

**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

Sl 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

Sl No	Stage of Audit paras	Time limit prescribed to reply Audit paras
1)	Preliminary audit enquiry issued by Inspecting Officials of RAO to Unit Officer	24 hours
2)	Draft Inspection Report for discussion with Unit Officer	—
3)	Inspection Report sent to Unit Officer signed by RAO Hyderabad to furnish reply within	4 weeks
4)	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 Government for remarks within 6 weeks	—
7)	Final paragraphs sent by AG Hyderabad to CAG Delhi and preparation of Audit Report in the form of Book-let for discussion CPU level	—
	Total	<u>16 weeks</u>

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 seeing 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

14)	294	Amounts paid towards MV fines	
15)	294	Prepaid MV Taxes	
16)	294	Prepaid other expenses	_____

TOTAL _____

C CASH DEFFICIENCIES

17)	297	Conductor s cash deficiencies	
18)	297A	Loss of Ticket Blocks	_____

TOTAL _____

D BILLS RECOVERABLE

19)	298	Police Bills	
20)	299	Postal Bills recoverable	
21)	300	Special Hire bills recoverable	
22)	301	Newspaper Bills recoverable	_____

TOTAL _____

E DEPOSITS PAYABLE ACCOUNTS

23)	43	Contractor Security Deposits	
24)	47	Conductor/Driver s Security Deposits	
25)	292	Deposits Miscellaneous	
26)	293	Unpaid Wages	_____

TOTAL _____

F DEPOSITS RECOVERABLE ACCOUNT

27)	302	Deposits with Govt or Local authorities for Water & Electricity Telephones	_____
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TOTAL _____

G CIVIL ENGINEERING

28)	401	Engineering Suspense	
29)	404	Engineering purchase A/c	
30)	405	Engineering Misc Advances 30a)	
403			_____

TOTAL _____

H F U N D S

- 31) 321 G P F
- 32) 321A Temporary withdrawal from PF
- 33) 321C Family Pension Scheme
- 34) 352 Drawings A/c
- 35) 352A NDRs

TOTAL

I CAPITAL SUSPENSE AT REGL HQRS

- 36) 40 Capital Miscellaneous Advances
- 37) 41 Purchases
- 38) 45 Stock Adjustment A/c MSRD
- 39) 45A Stock Adjustment A/c VJA
- 40) 45C Stock Adjustment A/c TTU
- 41) 45D Stock Adjustment A/c CDP
- 42) 45E Stock Adjustment A/c KRMR
- 43) 45F Stock Adjustment A/c VZM
- 44) 45B Stock Adjustment A/c at Depots

TOTAL

SIGNATURE OF ACCOUNTS OFFICER

SIGNATURE OF DY CAO