

1 REVISED REGIONAL AUDIT CHECK LIST FOR OPERATIONAL AND NON-OPERATIONAL UNITS

EARNINGS & EXPENDITURE

DEPOT/UNIT: _____ PERIOD OF INSPECTION
FROM _____ TO _____

1 INSPECTION OF EARNINGS AND EXPENDITURE

Present Inspection Team:

- 1
 - 2
 - 3
-

FLEET STRENGTH _____ (MTD 151-A to be enclosed)

- 1 Depot Manager / Unit Officer:
 - 2 Traffic Supervisor.
 - 3 Maintenance supervisor.
 - 4 Stores Supervisor.
 - 5 Oil Depot clerk.
 - 6 Tyres Depot clerk.
 - 7 Earnings Depot clerk.
 - 8 T & P Incharge.
 - 9 DM's office Supervisor.
 - 10 Accounts Supervisor.
-

Previous History:

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

Outstanding:

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

Discussed with the Depot Manager/Unit Officer on all the irregularities noticed during the period of Inspection on _____

Supdt(Audit)
Dy.Supdt(Audit) _____
Sr.Asst(Audit)

Inspecting Officer

Depot Manager
Unit Officer

**1 I. OPERATIONAL DEPARTMENT
EARNINGS**

1 PHYSICAL VERIFICATION OF CASH WITH ADC SUMMARY SHEET:

a	BUS CASH AT ADC:	
	Date & Time	^ _____
	Physical Cash on hand	^ _____
	(Denomination wise)	^ _____
	No. of STARs received	^ _____
	Add: Misc. amounts received through MRs	^ _____
	Stall Rents	^ _____
	Spl.Hire charges(MTD 59/R)	^ _____
	(Damages, penalties & fines, Tender forms,	^ _____
	recruitment forms, Dept. dues, parking charges, POS	^ _____
	ODRs(MTD 427A)	^ _____
	OPRS Ground Booking amount	^ _____
	Un-paid & Un spent amounts /Excess cash/AMG	^ _____
	Payments received from Cargo services	^ _____
	Amounts collected through Bus Pass Project:-	^ _____
	Amounts collected through Markeitng Schemes	^ _____
	Staff ID cards	^ _____
	Lost property amounts	^ _____
	Storage charges collected on lost property	^ _____
	Royalty Amount(Dhabas)	^ _____
	EFT collected	^ _____
	Weighing machine	^ _____
	Payments made by contractors	^ _____
	TOTAL	^ _____
	Less: Police warrants	^ _____
	DD Advance paid	^ _____
	Toll gate amount	^ _____
	ODRs	^ _____
	Employee/ATB Agent commission	^ _____
	Spot incentive paid	^ _____
	Refund of fares/Refund of spcial hire amount	^ _____
	Vehicle upkeep charges	^ _____
	Bus station entry fees	^ _____
	Short remittance	^ _____
	TOTAL	
	Net amount with ADC	
	(Difference (Excess / short)	
b	Conductors Imprest:	Implementation of the guidelines regarding Imprest issued vide Circular No.35/2013, OPD-CSC, Date 29.07.2013 shall be verified.
c	Unpaid amounts drawn vide PO No. & Date.	
	Date & Time	Cheq No. & date
	Cash on hand:	^ _____
	TOTAL	^ _____
	Less: Unpaid amount	^ _____
	(Difference (Excess / Short)	

- 2 d Other Imprest (If any): (washing / tollgate/special veh. imprest/postal Cargo/Freight/Medical/General/Bus station/Squad etc.) ` _____
 Date & Time _____
 Cash on hand: ` _____
 Recoupment due _____
 Withheld amounts ` _____
 Current expenditure ` _____
 TOTAL ` _____
 SANCTIONED Amount ` _____
 (Difference (Excess / short) ` _____
 Any other misc. cash in PWD 4, Date and Time _____

Note: Temporary hand receipts if any should be specially reported.

- e Check whether Double Key System is maintained at DC (E) and Security wing duly recording in a register for opening and closing of Safe as per Circular No.B&F/5/133(1)/95, Date 13.11.1995 and Chief Auditor Lr.No.PA/244(1)/2013-AD, dt.31.01.2013.
- 2 a) Check the account of all other Earnings in DC's Cash Book (MTD-8R) and confirm cash remittances on the same day/ following day duly verifying the CR note MR statements with Bank statement with ref. to FA & CAO Cir No.16/2013-14, Dated 19.02.2014. 100% (from the date of last Inspection)
- b Money Receipt MTD-427/427A 100% (from the date of last Inspection)
- c Physical verification of bus pass stock
- d Account of 'Other revenue' through Money Receipts such as Stall rents, Penalties & Fines, Cost of Damages, Tender forms, Recruitment applications, ID Cards, Departmental dues, Parking charges of Seized vehicles Deluxe lounges (Cir. N o.51/2013-OPD (C), Dated 05.11.2013), Dok bungalow charges, Guest houses & Rest rooms charges of Officers & Supervisors and Weighing machines etc., from the date of last inspection as per FA & CAO Cir. No. 16/2013-14 dt.19.02.2014.
- e Special Hire Ticket MTD-59
- f Check of MTD 70/R with reference to audited MTD-70/R & Refund Amount as per Special Hire Register.
- g Ensure post-audit of MTD 70/R by Regional Office
- 3(a) LOST PROPERTY - Physical verification of lost property Items available (Statement to be enclosed) 100% (from the date of last inspection)
- | L.P.Item Nos. | Nomenclature | Date of receipt |
|---------------|--------------|-----------------|
| 1 | 2 | 3 |
- b Storage charges collected on Lost property & Remittance of amount to Govt.
- c Ensure periodical auction of LP items and maintenance of LP register as per existing guidelines.

Note: All the above items should be checked with MTD 48 (**Return of receipt**) along with physical stocks. If there are no sales it should be specially reported.

3 TICKETS STOCK

4 Physical verification of tickets, bus passes, concessional cards along with issue notes.

a Check of Ticket /Bus Pass issue Notes with the relevant check lists generated in computer to ensure their proper accountal. statement to be enclosed as follows: (as per cir No. 1/2002-EDP,dt.5.8.2002)

100%

Issue Note No. & Date	Ticket value as per issue note	Physically	Discripancies
1	2	3	4

b Issue notes of Navya cat cards, add-on Navya cat cards, Vihari cards, Vanitha cards, Add-on vanitha cards, Silver cards (Pallevelugu), Silver cards (Express) etc., / Season Tickets / Bus pass tickets for their accountal.

Issue Note No. & Date	Ticket value as per issue note	Ticket value as per check list	Discrepancies	Date Of check list
1	2	3	4	5

5(a) Stock held at depot as per the computer generated Ticket block Master including Bus passes

100%

b Sale of Navya CAT cards, Add-on Navya CAT cards, Vihari cards, Vanitha cards, Add-on Vanitha Cards Silver cards (Pallevelugu), Silver cards (Express) etc., Cir.Nos.22/2011-OPD (M),dt.09.05.11,29/2011-OPD (M), dt.20.6.11,45/2011-OPD (M), Dated 29.10.2012/4/2013-OPD (M), dt.6.3.2013, 5/2013-OPD (M), dt.06.3.13.

c Season tickets

d Student bus passes, pass applications, ID cards and Gen. Bus tickets ID cards pass.

e TAYL Tickets, Return Journey Tickets

f Verify Employee ATB Agents.

g Stock held with DC(E) and Inter State service TIM drivers. Ensure the guide lines issued vide JMD Lr.No.ATM-2(M-IT)/RTC-131/2014-IT dt.14.08.2014

h Overstamping of ticket - verify the necessary alteration regarding revised face value tickets in the computer system. Two times overstamping should be avoided.

i The Supdt(A)/Dy.Supdt(A) shall asses and verify the obsolete tickets, Bus passes available in the depot and ensure the destruction of said tickets, Bus passes during his inspection period by the committee duly obtaining the sanction of competent authority.

j Ensure the deletion of Obsolete Tickets, Bus Passes value from the Computer Stock as per the guidelines issued.

4 6 **TICKETS:**

a) Physical verification of tickets held in the conductor trays with the relative STARS (statement to be enclosed)

20%

b) B.C Trays, Bus pass Trays, non-moving and orphan Trays to be checked.

100%

Sl. No.	Tray No. Exp./ Ord.	STAR No. & Date	Name of the Conductor	No. of Blocks	Discrepancies noticed, if any	Sig. of Cond
				As per STAR		
1	2	3	4	5	6	7

7 Jathra & other idle trays: Check tickets held in all those trays with respective STARS indicating the date when last used.

Sl. No.	Tray No.	STAR No. & Date	No. of Blocks		Dt. When last issued	Discrepancies noticed, if any	Signature of DC
			As per STAR	Physically available in tray			
1	2	3	4	5	6	7	

8 Bank remittance challan Register to see that there are no delays in remitting

30 days at random

9 Unpaid incentive remittance Book MTD 484R. Verify entries in the PWD-4 cash book. State whether the remittances are being effected within 7 days from the date of drawal being maintained at DC(E) / DC(O)

100% from the date of last inspection

10 Verification of Out Depot remittances

100% from the date of last inspection

11 S.N. 166 register for entries of all type No. Books / forms whether maintained up-to-date, Location wise.

100% from the date of last inspection

12 Handing and taking over computerized statements between ADCs for tickets in tubes.

Maintenance to be verified

13 (a) Scrutiny of star document issued on failure of TIMS to see whether closing Nos. of tickets as entered therein in STAR part agree with each other

3 days Star documents at random to be checked

(b) Spot auditing of way bill cum STAR to check correctness of total earnings.

One day STARS

Accountal of the way bill cum STAR with cash book & CR note

(c) Check the remittances of Bus Cash of Ticket Booking counters whether payment is regularly made or not.

14 **COMPUTERS - System Break downs**

a Whether tray dismantling programme run or not (As per Cir.No.9/2004-IT, dt.5.5.2004 & 49/2011 dt.17.08.2011

b When was the system last failed

c When the system rebooted

- 5
- d Whether the system failure manual MTD 4Rs maintained. Verify the ticket blocks issued to tray from 4/R and ascertain the opening and closing blocks in the system.
 - e Whether the CD/DVD immediately after re-booting is presently available.
 - f Whether after re-booting physical stock entered or updated through MTD 4/R s.
- 15 Check of Jumping Ticket register for discrepancy Ticket blocks found in computer 100%
 MTD 4R (jumping Blocks) for their further accountal from the date of last Audit.
- 16 Reservation charts are computerised (OPRS). However check Auxiliary way bills / tickets booked by ATB Agents, window scrolls and other online bookings. 30 days reservation charts with concerned window scrolls / Way Bill to ensure the remittances are made promptly & properly at DC(E) for last 30 days. 100%
- 17 Advance Booking / Ground Booking/OPRS
 Verify the correctness of Auxilary Way Bills of Advance Booking/OPRS & Ground Booking details feeding in VOLTAS with cross check of STAR and Auxilary Way Bill 5 days
 Lr.No.PA/255(1)2012-AD, dt.26.10.2012
 Lr.No.AME-3(M-IT)/OPRS-PGW(1)/11, dt.27.12.2012 by CE-IT.
 Lr.No.M/801(5)/12-OPD(MKTG), dt.15.05.13,22.05.13.
 Lr.No.AME-3(M-IT)/BARAT(1)/13, by CE(IT)
 Cir.No.11/2012-OPDMKTG), dt.02.03.12
 Cir.No.31/2012-OPD(M), dt.02.08.2012
 Cir.No.53/2012-OPD(MKTG), dt.31.12.2012
 Cir.No.13/2013-OPD(M), dt.04.05.2013
- 18 TIM Reports
- a Verify List of operated TIM services report (File name -"Chk - t - day. X") Check with star document.
 - b List of TIM master (File name - "tim move.x") check with idle TIMs etc.
 - c Tim wise / Date wise Earnings report (File name - "timrpt.rpt" check with non-remittance amount)
 Cir.No.01/2008-IT, dt.18.2.2008, 05/2010-IT, dt. 25.09.2010, 01/2012-IT, dt.02.01.2012 ,
 05/2013-IT, dt.04.03.2013.
- 19 (i) Correctness of spot payment of incentive to Drivers & Conductors on reaching the base Targets and verify the cancelled KMs & correctness of Base targets. 3 Days transactions
- ii) Incentive payment on spl. Operations (**Cir.No.IED 7/2011, dt. 16.08.2011**)
 - a Service operated with single TIM driver
 - b Service operated with single driver and conductor
 - c Service operated with double drivers and one conductor.
 - d Service operated with double TIM drivers
 - e Service operated with Single driver and conductor and part cancellation
 - f Verification of vehicle report programme (cash receiving ADC) with vehicle despatch to verify the service key Nos (type wise) as per STAR documents for random checking.
 - g Verification of breakdown register with incentive statement for random checking.

6 iii) Accountal of cancellation of KMs & setting off of KMs of extra operations 3 days

a Mechanical cancellation with total cancellation

iv) Payment of spot incentive on services operated with partial cancellations 3 days

20 a Sanctioned DD amount shall be fed in computer for payment of double duty advance for one month transactions (with muster, Duty chart, cancellation KMs amount paid on Pro-rata basis).

21 i Verify the charted services duty hours (less than 8 hrs., duty) in terms of Circular No.72/2011, OPD (T), Dated 03.12.2011, with link service duty hours not exceeding 48 hours in a week if any.

ii Verification of charted services justification on the circulars issued from time to time w.r.t. speed, Rest time, Handing & taking over of ticket trays & time for the issue of tickets etc.,

iii Verification of crew Allowance with crew allowance master.

22 a Verification of single crew duty - Spl. Off duty, Sch. Service changes with other services sanction of competent authority.

b Verify muster with duty chart, break downs with security register.

c Verification of MTD 141 cards

II MECHANICAL DEPARTMENT

23 Depot Imprest:
 Date & time
 Cash on hand: ` _____
 Recoupment due
 Withheld amounts ` _____
 Current expenditure ` _____
 TOTAL ` _____
 SANCTIONED Amount ` _____
 Difference (Excess/short) ` _____

Note: Temporary hand receipts if any should be specially reported.

24 Sticking charges held at SS / DC (E)
 Date & time
 Cash on hand: ` _____
 Amount drawn vide pay order / Cheque No. _____
 No. _____ dt. _____
 Less: amount distributed ` _____
 Balance ` _____
 Difference (Excess / short)

7 25 Accountal of Tyres & Springs received on new / CO vehicles & HSD Oil shortages for Incentive calculations (based on 68/A Register).

100%

26 **STORES**

a Verification of stores as per Book balance and Spot explanation of Custodian and remarks of DM. Ensure accountal of all the Procurement made through L.P. in the MTD-27

b Report of non-moving items in MTD-27 (List to be enclosed)

i More than 6 months

ii More than 1 year

iii More than 3 years

c Excess consumption of cost control items:

Sl. No	Name of the unit	Norms	Actual Consumption	Excess Consumption	Rate	Value
1	2	3	4	5	6	7

d Physical verification of float Units statement showing the major units to ascertain float position of _____ Depot as on _____ on schedule KMs _____ per day.

S.No	Name of the unit	Held on vehicles	Held on floor	As per MTD 27/R	Outstanding at ZWS	Advance supply
1	2	3	4	5	6	7

Total Units (3 to 6-7)	Fleet strength (3 to 6-7)	Float held (8-9)	Float Supplied	Difference	
				Excess	short
8	9	10	11	12	13

Remarks for discrepancies if any
14

27 **FLOAT REQUIREMENT AS PER NORMS:**

S.No	Name of the unit	Requirment as per norms	Actual supplied	Excess	Short	Remarks
1	2	3	4	5	6	7

Premature failures of RR items (since PIB is being paid to the workers of ZWS)

S.No	Name of the Item	Target KMs	Operated KMs	Shortage
1	2	3	4	5

28 Verification of repairs & Return Items:
List out items (Units) pending in workshops for long time.

29 Check transfer of vehicles through MTD 68 A with accepted copies

- 8 30 i) Check of transfer issue note for materials transferred (MTD-68 B) to other depots. Check whether the accepted copies are filed with originals. Report lapses giving full information of material quantity and cost involved.
 ii) Report inter-depot transfer of major Units if any.

31 Check DS8 notes to see that accepted copies are filed with originals.
 Report lapses giving full information of materials quantity involved.

32 Uniform cloth report - Non-moving stock for more than one year

33 Cross verification of major items of stores accountal in MTD-27/R w.r.t "Material In Register" of Security Branch. Report variances if any

3 months transactions

34 **HSD OIL (MTD-29/R): Registers to be verified**

- i. Oil tanker register
- ii. Daily Dip reading register
- iii. Daily Dispensing pump meter reading register
- iv. HSD Oil top up to Hire buses

Circular Nos. 18/83-MED, dt.20.07.83 (2) 04/84-MED, dt.03.04.84 (3) Joint Accounts & Maint Cir.No.5/84, dt.9.3.84 (4) 24/87-MED, dt.11.09.87 (5) 16/89-MED,dt.05.10.89 (6) 03/90-MED, dt.05.07.90 (7) 14/95-MED, dt.21.07.95 (8) 32/98-MED, dt.04.12.98 (9) 37/2000-MED, dt.18.10.2000 (10) 38/2001-MED, dt.24.12.2001 (11) 06/02-MED, dt.15.5.02, (12) 10/2002-MED, dt.03.08.2002 (13) 25/2008-MED, dt.11.12.2008 (14) 02/2009-MED, dt.09.02.2009, 23/2012-MED, dated 05.10.2012 (15) Joint Accounts & Maint.Cir.No.12/2009-MED (16) Accounts Circular Nos. 7/97 (17) 5/99 (18) 2/2000, dt.14.9.2000 & (19) 10/2003, dt.23.03.2010.

- | | | |
|---|--|-----|
| A | a) Stock in ground tank as per dip reading | Lts |
| | b) Oil stocked in loose barrels | Lts |
| | c) Add issues from 00.00 hrs. to time of dip reading | Lts |

Total stock as at 00.00 Hrs.

B Opening balance on the 1st day of the fortnight
 ADD: Receipts during the period

- | | | |
|---|---------------------------------|-----|
| a | From oil companies | Lts |
| b | From other Depots - 68/Bs | Lts |
| c | Top-ups at out depots (MTS-2) | Lts |
| d | Top-ups at Inter-state depots | Lts |
| e | HSD drained from vehicles | Lts |
| f | L.P.Bills - ODRs (contra entry) | Lts |

Total Receipts

- | | | |
|---|--------------------------------------|-----|
| C | LESS : Issues during the period: | Lts |
| a | MTS-2 issues to Depot vehicles | Lts |
| b | Issues to out depot vehicles | Lts |
| c | Inter state vehicles | Lts |
| d | Transfer to other depots under 68/Bs | Lts |
| e | MTS-2 for depot use. | Lts |
| f | Testing purpose (contra entry) | Lts |
| g | Issues to generator | Lts |
| h | Will follow (WF) / Acct. W.F. issues | Lts |

9 D Closing Balance as per MTD-29(B-C) Lts
 Physical balance held as at A. _____
 Excess / Short Lts _____

E Less draining and less accountal of HSD from Scrap / CO Veh.

S.No	Veh.No.	68A No. & Date	Sent for CO / Scrap	72B No. & Dt.	Tank Capacity	Qty to be drained
1	2	3	4	5	6	7

Actual Qty Drained	Less drained Qty.	Variance	
		Qty.	Value
8	9	10	11

F Excess consumption of petrol/HSD Oil to DMs /other Jeep/Car attached to the Depot

S.No	Month	Jeep / Car No.	Quota Fixed in Ltrs	Actual	Variation	Name of the user
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G Circular issued with reference to Accountal of HSD Oil by the Depots and its implementation shall be ensured. Cir No.1/2012, dt.22.02.2012.

35 **TEST CHECKS:**

1 Working of the oil delivery Pump:

- Is the quantity delivered through pump tallying with meter reading verify with 5 lts. Can and ensure checks conducted by Depot Officials.
- Check whether the HSD oil tanker seal Register is regularly maintained by the Security branch.
- Verify Tanker IN/OUT register of security Branch
- Whether the deliveries received through oil tanker witnessed by MF/DC/STI/ASI every time and signed in the register and also in the delivery challan as per the instructions vide chapter-3 of Depot maintenance manual.
- Verification of postings of KMs/Oils in log sheet challan with individual log sheets.(MTD 42R Vs. MTD 42A)

Note:-

Supdt(A)/Dy.Supdt(A) shall also witness the deliveries through Oil tanker and check the ground tank balance is tallied with physical balance. Preliminary report should be prepared on abnormal increase in shortages.

2 Is the Depot Manager carrying out the following checks as provided in Depot maintenance Manual.

- Check of HSD Oil Issue Register.
 - Register of ground tank dip readings while receiving HSD oil from Oil Cos.
 - Vehicle wise KMPL Register.
- Are shortages in physical stocks taken into account while working out the monthly incentive of the depot. (Incentive cir.No.IED-23/2010, dt.26.11.2010)

Once in a month
Once in 3 months
Once in 10 days

10 36 Check other Oil Registers:

- a Compare the entries in Daily Issues Register(HSD) with log sheet challans bring out variations if any for the last 5 days.
- b Check mileage postings in the vehicle log Books (10 to 15 log books random)
- c Consumption of HSD oil for generators to be cross vried with the liters shown in the MTS-2 with that of Registers maintained at Security wing.
- d Usage of misc. oil to be verified as per Cir.No.6/2002-MED, dt.15.05.2002
- e Check whether the Bunk Test oil R72/B oil was accounted or not.

37 CHECK OF ENGINE OIL CHANGE (EOC)

Check whether E.O.C. is done as follows:

- i NEW ENGINES: After running TATA 40000 KMs & Eicher 18000kms

	ISUZU MIDI	AL JNNURM 2	ISUZU LT 134 Garuda	VOLVO	M.BENZ	SCANIA
EOC	First 5000 kms & at every 30000 kms	<u>BS-IV 222 WHEEL BASE</u> First 16000kms later 40000 kms MED Cir No 12/2013 <u>BS III,BS-III/IV CRS</u> ENGINES 80000 kms MED Cir No 18/2013	20000 kms- sch iii 60000 kms sch iv MED Cir no 29/2011	Mark 1 &2 sch iii Dist. 25000kms City 30000 kms Mark 3 City 30000 kms MED cir no 15/2009	35000 kms	40000 kms

EOC	<u>TATA</u>	<u>EICHER</u>
	<u>TATA 1510 - 697, Tata 1512 -TC (Old)</u> <u>TATA 1512- BS3 FE Mofussil</u> 18000 KMS (MED Cir No 10/2012) <u>TATA 1510 - CMVR,TATA 1510/1613 - BS2</u> 36000 KMS (MED ciir no 10/2012) <u>CUM IBSE 6BT-BS-III, IV</u> long dis 40000KMS subsequent 60000kms short dist 20000KMS subsequent 40000kms MED Cir no 5/2013 <u>Tata 1512 TC BS-III New Recipe</u> long dist 40000 KMS (MED Cir No 11/2015) pvg/city first 20000-second 20000-later 40000 KMS MED Cir No 11/2015	18,000 kms at first and 36,000 kms thereafter 14/2012, Dt.05.6.12

	ISUZU MIDI	AL JNNURM 2	ISUZU LT 134 Garuda	VOLVO	M.BENZ	SCANIA
GOC	First 5000 kms & at every 15000 kms	120000 kms	40000 kms MED Cir no 29/2011	Mark 2 Sch iv 100000 kms Mark 3 Sch iv 120000 kms MED cir no 15/2009	105000 kms	160000 kms

38 CHECK OF GEAR OIL CHANGE (GOC)

Check whether GOC is done as follows:

- i TATA VEHICLES : Changed at 72000 KMs
- ii ASHOK LEYLAND VEHICLES : Changed at 120000 KMs 12/2013, Dt.19.06.13

ISUZU GARUDA
Cir. Ref.11/98-MED,Dt.21.05.98
also refer the below circulars
Ashok Leyland
19/2011, Dt.25.05.11
33/2011, Dt.30.08.11

VOLVO
29/2011, Dt.25.07.11

11 39 LUB OIL:

A Verify MTD-29/R for variations and check whether shortage was taken into account for calculation of monthly Incentive.

- a Oil stocked in loose barrels Lts
- b Opening balance on 1st of the month as per MTD-29/R Lts

B Add Receipts

- a From oil companies Lts
- b Transfers from other depots 68/Bs Lts
- c Top-ups at out depots (MTS/2) Lts
- d Top-ups at Inter-state depots Lts

C LESS ISSUES: Total Receipts

- a Issues to depot vehicles : Lts
- b Issues to Out depot vehicles : Lts
- c Issues to Inter-State vehicles Lts
- d Transfers to other depot and MTD 68/Bs: Lts

Closing Balance (B-C) - Physical balance as at (A)

Excess / Short Lts

D Check Grease and other misc. oils Accountal - receipts, Issues, Book Balance & Physical balance.

E Physical verification of Empty Barrels Lts

3 Months transactions

- a Proper accountal of receipts as per issue notes
- b Are there any conversion of full barrels into cut barrels covering with sanctions or not.

40 i) Used Engine oil A/C

a Used Engine oil to be devoluted@ 9,7,12 Ltrs/EOC from the Dt. Of last Audit.

	Type	E.oil	Quantity of oil to be devoluted
1	A.L		
	370,665,	13.00	9.00
	TATA		
2	692/697	16.5	12

Cir. No.30/99-MED, DT.04.10.99

b Used Engine Oil DS-8 ed.

Book Balance _____
 Stock on hand _____
 Variance _____

c Remarks of DM for variation if any.

ii)Used Gear oil Accountal

a Used Gear oil to be devoluted@ 13,9,7 Ltrs/GOC from the Dt. of last Audit.

Sl.No	Type	Gear oil	Qty.oil to be devoluted
1	A.L	19.50	13.00
2	TATA	12.70	8.00

Cir. No.30/99-MED, DT.04.10.1999

b Used Gear Oil DS-8 ed.

Book Balance _____
 Stock on hand _____
 Variance _____

c Remarks of DM for variation if any.

14 41 **Local purchase of Petrol:**

Name & address of the supplier:

Purchases made during the (Preceeding 3 months)

Sl. No.	Month	Ltrs	Rate	Amount
1				
2				
3				

Comment on excess consumption over the prescribed limit & obtain DMs remarks.

42 **TYRES:**

- 1 No. of vehicles held
- 2 No. of tyres required as per norms @ 8.8 per long Dist. Vehicles, 7.8 per Dist veh, 6.7 per city/suburban/Dept Veh , @ 4per scrap veh as per tyre manual.
- 3 **Total tyres available:**
 - a) On vehicles
 - b) Stock on Hand
 - c) Imprest stock
 - d) Outstanding at TRS
 - e) Outstanding at out depots due to failure on line

T O T A L

Book balance as per MTD-27/R
(Tallied as per tyre maintenance Register)
Difference (Excess /short)

5 **Tyre History Cards:**

- a) Are there any tyres without cards? List out
 - b) Are the mileages posted upto the end of previous month.
- 6 Reconciliation of census of Tyres previous census to confirm that the present census is correct. In case of any variance the remarks of the DM may be called for.
- 7 (a) Ascertain whether the surplus rims are available as stock on hand. What is the No. on hand.
- (b) Ascertain from DM whether he proposes to return the surplus rims held in the depot to stores.

15 43 **TUBES:**

- 1 No. of tubes required as per norms @ 8.8 per long Dist. Vehicles, 7.8 per Dist veh, 6.7 per city/suburban/Dept Veh , @ 4per scrap veh as per tyre manual.
- 2 Total Tubes available.
 - a) On vehicles
 - b) Stock on hand
 - c) Imprest stock
 - d) Outstanding at TRS
 - e) Outstanding at out depots.

T O T A L

Book balance as per MTD-27/R
Difference (Excess/short)

44 **FLAPS:**

- i No. of Flaps required as per Norms (City & Dist)
- ii Total Flaps available.
 - a) On vehicles
 - b) Stock on hand
 - c) Imprest stock
 - d) Outstanding at TRS
 - e) Outstanding at out depots.

T O T A L

Book balance as per MTD-27/R
Difference (Excess/short)

- iii Verify cases of Tyre Failures & report major lapses.

45 **T & P VERIFICATION 100 %**

- 1 Check whether the return is maintained upto date with the monthly accountal of T&P (receipts & issues) Register referring to RS-17, CED-WW-97/68A for new vehicle tools/ 68Bs and Local purchases as per form 'A' large and certified by DM.
- 2 Are the locality registers maintained inaccordance with the T&P return.
- 3 Check whether all new items are supported by proper sanction.
- 4 Check the DS(8) scrap sent to stores are accepted and copies filed with originals.
- 5 Check whether the statement of summary of localities prepared by the custodian accords with the annual T&P Return.
- 6 Carryout physical verification of all T&P items locality wise at Garage, Traffic and DMs office as born in Annual return (MTD-419A).
- 7 List out plant & Machinery items not in use and kept idle.

16 46 **VERIFICATION OF LOCAL PURCHASE TRANSACTIONS:**

Monetary Limits: Rs.1000/- per vehicle per year

- 1 List out Local purchases made since last inspection
 - a Spare parts for passenger vehicles.
 - b T & P items.
- 2 Check whether required formalities like sanctions NIS certificates, obtaining quotations from 3 Registered firms are observed in each case of local purchase and proper sanctions in case of NIS items.
- 3 Cross check purchases made accounted into MTD-27/R with "Materials In" Register of Security Branch. (In case of T&P items entries in T&P return must be checked).
- 4 Comments on abnormal variation in rate paid (special report to be given)
- 5 value of Local purchases month wise (to be furnished from the date of last inspection in annexure) - Excess over the permitted monetary limits for each financial year to be highlighted and whether excessive expenditure is ratified.
- 6 Highlight local purchases which are over & above immediate requirement & report non-utilisation.
- 7 Cross verify the entries in Local Purchase register maintained by the stores Supervisor with local purchase bills register maintained by Accounts supervisor.
- 8 Report if any "banned" items are purchased.
- 9 Payment of value added tax on local purchase. (review of purchase cases).

47 **VERIFICATION OF LOCAL REPAIR TRANSACTIONS:**

- 1 Is there an approved rate list for various repairs approved by the Dy.CME on local firms.
- 2 Highlight Local repairs carried out for which equipment is available in the depot like ARC welding & Gas welding plants. Major units like engine. Gear box, FIPs, Dynamos, Self starter etc., are not permitted for outside repairs.
- 3 Check that all the required formalities are fulfilled like work order, Gate pass, security register IN & OUT. Certificate by MF or AMF as to the repair work done satisfactory.
- 4 Highlight delays in receipt of items sent for local repairs and non-receipt cases if any.
- 5 Non return of material sent for repairs
- 6 Check whether removed parts have been taken in DS(8) ed properly.

17 III PERSONNEL DEPARTMENT

48 **OUT SOURCING:-** Agreements, sanctions and compliances with H.O. Cir. Instructions for all OPD works Viz., washing of seat covers and screen curtains, value added services like supply of mineral water, blankets, maintenance of Audio and Vedio, TV, News papers and Books etc.,

1 months transaction for each contract
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- i Verify outsourcing work as against to the shortage
- ii Approval of competent authority
- iii Recovery and remittance of PF, ESI
- iv Property Tax case including BOT, DOT stalls and Corporation premises.
- v Factory License
- vi Petroleum (Explosive) License
- vii Weights & Measurements License etc.,
- viii Realisation of Revenue on NEWS Letter Boxes
- ix FC challans
- x RO plant maintenance and payments etc.,

49 **Out of Designation duties:**
 Check whether there is any utilisation of staff in out of designation duties including parking drivers -
 Whether sanctions of competent authority covered or not.

50 Verification of the cases of pertaining to Loss/missing of Corporation property.

Staff quarters:-
 Verify recovery of montly rent through Salary bills towards Staff quarters.
 Verify recovery of Electricity & Water dues on Staff quarters.

51 Postal Imprest RC / RT:

Date & Time
 Stamps on hand
 Current Expenditure
 Recoupment due

TOTAL SANCTIONED
 Difference (Excess / short)

52 Check the following records.

- 1 Bus passes are transferred through to 68 B i.e ID/PHC/Retired Employee ID cards other printed books and forms.
- 2 ED passes / Privillage passes - Non-return of passes should be listed out

100 %

Sl. No.	ED / Privillage Bus Passes	Date

100 % from the date of last inspection.

3 S.N. 166 register for entries of all type No. Books / forms whether maintained up-to-date, Location wise.

- 18** 53 i Check the file Registers at DMs Office with O1/O2 whether all punishments /penalties are entered in SR and filed in P.case or not. 100 % from the date of last inspection.
- ii Damage registers with Security branch register along with register with MF and JEs to be verified in accounts wing with File Register
- iii Check the P.cases & SRs for DOB with relevant certificates. At random
- iv Verification of stall rent periodical with stall rent cases BOT, DOT, Open places etc.,
- v Realisation of commissions charges on automatic weighing machines with ref. to the agreement in force.
- vi Staff Identity cards / Retired ID cards/PHC/ED/Privilege passes transactions and physical stock availability as per issue notes.
- vii Cross check whether the names of Daughter/sister deleted from the bus pass declaration after availment of SRBS marriage loan.
- 54 MUSTERS Combination of Leaves** PMS verification of leave balance **One Month**
- i Depot Spare (7 Days for Conductor & 10 Days for Drivers)
- ii Suspension cases
- iii Settlement periodical
- iv Outstanding Internal Audit paras (Regl. Audit, Test Audit and AG Audit)
- v Verification of Quarter allotment register with ROQ recoveries
- vi PME of Drivers
- vii Cross verify the audited PMS Musters with attendance register(MTD 441)
- 55 HIRE VEHICLES**
- a Supply of Hire bus within 90 days or not. As per Cir. No.50/2013-OPD(P), dt.05.11.13
- b Survey of total routes of Depot and results. (Scrutiny of cases)
- c Joint Survey of Hired vehicles. Assessment incorporation and recovery if excess payments. (Scrutiny of cases of all vehicles)
- d Penalty amount recovered or not if any.
- e Statutory recoveries such as PF, EDLIF recovered / remitted to concerned authority or not.
- f Reimbursement of Vehicle insurance premium and verify IMT-44, genuinity with concerned Insurance agencies.

19 IV ACCOUNTS DEPARTMENT

56 a) Cash Book (51-B)at DMs office	One month
Date & Time	
Cash/Bankers Cheques/DDs on hand	^
Book Balance	^
Difference (Excess/Short)	^
b) PWD-4 cash/cheques/DDs on hand	^
Book Balance	^
Difference (Excess/Short)	^
c) 51-B cash Book transactions (remittance) from last Audit to upto the date shall be invariably verified with the relevant records	
Check all the transactions of 51-B vouchers with MR No.licence fee on	
Ensure the implementation of guidelines issued by FA&CAO Cir No.16/2013-14, dt 19.2.14	
57 Verify the BRS as per guidelines issued by FA&CAO vide Cir.No.16/2013-14,Date: 19.02.14	One month
58 Verify the Funds Register for requisition and utilisation of funds as per guidelines issued by FA&CAO vide Cir.No.16/2013-14,Date: 19.02.14	
59 a. Suspense Register: Recoveries of Departmental and Non-Departmental. AH No.2317, 2319, 2320, 2339, 2344, 2366, 2367, 2369, 2431, 2432, 2433, 2435, 2437, 2438, 2439, 2441, 2443	
b. Review of TRR	
60 Accountal of Advance booking Earnings as per FA Lr.No. MA1/4(6)/2003-04-AD Dt.08.10.2004 AH - 2841 & AH - 2842	
Out Depot Remittences	One month
61 Verify whether the Depot OPRS operator(Depot Advance Booking Counter) Earnings credited to AH No. 2842 or not	One month
62 PAID VOUCHERS	One Month in a year
63 Journal Entry Vouchers (Verification of drawing Heads AH 2527, 2827, and Bank AH)	3 Months
64 Salary Bills	3 Months
1 Suspension allowance	
2 Spl. Allowance of SDI, PHC.	
3 EQA, Minimum Assured Benefit.	
4 HRA Drawal of LWP for maintenance	
5 Maternity leave, Spl. and Hospital leave	
6 Rent on Quarters.	
7 Conveyance Allowance to JSO/SSO/HOD	
8 Until further orders etc.	

20 65 Review of Account current

- i Mis-classification
- ii Irregular Account Heads.
- iii Irregular Debit/Credit balances.
- iv Abnormal Debit/Abnormal Credit balances

66 No. of conductors on roll and TIM drivers x 150 = ____
Amount held under AH No.2510 _____
(Difference (Excess/short))

67 Verification of 16R statement with JE reference in detail loss of tickets refund of AMG / WDE

68 Verification of out depots remittances - Non receipt of out depot remittances for more than 2 months period as on the date of inspection shall be reported.

100% from the date of last inspection
