## ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

Office of the Chief Auditor Mushirabad Hyderabad - 500 020 Dated 1 10 1981

No CA/56(1)/81

To

All Officers of the Corporation

Sub AUDIT PARAS - Replies to Statutory Audit & Internal Audit paras - Expeditious clearance of Audit paras - Instructions issued - Reg

Ref This Office Lr No CA/56(1)/81 dated 20 8 1981

As on 30th June 1981 I am given to understand that there are 3532 Statutory Audit Paras and 1092 Internal Audit paras (total 4614) pending with various Unit Officers Senior Scale Officers and Heads of the Department This is a backlog which has to be cleared by giving suitable replies for both Statutory and Internal Audit paras within a period of one month from now

I do not find any reason for this abnormal delay in clearing Internal and Statutory Audit paras by the Unit Officers and the Officers in Head Office For replying both the Internal and Statutory Audit paras sufficient time is allotted as could be seen from the following analysis

### (A) INTERNAL AUDIT PARAS

SI No	State of Audit paras	Time limit Prescribed to reply Audit paras
1)	Spot Memo issued by the Inspectorate staff to the Unit Officer for immediate replies within	24 hours
2)	Inspection Reports sent under cover of letter signed by AO (TA & INS)/AO (A & I) with a request to furnish replies within	4 weeks
3)	Do letter issued by DY CAO(TA & INS) to furnish reply within	2 weeks
4)	Do letter issued by the HOD to furnish reply within	2 weeks
5)	Do letter issued by AGM to furnish reply within	2 weeks
	Total	10 weeks

#### (B) STATUTORY AUDIT PARAS

SI Stage of Audit paras No	Time limit prescribed to reply Audit paras
Preliminary audit enquiry issued by Inspecting     Officials of RAO to Unit Officer	24 hours
Draft Inspection Report for discussion with     Unit Officer	_
<ol> <li>Inspection Report sent to Unit Officer signed by RAO Hyderabad to furnish reply within</li> </ol>	4 weeks
Factual Note sent by Sr DAG/RAO to furnish reply within	6 weeks
5) Draft paragraphs sent by RAO to VC & GM with a request to furnish replies within	6 weeks
6) Copy of Draft paragraph sent by RAO to Governme for remarks within 6 weeks	ent —
<ol> <li>Final paragraphs sent by AG Hyderabad to CAG Delhi and preparation of Audit Report in the form of Book-let for discussion CPU level</li> </ol>	
Total	16 weeks

From the above it will be seen that sufficient time is allowed to reply both the Internal and Statutory Audit paras

You should therefore call for the various files in your Unit and see that the replies to all pending Audit paras (both Statutory and Internal Audit) are sent within a fortnight from the receipt of this letter under intimation to me if the original files or relevant documents are not available with you you may arrange to extract the original paras from the records of AO (TA & I) HYD by deputing a responsible Staff Member and endeavour to see that the replies are furnished as expeditiously as possible and in any case not later than 31 10 1981

In future you should see that replies to spot memos of AG Internal Audit are furnished on the same day and para-wise replies to AG s and Internal Audit Inspection Reports within one month from the receipt of report Letters seening clarification should be replied within 3 working days as otherwise replies to Audit paras would not be reflecting the true state of affairs original files/ documents will get misplaced and the chain of events leading to a particular decision would be forgotten with lapse of time

The RAO has complained that Unit Officers are invariable not available on the last date of Inspection of the Audit party despite a clear communication one month in advance and another just on the day of commencement of audit This speaks of callousness on the part of the Unit Officers If there is even a single complaint from the Chief Auditor/RAO in future regarding the non availability of Unit Officer for discussion on Draft Inspection Report with Internal and Statutory Auditors severe disciplinary action including suspension will have to be contemplated against such Officials

Sd/- PS Ramamohan Rao VICE-CHAIRMAN & GENERAL MANAGER // true copy //

# STATEMENT SHOWING THE POSITION OF ADVANCES & SUSPENSE BALANCES AS ON

PERTAINING TO DIVISION OF REGION

Debits Credit Balances AH No Nomenclature Rs Ps Rs Ps Rs Ps A ADVANCES RECOVERABLE 295A Festival Advances 295B Advance Pay on Transfer 2) 295C Advance TA 3) 4) 295D Jathra Advances 5) 295E Advance for purchase of conveyance 295F Miscellaneous Advances 6) 295G Advance of Adhoc Payment 7) 295H House Building Advance Marriage Advances to Ex TTD 295I employees TOTAL

#### **B REVENUE SUSPENSE**

- 10) 294 Recoverable from Staff Towards Cost of damages tools etc
- 11) 294 Rents recoverabel
- 12) 294 Amounts drawn pending sanction
- 13) 294 Amounts drawn vouchers awaiting

14) 15) 16)	294 294 294	Amounts paid towards MV fir Prepaid MV Taxes Prepaid other expenses	nes	
			TOTAL	
17) 18)	297	H DEFFICIENCIES Conductor s cash deficiencies Loss of Ticket Blocks		
			TOTAL	
19) 20) 21) 22)	D BILL 298 299 300 301	S RECOVERABLE Police Bills Postal Bills recoverable Special Hire bills recoverable Newspaper Bills recoverable		
			TOTAL	
23) 24)	E DEI 43 47	POSITS PAYABLE ACCOUNTS Contractor Security Deposits Conductor/Driver s Security Deposits		
25) 26)	292 293	Deposits Miscellaneous Unpaid Wages		
			TOTAL	
27)		OSITS RECOVERABLE ACCOUN Deposits with Govt or Local authorities for Water & Electr Telephones		
			TOTAL	
28) 29) 30) 403	401 404 405	L ENGINEERING Engineering Suspense Engineering purchase A/c Engineering Misc Advances 3	0a)	
			TOTAL _	

31) 32) 33) 34) 35)	321 321A	N D S G P F Temporary withdrawal from Pf Family Pension Scheme Drawings A/c NDRs	Ξ		
		-	ΓΟΤΑL		
36) 37) 38) 39) 40) 41) 42) 43) 44)	I CAPI 40 41 45 45A 45C 45D 45E 45F 45B	TAL SUSPENSE AT REGL HQRS Capital Miscellaneous Advance Purchases Stock Adjustment A/c MSRD Stock Adjustment A/c VJA Stock Adjustment A/c TTU Stock Adjustment A/c CDP Stock Adjustment A/c KRMR Stock Adjustment A/c VZM Stock Adjustment A/c at Depo	?S	-	
SIG	NATURE	E OF ACCOUNTS OFFICER	SI	GN.	ATURE OF DY CAO