

a p s r t c

Office of the
VC & GM AUDIT WING
Mushirabad Hyderabad 500020

No CA/5b(7)/83 FD

Dated 18 1 1983

ACCOUNTS CIRCULAR NO 6/1983

Sub INTERNAL AUDIT - Responsibility for Clearance of Suspense Balances
Inspection of Depots by DY CAOs and AOs of the Region -Reg

Ref 1) Circular No 19/1982 AD dt 9 9 1982
2) Circular No CA/13(2)/82 FD dt 18 11 1982

Through circular first cited the need to keep Internal Audit checks upto date was emphasized and Check Lists were provided to DY CAOs/ AOs Audit Inspectors/ Stock Verifiers and Test Audit Staff with the Percentages/ extent of checks to be exercised on various items

Circular second cited was issued after noting the gravity of pendency of Suspense Balances at various accounting Units of the Corporation which could be attributed to failures of respective RMs/ DVMS and Dy CAOs Certain conditional instructions were issued for strict compliance

This subject was also discussed at the last RMs meeting held on 6-8 Jan 1983 and it was felt that special importance should be attached to the inspections by DY CAO and AOs with a view to expediting the clearance of Suspense Balances In pursuance thereof the following further instructions are issued

The DY CAOs and the AOs of the Region between them should inspect a depot at least twice in a year and cover the entire Region within six months to facilitate the issue of a clean certificate by AG after the audit of accounts of Depots/ Units

This must be strictly adhered to and monthly tour programmes should be sent every month to the Chief Auditor/ Chief Accounts Officer by 5th (fifth) of the following month

These instructions supplement those in circular referred to at 2 above for DVMS & RMs and don t in any way modify them

Sd/- P S RAMAMOHAN RAO

24 1 1983

VICE - CHAIRMAN & GENERAL MANAGER To

All Officers of the Corporation

// attested //

CHIEF AUDITOR