

APS RTC

No TA1/36(2)/KDD/93 AD

O/o the VC & MD Audit
Wing Mushirabad
Hyderabad
Dated 06 Jan 94

AUDIT CIRCULAR No 1 / 1994 AD

Sub LPCs - Last Pay Certificates - Audit of Reg

At Para 7(i) in Page 75 of the 1989 Edition of the Accounts & Audit Manual No 5 the Depot Managers are required to send first copy of the Last Pay Certificate (LPC) to Unit to which Employee is transferred and second copy of the LPC to Audit Officer under whose Audit jurisdiction employee is transferred to

In order to strengthen the audit checks, the following revised procedure is prescribed

- 1) Second copies of all the LPCs issued should be submitted to the Audit Officer auditing the salary bills of the Depot from which the Employee is transferred and not to the Audit Officer auditing the salary bills of the Unit to which the Employee is transferred For instance when two Employees are transferred from MTM, one to VJA (within the same Region) and another to CDP (outside the Region) DM/MTM should submit second copies of the LPCs, in both the cases, to the Dy Manager(F)/A&I/VJA only
- 2) Second copies of all the LPCs issued during the month (from the time of last salary bills audit) should be submitted at one time as an accompaniment to the salary bills of the current month (along with audited/paid copies of the salary bills of the last month as usual)

The Depot Managers are also requested to take note of Paras (9) to (11) relating to common irregularities in compilation of LPC in Chapter 3 of the Manual

Sd/-KV SubbaRao
CHIEF MANAGER (AUDIT)