

**AUDIT CIRCULAR No 3 / 1994**

Sub WAY BILLS Streamlining the procedures in Receipt Accountal and Remittance of Bus Earnings Cash at Computerised Depots Reg

- Ref 1) VC & MD s Accounts Circular No 3/1986 dated 30 JAN 86  
2) CE(EDP) s Circular No CR(EDP/419(1)/91 dated 06 02 91  
3) ED(O) s OPD Circular No 20/ 1992-OPD Legl dated 22 AUG 92  
4) VC & MD s Audit Circular No 1/1993 dated 28 10 93

As a result of computerisation of Way Bills and other records in certain Depots, it is felt that instructions issued through VC & MD's Accounts Circular No 3/1986 dated 30 01 1986 cited at (1) need to be suitable revised Hence all the Managers of the Depots where Earnings Accounts are computerised are advised to note the following

- 1 1 Measures for safe custody of tickets stocks and their physical verification were prescribed in VC & MD s Audit Circular No 1/1993 dated 28 10 93 cited at (4) Instructions for closing of Statistical Returns with reference to ticket Nos in trays and verification of Way Bills before accepting from Conductors were reiterated in ED(O) s Circular No SO/1992 OPD Legl dated 22 08 92 cited at (3) Operation of Tray Mode Programme should not be allowed to be operated at any time as already stated in CE(EDP) s Circular No CE(EDP/419(1)/91, dated 06 02 91 cited at (2) and any violation should be viewed seriously These instructions should be followed scrupulously
- 1 2 Indent reference (No and Date) should be written against "value of ticket receipts" and "value of missing tickets" in the Reconciliation Statement
- 2 1 The Receiving ADC has to ensure that the Conductor puts his signature on the Way Bill at the space provided for
- 2 2 Serial number as appearing in the ADC s Cash Book has to be written on the right side top corner of the Way Bill
- 2 3 The Way Bills have to be sorted out and arranged in the order of serial number assigned as at 2 2 above
- 2 4 The ADC s Cash Book has to be printed in duplicate The pages in ADC s Cash Book have to be torn along with perforations and arranged in page number order
- 2 5 The ADC has to put his signature on all pages of both the copies of ADC s Cash Book
- 2 6 The ADC shall staple first copy of Summary of ADC s Cash Book and first copy of ADC s Cash Book for use as office copies in Traffic Wing
- 2 7 The ADC shall firmly tie up the following for onward submission to the Audit Officer
  - a) Second copy of Summary of ADC s Cash Book
  - b) Second copy of ADC s Cash Book
  - c) Way Bills

- d) Second copies of MRs (MTD427A) for out Depot Cash (Ref Joint Accounts and Operations Cir No 13/1989 dated 21 AUG 89)
  - e) Police Warrants Toll Gate Vouchers etc
- 2 8 After completion of the shift, the ADC shall write number of ADC s Cash Book pages Way Bills, Police Warrants Toll Gate Vouchers Special Hire Vouchers other Vouchers and denomination wise particulars of cash in the Manuscript Register and hand over to the DC and in his absence to the next shift ADC Both the handing over ADC and receiving DC/ADC shall put their signatures names in capital letters staff Nos and designations as well as date and time
- 3 1 The DC shall carry out cent percent check of the Way Bills with ADC s Cash Book and Summary of ADC's Cash Book and counter sign on botxi the copies of Summary of ADC s Cash Book and ADC's Cash Book
- 3 2 1 DC s Cash Summary Sheet has to be printed in triplicate DC has to put his signature on all the three copies of DC s Cash Summary Sheet
- 3 2 2 At the end of the day the DC shall write a summary of all the ADCs cash remittances in the Manuscript Register with Challan No Particulars etc and put his signature with the date & time
- 3 3 The DC shall prepare Cash Remittance Note (MTD 9/R) in duplicate and bundle the following and put up for verification by AM(T)/Supdt (T) and DM
- a) First copy of the C R Note
  - b) One copy of Bank challan
  - c) Other vouchers for Special Hire receipts and refunds L P Storage charges etc
  - d) Second copy of DC s Cash Summary Sheet
  - e) Summaries as well as Cash Books and Way Bills bundled by all the ADCs as at Para 2 7 above
  - f) Reconciliation statement of Cash Remittance with ticket sales
  - g) Summary of Ticket Blocks Issue Statement (MTD 4/R)
  - h) MTD 108/R statement
  - i) Denomination wise Stock Receipt Statement along with the Check List (as and when ticket stocks are received at the Depot)
- 3 4 The DC shall file the following as Office copies for Traffic Wing
- a) Second copy of Cash Remittance Note
  - b) Third copy of DC s Cash Summary Sheet
  - c) First copy of Summary of ADC s Cash Book and first copy of ADC s Cash Book as at Para 2 6 above
  - d) Copies of statements listed at (f) to (i) of Para 3 3 above
  - e) Other Reports being printed

The above Reports for 30/31 days of every month should be preserved in one file and submitted to the Inspectorate Staff for verification as and when required

- 4 AM(T)/Supdt(T) i e Supervisor of the Traffic Wing shall exercise the following checks
- 4 1 Verify Bank Challan with C R Note Reconciliation Statement DC s Cash Summary Sheet and MTD 108/R

- 4 2 Compare the figures in various Reports generated by the Computer for any inconsistencies and manual corrections etc
- 4 3 Review the operation of daily Schedules with Way Bills issued received and on line as at the midnight and ensure that no amount on Way Bill or service vehicle is held up unremitted by the Conductors
- 4 4 Confirm that all ticket stocks received have been entered into computer immediately
- 4 5 Ensure Compliance of all circular instructions as provided a Para 11 above
- 4 6 After exercising the above checks AM(T)/Supdt(T) of the depot shall put his signature with the date on C R Note and countersign after the summary of all the ADC's cash remittances for the day, in the Manuscript Register and all the three copies of the DCs Cash Surnmary Sheet
- 5 The Depot Manager shall give a cursory look of the Way Bills bundle as at Para 33 above, satisfy himself that AM(T)/Supdt(T), DC and ADCs have carried out the duties assigned properly and put his signature with the date in the Manuscprt Register and MTD 108/R Statement
- 6 1 After obtaining the signatures of the AM(T)/Supdt(T) and Depot Manager the DC (Earnings) shall forward the following to the Depot Accounts Wing by 14 hrs on the same day under acknowledgement (date and time) for onward transmission to Audit Office
  - I) Way Bills bundle as at Para 3 3 above for onward transmission to the Regional SM(F)s Office and
  - II) Third copy of DCs Cash Summary Sheet for retention in Depot Accounts Wing
- 7 The Accounts Wing of the Depot shall -
  - 7 1 Check entries in C R Note Challan and DCs Cash Summary Sheet and ensure that there are no inconsistencies
  - 7 2 Scrutinise the vouchers for spot incentive toll gate fee special hire and other vouchers etc
  - 7 3 Check assignment of senal numbers as at Para 2 2 above and bundling of all Way Bills to the respective ADCs Cash Books in senal order as at Para 2 3 above
  - 7 4 Test check 25% (Way Bills of any one ADC per day) amount printed in "Net Received" column of ADC s Cash Book with remittance amount (excluding Conductors Imprest) as shown on the Way Bill For this purpose suitable register should be maintained wherein the Depot Manager will mark (select) each day the name of ADC whose way bills is to be checked on that date
  - 7 5 Make searching enquires about any manual corrections in the Reports printed by the Computer
  - 7 6 Report any delay in receipt of Way Bills bundle or delay or short remittance

of cash in writing to the notice of DM with a copy to the Regional Sr M(F) immediately and

7 7 Post the entries in T R R and Despatch the bundle of Way Bills as at Para 3 3 above to the SM(F) daily by 15 00 hrs

The checks at 7 1 7 2 and 76 shall be carried out by the Depot Accounts Supervisor and in his absence by the Incharge The other checks may be carried out either by the Accounts Supervisor or by the Accounts clerk concerned

8 Further the Depot Managers are requested to ensure adherence of other instructions issued in Accounts Circular No 3/1986 dated 30 JAN 1986 and outlined below

8 1 DC(E) shall use printed bank challan (Form-A 481) in triplicate These challans shall be signed by DM/AM(T)/Supdt(T) - Ref Para (11)

8 2 The day s Earnings of the previous day i e 08 00 to 16 00 and 16 00 to 00 00 hours along with the cash received upto 00 00 to. 08 00 hours of the Current Day shall be remitted into Bank daily by 11 00 hours Two separate DDs shall be obtained for the previous day s Earnings and Current Day s Earnings and the time of remittance must be endorsed on the bank challan Ref Para(v)

8 3 Security Guard shall accompany the DC(E) while going to Bank for remitting the daily cash Security Guard shall certify on the reverse of the office copy of bank challan as having witnessed DC s handing over cash in Cash counter Round the Clock security arrangements to the Depot Earning Section shall be made Ref Para (vi)

8 4 Register of Demand Drafts despatched shall be maintained by the DC(E) in the presenbed proforma - Ref Para (vn)

8 5 Lodging of Duplicate keys of safe with Sr M(F) of the Region Para (xiv)

8 6 Monthly physical verification of Trays held in the Earnings Section by the AM(T)/Supdt(T)/DC(E) to avoid idling of Trays Para (xvi)

8 7 Physical venfication of Cash by DM atleast once in 10 days and by Asst Manager(T)/Supdt(T) atleast once in a week as surprise checks and by Accounts Supervisor on 29 or 30 and 7 or 8 and two other days of surprise check (Minimum of 4 days in a month) Above said checks at different levels should not be carried out on the same day and should be spread over different dates

Sd/  
EXECUTIVE DIRECTOR (O)