

A P S R T C

OFFICE OF THE VC & MD: AUDIT WING
MUSHIRABAD, HYDERABAD-20.

No. CA/5 (GEN / 84-85-AD)

ACCOUNTS CIRCULAR NO. 30 DT.1 JAN, 1985.

Sub: CASH BOOK--Maintenance of PWD-4 Cash Book by Depot
Clerks-- Regarding.

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Instructions are in force that all Cheques / Cash received for making disbursements should be entered on the receipt side of the Cash book date-wise and in the order in which they are received. When disbursed the total amount together with voucher No. should be entered on the payment side. Thereafter the cash book should be closed daily, tallied with physical cash/cheques and Unit officer's signature obtained.

In the course of Test Audit on the records of Depots, it is reported that such a cash book (PKD-4) is not being maintained/improperly maintained by the Depot Clerks, with the result the Physical cash on any day cannot be verified and certified as "Correct" by Audit.

All the Depot Managers are therefore advised to ensure that the Depot Clerks (both Earnings & mechanical) maintain the PWD-4 Cash book in the same manner as is now being maintained in the Accounts wing of the Depot.

Receipt of this Circular be acknowledged and compliance be sent immediately.

Sd/ XXXX
CHIEF AUDITOR,

To
All Depot Managers of the Corporation
Copy to Secy. to VC & MD/FA & CAO for
information of VC&MD/FA & CAO.
CC to all other officers of the
Corporation.

A C K N O L E D G E M E N T :