

APS RTC

No B&F/F5/133(l)/95

O/o the VC & MD Finance Wing  
Mushirabad Hyderabad

Dated 13 Nov 95

### **C I R C U L A R**

Sub EARNINGS - Precautions to be taken for safe custody of Bus Cash – Reiteration of instructions - Reg

Ref Accounts Circular No 3/1986 dated 30 01 1986

Detailed instructions were issued through the above reference regarding procedures in Receipt Accountal and Remittance of Bus Cash at Depots Oflate there have been some occurrences of theft/misappropriation of Cash in some areas With a view to more effectively prevent and eliminate the possibility of theft/misappropriation of bus cash, it is decided to modify the existing instructions on double locking system as mentioned hereunder

- 1 The first key for locking the Iron Safe should be under the custody of the DC (Earnings) The second key for locking the Iron Safe should be kept under the custody of the Security Guard on duty after of locking the Iron Safe at the end of the spell of duty of the DC (Earnings)
- 2 At the end of the spell of duty the DC (Earnings) should inform the Security Guard on duty of closing the Iron Safe for the day and upon such information the Security Guard on duty shall come to DC (Earnings)'s room and witness the availability of cash inside the Iron Safe and also witness locking of the first lock of the Iron Safe by the DC (Earnings) After satisfying himself of the locking of the first lock, the Security Guard should lock the second lock with the key kept under his custody The DC (Earnings) shall witness the locking of the second lock by the Security Guard

However the DC (Earnings) alone is responsible for the accuracy of the account of cash kept in the Iron Safe and the Security Guard is only expected to see that cash is available in the Iron Safe while locking the Iron Safe and when it is opened

A register entitled 'Safe closing and opening Register shall be opened in the proforma enclosed to this circular and kept in the DC (Earning) s room wherein both the DC (Earnings) and the Security Guard should sign in the space earmarked

At the time of first opening of the Iron Safe every day the DC (Earnings) should inform the Security Guard on duty to witness the opening of the Iron Safe The Security Guard on duty shall go to the DC (Earning) s room and in the presence of the DC (Earnings) shall open the second lock of the Iron Safe with the key under his custody He shall also witness the DC (Earnings) opening the first lock with the key under the custody of the DC (Earnings) and look into the Iron Safe to ensure that cash is available inside the Iron Safe After opening the Iron Safe the key of the second lock should be kept under the custody of the Security Guard himself and shall be handedover to the Security Guard who takes over duty in the next shift

After closing the Iron safe the Security Guard shall keep the key under his custody till the end of his duty and shall handover the key to the Security Guard who takes over duty in the next shift The key shall be safely kept under lock and key by the Security Guards and the handing over and taking over of the key shall be recorded in a Manuscript Register entitled Iron Safe Key Register to be maintained in the proforma enclosed

These instructions must be scrupulously complied with in all Units with immediate effect

Sd/- (K C Misra)  
Vice Chairman & Managing Director

Encl Proforma  
Note Proforma not printed