

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

0/0 the VC & MD (Audit Wing)
Mushirabad, Hyderabad -20
dt.26.4.1986

No.INS/329(54)/1986-AD

ACCOUNTS CIRCULAR NO. 14 DT: 26 APR 1986

Sub: INTERNAL AUDIT - Maintenance of Local Purchase Register in Depot Manager's Office - Account Wing - Reiteration of Instructions - Reg

Ref: 1 Accounts & Audit Manual 1979 - Chapter I on Internal Audit - Page 14 (Item No 10.2)
2 Depot Maintenance Manual 1984 - Depot Material Management - Local Purchase - Para 9.34(a)

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Instructions have been issued in the above Manuals on the Maintenance of Local Purchase Register by the Accounts Wing at the Depot in the 'Format' Prescribed. Of Late, it is Reported by Internal Audit that the Local Purchase Register is not being Maintained by the Accounts Wings at the Depots. This is a serious Irregularity.

The Object of Instruoting the Depot Managers/Accountants/ Assistant Accountants on the Maintenance of Local Purchase Register is to Ensure that all Purchase Procedures are followed and that the Expenditure is well within the Annual Target and there is no Double Payment. Non-Maintenance of the Local Purchase Register is being Viewed Seriously by VC & MD. All the Depot Mangers are Advised to Strictly ensure the Maintenance of Local Purchase Register in the Accounts Wing. Instances of Non-Maintenance of Local Purchase Register If Noticed will have to be Dealt with Severely.

For any Emergent Purchases Made in a financial Year beyond the targeted amount, Clear Reasons Should be Recorded in the Register and References to Files seeking ratification orders should be indicated with clear Signature of the Depot Manger himself.

Acknowledgement of this Circular Should be sent to Accounts Officer (TA) Immediately.


CHIEF AUDITOR

To
All the Depot Managers

Copy to PA to VC & MD/FA & CAO for Information of VC/ML FA&CAO.
Copy to Special Officer (Manuals) Head Office for Inclusion
in the Index of Circulars & all Officers of Corpn.

Copy to All BDs/HODs/PMs/CAOs/DVMs/AOS/for Information.
They may also watch Maintenance of this Register in
the Course of Depot Inspections.

O/o the _____
APSRTC _____
Dated:

No. ACKNOWLEDGMENT

To

Accounts Officer (TA)

APSRTC: MSRD: HYD-20

Sub: Internal Audit - Maintenance of Local Purchase Register
at Accounts Wing of Depots - Reg

Ref: CA's Circular No. 14 dt. 26.4.1986

I hereby Acknowledge the Receipt of the Circular No.14
dt.26.4.1986 and Noted the Contents.

DEPOT MANAGER