transferred to the respective Deposts in March 1984 Supplementary Accounts at the earliest so as to enable DMs to arrange payment within scheduled dates during the month of April 1984 Entry regarding Employers contribution towards PF shall be passed in the Accounts of DAOs only in the accounts of March 1 984 Supplemental and this credit shall also be transferred along with credit in AH No 321 towards contribution to Employees

The above procedure shall be followed in such a way that there shall not be any balance to be remitted against the recoveries made in the Salary Bills from the Staff Similarly action shall be taken to see that no balance shall remain in Drawings Account (AH No 352) after closing of supplementary Accounts in DACs Offices Any balances left over in these Account Heads pertaining to salary Bills shall be cleared by DAOs only in the Supplementary Accounts of March 1984

ITEM-WISE WORK TO BE ACCOMPLISHED VIDE CIRCULAR NO CA/442(1)/ 81 AD DT 10 12 1981

I REVENUE

1 WAY BILLS

The Way Bills from 1 4 1984 onwards shall be submitted to the DY CAO (HR) by the Depots of Hyderabad Region and to the AO(C) by the Depots of City Region The Way Bills along with relevant enclosures shall be routed through the Accounts Section of Depot Managers Office so as to enable posting of Traffic Revenue Register at Depot level Care shall be taken in the despatch of Way Bills every day without accumulation at any level in the Depot The Way Bills upto 31 3 1984 shall be sent to the respective DAOs only

MTD 16/R for Conductors Cash Deficiencies shall be prepared in triplicate by the Depot Clerk on the Depot and one copy each shall be sent to the DM s Office DY CAO s Office The Suspense Register of AH No 297 shall be posted with debits and recoveries in Salary Bills effected in DM s Office duly taking into account the audited amounts intimated by DY CAO s Office through Error Sheet (Mat 7) While auditing the Salary Bills recoveries of these amounts shall be verified with the copy of the MTD-16/R received in DY CAO s Office

In order to start auditing of Way Bills in DY CAOs office HYD/AO (City) from 1 4 1984 the DMs shall send the particulars of tickets available with Depot Clerk in stock at 00 00 Hrs on 31 3 1984 under various denominations with Key Nos and particulars of missing tickets if any Copies of ticket indents MTD 3 for tickets received from 1 4 84 onwards shall invariably be sent to DY CAO (HR)/AO (City) as soon as they are accounted for in Ticket Stork Books (MTD 4)

The DAOs pertaining to the Depots of Hyderabad Region shall arrange for transfer of relevant records to the DY CAO (HR) both of Expenditure and Revenue Registers like MTA 1 Highest Nos etc of revenue Branch

along with Way Bills from 21 3 1984 shall be sent to the DY CAO (HR) (after posting Traffic Revenue Register of March 1984) to start auditing of Way Bills from 1 4 1984 The vouchers such as Police Warrants Toll Gate Voucher Refund Voucher etc along with CR Note need not be sent along with these Way Bills Similar action shall be taken by DAO (CITY) to transfer the records from his Office to AO(CITY) s Office

2 MISCELLANEOUS RECEIPTS FROM APRIL 1984

No monies shall be received in DAO s Offices from 3 4 1984 onwards All such remittances shall be directed to the concerned Depot Manager or DY CAO (HR) AO/(City) Office as the case may be for accountal by them All monies received by Depots from 3 4 1984 onwards shall be accounted for as used to be done prior to January 1982 ie before implementation of DAOs set up

3 MISCELLANEOUS RECEIPTS PRIOR TO MARCH 1984

All amounts due as per Suspense Registers upto 31 3 1984 shall be transferred to either to Depots or DY CAO (HR)/AO(CITY) based on the nature of transaction As an example the amounts due on Police Warrant Bills etc Shall be transferred to DY CAO (HR)/ AO (CITY) The amounts due on Special Hire Rents of Stalls etc shall be transferred to the concerned Depot Manager While transerring such debits every care shall be taken to transfer relevant records also to the concerned

Any amounts received against such dues shall be directed to the concerned by the DAOs since they are not supposed to operate General Cash Book (MTD 51 /B) from 3 4 1984 onwards

To facilitate accountal of such amounts in Depots the Suspense Balances as on 31 3 1984 shall be tranferred by DAOs to the Depots before 20 4 1984 in March 1984 (Supplementary) accounts All such advices shall be accepted by Depots also in March 1984 (Supplementary) Accounts

4 BILLS FOR OTHER REVENUE FROM APRIL 1984

Bills for other revenue from April 1984 onwards shall be raised by Depot Managers only duly incorporaing the same in the monthly accounts Bills upto March 1984 shall be raised by DAOs only and incorporated in their Accounts

- i) UNACOMPANIED LUGGAGE Bills for carriage of Newspaper parcels upto March 1 984 shall be raised by the DAOs only based on the statements sent by the DMs Special care shall be taken by the DMs to ensure submission of these statements upto March 1984 before 5 4 1984 to

facilitate raising of bills and account of revenue in March 1984 accounts In case of any delay the same shall be accounted for in March 1984 (Supplementary) to be closed by 20 4 1984

After raising of bills upto March 1984 the due amounts from each individual party shall be worked out and transferred to respective Depots for incorporation in March 1984 (Supplementary) to be prepared by Depots If this procedure is followed scrupulously there shall be NIL balance in the accounts of DAOs in AH No 301 in March 1984 (Supplementary) Accounts

Further the amounts outstanding in AH No 43 ie Security Deposits of Contractors towards Deposits collected from Newspaper Agents shall be transferred through Credit Advices to the respective Depots in March 1984 (Supplementary) accounts duly furnishing the information in the following proforma These Advices shall be accepted by the DMs in March 1984 (Supplementary) Accounts

SI No	Name of the Newspaper Agent	Route on which permit obtained	MR No	Date	Amount Rs P
1	2	3	4	5	6

The statement of weights of Newspapers carried from April 1984 onwards shall be sent to the Accounts Section of DMs Office for raising of bills and incorporation of revenue in monthly accounts Every care shall be taken by the DMs that this revenue is booked in accounts every month without fail

POSTAL BILLS Bills for Carriage of Postal Mails upto March 1984 shall be raised by DAOs and incorporated in Accounts The balance outstanding in Postal Bills recoverable account (AH NO 299) as on 31 3 1984 shall be transferred to respective Depots through Debit Advices in March 1984 (Supplementary) Accounts with all relevant documents right from Jan 1982 onwards The Debit Advices shall be accepted by DMs in March 1984 (Supplementary) accounts and action taken for realisation with the concerned Superintendent of Post Offices

The Bills from April 1984 onwards shall be raised by Depots If the procedure is followed balance in AH No299 of DAOs shall become nil in March 1984 (Supplementary) accounts and gets transferred to Depots

III) SPECIAL HIRE BILLS The Bills for Special Hire upto March 1984 shall be raised by DAOs and balance as on 31 3 1984 in AH No 300 shall be transferred to respective Depots in March 1984 (Supplementary)

accounts with all relevant records. The same shall be accepted by DMs in March 1984 (Supplementary) accounts and action taken for realisation at the earliest.

IV ADVERTISEMENT CHARGES In case any revenue is due on this Accounts the same shall be booked in the accounts of March 1 1984 by DAOs and dues transferred to respective Depots in March 1984 (Supplementary) accounts. Any information available on the subject shall be made available to the respective DMs by transfer of concerned records.

v) POLICE BILLS Bills upto March 1984 shall be raised by the DAOs. All the concerned records from Jan 1 1982 onwards shall be transferred to DYCAO (HR)/AO (CITY) along with Debit Advices for the amounts due from various Superintendents of Police as on 31 3 1984. In case bills are not raised upto March 1 1984 particulars of the same shall be intimated duly sending Police warrants for raising these bills in the office of DY CAO (HR)/AO (CITY). This transaction shall take place in March 1984 (Supplementary) accounts both in DAOs office and DY CAO (HR)/AO (CITY) offices.

Necessary letters to all SPs shall be addressed by DY CAO (HR)/AO (CITY) intimating the amounts due and requesting them to arrange payments to them instead of to DAO who issued the bills.

The Police warrants received from April 1984 onwards shall be audited and bills raised in the usual course by DY CAO (HR)/AO (CITY).

vi) RENTS Rents due from Bus Station stall Contractors upto March 1984 shall be incorporated in the Accounts of DAOs. The balance outstanding against each stall Contractor as available in AH No 294 E shall be transferred to the respective Depots in March 1 1984 (Supplementary) accounts. The deposits of Contractors outstanding as on 31 3 1984 shall also be transferred to respective Depots in March 1 1984 (Supplementary) accounts. These advices shall be accepted by Depots in March 84 (Supplementary) Accounts. Bills for rents from April 1984 onwards shall be raised by DMs and incorporated in monthly accounts.

By incorporating the above transactions into accounts the balance in AH No 294E with DAOs shall become NIL in March 1984 (Supplementary) accounts and gets transferred to Depots. Further on transfer of Security Deposits of stall contractors and Newspaper Agents held in AH No 43 to Depots the balance in this account with DAO shall become NIL and gets transferred to Depots in March 1984 (Supplementary) accounts.

5 SPECIAL HIRE BILLS OF PRIVATE PARTIES

All transactions of Special Hires to private parties upto March 1 1984 shall be dealt by DAOs. The amount outstanding in AH No 300 as on 31 3 1984 shall be transferred to respective Depots in March 1984 (Supplementary) accounts and the same accepted by DMs in March 1984 (Supplementary) accounts at their end.

6 OTHER RECORDS

Any other returns not mentioned in these instructions shall be submitted to the concerned Officers as per the procedure available-prior to DAO s set up The records of Depots of HYD Region shall be sent to DY CAO (HR) and the records of Depots of City Region shall be sent to AO (CITY) from April 84 onwards

II EXPENDITURE

The various payments and procedures to be followed on account of closing of DAO s set up and reverting back to the old procedure of maintenance of accounts by DMs as prescribed hereunder

1 ELECTRICITY BILLS

The bills received by DAO s till 31 3 1984 shall be passed by them and cheques sent to the Electricity Department In case bills upto March 1984 are not paid by 31 3 1984 provision for the same shall be made by DAO s in March 1984 (Supplementary) accounts and transferred to Depots for clearance on payment Advices for provisions shall be accepted by DMs in March 1984 (Supplementary) accounts and cleared as and when payments are made by them

Bills for electricity consumption shall be passed and payments arranged by DMs without pre-audit The Register prescribed in the circular under reference (2) shall be maintained in the Accounts Section of DM s Office

2 OTHER BILLS TO BE PAID BY DEPOTS

Various other bills such as Trunk Calls Bus Stand Fees Rents Deposits Compensation in Accident cases Medical Bills Educational Assistance etc discussed in the circular under reference (2) shall be passed and payments arranged by the DMs The procedure of pre-audit shall be followed for items which used to be pre-audited by DY CAO of the Region prior to DAO s set up Care shall be taken to book the expenditure upto March 1984 to Demands payable Account (AH No 291) for clearance of amount tranferred by DAO and expenditure from April 1984 onwards shall be booked to respective Heads of Accounts The various Registers prescribed in the circular for passing of bills shall be maintained by Accounts Section of DM s Office

3 VEHICLE TAXES

Payment of Vehicle Taxes shall be done by DY CAO (HR)/AO (CITY) based on the claims sent by concerned DVMs/DMs as per procedure

4 SALARY BILLS

The monthly Salary Bills shall be compiled and submitted to DY CAO (HR)/AO (CITY) as per due dates along with NDR statements as per procedure prescribed Vide Accounts Circular No 34/1983 dt 20 10 1983 All the instructions issued in this circular shall be complied with strictly

III ACCOUNTS

1 DEPOT MANAGER S OFFICE

Accounts in the DM s Office shall be maintained from April 84 as used to be done prior to DAO s set up The Debit/Credit Advices sent by DAOs for transfer of Suspense Balances shall be accepted by DMs in March 1984 (Supplementary) Accounts in the Ledgers opened for the year 1984-85 All the books of accounts and Suspense Registers shall be maintained as per procedure All the Accounts periodicals shall be sent as per existing procedures

2 DAO S OFFICE

Accounts upto March 1984 shall be maintained by DAOs duly taking care of all revenue and expenditure upto March 1984 Provisions for outstanding revenue and expenditure shall be done by DAOs and transfer the same with particulars in March 1984 (Supplementary) Accounts Supplementary Accounts by DAOs shall be closed latest by 20 4 1984 In the Supplementary Accounts it shall be ensured that all the balances in Suspense Accounts are transferred to DMs/DY CAO (HR)/AO (CITY)/ making the closing balances as NIL

IV GENERAL

1 These instructions shall be circulated among the Supervisors in DAO s Offices and DY CAO s Office for the guidance to implement the changed systems from April 1984 onwards Any items requiring clarification may be referred to the Chief Auditor Hyderabad before 24 3 1984 or brought to the meeting scheduled to be held at 10 00 Hrs on 24 3 1984 with Chief Auditor Necessary clarifications for the same will be issued for implementation

2 DAOs shall prepare copies of Handing Over Reports narrating item-wise compliance of instructions contained in this circular and distribute them as follows

- (1) One copy to each DM of the Division
- (2) One copy to DY CAO (HR)
- (3) One copy to AO (CITY)
- (4) One copy to Chief Auditor
- (5) One copy to DY CAO (B&f) HO
- (6) One copy to be retained with the DAO s

sd/

FINANCIAL ADVISER & CHIEF ACCOUNTS OFFICER

To

All DMs/DAO s of HR & City Reggs DY
CAO (HR)

Copy to

RM (HR)/RM (CITY) DVMs of HR & DY CTM (CITY) for information & necessary action

ALL DY CAOs/AOs for information

Annexure A

STATEMENT SHOWING THE DEPOT—WISE REQUIREMENT OF
ACCOUNTS STAFF ACCORDING TO THE NORMS FOR CITY &
HYDERABAD REGIONS

SI No	Region Depot	STRENGTH OF			JC(A) 0 60/ 100	SC(A) 3 5 1	AAs Below 60	Accts Above 60	Total
		Sche- dules as on 1/84	Staff as on 2/84	Fleet as on 2/84					
CITY									
1)	BKP	104	873	114	4	2	-	1	7
2)	CRMR	97	831	107	4	2	-	1	7
3)	DSNR	104	813	116	4	2	-	1	7
4)	MP	106	932	116	5	2	-	1	8
5)	MSRD	65	496	71	3	1	-	1	5
6)	KKP	102	867	113	4	2	-	1	7
7)	RNG	91	879	101	4	2	-	1	7
8)	SD	84	730	92	4	1	-	1	6
9)	UPL	63	486	71	3	1	-	1	5
	TOTAL	816	6907	901	35	15	-	9	59
HYD									
1)	HYD I	60	562	69	3	1	-	1	5
2)	HYD II	81	698	85	4	1	-	1	6
3)	TDR	49	322	53	2	1	1	-	4
4)	MDCL	29	253	32	2	1	1	-	4
5)	PRG	32	242	36	2	1	1	-	4
6)	NLG	66	561	73	3	1	-	1	5
7)	NKP	34	285	37	2	1	1	-	4
8)	SRPT	47	401	47	2	1	1	-	4
9)	YGT	35	284	38	2	1	1	-	4
10)	DVK	51	383	53	2	1	1	-	4
11)	MBNR	73	647	81	4	1	-	1	6
12)	WNP	53	455	55	3	1	1	-	5
13)	SDR	27	229	31	2	1	1	-	4
14)	ACT	28	216	27	2	1	1	-	4
15)	MDK	72	472	68	3	1	-	1	5
16)	SNG	46	342	50	2	1	1	-	4
17)	SDPT	58	451	63	3	1	-	1	5
18)	ZHB	41	309	45	2	1	1	-	4
	TOTAL	882	7112	943	48	18	12	6	81

Annexure B

CANONS OF FINANCIAL PROPRIETY

In exercising their powers the Managers of the Corporation should pay strict regard to the Canons of Financial Propriety amongst which are the following

- i) Expenditure should not prima-facie be more than the occasion demands and that every Manager should exercise the same vigilance in respect of expenditure incurred from public Moneyes as a person of ordinary prudence would exercise in respect of expenditure of his own money
- II) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage
- III) Public Money should not be utilised for the benefit of a particular person or section of the Community unless -
 - (a) the amount of expenditure is insignificant or
 - (b) a claim for the amount could be enforced in a Court of Lawor
 - (c) the expenditure is in pursuance of a recognised policy or Custom
- iv) The amount such as Travelling Allowance granted to meet expenditure of a particular type should be so regulated that the allowances are not in the whole profit to the recipient