

Office of the VC & MD  
AUDIT WING  
Mushirabad Hyderabad - 500 020  
Dated 24 MAR 1984

No CA/442 (1) 81 FD

## C I R C U L A R

Sub ORGANISATION & METHODS - Reintroduction of DAO s set up in all Divisions of City/HR - Withdrawl of the system - Transfer of records from DAO s Office to Depots and DY CAO s Office -

Reg

- Ref 1) VC & MD s circular No CA/442(1 )/81 FD dt 30 11 1981  
2) CAO s Circular No even dated 10 12 1981  
3) FA & CAO s Circular No even dated 14 3 1984  
4) FA & CAO s Circular No even dated 16 3 1984

Instructions were issued in connection with reintroduction of DAO s set up in the Divisions of City/Hyderabad Regions on experimental basis vide circulars (1) & (2) cited In view of the decision to close the set up instructions were issued vide circulars under reference (3) & (4) In addition to the same the following guidelines are issued in regard to the transfer of records to various offices and also to Record Room of DY CAO (HR) Office

1) TRAFFIC REVENUE REGISTER (MTA 51/A) The Traffic Revenue Register if they are maintained Depot-wise they shall be transferred to respective Depots after closing of March 1984 (Supplementary) accounts in DAO s Office In case a consolidated Register is maintained for all the Depots in the Division the same shall be transferred to DY CAO (HR) AO (CITY) Office for record and for any future refrence

2) GENERAL CASH BOOK (MTA 51/B) After closing the transactions upto 31 3 1984 and finalisation of March 1984 (Supplementary) Accounts the General Cash Books maintained from 2 1 1982 shall be transferred to DY CAO (HR) AO 'CITY) for record

3) CHEQUES ISSUE REGISTER (MTA 51 /C) The Registers of Cheques issued from 2 1 1982 onwards and upto 31 3 1984 shall be transferred to DY CAO (HR)/AO (CITY) Office after finalising the Bank Reconciliation Statement as on 31 3 1984 along with other relevant records

4) JOURNAL BOOK (MTA 51/D) The Journal books along with vouchers shall be transferred to DY CAO (HR)/AO (CITY) Office after finalisation of March 1984 (Supplementary) Accounts Monthly Journal vouchers/abstracts shall be properly bundled/stitched month-wise not to give scope for loss of any single voucher during transit or afte consigning to Record Room

5) GENERAL LEDGERS (MTA 51/E) The general ledgers maintained in DAO s Office from 21 1982 and upto closing of March 1984 (Supplementary) Accounts shall be sent to DYCAO (HR) /AO (CITY) Office

6) CORRESPONDENCE ON ACCOUNTS Office copies of all Accounts Current from January 1982 and all relevant files dealt on Accounts subjects shall be made a separate statement with folio Nos etc and sent to DY CAO(HR)/AO (CITY) Office In case correspondence is pending on any of the files the same shall be recorded in the form of note on the concerned file and mention of the same shall be made in the list of files in remarks column

7) BANKS All Registers/Records pertaining to transactions with Banks shall be sent to DY CAO(HR)/AO (CITY) Office Files of Bank Reconciliation Statements from January 1988 to March 1984 shall be listed separately and sent with specific note about the issues on which action is pending

While the statement showing the Cheques issued by DAO s but not presented for payment before 31 3 1984 will be readily available with the Bank Reconciliation Statement as on 31 3 1984 specific mention shall be made about the Cheques / DDs / Cash remitted into Bank but not credited before 31 3 1984 Such items shall be pursued by the DAOs in getting personal touch with Banks and explaining the facts of closing of the accounts to expedite action from Bank s side

Certificate of Bank balance as on 31 3 1984 duly affixing revenue stamp shall be obtained and enclosed to March 1984 (Supplementary) Accounts as per procedures

8) PAID VOUCHERS Paid Vouchers from January 1982 to March 1984 shall be transferred to DY CAO (HR)/AO (CITY) Office They shall be kept in the Record Room Division - wise so as to enable tracing out any vouchers at a later date for clearance of Suspense Balances etc without any difficulty

9) INSPECTION FILES All files dealing with inspection of Internal Audit Staff and AGs Office shall be transferred to DY CAO (HR)AO (CITY) Office

10) MTD 27 RETURNS All records pertaining to MTD 27 Returns of Depots being audited in DAO s Office shall be transferred to Dy CAO(HR) AO (CITY) Office with details of work position and also any items of serious nature detected during audit and requires immediate attention

11) MV TAXES All Registers/ Records pertaining to payment of Vehicle Taxes shall be transferred to DY CAO (HR)/AO (CITY) Office In case any amounts are paid towards MV Taxes by allocating to Suspense Account the same shall be transferred to concerned Depot for clearance by DM duly taking required action in the matter In case a number of Depots are involved such amounts shall be transferred to DY CAO (HR)/AO (CITY) for taking action to clear the same by pursuing with the concerned Officer Files on these subjects shall be transferred to the Officer to whom the Suspense Amount is transferred so as to enable him to clear the Suspense

12) SALARY BILLS Paid copies of all Salary Bills of Depots shall be transferred to respective Depots Any records of information which ought to be held by Audit shall be transferred to DY CAO (HR)/AO (CITY) Office

The paid salary bills of March 1984 shall be sent to DY CAO (HR)/AO (CITY) by DMs for pre-audit of Salary Bills of April 1984 as per procedure

13) POLICE WARRANTS All records such as Suspense Registers Office copies of bills correspondence files police Warrants against which bills are to be raised etc shall be transferred to DY CAO (HR)/AO (CITY) Office for necessary action in the matter As soon as these records are received DY CAO (HR)/ AO(CITY) shall address letters to all police Officials giving particulars of amounts due with bill numbers and ask them to arrange payments to them instead of to DAO s explaining briefly the reasons for the same

14) POSTAL BILLS Bills for carriage of Postal Bills upto March 1984 shall be raised by DAO s and all records Suspense Registers along with amounts outstanding as on 31 3 1984 shall be transferred to respective Depots Bills from April 1984 shall be raised by DM s duly intimating the amounts due as on 31 3 1984 to each Superintendent of Post Offices and asking to arrange payment to them instead of to DAO s explaining briefly the change in the setup

15) NEWSPAPER BILLS The same procedure as explained for Postal Bills shall be followed for News Paper parcels as per JGM(AO) s Circular No 10/84- OPD dated 7 3 1984 All relevant records from January 1982 to March 1984 shall be transferred to respective Depot by DAO s

16) RECORDS TO DEPOTS (EXPENDITURE) Registers/ Records and files pertaining to the following payments made by DAO s so far and to be made by DM s from April 1984 without pre-audit shall be transferred to Depots duly taking action for provision of out-standing expenditure if payments are not made upto March 1984

- i) Electricity Bills
- ii) Telephones / Trunk Call Bills
- iii) Property Tax
- iv) Bus Stand Fees
- v) Non- Agricultural Land Tax
- vi) Books & Periodicals
- vii) Deposits for Electricity Telephones Water etc
- viii) Water charges
- ix) Rents
- x) Factory Licence Petroleum Licence etc
- xi) Compensations to third parties in Accident cases
- xii) Deposits in Courts and Legal Expenses
- xiii) Stitching charges
- Xiv) Chappal Allowance
- xv) Refreshment charges
- xvi) Casual Employee s wages

The registers as opened by DAO s shall be continued by DM also while making payments against the above items as instructed vide Financial Adviser & Chief Accounts Officers Circular under reference (2)

#### 17) RECORDS TO DY CAO(HR) / AO (CITY) OFFICE (EXPENDITURE)

Registers/ Records and files pertaining to the following payments made by DAO so far shall be transferred to DY CAO (HR)/ AO(CITY) since all such claims shall be pre-audited before a ranging payments by DM s

- i) Educational Assistance
- ii) Encashments of Leave
- iii) Ex Gratia
- iv) Injured on Duty Bills
- v) Settlement Salary Bills
- vi) Gratuity Claims
- vii) Depot & Postal Imprests
- VIII) Increments of employees (which require pre-audit as per prescribed instruction)
- ix) Medical Bills (of categories which used to be pre-audited prior to to DAO s set up)
- x) Depot Incentive payments
- xi) Jathras Expenditure Advances

18) UNPAID WAGES The amounts outstanding as credits in Unpaid Wages Registers shall be transferred to respective Depots through Credit Advices and the balance of the amount with the Register shall be transferred to DY CAO (HR) / AO(CITY) which shall be pertaining to unpaid wages of Accounts staff In case there are any debits responsibility of clearing the same rests with DAO s Office only

19) WAY BILLS The Way Bills from January 1982 audited in DAO s Office shall be directly sent to stores under DS-8 after completion of one year of auditing the Way Bills Way Bills wherein irregularities were detected and under correspondence shall be sent to DY CAO(UR) / AO (CITY) duly filing all relevant and connected Way Bills also along with the cases

All other way bills not riped for sending to stores shall be sent to DY CAO(HR) / AO(CITY) along with concerned Registers such as MTA 1 Highest Nos Register etc from January 1982

FINANCIAL ADVISER  
&  
CHIEF ACCOUNTS OFFICER

To  
AU the DAOs / DMs/ AVMs of HYD/ City Regions  
Copy to RM (HR) / RM (city) DYCAO (HR)  
necessary action