

**ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION**

...

OFFICE OF THE VC&MD AUDIT WING  
MSRD : : HYDERABAD -20

No. INS/1/HO/3 29(12)/90-AD

**ACCOUNTS CIRCULAR NO 9 DT 8 MAY 1990**

Sub: INTERNAL AUDIT - INSPECTIONS - Non-signing of Summary Sheet & Certificate/Draft Audit Report of Supdt. (Audit) / HO/Regions & Asst.Manager (F) of Internal Audit by the EDs/HODs/RMs and all other Unit Officers of Corporation - Instructions issued - Reg

Ref: 1 VC&GM's Cir.No CA/648(1)/81-/AD dt 20 MAR 82  
2 CA's Cir. No INS/329 (6) /84-FD dt 9 AUG 84  
3 VC&GM's Cir. No CA/56 (1)/81 dt 1 OCT 81  
4 TA5/329 (4) /89-90/AD dt 19 JAN 90

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Of late, it has come to my notice that despite issue of clear instructions vide the circulars from 1 to 4 cited and certain procedures were informed vide the Circular 3rd cited, some of the EDs/HODs/RMs/DVMs/DMs and all other Unit Officers of the Corporation are not available on the last date of inspection programme for discussion and to obtain signature on the Summary Sheet/Certificate/Draft Audit Report of FA&CAO/OM(A)/Sr M(F)/(TA&INS)./Dy M(F) of HO/Region, Asst.Manager(F) of Internal Audit and Supdt.(Audit) of Head office/Regions.

Non-availability of the all EDs/HODs/and other Unit officers and non-signing on the Summary Sheet/Certificate on Draft Audit Reports of Internal Audit are resulting in non-finalisation of Audit Reports in OM(Audit) Wing of Corporate Office and Regions.

It is now informed that Draft Audit Report & Summary Sheet/ Certificate shall invariably have to be discussed and signed by the EDs/HODs/RMs/DVMs/DMs and all other Unit officers concerned to enable Inspection Managers to apprise Audit Reports to VC&MD through FA&CAO/OM(AUDIT).

Any Compliant by the FA&CAO/OM(AUDIT) for failure of the Unit officer will be viewed seriously and severe disciplinary action including suspension will be contemplated.

All the other instructions contained in Circulars 1 to 4 above stands good.

Please acknowledge receipt.

Sd/-  
(H J DORA)  
VICE-CHAIRMAN& MANAGING DIRECTOR

Copy to All EDs/ENC/HODs/FA&CAO/OM(P)/OM(A)/OM(Trg.)/CM(M)/RMs/  
CE(o)/CE(P)/Dir.(V&S) and all officers of the corporation.  
Copy to RAO/AG-RTC/Msrd., Hyd.  
Copy to Sr Manager(ML)/MSRD., for incorporation in the monthly  
index of circulars.

// attested by //  
Sd/-  
Chief Manager (Audit)

\*GV/-