

No CA/661(1)/81 AD

ACCOUNTS CIRCULAR NO 20/82-AD DT 15 9 82

Sub WAY BILLS - Inflow and Audit of Way Bills - audit of old way bills -
Instructions - Reg

Ref 1) Lr No CA/661 (1)/81 AD dt 8 3 82 2)
Orders of VC & GM in the above case

VC & GM has ordered for Auditing of 60% of Way Bills of the day in all respects starting from 1 3 82 onwards with a view to keeping the Way Bill audit in a state of currency This step was taken with a view to auditing the current Way Bills with the existing Staff strength and to keep a moral check on the Way Bill transactions at traffic level

His orders were communicated to all Dy CAOs vide my letter No CA/661 (1)/81 AD dt 8 3 82 enclosing a copy of the note file

Now a further decision has been taken in regard to the audit of way bills of previous periods i e prior to 1 3 1982 VC & GM has ordered that only 5% of the total accumulation of way bills should be audited

As such you are requested to take necessary action to clear all old outstanding way bills on the above basis You are also requested to furnish the relevant information in the following proforma

STATEMENT SHOWING THE BACK - LOG POSITION OF WAY BILLS PRIOR TO 1 3 82 AND 5% THEREOF FOR AUDIT AT REGION

Sl no	Year	No of Way Bills pending for Audit	5/0Quantity of the pendency	Audit completed (dates) From	To
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Every care should be taken to select 5% of the Way Bills and audit in all respects This must be completed before 31 12 1982 and send compliance

A few guidelines in auditing of the Way Bills by selecting 60% in respect of current and 5% in respect of Way Bills prior to 1 3 1982 are given below

I The following phases of work should be attended to on cent per cent t)3SIS

- 1 C R NOTE AUDITING -
to ensure the correctness of amounts accounted for and remitted to Corporation
- 2 POSTING OF MTA-1 REGISTER-
to ensure correctness of accountal of Way Bills issued on the day and continued utilisation of way bills in a book
- 3 POSTING OF HIGHEST NUMBER-
To ensure the utilisation of all ticket blocks of a particular denomination received in a Depot on MTD-3s (Ticket Indents and MTD - 68/Bs)

These three aspects should not be ignored

II For the audit of way bills @ 60% I propose as follows

- a) All the way bills of Black listed Conductors to be audited cent percent
- b) of the balance of way bills (After picking out the Way Bills of Black-listed Conductors)
 - i) selection of 60% of way bills should be made based on the earning remitted as against the targets
 - ii) based on the neatness of the recording of commencing and closing ticket numbers
 - iii) Scribbling and over-writing of amounts
 - iv) Verifying the amount recorded in way bill with that of the amount recorded in the relevant SRs in case of doubt
 - v) Judging the conductors from his activities to be obtained from the DMs
 - vi) A Rotation System of selection of Way Bills should be adopted every month so as to cover all way bills of all conductors under audit in a calendar year at least

It is the foremost responsibility of the Dy CAO/DAO of the Region/ Division to keep the way bill audit in currency adopting those measures This issues with the concurrence of the Chief Accounts Officer

Please acknowledge

Sd/-

P JEER CHIEF
AUDITOR

To
All RMs
All Dy CAOs
All DAOs/
All AOs
All DMs

REGISTER OF RENTS DUE FROM STALL

ANNEXURE B

Sl No	Description of Stall	Name of Contractor	Period of Agreement		Amount of advance collected towards Deposit							
			From	To								
MONTHLY RENT												
APL	MAY	JUN	JUL	AUG	SETP	OCT	NOV	DEC	JAN	FEB	MAR	Comments