

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

O/O the VC & MD (Audit Wing)
Mushirabad, Hyderabad 500 020
No. INS/1/HO/329(52)/91-AD

Dated : 24 DEC, 1991

ACCOUNTS CIRCULAR NO. 91-AD

Sub : **WAY BILLS** - Computerised Way Bills - Instructions on Way Bill Audit by Regional Audit -
Issued - Reg.

INTRODUCTION:

Our corporation has taken up exhaustive computerisation programme and it is implemented in a phased manner. Computerisation is aimed at achieving more efficiency, accuracy, speed and economy in day to day work involving multiple transactions of accounts and statistics.

Different software modules have been designed of which OLTAS (On Line Ticket Accounting System) is meant for the transactions relating to tickets and earnings and their accountals as also performance etc. In order to make the system work properly and for overseeing the working, the following procedural instructions are issued for way bill audit of depots by regions where computerisation has been implemented.

I TICKET TRAYS:

Ticket Trays are allotted permanently conductor - wise and serially numbered and their data is stored on the computer. Conductor wise Tray No: Master list has to be submitted to the concerned Dy.Manager(F)/ A&I by Depots. The Tray Nos are given in digits (viz. 001 to 999). The list shall also include the trays kept with DC as spare trays. This list of trays is useful to cross check the way bills regarding tray no and conductor name, staff no. whenever necessary. The trays of suspended conductors will be kept idle till the cases are finalised. Transfer of Trays from one conductor to another and allotment of fresh trays shall be informed to Dy.M(F)/A & I by depots.

II TICKET INDENT (MTD-3)

A copy of the ticket indent sent to regional Audit is to be cross checked with the ticket blocks receipts statement (computer statement) sent by depot, in order to ensure correct accountal of all ticket blocks received as per indent, and to watch the issue of ticket blocks under each denomination serially. The particulars of Missing Tickets as per indent have to be verified with Missing tickets statements which is an accompaniment of ticket blocks receipt statement. There is no change in the pattern of requirement of tickets indicated in ticket indents.

III BANK DRAFT: BANK CHALLAN AND CASH REMITTANCE NOTE (MTD-9/R)

There is no change in these three documents and the existing audit procedure for these shall continue.

IV WAY BILLS:

' The computerised way bills are serially numbered tray-wise(viz. depot code no.(4 digits)/tray No.(3 digits)/year(2 digits)/ S.No. (3 digits) and being generated in duplicate by computer duly freshening the closing ticket Nos of previous way bill are printed as opening nos., on the next way bill, denomination - wise fresh ticket blocks are suggested by the computer automatically and these are shown on the computer printed way bill with a star mark. The conductor will show the closing Nos.(lowest No., of tickets returned) in 3 digits, against each denomination. The specification of cash is furnished on the reverse side. The computer automatically calculates the amount due soon after the conductor staff no, and specification of cash are fed to it. The amount due, short or excess are printed on the succeeding way bill. The next way bill can also be obtained on the spot by any ADC if any visiting inspecting official requests for the same at the depot. The auditor has to verify first whether all the way bills as per the ADC's cash book statement are received or not. Next the amounts are to be cross verified with cash specification (total) on the way bill since the totaling aspect is taken care of by the computer, this aspect is avoidable. However a random check of a few way bills via-a-vis cash book could be exercised. The opening ticket Nos.,of a way bill can be verified with the closing nos., of previous way bill in the event of necessity.

V. DEPOT CASH SUMMARY STATEMENT:

This is the summary of all ADC's computer printed cash book statement. Hence, the details have to be cross checked. The net amounts are to be verified with CR note with regard to total ticket amount due, actual amount received, excess, short and miscellaneous receipts and payments(refunds) police warrants amount and advance incentive amounts. This aspect of warrants already being followed(i.e CR note Audit), has to be continued.

VI ADVANCE INCENTIVE PAID VOUCHERS (for Rs.5/- each to Driver & Cond):

These vouchers are to be sent along with way bills etc. by depots and are to be checked to see that the total amount is tallied with the summary sheet under Misc. payment for this item.

VII DAILY PASSENGER EARNINGS STATEMENT(MTD -10 8 / R):

This comes in 3 parts viz.(I) Earnings (II) Revenue Analysis and (III) Reconciliation with CR Note, and shall be cross checked with CR Note; Reconciliation statement and ticket stock valuation statement (the other two statements are sent daily to audit along with way bills by the depots)

VIII TICKETS BLOCKS ISSUE STATEMENT:

The details of denomination - wise daily issues of ticket blocks to way bills (trays) are furnished in this statement. This shall be submitted by DM to audit along with way bills. The details are to be cross checked with the concerned way bills, since the computer issues the ticket blocks in a serial manner, the audit of highest nos. is met by auditing this statement.

IX TICKET CONSUMPTION STATEMENT:

The denomination wise quantity of tickets consumed (sold) with value for the day is shown in this statement. The total value tallies with the ticket amount due as per depot cash summary statement which shall be cross checked.

X FILE DUMPS :

Whenever needed the Regional Dy. Manager (F)/A&I can call for these file dumps viz.(1) ticket dump (stock) and (2) tray dump from the depot for cross checking the ticket stock as per ticket stock valuation statement and also to verify ticket stock as per way bill (any way bill or all way bills)

XI Documents to be sent to Regional Sr. Managers (F) section by depot daily are furnished at ANNEXURE - A

These instructions come into force immediate effect and shall be followed scrupulously by Regional Audit staff. Any clarifications or doubts may be referred to CM(Audit) for further instructions. The instructions already given in the accounts and audit manual, on the aspect not covered herein stand good.

The receipt of this circular shall be acknowledged immediately.

Encl: Annexure - A

Sd/-
VICE CHAIRMAN & MANAGING DIRECTOR

ANNEXURE- 'A'

DOCUMENTS TO BE SENT TO REGIONAL SR.MANAGER (F)'S
SECTION BY DEPOTS (DAILY)

- 1 Demand Draft (from District depots to Regl. Dy.M(F)/F&S). Bank Challan.
- 2 BANK CHALLAN
- 3 Cash Remittance Note (CR.Note) (MTD-9B)
- 4 Way Bills (Manual MTD-5/Computerised as the case may be)

5. Police Warrants with statements
6. Toll gate Receipts.
7. Money Receipts (MID-427/ A) for out depot cash remittances by conductors (both for Receipt and Issue).
8. All Vouchers of Refunds and payments
9. Advance incentive paid vouchers (for Rs.5/ - each).
10. Cash Book (ADC's) shift-wise (computerized) statement.
11. Depot cash summary sheet (computerized).
12. Daily passenger earnings statement(MID-108/ R) computerized
13. Reconciliation statement (computerized).
14. Statement of Bus Passes issued (MID-527)
15. Ticket Blocks issue statement (denomination-wise) computerized.
16. Ticket consumption statement (denomination-wise) computerized.
17. Ticket Stock Valuation statement (denomination-wise) computerized.
18. Auxiliary Way Bills (if any).