

JOINT AUDIT AND OPERATIONS CIRCULAR No 18/1998 Dt 6 5 1998

Sub EARNINGS - Occurance of misappropriation of sale proceeds of Bus Tickets, all types of passes Season Tickets and Special Hires etc - Strict Vigil to be exercised at Depot level - Reiteration of instructions — Reg

- Ref 1 Accounts Circular No 3/1986, dt 30 JAN'86 by VC & MD
 2 Joint Accounts & Operations Circular No 8/1986 dt 2 APR 1986 by FA & CAO and ED(O)
 3 Circular No 4/92-OPD-T, dt 13 FEB 1992 by ED(O)
 4 Circular No 20/1992 OPD Legl dt 22 AUG 1992 by ED(O)
 5 Accounts Circular No 12/93 dt 23 JUL 93 by CM(Audit)
 6 Audit Circular No 1/1993 dt 28 OCT 93 by VC & MD
 7 Audit Circular No 3 of 1994 dt 27 JAN 1994 by ED(O)
 8 Audit Circular No 5 dt 18 FEB 94 by CM (Audit)
 9 Joint Audit & Operations Circular No 23/97, dt 9 SEP 97 by ED(O) & CA
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Recent instance of misappropriation of Sale proceeds of Season Tickets to a greater magnitude in one of the Depots is a clear example of non adherence of the instructions contained in Departmental Manuals and Circulars issued from time to time by different Supervisory and Managerial levels Primarily failure to verify the entries of Way Bills with tickets bus passes season tickets application forms identify cards etc physically held by Conductors/Booking Clerks in the Trays while issuing and receiving by concerned DC/ADCs in Earnings Section is the root cause for such frequent misappropriation of Ticket Earnings Failure of Supervisory checks at different levels of Supervisors/Managers as stipulated, is further worsening the functioning of the systems

Strict instructions are issued in abundance and the same are being reiterated from time to time through the circulars referred above regarding Receipt, Issue and Accountal of all types of resources of Traffic Earnings But it is deplorable to note that the concerned Officials are failing to implement these instructions in their Units due to which instances of fraud/misappropriation unearthed and reported by Internal Audit and escalating It has come to my notice that earnings through different types and kinds of Passes, Season Tickets and Special Hires are not at all being subjected to proper and prompt check at different levels resulting in losses to the Corporation All the instructions issued shall, not only apply to Bus Tickets but invariably meant for all other sources of Traffic Earnings

Further, it is deplorable to note that the Audit Reports of different Auditors viz , Regional Audit/Internal Audit from Head Office / Statutory Audit, are given scant regard This attitude needs to be curbed and prompt compliance shall be given on priority

It is therefore strictly reiterated that "failure" to adhere to the instructions at any level on the responsibilities stipulated will be viewed seriously and I will be constrained to take appropriate disciplinary action on the concerned without discrimination of rank and file

All the Executive Directors, Regional Managers and all other Officers are hereby directed to pay special attention in implementing the systems prescribed along with proper maintenance of necessary records and registers. All the Regional Managers are hereby instructed to submit a detailed report on implementation of the systems prescribed in the Manuals on the subject and circulars referred, in all the Depots of their Regions to me by 30 MAY 98 positively through their Executive Directors (Zones)

The receipt of this Circular be acknowledged

Sd/- (V Appa Rao)
Vice Chairman & Managing Director