

ANDHRA Padesh STATE ROAD TRANSPORT CORPORATION

O/o THE VC & MD (FINANCE WING)
RTC HOUSE, VIJAYAWADA
DATE : 06.06.2023.

No. TA/252/(1)2023-AD

ACCOUNTS CIRCULAR NO 1/2023-24 OF 2023

SUB: **AUDIT CHECKLIST**: Communication of Revised Audit Checklists for Various Inspecting Authorities of Accounts Department for effective functioning of audit for implementation with immediate effect - Regarding.

Earlier Regional Audit Checklist was communicated in the year 2017 and subsequently so many changes took place in the Organisation viz., Introduction of Cargo services, Implementation of UTS etc. Keeping the above aspects in view it was proposed to modify the existing checklists.

In this connection FA&CAO has nominated a committee to study and submit the revised checklists for conducting Inspections by various authorities i.e. Internal Audit, Test Audit and AO/DYCAO etc., Accordingly the committee has submitted their reports which were discussed in detail and the checklists were approved.

The " Revised Audit Checklists " will come into effect from July 1st 2023 and will be in force till such time further modification is communicated. The periodicity of audit is also modified as follows duly taking into consideration the checklist.

1. Regional Audit: 20 Working Days
2. Test Audit: 15 working Days
3. Inspection of Depot/NOU by Dy. CAO/AO/Accounts In-charge: 2 Days

The Revised Checklists are enclosed here with for necessary action at your end. Further a Copy of the Audit Checklists shall be filed in the respective Units library and circulated among audit staff invariably. All the Dy.CAOs/AOs/Accounts In-charges shall explain the importance of this in the meetings and trainings to be conducted.

The matter may be treated as **MOST IMPORTANT**


FA & CAO

To
All the Dy. Chief Accounts Officers (DPTOs/Zones/HO),
All the Accounts Officers of DPTOs,
All the Accounts In-charges of DPTO Offices.

Copy to Chief Manager (F&A), RAO/AG/APSRTC for information.

**REVISED REGIONAL AUDIT CHECK LIST FOR OPERATIONAL AND NON-
OPERATIONAL UNITS
EARNINGS & EXPENDITURE**

DEPOT/UNIT _____ PERIOD OF INSPECTION FROM _____ TO _____

Inspecting Official

Name: _____, Designation: _____

FLLET STRENGTH: _____ (MTD 151 to be enclosed)

Details of Depot Officials:

- 1. Depot Manager/Unit Officer :
- 2. Traffic in-charge :
- 3. Maintenance In-charge :
- 4. Stores supervisor :
- 5. D.C(oils) :
- 6. Tyres A.D.C. :
- 7. D.C(Earnings) :
- 8. P.D.supervisor :
- 9. A.D.Supervisor :
- 10. Security Incharge :

Previous Inspection details

- 1. Date of last Inspection :
- 2. Last audit Team :

Outstanding Details:

INTERNAL AUDIT TEST AUDIT AG AUDIT

- 1. No.of pending reports :
- 2. No.of outstanding paras :

Discussed with the Depot Manager/Unit officer on all the irregularities noticed during the period of inspection on _____

Audit Inspector

Accounts Officer

Depot Manager/Unit Officer

**OPERATIONAL DEPARTMENT
EARNINGS**

I. SECURITY OF CASH CHEST KEYS

1. Check whether double key system is maintained at DC(E) AND Security wing duly recording in a register for opening and closing of cash chest as per circular No.B&F/F5/133(1)/95, date 13.11.1995 and chief auditor Lr.No.PA/244(1)/2013-AD,Dt.31.01.2013.
2. Security measures taken during continuous Bank Holidays shall be verified.

II. PHYSICAL VERIFICATION OF CASH WITH ADC SUMMARY SHEET:

| BUS CASH AT ADC (check has to be exercised on first day as first check) | |
|---|---|
| Date & Time | : |
| Physical cash on hand (Denomination wise) | : |
| No. of STARS received | : |
| Add Misc. amount received through MRs (Stall rents, staff ID cards, Damages, penalties & fines, tender forms, parking charges etc.,) ODRs (MTD 427A) | : |
| OPRS Ground Booking amount | : |
| Excess cash/AMG | : |
| Payment received form cargo services | : |
| Amount collected through Bus Pass Project | : |
| Lost property amounts (cash received as LP) | : |
| Auction/Storage charges collected on lost property | : |
| Royalty amount (Dhabas) | : |
| EFT collected | : |
| Weighing machines | : |
| Payment made by contractors | : |
| TOTAL | : |
| Less: police warrants | : |
| DD amount & on call driver payments | : |
| Tollgate amount (manual if any) | : |
| ODRs | : |
| Spot incentive paid | : |
| Refund of fares/refund of special hire amount | : |
| Vehicle upkeep charges/Cleaning charges at Terminal point | : |
| Bus station entry fee | : |
| Short remittance | : |
| TOTAL | : |
| Net amount with ADC | : |
| Difference (excess/short) | : |

Note: Any temporary hand receipts shall be taken in serious note and to be informed to Unit Officer and Accounts Incharge immediately.

III. Check the accountal of all other earnings in DCs cash book (MTD-8R) : 3 months at Random

1. Confirm cash remittances on the same day/following day duly verifying the CR note MR statement with bank statement with ref. to FA&CAO Cir No. 16/2013-14, dated 19.02.2014.
2. The window scroll reports of OPRS counters, Bus pass counters, Cargo counters, TIM reports of Ground Booking points shall be verified.

IV. Money Receipts MTD-427A

: 100% from last chek

V. Tickets/bus passstock

: 100%

1. Check the stock with issue notes, Sn166 register and Ticket/Tray Dump.
2. Check the number of IDs, Tickets pertains to bus passes available with issue notes and Sn166 register
3. Check the consumption by taking statement from Bus pass login
4. Over stamping of tickets as per the circular guidelines- verify the necessary alteration regarding revised face value tickets in the computer system. Two times over stamping should be avoided.
5. Verify the obsolete tickets and bus pass available in the depot and ensure the destruction and deletion of said tickets duly taking sanctions from competent authority.
6. Shall verify the procedure of destruction of used/returned bus pass IDs and Tickets as per the guidelines from HO

VI. TRAYS

: 20 % Random

1. Verify the Tray checking register to confirm the 100% verification monthly.
2. Verify the ticket moving program to be run monthly.
3. Verify the orphan trays if any available including spare trays and Jathara trays - 100%check
4. Physical verification of tickets held in the conductor trays with the relative STARs (statement to be enclosed).

VII. LOST PROPERTY

: 100 % from last check

Physical verification of lost property items available, procedure of auction, collection of storage charges, remittance to Treasury, payment of GST (as applicable %) etc.,

VIII. STAR DOCUMENTS & OPRS

3 Days Random

1. Scrutiny of star document issued on failure of TIMS to see whether closing number of tickets are correctly carried or not
2. Auxiliary waybills from OPRS issued at Bus station counters, ATB agents shall be verified
3. Part Cancellation of services shall be verified with STAR documents to know the correctness of reasons.

IX. TIMS/ UTS (Unified Ticket Solutions)

1. Number of TIMS available and Utilization shall be verified.
2. TIM failure register
3. TIM not received register
4. Recording of discrepancies in tickets issues through TIMs
5. Ticket report & remittance report in UTS to be verified.

X. CARGO TRANSACTIONS

30 days in Random

1. Remittance by contractor as per window scroll.
2. Verify the earnings and expenditure
3. Verify manual LRs (100%)
4. Dickey bookings
5. Cargo ATB agents - manual LRs issued (100%)
6. DGT operations
7. To-Pay transactions
8. Un-delivered/Missing items - action taken
9. Random check of weighing of parcels and correctness of tariff collected

EXPENDITURE

I. IMPREST

- a. Conductors/Driver Imprest:
Implementation of the guidelines regarding imprest issued vide circulars shall be verified.
- b. Washing/ Special vehicle
The recoupment procedure shall be verified as per guidelines from HO. The cash on hand, vouchers on hand, withheld amounts, ineligible purchases from imprest etc., shall be verified.
- c. Postal
The recoupment procedure shall be verified as per guidelines from HO. The cash on hand/Stamps, vouchers on hand shall be verified with the records of Registered post.
- d. Cargo
The recoupment procedure shall be verified as per guidelines from HO. The cash on hand, details of expenditure, Vouchers on hand, etc., shall be verified
- e. General/Bus station/Squad/Medical
The recoupment procedure shall be verified as per guidelines from HO. The cash on hand, vouchers on hand, withheld amounts, ineligible purchases from imprest etc., shall be verified.

II. INCENTIVE

Correctness of spot payment of incentive to drivers & conductors on reaching the base targets and verify the cancelled KMs & correctness of base targets.

1. Incentive payments on special operations
2. service operated with single TIM driver.
3. Service operated with single driver and conductor.
4. Service operated with double drivers and one conductor.
5. Service operated with double TIM drivers.
6. Service operated with single driver and conductor and part cancellation.
7. Verification of breakdown register with incentive statement for random checking.

III. DOUBLE DUTY PAYMENTS

5 days in random of any 3 months

1. Excess DD amount paid against sanctions. Verify ratification obtained or not
2. Utilization of On-call drivers without shortage of regular drivers
3. DD payments on par with part cancellation of service

IV. TOLL PLAZA

1 Day in Radom in 2 months

1. Verify the payments as per approved planner
2. Manual payments if any and identify reasons
3. Removing of FASTAGs from withdrawn Hire vehicles (100% to be checked)
4. Verify the vehicle wise payments from the statements downloaded in DM user

V. ALLOWANCES/OT PAYMENTS

Random check

1. Verification of crew allowances/OT payment with crew allowance master
2. Sanctioned notefiles for OT sanctions - 100% check
3. Verify the calculation of OT with MTD 141 timings

MECHANICAL DEPARTMENT

1. Factory licence
2. Petroleum (explosive) licence
3. Weight & measurements licence.
4. FC challanas -
 1. Online/ Off line.
 2. Change of Address.
 3. RTO Penalties paid.
 4. Late Renewal fee

I. STORES

1. Physical verification of stores items as per book balance - 100%
2. LP and LR as per limits and DOP shall be verified.
3. Any LP/LR made without concurrence of AO shall be verified
4. Accountal of items procured through LP in MTD -27R - cross check with security register.
5. Charging off items to vehicles
6. LP/LR limits to high-end vehicles
7. Non-moving items in MTD-27 (list to be enclosed)
 - More than 6 months
 - More than one year
 - More than three years
8. Excess consumption of cost control items.
9. Ratification on excess consumption of cost control and local repairs shall be confirmed.
10. Verification of repairs& return items
11. List out items (units) pending in workshops for long time

II. OTHERS (STORES)

1. Check transfer of vehicles through MTD 68A with accepted copies (available with MF).
2. Check of transfer issue note for materials transferred (MTD-68 B) to other depots. Check whether the accepted copies are filed with originals.
3. Report inter-depot transfer of major units if any.
4. Check DS-8 items list with sanctioned notefiles and DS8 vouchers.

III. HSD OIL

1. Verify MTD-29R for receipts and issues (2 fortnights in random) during period of inspection
2. Check the correctness of dispensing pump with 5 litre can
3. Check the decanting procedure
4. Physical stock to be verified with book balance
5. DIP reading and verify the shortage /excess
6. Verify the adjustments of shortage/excess made on 31st March and write-off obtained.
7. Verify procedure followed for PHB top-up
8. Verify excess consumption of HSD to Light vehicles

NOTE: In case any discrepancies observed, 100% verification has to be done with the notice to AO.

IV. LUB OILS

1. Verify the MTD-29R for receipts and issues (2 fortnights in random)
2. Check the EOC/GOC and other oil changes as per the Circular guidelines for different types of vehicles - Any lapses should bring to the notice of Unit Officer/Accounts Incharge.
3. Physical stock to be verified with book balance

V. OTHERS (OILS)

100%

1. The used oils and Burnt oils DS8 procedure to be verified
2. The usage of HSD for miscellaneous purpose shall be verified with reasons
3. The usage of HSD for Generator shall be verified with the power cuts as per the security register.
4. Availability of fire extinguishers shall be verified at Bunk and in buses

VI. TYRES

100%

1. No. of tyres required as per the norms against the held vehicles as per MTD 151 shall be verified.
2. Tyre census shall be tallied
3. Tyre history cards shall be verified. All tyres in the depot must have history cards. Mileage shall be posted monthly.
4. Verify any unconnected/missing tyres
5. Verify the records of premature failure of tyres and reasons - Action taken

VII. T & P VERIFICATION

100%

1. Physical Verification shall be done for all items with the custodian and locality register.

| | | |
|---------------|---|-----------------|
| Depot Garage | - | DC (Oils) |
| Depot Traffic | - | DC (Earnings) |
| DM's Office | - | PD Supervisor |
| Bus Station | - | Station Manager |
2. Verify the receipts and issues from the last audit
3. Verify with the 16 group as per books of accounts
4. Check whether all new items are supported by proper sanctions.
5. Verify the Locality register.
6. List out plant & Machinery items not in use and kept idle.

PERSONNEL DEPARTMENT

I. OUTSOURCING

6 months in random

1. Verify out-sourcing manpower utilization as against the shortage
2. Agreement copies to be verified.
3. Approval of competent authority for allotment of work without tenders.
4. Recovery and remittance of PF, ESI if any remitted by Depot authorities.

II. STALLS

1. Raising of Invoice and Debit Note
2. Property tax collection from DOT stalls as per agreement shall be verified
3. Stall periodical with AH 2317 and AH 2318
4. Realisation of commission charges on automatic weighing machines with ref. to the agreement in force.
5. Collection of GST on ancillary works.

III. OTHERS

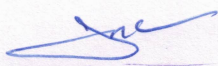
1. Out of designation duties - utilization and sanctions to be verified
2. Verification of the cases of pertaining to loss/missing of corporation property.
3. Staff quarters: Verify recovery of monthly rent, Water charges, electricity charges through salary bills towards staff quarters
4. ED passes /privilege passes - non-return of passes should be listed out
5. Issue of staff identity cards/retired ID cards/PHC/ED/privilege passes transactions and physical stock availability as per issue notes. SN 166 register for entries of all type No. books/forms
6. SN 166 register for entries of all type No. books/forms

IV DISCIPLINARY ISSUES

1. Check the file registers at DMs office with all punishment/penalties are entered in SR and filed in P.case or not.
2. Verify damage registers with security branch register. Verify AH 2816 in books of accounts.

ACCOUNTS DEPARTMENT

1. Verify the BRS as per guidelines issued by FA&CAO Vide Cir.No.16/2013-14, Dated:19.02.14
- ONE MONTH
2. Verify the funds register for requisition and utilisation of funds as per guidelines issued by FA&CAO vide Cir.No.16/2013-14, dated:19.02.14.
3. Suspense register: recoveries of departmental and non-departmental.
4. Review of TRR
TWO MONTHS IN RANDOM
5. Accountal of advance booking earnings as per FA Lr.No.MA1/4(6)/2003-04-AD, dt.08.10.2004 AH-2841 & AH-2842 and out depot remittances - ONE MONTH
6. PAID VOUCHERS
one month in a year
7. Verification of 16R statement with JE reference in detail loss of tickets refund of AMG/WDE.


Dy. Chief Accounts Officer
TEST AUDIT & INSPECTIONS
APSRTC, RTC HOUSE, VJA

DEPOT CHECK LIST OF TEST AUDIT

I) PERSONNEL DEPARTMENT:

1. Sanctioned Special Grade Increment particulars,
2. Staff Position statement - Verification of requirement of man power with that of outsourcing cases.
3. Stall rent cases with periodicals including DOT cases,
4. T&P Register,
5. Removed Employees particulars,
6. Hire bus cases with Insurance documents & Survey reports, Insurance payments,
7. Outsourcing Cases,
8. Personnel records of employees,
9. Privilege / ED Bus passes with registers,
10. O2, Accident & Damage cases with file registers,
11. SN 166 Register,
12. GST related cases,
13. PME Statements,
14. Property Tax cases,
15. Double duty sanctioned cases (Expenditure & Ratification particulars).

II) ACCOUNTS WING:

1. Bank Reconciliation Statements,
2. Account Currents,
3. Subsidiary Registers,
4. Cash Books with relevant vouchers,
5. Paid vouchers,
6. GST- Clearance of suspense amounts under AH.2318,
7. Toll gate payment particulars with justification,
8. Incentive payments with relevant records,
9. Stall Invoices,
10. Collection of Property Tax from DOT Stalls.

III) OPERATIONS (TRAFFIC) WING:

1. Crew Productivity Statements,
2. T & P Registers,
3. Justification registers for Double duties booked,
4. Tray Checking Register,
5. Scheduled OT Sanction cases,
6. Tickets & Bus pass stock statements with issue notes,
7. Non - Moving & Idle trays particulars,
8. ROS Statements,
9. Computer Generated Attendance Reports,
10. TIMS Statement and position,
11. Spot Incentive payments,
12. Bus pass counter payments.

IV) MAINTENANCE WING:

1. Fleet Strength MTD - 151 Statements,
2. 29/R Statements with relevant oil registers,
3. T&P Register,
4. Attendance Registers (MTD 441: Regular & Contract employees),
5. Break Down Registers,
6. Scheduled Maintenance Records,
7. Tyres Census Statement,
8. Pendency of Oil change in vehicles,
9. FC Vehicles,
10. Certifications of Factory License, Explosive License, 5Lts. Can etc.,
11. Bunk Tests,
12. MED Parameters,

V) STORES SECTION:

1. Stock on hand for physical verification,
2. Local Purchase & Local Repair statements along with cases,
3. Statement of Cost Control Items with ratification particulars,
4. 68/B Books with accepted copies,
5. Nonmoving items statement,
6. 27/Returns,
7. Floats Statement.

VI) SECURITY WING:

1. Statement of Seized vehicles held at Garage,
2. Non receipt of Relief Items and other material,
3. Local repair registers,
4. Missing & Theft Registers,
5. Damage & Accident Registers,
6. Intoxication cases.

V11) CARGO WING:

1. Verification of cargo Manual L.Rs accountal system.
2. Verification of Manual/system generated/UPI/Online Earnings accuracy.
3. To-Pay transactions accounting and realize transactions.
4. Any Manual entry of earnings accuracy verification.
5. Non-moving, damage, loss of transshipments.
6. Auction amounts realization.
7. Commission payable data verification.
8. Levy of penalties and realization.
9. Man power deployment vs actual
10. Random checking of invoices with actual weight

CHECK LIST OF WM UNITS

1. PF BATTERIES –Reports of Premature failure Batteries
2. FLOATS – Surplus floats held at ZWS
3. COST CONTROL ITEMS – Excess consumption of cost control items
4. PERFORMANCE - Low performance reports of the various units
5. STOCK - Excess stock held at ZWS,
6. P'Cases- Special grade cases,
7. Statement of Seized Vehicles,
8. MATERIAL – Non receipt of material sent on relief to other units
9. MATERIAL – Non receipt of material sent to outside local / non local firms till date
10. T&P items
11. SERVICEABLE & Unserviceable Items
12. Outsourcing Cases
13. Attendance registers
14. Imprest,
15. Verification of Obsolete Stock drawn from COS Sections,
16. Verification PF Tyres records,
17. Decanting of HSD Oil from the scrap vehicles received from the depots,
18. Production of RC & RT Tyres verification
19. Premature failure of Engines.
20. Random verification of Floor stock in all sections.

CHECK LIST OF COS UNITS

1. Non - moving items with value - Last consumed - Ward wise.
2. Excess stock on hand with value - Last consumed - Ward wise.
3. NTR Items with value - Ward wise.
4. Obsolete Items - Ward wise.
5. Rejected materials / Short supplied pending against advance payment (CMA Claims).
6. RO Registers - Ward wise.
7. Purchase cases - Ward wise (PC/RC/Tender/Manufacturers).
8. Pipe line statements - Wards wise.
9. Fright registers - Out standing amounts.
10. Statement of Non realization of Testing Charges.
11. Sample registers.
12. Tenders registers.
13. Non replacement of premature batteries statement.
14. Lot formation registers.
15. Registers of vehicles received & disposed off.
16. Imprest registers with on hand bills.
17. Inventory reconciliation statements.
18. Particulars of pending at RO.
19. Details of pending purchase orders.
20. Particulars of long pending LOTs (Vehicles/Material/Tyres).
21. Auction cases with relevant records (Ledger/DS-8ed/Gate passes).
22. Details of rejected material and not lifted till date by Firms.
23. Non accountal of material lying at receipt section.
24. Non realization of CIRT Charges / Penalties of not approved materials.
25. T&P Returns with relevant vouchers.
26. Demurrage charges paid for the consignments to Transporters (if any).
27. DSR (DEPARTMENTAL STOCK REGISTER) made if any.
28. Long pending - Lots (Scrap).
29. Discrepancy of items received from Depots (Scrap)


Dy. Chief Accounts Officer
TEST AUDIT & INSPECTIONS
APSRTC, RTC HOUSE, VJA.

For check by AO/Dy.CAOs (during their inspections)

| Item of check | Extent or Quantum check |
|--|--|
| Accounts | |
| 1) Cash check on the day of arrival at depot | 100% |
| 2) Funds: | Funds register; Transfer of online receipts to AO; Idling of funds, etc. |

(Any specific issues with the depot shall be verified in detail)

Personnel

- 1) 02 cases – 10 cases to be scrutinized
action taken and implementation shall be verified with subject case and SR entries
- 2) Service records (Increments proceedings; Leaves entry in January & July Cases) – Five cases to be verified in random. 100%
- 3) Progress of action taken on the following (Randomly 10 major and 10 minor cases to be verified and booking in AH 2816 also to be verified)
 - a. Accident/damage cases.
 - b. Loss of ticket blocks
 - c. Theft cases.100%
- 4) Staff position Vs out sourcing (Sanctions/Requirements Vs actuals to be studied and surplus to be identified) current month staff position. outsourcing periodical
- 5) Realization of License fee to be verified
Random check (high license fee stalls shall
 - a. Whether SD held in equivalent to 6 months of highest license fee.
 - b. Stall periodicals Vs AH 2317; AH 2318.
 - c. Dues more than 3 months
 - d. GST on LF and ancillary receipts

OPERATIONS

1. Check with Depot clerk (Earnings)
 - a. Bus cash of the date of arrival. 100% of the day
 - b. Cancellation STAR documents Random.
 - c. Cargo transaction and remittances Random.
 - d. Tray check to be done physically 5 TRAYS in random
 - e. Tray checking register (Monthly) to confirm the 100% check
 - f. Over stamping and utilization of ticket blocks. Random
2. One day ROS summary to verify with STAR documents
3. DD/Oncall drivers payments justification at least one month
4. Verification of Cargo daily cash remittance.
5. Status of undelivered items and manual transactions.

STORES

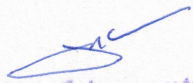
1. Physical verification of 5 costly and value items. 100%
 - Check of MTS-2 vouchers based on repairs at garage register 10 vouchers
2. Fleet register(Whether maintained or not) Scrutiny
3. Local purchases. random check for procedures.
4. Test check of files on heavy local purchases made with accountant/supervisor.

MAINTENANCE

1. Oil Section
 - a) HSD Oil/LUB Oil issues/receipts on the day of inspection.
 - b) Bunk test test to be done on the day of inspection
 - c) Oil decoupling Register Random
 - d) Hire Bus Top-up Register One month
2. BREAK DOWNS:
 - Failures & relief to be verified from security Register. 5 days break downs
3. TYRES:
 - Consumption supply and holding up position of the day.

Any specific lapses noticed shall be verified in detail.
The inspection should advise unit officer to take corrective measures.

N.B: The Officers are requested to rectify all irregularities to the possible extent at the unit level and appraise the higher authorities with a brief report to the chief auditor.


 Dy. Chief Accounts Officer
 TEST AUDIT & INSPECTIONS
 APSRTC, RTC HOUSE, VJA