

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

No.Dy.CAO(TA&INS)/Audit(1)/05-AD.



O/o the VC&MD (AUDIT WING)
BUS BHAVAN, MSRD., HYD-20.

JOINT OPERATIONS & ACCTS CIRCULAR. NO.1/2005-AUDIT. DATED 19.08.2005.

Sub: TRAFFIC REVENUE: Prevention of Frauds/Misappropriations, Cash Ticket irregularities, leakage of Corporation revenue - Measures to be taken - Reg.

- Ref: 1) Joint Audit & Operations Circular No.23/97, dated 09.09.1997.
2) Joint Operations & Accounts Cir.No.11/2004-OPD(T).dt 10.2.04.
3) Circular No.9/2004-IT, dated 5th MAY, 2004.

Internal Audit has observed and pointed out certain lapses and financial irregularities in respect of refunds against cancellations, ticket issue and accountal and other procedural lapses/deviations leading to cash misappropriations in some Depots and Bus stations.

The observations of Audit on Cash & Ticket irregularities and other fraudulent activities have been reviewed. The measures to be taken to eliminate such lapses in future are given here under.

1. Misappropriation of refund amounts against cancellations :-

Misappropriation of refund amounts against cancellation of reservation tickets at the same time allowing the passengers to travel based on a computer generated ticket printed through 'Notepad' against privilege bus pass by the booking clerks at Bangalore Point, and misappropriation by deliberately canceling reservation tickets by running the cancellation programme without the requisition of passenger and without enclosing original ticket by the booking clerks at Kadapa and Ananthapur Bus Stations have been reported.

The following important and allied requisites should be observed while making the refunds of amounts against cancellation of current / advance reservation of tickets:

- i) ATB agents shall insist on the submission of completely filled-in Requisition form (RTC 106/R) for reservation / cancellation / pre and postponement from the passenger for processing. At RTC counters in bus stations, the counter signature of the supervisor shall be insisted on RTC 106/R while dealing with cancellation / preponement / postponement. All refunds for cancellations should be done with original tickets and acquittance of the payee.
- ii) The ADC(Earnings) should ensure that Original Tickets, Requisition Form (RTC 106/R), Cancelled Ticket etc. are invariably attached to the Window scroll statement and should cross check them, while accepting the cash from ATB agents / Booking Clerks.

- iii) The DC(E) while forwarding the Cash Remittance Note and its accompaniments to the Accounts Wing in the Depot for accountal should ensure that all the above documents are enclosed along with the Summaries and shall be forwarded with the signatures of AM(T) / DM as specified at Page 42 of the Accounts Manual 2004.
 - iv) The on duty Traffic Supervisor / Bus Station Manager should invariably verify the correctness of the refunds made against cancellations with reference to enclosed original / cancelled ticket / acquittance of the payee. Action shall be taken on the concerned DC / ADC / Booking Clerk on irregularities, if any, by bringing it to the notice of Depot Manager / Assistant Traffic Manager
 - v) Reservations related to 100% concession tickets like privilege passes, staff warrants, ED passes, Freedom fighter passes shall not be permitted by ATB agents.
 - vi) The Accounts Wing of the Depot on receipt of the C.R. Note and its accompaniments shall carry out all .important checks prescribed at pages 42 & 43 of Accounts Manual, 2004 without any omission, before posting into Traffic Revenue Register (TRR). Any delay in remittance and other deficiencies shall immediately be brought to the notice of Traffic In-charges / Unit Officer on the same day.
 - vii) The Audit Wing at Regional Offices on receipt of CR Note and its accompaniments from the Accounts Wing of the Depots shall carry put the checks as prescribed at pages 44 & 45 of Accounts Manual 2004 and communicate Cash & Ticket Irregularities if any noticed, to the Depot Manager concerned for effecting recovery from the person responsible for fraudulent activity and to take necessary disciplinary action.
- 2) Journey on JET tickets shall be permitted within the validity period of seven (7) days only. The journey particulars shall be filled up on the reverse on JET tickets by the Booking clerk / Service Conductor without fail to ensure that the journey is made within the validity period. Under any circumstances, modification of validity period shall not be allowed. Against reservation of one Jet ticket, only one seat can be booked. The checking Officials shall also look into this while exercising regular checks.
 - 3) Systems supervisors / In-charges having access to systems should not be allowed to do the job of Booking Clerk and to handle window operations involving,! cash, ticket and bus pass transactions.
 - 4) Detailed procedural instructions communicated vide Circular No. 9/2004-IT, dated 5.5.2004 shall be followed for dismantling of idle/non-moving trays. Instructions issued vide Circular No.23/97, dt.9.9.97 on 100% verification of Ticket Trays shall be adhered to strictly, failing which the Accounts Officer of the Region should not transfer the funds. The certification given to this effect by the Depot Manager concerned shall be cross verified by the inspecting authorities on their inspection of Depots / Bus Stations. Obsolete tickets shall also be got destroyed to prevent scope of misuse of the same as per the procedure in vogue.

- 5) Physical verification of Bus cash, Ticket stock with DC and in ticket trays shall be organized by Depot Manager, Traffic In-charge, Accounts In-charge at regular intervals as specified in page 65 of Accounts Manual. 2004 so as to ensure total accuracy.

All the Unit Officers are therefore instructed to strictly follow and implement the above measures and specific instructions contained in the Chapter,12 "Cash Books" of Accounts Manual 2004 since they are issued to keep track of all transactions having financial implications and to curb manipulative practices at different levels.

Any deviation -of above instructions will be viewed seriously and stern action Will be initiated against all the concerned/responsible if any deviation comes to notice.

Please acknowledge

Sd/- M.V.KRISHNA RAO
VICE-CHAIRMAN & MANAGING DIRECTOR

To
All Depot. Managers
A.P.S.R.T.C

//ATTESTED//



(CHIEF AUDITOR)

Copy to All EDs. FA, CAO - for information.
Copy to RMs, DVMs., Dy.CAOs, AOs and all other Officers for necessary action
Copy to Secy, to Chairman for information.
Copy to PA to VC & MD for information.