

**Andhra Pradesh State Road Transport Corporation**

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Office of the VC & MD AUDIT WING

Mushirabad : : Hyderabad – 20

No. INS/HO/329(G1) / 89-AD

DT: 21 Aug 1989

**JOINT ACCOUNTS & OPERATIONS CIRCULAR NO 13/1989**

Sub: Earnings – Remittance of Bus Cash by Conductor at  
Out Depots – Procedure – Regarding

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As para 20 of RPS 1989 Agreement, it has been agreed to introduce the system of remittance of cash by service Conductors halting over night at the place of halt where Depot is located. On receipt of such, DC of receiving Depot shall account the same in Depot Clerk's Cash Book (MTD 8/R) for remittance to Bank along with Depot Earnings. The Procedure for accountal of out Depot Cash by DC shall be as follows:

- 1.1 The cash receiving ADC shall account out Depot Cash in the Depot Clerk's Cash Book along with Depot Earnings duly issuing Money Receipt (MTD 427 A) newly designed indicating the name of the conductor, Staff No. Way Bill No., Depot and Amount. Type numbered MR (MTD 427 A) Books shall be provided by the stores soon.
- 1.2 The MR Shall be prepared in triplicate with double carbon paper as per Annexure-'A' by out Depot Cash receiving ADC duly handing over first copy to Conductor, which shall be enclosed by him to the Way Bill, Second copy shall be enclosed to Cash Remittance Note (MTD 9/R) by out Depot Cash receiving ADC and third copy shall be Retained as office Copy.
- 1.3 The amounts received shall be shown in columns 12 & 13 of Depot Clerk's Cash Book (MTD 8/R) giving the details of MR No. and Depot. The total amount shall be shown under Misc. Column in CR Note. A Statement showing the details for the total figure appearing in CR Note shall be enclosed.
- 1.4 The Out Depot Accountant shall credit the out Depot Earnings to AH No 292 I “Earnings of out Depots received from the Night out Crew” now prescribed through TRR.
- 1.5 At the end of every month the Depot Clerk shall prepare a summary statement, in quadruplicate showing Depot wise and Date wise amounts of out Depot Earnings received in the proforma prescribed at Annexure-'B' from the Money Receipt books duly tallying with the amounts shown in

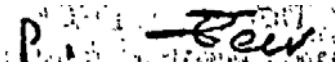
Dcs Cash Book. One copy shall be retained as office copy (MTD 8/R) for Depot record, second copy shall be sent to the Accounts Wing of the Depot Manager's office, third copy shall be sent to the Regional DY C/O's office connected to this Depot and the fourth copy to the parent depot. This statement shall be sent to Accountant before 3<sup>rd</sup> of the succeeding month so as to enable him to prepare credit Advices to the parent depots.

- 1.6 On receipt of the statement from the Traffic Section the Accountant of out Depot shall check the statements and ensure the all the Money Receipt and accounted for and summary amount is agreed with the amount credited to 292 I "Earnings of out Depots received from Night out Crews". After tallying, the Credit Advices shall be prepared and sent to the parent Depots, duly clearing AH No 292 I. The balance in AH 292 I shall invariably be nil.
- 2.1 The Parent Depot Conductors shall enclose the Money receipts to the Way Bills as is being done in the case of Police Warrants. The Depot Clerk shall record such remittance at out Depots in the Depot Clerk's Cash Book as minus entries in Columns 12 and 13 of Cash Book (MTD. 8/R) duly indicating MR No and Depot. The total amount of the earnings remitted at out Depots by Night out Crew shall be shown in the Minus Column as in the case of police warrants and Toll gate taxes under the title of Earnings remitted at out Depots by Night out crew.
- 2.2 The parent Depot Manager's Office Accountant shall record the lump sum amount daily from CR Note in TRR in a separate column. The total amount shall be debited to AH No 297 C "Deficiency due to remittances made at out Depots", now prescribed.
- 2.3 At the end of every month the Depot Clerk shall prepare a summary statement in duplicate, in the proforma given at Annexure 'C' and send one copy to the Accounts Wing of the Depot manager's office before 3<sup>rd</sup> of the succeeding month.
- 2.4 On receipt of the statement the Accountant shall post the details in the subsidiary register for AH No 297 C after tallying the amounts shown in the statement with the total amount shown in TRR against AH No 297 C.

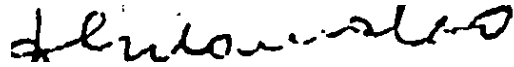
- 3.1 The amount booked to AH No 297 C shall be cleared only by way of accepting Credit Advices from the Out Depots. If any Credit Advice is due the same shall be called for and cleared. Issue of Debit Advice to transfer the balance is strictly prohibited.

The DVMs/Dms and Other Inspection Officers should lock Into this aspect during their inspections to ensure for the proper functioning of this procedure.

- 3.2 These instructions shall come into force w.e.f. 1 Oct 89.



PA & CHIEF ACCOUNTS OFFICER



EXECUTIVE DIRECTOR(O).