

**GOVERNMENT OF TELANGANA
MUNICIPAL ADMINISTRATION DEPARTMENT**

Office of the
Commissioner & Director of
Municipal Administration
Telangana, Hyderabad.

CIRCULAR

**No.CDMA-H2/ELPL/MAAR/8/2017-MAARC SEC-CDMA-Part(2),
Dt: 29/08/2017**

Sub: C&DMA – ULBs - Improving Financial discipline in ULBs (72)
– Appointment of Institute of Public Auditors of India for
third party process audit – Maintenance of Registers /
Cash Book – Instructions Issued – Reg.

Ref: Report of the Study of Business Process in certain ULBs
conducted by Institute of Public Auditors of India(IPAI), Hyd.

In view of the Study of the Business Process in the ULBs conducted
by the Institute of Public Auditors of India, Hyderabad, the following
instructions are issued:

CASH BOOK:

1. Cash Book shall be maintained for each Account and BRS to be done every month without fail .
2. Non operative bank Accounts shall be closed, as instructed previously.
3. The pages in the Cash Book are to be machine numbered.
4. Certificate to the effect that the number of pages, contained in the cash book are to be recorded by Municipal Commissioners.

BRS:

It is brought to the notice of this office that every month Bank Reconciliation Statement is not being prepared Accounts wise, with Pass Book, Manual Cash Book and DEABAS in ERP site. It shall be prepared compulsorily and the details of discrepancies to be noted viz 1) Cheque number, date and Amount, 2) Cheque number, date to be mentioned on payment voucher also.

Instructions were also issued by this office to send Bank Reconciliation Statements Reports (BRS) every month which shall be followed scrupulously.

Maintenance of Accounts Section related Registers:

- I) Budget Provision Register
- II) Money Value forms Register
- III) Grants Register (Scheme-wise)
- IV) Petty Cash Book
- V) Cheque issue Register
- VI) Cheque/DD deposit Register
- VII) Statutory Deduction and Remittance Register
- VIII) EMD Cash Book
- IX) Loans & Advances Register
- X) Stationery Stock Register
- XI) Master Cash Book
- XII) Other Accounts Section related Register

SREEDEVI T K
DIRECTOR OF MPL ADMN

To
All the Commissioners of the Municipalities in the State

Copy to
The RDMA, Hyderabad and Warangal

Signature valid

Digitally signed by DR T K
SREEDEVI
Date: . . . : IST
Reason: Approved

