

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

No. PA/235/2019-FD.

Office of the VC&MD,
RTC House, Accounts wing,
Vijayawada, Dt.24.05.2019

Accounts Circular No. 2 / 2019-20 Dt. 24.05.2019

Sub: APSRTC- Finance Department - Reallocation of works - Reg.

Reallocation of works list at Regional Offices :

The work list on pre-audit of various phases of the works in the Corporation was issued long back and has not been revised from time to time. Lot of changes and improvements were happened due to computerisation of various phases of works over a period of time. Therefore there is necessity to review all the audit works and to decentralize wherever necessary to avoid duplication of the works and to save the time in attending the pre-audit and also to improve quality in audit in the scenario of introduction of CIS.

A meeting was convened on 08.05.2019 with AOs and DyCAOs of the regions and Dy.CAOs of the Zones and thoroughly discussed the subject of transferring the some of the phases of pre-audit works presently being done at Regional Office to the Depot Accounts wing to avoid duplication of pre-audit works and to ensure the quality of pre-audit works as per the existing circular instructions / guidelines. At present the following phases of pre-audit works are being done at Regional Accounts Office and now it is proposed to transfer to Depot Accounts wing.

1. Pre Audit of monthly stores return – MTD 27/R.
2. Pre audit of HSD Oil return – MTD 29/R.
3. Special Hire MTD-70/R.
4. Safety driving allowances audit.
5. Monthly Depot incentive audit.
6. Way bill audit : In the changed system STAR documents need not be sent to Regional office by the Depot Accounts wing. However the Depot Accounts Supervisor shall verify the CR note and enclosures therein and ensure that the daily earnings are correctly remitted into the bank. In the depot the police warrants shall be separated and sent to Regional office along with the advice.
7. Pre-audit of Depot imprests like garage, toll gate, postal, MWP, squad etc.,
8. Incremental arrears audit upto 6 months.
9. Audit of good attendance awards to drivers and conductors.

10. Verification of Tray Checking register: The present practice of verification of Tray check register at Regional office for transfer of funds to the Depots is dispensed with. However the certification of the Depot manager that 100% tray check was done at the Depot level shall be submitted to the Regional Office in the first week of every month failing which funds will not be released from Regional Office.
11. Dispensing with the maintenance of PWD-4 Register at Regional Office, Depot and Head Office. Whenever a cheque is handed over, the signature of recipient shall be obtained on the voucher itself and a receipt will be obtained from the recipient as the case may be.
12. The physical verification of Land & Buildings yearly by the Dy.CAO/AO of the region is dispensed with. However a certification by the CED stating that there are no encroachments shall be obtained. CCE of the Head office is advised in this regard. The Estate officer will be held responsible for any irregularities found.
13. The physical verification of Fleet held in Region yearly by the Dy.CAO/AO of the region is dispensed with. However a certification shall be obtained from the Depot Manager that the Fleet held is tallied with MTD 151-A along with the tools held in the buses.

As the pre-audit works are being entrusted to Depot Accounts wing, Regional Dy.CAOs and AOs are advised to issue necessary guidance to the Depot Accounts wing in attending the pre-audit works. The above phases of pre-audit works entrusted to Depot Accounts wing are in addition to existing works.

Reallocation of works list at Zonal Offices:

1. Consequent to the withdrawal of Accounts Officers in Zonal Office, Dy.CAOs of the Zones, requested that the work of audit of Receipt Orders in Zonal Stores have to be entrusted to AM(F) of Dy.CAO zone. The matter has been examined and found that the following no. of ROs are received by Dy.CAO offices for audit in a month on an average.

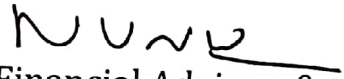
Vijayawada	: 1400
Vizianagaram	: 1300
Kadapa	: 900
Nellore	: 950

It is observed that the no. of ROs having the value up to Rs.25000/- are 700 nos. on an average every month. Therefore it is decided to entrust the audit of ROs value up to Rs.25000/- to AM(F) of Dy.CAO(z). However the payment abstracts shall be signed by Dy.CAOs only.

2. It is decided to dispense with the work of yearly verification of land & buildings of NOUs of Zone, by Dy.CAO (Z). It is sufficient to obtain certification from CED that there are no encroachments. CCE of the Head office is advised in this regard.

At present the formation of scrap lots and disposal of scrap material, vehicles and Tyres etc., after e-auction are being supervised by a committee consisting Audit inspector of the Zone, Supdt(Mat) and RSI. Now it is decided that Audit Inspector need not be present at the time of formation of lots and release of scrap material and his services may be utilised in the office of the Dy.CAO(Z) effectively.

This circular has the approval of VC&MD and will come into effect from 01.06.2019.


Financial Advisor &
Chief Accounts Officer

To

All officers of the corporation