

No CA/56 (Proj3) 81-AD

ACCOUNTS CIRCULAR NO 26/1982 - 83 DT 4 11 1982

Sub STATUTORY AUDIT - AG s objection on non-collection of Security Deposits from Conductors/Drivers - Reg

As per the procedure in vogue every Conductor has to deposit Rs 200/- (Rupees two hundred only) and Driver Rs 50/- (Rupees Fifty only) towards Security Deposit at the time of their joining the service of the Corporation In the case of the former a sum of Rs 100/- is collected in cash at the time of entry into service and the balance through monthly recoveries of Rs 10/- from his Pay Bills In the case of Drivers the entire Deposit is collected at the time of entry into service

While reviewing the Subsidiary Registers (Employee s Security Deposits Registers) the AG found that in most of the cases full amounts of the deposit were not credited to the accounts of the Corporation This suggests that either the full amount was not collected or that monthly recoveries were not fully accounted for In either case the responsibility for the lapse rests entirely on the Accounts Wing of the DM s Office

It is therefore necessary that the accounts of the Conductors should be updated by calling for the credits available at other depots

For this the following procedure is suggested

- i) The Accountant / Asst Accountant should check the details of the Deposits Register with the names appearing in the Current Musters and call out the unconnected names and prepare lists Verify such lists with those of Traffic Supervisors who might have been promoted
- n) After making out a full list of unconnected employees it should be taken to the DVM s Office who will arrange a meeting of all Accounts Supervisors with such lists so that it will be easy to connect the names available with them For the balances appearing against such connected names Credit Advices should be prepared and got

accepted by Unit Officers duly posting the details in the respective registers of the Depot -

- iii) If any further names remain unconnected such names along with balances should be sent to the Dy CPM of the Region who will arrange to find out the whereabouts within a week's time and advise the DMs to send Credit Advices thereafter to the respective Units
- iv) After this phase the balances in Deposits Registers will reflect the real position. The DM/Accountant/Asst Accountant shall then initiate action to recover the balances due in one instalment to make up the deposit of Rs 200/- and refund in instalments excess recoveries if any

This phase of work has to be attended to after the work connected with Arrears of Pay Scales is completed and the entire work should be completed before 31.12.1982 wherefrom no piecemeal balances should appear against the names of Conductors

Please acknowledge receipt

SD/- P S RAMA MOHAN RAO 26.10.1982
VICE-CHAIRMAN & GENERAL MANAGER

To

All Officers of Corporation

-/Attested/-

Sd/-

CHIEF AUDITOR