

a p s r t c

office of the VC&MD
AUDIT WING
Mushirabad Hyderabad 500 020
Dated 2 APR 1986

Wo CA/56 (WA-GSRTC) / 85-FD

Joint Accounts & OPERATIONS CIRCULAR No 8/1986

Sub: INTERNAL AUDIT - Reinforcement of method of Ticket Accountal and way Bill Audit - Absorbing certain procedures of GSRTC - Reg.

- Ref: 1) Accounts & Audit Manual 1979
2) Accounts & Audit Hand Book 1985
(Supplement to Accounts & Audit Manual)
3) Operations Manual 1982
4) Accounts Circular No 3/1986 dt 30 JAN 1986

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Efforts have been made to modify and bring certain changes in our conventional methods of Ticket Accountal and Way Bill Audit, so as suit the changing conditions and to ensure improved productivity of existing work force. For this a study of the procedure on the subject available in other sister Undertakings like KSRTC, GSRTC and KSRTC have shown that KSRTC has implemented altogether a new method in certain of its Depots, whereas the letter two Corporations are following their own conventional methods with certain improvements brought about by the turn of events to suit the present working conditions.

An effort has also been made by experimenting the KSRTC method of Ticket Accountal and Way Bill Audit in CBS, HYD I, HYD II Depots, for a period of the year and found not feasible because of necessary of preperation of highly accounts oriented reconciliation statements and precicion of entries involved therein besides high cost of man-power required to work out the methods. Hence it has been decided to discontinue this experiment from 1 MAY 1986 onwords in the above Units.

In order to gear up the Way Bills audit in APSRTC, it has now been decided to reinforce our own methods adopting certain of the beneficial controls from the GSRTC methods. This decision is also in tune with the recommendations of M/s Tata Consultancy Services (M/s TCS) who after their in-depth studies have recommended to continue the existing practice of Way Bill Audit.

After a detailed discussion in the monthly meeting of EDs/HODs/RMs held from 29-31 JAN 1985, it was ultimately decided to follow-certain of GSRTC methods and form a "Revenue Audit Cell" immediately with the complement of staff required as per the work-load in Regional by CAO's Offices.

As a result Of this, our existing method of Ticket Accountal and Way Bill Audit is Deemed to have been modified to the extent, of the following changes/additional procedures adopted.

I) STOCKING & DISTRIBUTION OF TICKET STOCKS:

The existing arrangement of stocking and distribution of tickets from Printing Press to Stores & Depots therefrom will continue, as bringing the entire subject under the control of Accounts Department as in case of Sister Corporations requires certain modifications in administrative controls which are not conducive to the efficiency at the present juncture. However the following procedures have to be followed implicitly without any deviations.

1. Indenting & Supply of Tickets: The existing procedure of Indenting and Supply will continue. All accepted copies of Ticket-Indent-cum-Supply-Memos (MTD 3) shall be sent to DY CAO's offices duly obtaining them from the Depots after the supply is accounted for, at the Depots. DY CAO shall watch receipt of these documents in seriatim.
2. Inter Depot/Divisional Transfers: Inter Depot/Divisional transfer of ticket stocks are strictly prohibited and ticket stocks once issued to Depots have to be treated as curenry notes for all purposes. If Depots have any surplus tickets or obsolete tickets the same should be returned to Regional Stores through MTD 68/B/Green DS 8.

3. Overstamping of tickets: overstamping of Ticket stocks is also strictly prohibited and Stores shall print and supply required denomination of tickets in blocks of 100 tickets each.
4. Submission of Monthly Ticket transactions: The Depot Clerk Incharge of Ticket Stocks shall submit a monthly statement of Ticket transactions as per proforma in Annexure-'A'. This Statement is Self-explanatory. Preparation and submission of this statement will enable DM/DY C.O to estimate the volume of ticket transactions floating at Depots and will also give an idea of the value of tickets held in Conductor's Ticket Trays. It is the responsibility of the DM/CI to conduct physical stock taking every month and get the statement prepared by the DC and submit it to DY CAC by 10th of the month following the month to which the transactions relate.
5. Ticket Stock Review Register: The DY CAO shall maintain a Manuscript Register in form Annexure-'B' and post it monthly, so that he will have a full control of the values of Tickets held at each Depot, and review it in times of acute necessity for other Depots and arrange transfers in between Depots of the Region only.

Separate pages shall be opened for each Division to record the transactions of each Depot under the Division.

The DY CAO shall check the details of receipts and value with copies of Ticket indents received by him, and thus control the receipt transactions.

6. Posting of 'Nilling' of Ticket Blocks:

- 1) The existing Ticket Stock Register may be modified adding one more column for posting the reference of Way Bill number and date in which the ticket block has been completely sold out. It is known as 'Nilling' column.

on introduction of this additional column which *of ADC* shall be to the right hand side of column of "initials* the posting of all particulars of sale proceeds of ticket blocks received in Depot shall rest with DC(Earnings) and the Traffic Supervisory staff like CI/STI should ensure that this is done.

Entires into the Stock Register have to be made by the ADC, before the Way Bills are submitted to Accountant/Asst. Accountant of Depot for onward transmission to DY CAOs office. The DC shall furnish a Certificate to the effect "that all the sold-out blocks as per Way Bills have been correctly posted against the relevant blocoks in MTO 4s"

Accuracy of posting the entries shall lie with the ADC/DC. The CI/STI shall test-check a few entires once in every three (3) days ie., ten times in a month. he DM shall check in the Initial three months two times in a month to ensure correctness of postings and thereafter once a month.

The Inspectorate staff viz., AIs, Test Audit Supervisors, DVM, DY CAOs/AOs shall test-check the postings as indicated below:

- a) AIs - 10 days entires to be selected prior to the date of inspection)
- b) TA Supervisors - 1 day's entry
- c) DVM/DY CAOs/AOs - 25% of the day's Way Bills.

Liability of penal action on the wrong entires perpetrated either wilfully or by omission, lies with the staff and they are liable for disciplinary action.

II) Till such time the revised MTD 4 Registers (Ticket stock Registers) are received with the additional /the column as described above/column of 'Missing Ticket Nos' in the existing MTD 4 Register, may be used as 'Nilling Column' for posting the reference of Way Bill No & Date in which the ticket block has been sold.

7. Closing of Conductors Way Bill: Unlike the existing

procedure, where Conductor is required to hand over the Tray and Way Bills along with cash to the ADC receiving, who is required to close the Way Bill and calculate the amount due, the following modifications have been made.

- I) Immediately after spell of duty Conductor shall remit cash to the receiving ADC who will account it in MTD 9pa Initially recording reference of Way Bill number etc. before the sales is valued.
- II) Conductor shall close the Way Bill immediately after his spell of duty by posting the closing numbers of Tickets of each block against all the denominations and calculate the sale proceeds independently, and hand over the tray to receiving ADC
- III) The receiving ADC shall compare the closing number of tickets as per entries in the SR and tray and post in the Office copy of Way Bill and close it independently. He shall then calculate the total sale proceeds and compare it with original foil prepared by the Conductor, and tally it. He shall then certify the accuracy of the amount on the reverse of Way Bill and Initial it with date.
- IV) Conductor shall then hand over the certified copy of the original Way Bill to the receiving ADC who has received cash and accounted it as usual in MTD 9/A and Cash Book MTD 8/R. The ADC shall arrive at the difference if any and acknowledge the cash in Conductor's Booklet MTD 7

In no case, neither ADC should copy down the calculations in the office copy of Way Bill from the Conductor's original Way Bill nor the Conductor should copy down the calculations in his Way Bill from the office copy of ADC's Way Bill. Though this method may seem duplication of work. it is prescribed as a procedure to counter-check the calculations of one over the other to avoid irregularities and subsequent recoveries from Conductors ADCs etc.

8). Issue of fresh blocks to conductors: It shall be the sole responsibility of TRay Despatch ADC to issue fresh blocks of tickets from the custody duly recording them in Way Bill all by himself and open the entries in the Statistical Return. No Conductor shall be allowed to do so and if violations are seen, the ADC on despatch duty shall immediately be changed with dereliction of duties and disciplinary action taken against him.

9) other procedures in Accounts Circular No 3/1986 dt 30 1 86: Circular instructions on various aspects of Earnings Section shall be continued to be followed in addition to these instructions in toto.

10) Submission of MTD 108 & MTD 110 along with Way Bills: A copy of MTD 108 & 110 shall be enclosed to Way Bills & OR Note as appointments to the Way Bill bundle. This will vouch the number of Way Bills issued vis-à-vis the Schedules operated. Detailed explanation shall be furnished in MTD 108, for the discrepancy if the total Way Bills operated are not received as per operated schedules.

II. AUDIT OF WAY BILLS:

In order to keep the audit of Way Bills in a perpetual state of currency, the following simplified and reduced quantities of audit shall be adopted. These are thought to be sufficient for the time being and will be reviewed based on experience after six months or it will remain unaltered Unless a further notification is issued changing the quantities.

1. Revenue Audit Cell: The Revenue Audit Section of DY CAO's Office shall be given 'special status' and established separately as "Revenue Audit Cell". It shall be Supervised by an Accounts Superintendent and required number of staff based on the work-load as per the revised method shall be provided based on the study already conducted (February 1986) by a team of DY CAO and an officer from O&M Cell.

Clerical Staff working in the Cell shall be rotated once in a year amongst the other Sections.

2. Receipt of Way Bills: The detailed procedure envisaged in the i e., Accounts & Audit Manual 1979 and Supplementary Hand Book 1905 and Instructions reiberated in Accounts Circular No 3/1986 dt 30 1 1986 shall be followed in toto. The various registers mentioned therein shall also be maintained and kept upto-date, which shall be succceptible of check by test Audit officials.

3. Audit of CR Note (MTD 9/R): Immediately on receipt of Way Bills Bundle the CR upto entires shall be audited on 100% basis and ensure correctness of remittandes. CR Note audit constitutes vouching of Receipts ie., Way Bills, Money Receipts (MP's), Special Hire Ticket (MTD 59) etc. and payments like Police Warrants, Refund Vouchers like Seat Reservation Ticket (SRT), Final Return of Special Hire (MTD 70), Incentive Vouchers etc. The total amount remitted by the DC shall be Audited as above and compared with the Bank Challan Certified.

Audit of CR Note shall be done on a day-to-day basis and should not be kept in arrears in any case.

After auditing the CR Note, particulars have to be posted in Manuscript Register, to be maintained with columns shown below with separate folils for each Depot.

WAY BILLS RECEIPET REGISTER

- (1) Name of the Depot.
- (2) No.of Schedules per day
- (3) No.of Conductor's Ticket Trays opened
- (4) No.of Conductors and BCs

Sl. No.	Date of Operation.	Date of Receipt of Way Bills.	No. of Way Bills Recd.	AMOUNT OF EARNINGS	
				As Remitted Rs.	As Audited Rs.
1	2	3	4	5	6

DIFFERENCE		BANK CHALLAN		CR NOTE		SIGNATURE OF		
Excess	Short	No	Date	No.	Date	Audit Clerk	Comp-visor	Super-
7	8	9	10	11	12	13	14	15

This register shall be signed daily by the Accounts Officer in charge of Revenue Audit of DY CAO's Office.

4. Audit of Commencing & Closing numbers of tickets: After the way Bills have been sorted out tray-wise, the commencing and closing ticket numbers shall be checked on all the way Bills of the Depot. It is strictly defined as 100% audit of commencing & closing numbers of the total way Bills. The total number of ticket blocks opened in the current day's way Bill shall be compared with the previous day on a hundred percent basis.

5. Random Check of Arithmetic Accuracy: Arithmetic accuracy of amounts remitted by the Conductors, Viz., Number of tickets sold, sale value thereof and totalling of the Way Bill sales and net amount remitted by Conductor shall be done, on 100% basis on 25% of total inflow of daily Way Bills, ie., out of 100 Way Bills operated by a Depot, 100% of Arithmetic accuracy has to be ensured in audit on only 25 Way Bills. The Selection of such 25% Way Bills shall be done at random. The Accounts Superintendent will hold the responsibility of allocating at random the Way Bills of a particular Conductor for a particular week to the Audit Clerk for Audit.

A Manuscript Register in the following proforma shall be mentioned by him and kept under the personal custody on the Accounts Superintendent.

REGISTER OF RAMDOM SELECTION OF WAY BILLS FOR AUDIT
(Selection of 25% of Conductor's Way Bills)

(1) Name of the Depot	(3) No.of Schedules
(2) No.of Conductors	(4) No.fo Trays

Sl. Name of the	Staff	Tray	M O N T H S							
No. Conductor	No	No	JAN	FEB	MAR	APR	MAY	JUN	JUL	
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	
1	2	3	4	5	6	7	8	9	10 11	
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	

Mark the week selected in column 5 to 9 etc. as I for first week; II for Second week; III for third week and so on.

Seperate folios shall be maintained for each Depot in the Register

The Supervisor shall indicate the week partaining to which the way Bills of the Conductor have to be audited. The dates and week selected shall be indicated against each Conductor.

Example: I week from 2 to 9; II week from 8 to 15; III week from 16-23; etc.

In the process of Selection of Way Bills of a Conductor for any week it shall be seen that different weeks are selected for different conductors at random and this shall be kept a secret by Accounts Officer (A&I) of Region.

6. Counter check by Supervisor: The Supervisor shall check 2 to 5% of the audited Way Bills, as a test-check of the Audit Clerks work every month. The AO (A&I)/DY CAO shall check 1% of the audited Way Bills and initial in the Register.
7. Audit of Miscellaneous Revenue & Vouchers: All transactions of miscellaneous earnings like Special Hire, Student Bus Pass, Cloak Room Tickets etc. shall be audited on a cent per cent basis. Similarly refund vouchers and police warrants shall also be audited 100%. This process comes under CR Note Audit.

III. FREQUENCY OF INSPECTIONS:

1. The Earnings Section of Depot shall be inspected by All the inspectors/Stock Verifiers once in four months ie., thrice a year; and conduct 100% inspection from ----- of last audit as per check-list.----- into the Ticket stock Register (MTD 4) shall be Checked with Ticket Indents (MTD 3) obtained from the 07 CAO's office only, but not from Depot records.
2. DY CAOs/nos shall inspect Earnings Section once in every six months (twice in year) and ensure follow up of procedures.
3. RMs/DVMs shall also inspect the Earnings Section similarly during their visits, to Depots.

IV. DOUBTS & CLARIFICATIONS:

DMs and DVMs may write to the Chief Auditor for Clarifications on procedures if any.

Additional Guidelines/modifications will be issued from time to time based on the experience gained in actual operation. The duties of DCs/ADCs are enumerated in Annexure-;'C'.

A summarised statement showing existing and modified methods of Ticket Accountal and Way Bill Audit as envisaged in the Circular is at Annexure- 'D'

Please acknowledge receipt.

Encl: 3 Annexures.

Sd/- D V N RAMA RAO
EXECUTIVE DIRECTOR
(OPERATIONS)

Sd/- KS KAMESWARA SARMA
FINANCIAL ADVISER &
CHIEF ACCOUNTS OFFICER

To

All EDs/HoDs/RMs/DVMs/DY CTMs/DY CAOs/AOs/RAO-AG-RTC
(One each)

All DMs (3 Copies each)

Copy to: RAO/AG-RTC

SO (ML) for inclusion in the monthly
index of circulars issued

//attested//

P. Jeer

(P Jeer)

CHIEF AUDITOR

Annexure-'A'

STATEMENT OF TICKET TRANSACTIONS DURING THE MONTH OF _____ AT _____ DEPOT

Sl. No.	Denomination	OPENING STOCK		DEPOSITES		TOTAL		CONSUMPTION		CLOSING STOCK		Amount on sale of tickets remitted into Bank as per MTD-8/R (DCs cash Book) during month.	COMMENT
		no. of blocks	value Rs.Ps.	no. of blocks	value Rs.Ps.	No. of blocks (Col. 3+5)	Value Rs.Ps. (Col. 4+6)	No. of blocks	Value Rs.Ps.	No. of blocks (Col. 7-9)	Value Rs.Ps. (Col. 8-10)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

NOTE. (1) This-----is in regard to ticket blocks with DC (Earnings) ie., in Tubes & in Almirahs. They do not include ticket blocks on checks in conductor's Ticket Trays.

(2) The-----Totals of Columns 10 and 13 should not vary beyond 2%. If the difference is beyond 2% one all should investigate into the reasons. the 2% indicated here refers to value tickets held in conductors Ticket Trays.

signature of: (1) DC

SIGNATURE OF DEPOT MANAGER

(2) CI/STI

TICKET STOCK REVIEW REGISTER:

REGION: _____
 DIVISION: _____
 MONTH: _____

			D E P O T S							
			Quantity of tickets in lakhs							
Sl. No.	Denomi- nation	Review detail	A	B	C	D	E	F	G	H
1	2	3	4	5	6	7	8	9	10	11
1.	0.50	A								
		B								
		C								
2.	0.60	A								
		B								
		C								

LEGEND

- A = Stock on hand as on last day of month
- B = Monthly Consumption
- C = Stock on hand in terms

NOTE:

- (1) This shall be posted monthly from the ticket Transactions Statement submitted by DC as per ANNEXURE-'A'
- (2) Magnitude of ticket stocks in terms quantities only be posted, and restricted to figurers in lakhs with 2 decimal places only
- (3) Monthly consumption shall be divided by number of days to get a day's consumption to work cut 'C'
- (4) Names or abbreviations of Depots are to be indicated in place of alphabets at A - H

ACCOUNTS OFFICER
 (AUDIT & INSPECTIONS)
 _____ REGION

EXTRACT OF PARAS FROM OPERATIONS MANUAL (PAGES 90 TO 91):
DUTIES OF DCs/ADCs IN DEPOT:

53.08.DUTIES OF AOC ON CASH COUNTER:

- 1) He shall receive the cash from the Conductors returning from duty and enter in the Cash Book(MTD 8) as per Audit Manual. He shall also record the cash received in Conductor's receipt card (MTD 7)
- 2) He shall prepare the CR Note
- 3) He shall calculate the ticket amount due and enter in the Cash Register (Cash Book)
- 4) He shall record shortages or excess if any in the Cash Register (Cash Book)
- 5) He shall hand over the Conductors Imprest Cash to the equipment despatching and receiving Clerk and obtain his acknowledgement.
- 6) At the end of duty he shall total the cash received during his shift in Cash Book and hand over the same to DC.
- 7) The amount handed over to the DC shall be recorded in the Cash Book and his acknowledgement obtained.
- 8) He shall post the Earnings remitted with Imprests, without Imprest, excess or short to the sale of tickets, on the right hand top corner of the SR on the first page where columns are provided.
- 9) He shall prepare Statement of Shortages provided MTD 16/R from Cash Book (fornightly)

53.09 DUTIES OF ADCs ON GENERAL DUTIES:

- 1) He shall calculate trip-wise earnings and post in MTD 230 and 230/A
- 2) He shall prepare MTD 108
- 3) He shall prepare MTD 118.
- 4) He shall prepare MTD 110.

- 5) He shall prepare fresh Way Bills
- 6) He shall post daily operational Statistics Register.

53.10. DUTIES OF A DEPOT CLERK ON EARNINGS WING:

- 1) He shall place indent in form No MTD 3 for tickets denomination-wise based on previous three months consumption once a month as per the programme arranged by the controller of Stores (P&S) Indent shall be in triplicate.
- 2) He shall ensure that the total stock of tickets shall not exceed at any time the quantity required for three months.
- 3) He shall arrange for the account of all tickets received and issued in the MTD 4 Register. Missing tickets indicated in the ticket indent shall also be noted in MTD 4
- 4) He shall supply tickets each day to despatching ADC depending on the need and obtain his acknowledgement.
- 5) He shall place an indent in form Number MTD 1, MTD 2 and MTD 6 for type number books, forms & stationery
- 6) He shall account receipts & issued of all typed number books in S.N.66(MTD 483).
- 7) He shall maintain a manuscript register to account receipts & issues of other forms and stationery
- 8) He shall indent for equipment such as, cash bags, clipboard and furniture, whenever necessary after obtaining the permission of the Depot Manager.
- 9) He shall account receipts & despatches to Stores or transfer to other Depots, pertaining to TRP equipment both monthly and annual.
- 10) He shall return the damaged or surplus equipment with the permission of the Depot Manager to Stores on form no DSB
- 11) He shall maintain an account of Depot Imprest as per the Procedure prescribed in the Audit Manual
- 12) He shall maintain the lost property register as per Chapter 42 and take further action for disposal.

- 13) He shall collect the bus cash and other miscellaneous cash after checking the Way Bills, with Cash Book from each shift Clerk
- 14) He shall remit the cash into Bank after preparing a challan as per Audit Manual
- 15) He shall send one copy of the challan together with Way Bills and CR note to DY CAO every day
- 16) He shall Supervise the duties of ADCS.

//true extract//

AND
STATEMENT SHOWING EXISTING, /MODIFIED METHODS OF TICKET ACCOUNTAL & WAY BILL AUDIT ENVISAGED
IN THE JOINT ACCOUNTS & CERTIFIED OPERATIONS CIRCULAR NO 8. /1935 DT 2 APR 1986
wef. 1 APR 1986

Sl. No.	Description of work	As existing	As modified/introduced as new items
<u>I. STOCKING & DISTRIBUTION.</u>			
1.	Stocking & Distribution of Ticket Stocks	Printing Press is the source of Printing & Supply to Depots, from Regional Stores.	No change
2.	Indenting & Supply	(1) Depots shall place monthly Ticket Indents on Stores in Form MTD 3 and the Stores supplies the stocks requisitioned, as per indented quantities, denomination.. wise. (2) Minimum and Maximum stock levels are one month's and three months requirements respectively. (3) As the Supplied copies of MTD will have to be submitted in the CAO who will file the Depot-wise.	(1) No change (2) No change (3) DY CAO shall maintain Depot-wise files of Ticket Indent copies and watch their receipt and pursue with DM on non-receipt of the same in seriatim.

ANNEXURE-'D'

Sl. No.	Description of Work	As Existing	As modified/Introduced as new items
3.	Inter Depot/Division Transfer of Ticket Stocks	Transfer of Ticket Stocks between Depots is Prevailing as a local arrangement	(1) Inter Depot transfer of ticket stocks is Strictly prohibited (2) If Depots have surplus stocks they shall be transferred to Regional Stores, through MTD 68/B or Green DS (8) Voucher.
4.	Overstamping of Tickets	Overstamping of Ticket Stocks is permitted in required combination and required denominations	Overstamping of Tickets is strictly Prohibited. Tickets shall be supplied in required denomination in blocks of 100 tickets by Regional Scores.
5.	Submission of Montly Ticket Transactions to DY CAO's Offices.	No such procedure is existing	Depot Clerk incharge of Ticket Transactions Shall submit a monthly Return in form at Annexure 'A' Styled as "Statement of Ticket Transactions" during the month of _____ This statement shall be signed by the CI & DM. It shall be submitted to DY CAO by 10th of every month duly conducting physical verification of ticket stocks as at the month end.
6.	Ticket stock Review Register	No such Register is being maintained	A Register as per proforma at Annexure- 'B' shall be maintained in the office of DY CAO and it shall be posted from Annexure-'A' and Ticket Stock position shall be reviewed to regulate in times of acute necessity.

Sl. No.	Description of Work	As Existing	As modified/Introduced as new items
7.	Posting of "NILLING" column	No procedure is existing. Highest number of Ticket Blocks issued has to be posted in the office of DY, CAO, for controlling the sale of Ticket Blocks in seriatim and to control sale of all blocks of a series under a Key No.	<p>(I) It has now been decided to add one more column to the existing Ticket Stock Register (MTD-4) to post the reference of Way Bill number date in which the block is complete i.e., sold out and sale proceeds accounted for which is known as 'NILLING'. This is an additional work, which the DC/CI/DM has to ensure. The ADC has to post the reference of Way Bill in the column daily, before the way Bills are despatched to Asst.Accountant or Accountant of DM's Office for onward transmission to DY CAO.</p> <p>Responsibility of posting this information in MTD 4s rests with DC and it shall be ensured by CI/STI. Test checks have to be done as follows:</p> <ul style="list-style-type: none">i) AIS 10 days entries to be selected prior to the date of inspection.ii) TA Supervisor One day's entriesiii) DVM/DY 25% of the day's Way CAOs/AOs Bills <p>(II) Till the MTD 4s are revised with nilling column the column of "Missing Tickets Nos" in the existing MTD-4 Shall be utilised for this, for posting "NILLING" details.</p>

Sl. No.	Description of Work	As Existing	As modified/Introduced as new items
8.	Closing of Conductor's Way Bill	<p>(1) Conductor shall not close the Way Bill & Calculate the sale proceeds. He shall remit the Cash immediately on reaching the Depot and hand over SR, Way Bill & Tray to the receiving ADC</p> <p>(2) ADC shall close the Way Bill & calculate the sale proceeds</p>	<p>(1) Conductor shall remit the cash immediately or reaching the Depot to the ADC receiving cash, and close the Way Bill and calculate the sale proceeds independently</p> <p>(2) ADC shall receive the Tray, check the closing Ticket Numbers physically from the Way with those recorded in the SR and close the office copy of Way Bill (Duplicate Way Bill) and arrive at the sale proceeds</p> <p>(3) The ADC shall then compare the calculation of net amount remittable as worked out by the Conductor and by him-self independently and then sign on the original Way Bill of the Conductor.</p> <p>(4) The Conductor shall then hand over the Way Bill to the cash receiving ADC.</p>
9.	Issue of Fresh Ticket Blocks to the Conductors.	ADC on despatch duty shall issue blocks recording them in the Way Bill	<p>No change</p> <p>ADC on despatch duty shall record the New Blocks of Tickets all by himself and should not allow Conductors to record.</p>
10.	Submission of MTD 108 & MTD 110 statements along with Way Bills	The daily earnings as per DCs Cash Book (MTD 8/R) shall be reconciled with the figures of MTD 110 & Way Bills accounted as per MTD 108	<p>No change.</p> <p>The DC shall arrange to reconcile the Earnings figures with the amounts remitted by DC as per DM's cash Book MTD 8/R and W/Bills accounted with MTD 108 daily.</p>

Sl. No.	Description of work	As existing	As modified/introduced as new items
<u>II. AUDIT OF WAY BILLS:</u>			
1.	Revenue Audit Cell	It is a part of DY CAO's office and staff working in Revenue Audit Section are frequently drafted to other works.	(1) It is a part of DY CAO's Office (2) Revenue Audit Cell shall be given a special 'status' and staff working in the cell should not be drafted to other works (3) Clerical staff working in the Revenue Audit Cell shall be rotated once in a year
2.	Receipt of Way Bills	Detailed instructions were issued in Accounts Circular No 3/1986 dt 30 JAN 1986	No change.
3.	Audit of CR Note (MTD 9/R)	100% audit of CR Note has to be done on a day to day basis	(1) No change in the quantum of Audit of CR Note (2) A register styled as Way Bills Receipt Register shall be maintained as specified in para II.3 of circular
4.	Audit of Commencing & Closing numbers of tickets	Audit of 5% of daily inflow of Way Bills prior to 31 3 1984 and 100% thereafter	100% Audit of Commencing & Closing ticket Nos. of all Way Bills has to be done on a day to day basis.
5.	Random check of Arithmetic accuracy	Audit of 5% of daily inflow of Way Bills prior to 31 3 1984 & 100% thereafter	25% of daily inflow of Way Bills of each Conducto have to be audited 100% to ensure arithmetic accuracy of calculations and amount on sale of tickets Selection of 25% of daily Way Bills has to be made it random as detailed at para II.5 of the circular