

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

No. R2/287(29)/2011 OPD-CSC Office of the VC & MD.,
Musheerabad, Hyderabad.

JOINT ACCOUNTS & OPERATIONS CIRCULAR NO.49/2011, Dt.17.8.2011

- Sub: TICKETS - Mis-appropriation of Bus pass Tickets amount at certain Depots - Instructions - Issued - Reg.
- Ref:- 1. Circular No.61/95 OPD(T), dt.01.09.95.
 2. Joint Audit & Operations Circular No.23/97, dt. 09.09.1997.
 3. Joint Accounts & Operations Circular No. 1/2006, dt.30.05.2006.
 4. VC & MD U.O.Note No.R3/287(10)/2011 OPD-CSC, dt.04.03.2011.

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Recently the following irregularities are detected at Yadagirigutta, Tirumala & Mancherla Depots.

1. **Yadagirigutta Depot** :- Mis-appropriation of Bus pass ticket amount is detected and the details are as follows :

> Rs.1,03,284 /- amount is detected as having been mis-appropriated in respect of BC-2 Bus pass tray allotted to Sri D.Shantaiah, E.255125, ADC of YGT Depot.

> Rs.1,68,360/- amount is detected as having been mis-appropriated in respect of BC-9 Bus pass tray allotted to Sri M.A.Raheem, E.95135, ADC of YGT Depot.

> Rs.1,00,055/- amount is detected as having been mis-appropriated in respect of BC-11 Bus Pass tray allotted to Sri M.A.Raheem, E.95135, ADC of YGT Depot.

> Bus pass ticket blocks worth of Rs.7,360/- under the custody of DC (E) of Yadagirigutta Depot are mis-placed.

REASONS FOR FRAUD :

The above irregularities have taken place due to non-following up of the following essential procedures and non-conducting of the checks by Depot Managers, Traffic Supervisors, Accounts Supervisors etc., prescribed for the purpose.

- > Non-checking of 100% Trays including Bus Pass Trays by the Traffic / Accountal Supervisors.
- > Failure to ensure 100% checking of Trays by the Depot Managers.

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- Improper accountal of Money Receipts.
- Failure to keep the ticket stock in lock & key.
- Non remittance of proceeds of Bus pass sales in time by the Booking clerks / Booking Conductors.
- Non maintenance of SN.166 Register.

EXISTING SYSTEM TO PREVENT FRAUD :

- Check of Way Bill closing Nos. with Physical Tickets in Trays by receiving ADCs.
- Check of Trays by Traffic / Account Supervisors.
- The Depot Manager also shall cross check at least 10% of Trays monthly as per Circular No.10/2011 OPD-CSC. Dt.05.03.2011.
- Ticket Tray checking Register in the prescribed proforma as per the Circular No.23/97 JOINT AUDIT & OPERATIONS DEPARTMENT Dt.09.09.1997 shall be maintained.

Action taken by DM / RM : Seven (7) employees connected with the fraud are placed under suspension.

2. **TIRUMALA DEPOT:** At Tirumala Depot it was detected that Sri V.L.N.Modali, E.550709, Sri S.S.Babu, E.550525, Conductors were indulging in the sale of Fake tickets.

REASONS FOR FRAUD : Printing tickets by using laptop and colour printer. Lack of efficient on line checking. Not tallying the Auxillary Way Bill amount with the amount realised.

Action taken by DM / RM : The Delinquent employees have been arrested and sent to remand. Departmental Enquiry is also instituted against them.

3. **MANCHERIAL DEPOT:** It is reported that an amount of Rs.80,000/- was stolen during the operation of Bus pass counter while performing duty by Sri V.S.Narayana, E.305347, Conductor.

REASONS FOR FRAUD : On enquiry it is prima-facie established that the theft occurred due to gross negligence and carelessness of the conductor on duty.

Action taken by DM / RM :- A police case has been lodged at Mancherial Police Station. The Departmental enquiry is started and it is under process.

THE FOLLOWING INSTRUCTIONS ARE ISSUED TO PREVENT FRAUD FOR PROMPT ACTION BY THE FIELD OFFICERS / SUPERVISORS.

1. The Depot Manager shall check at least 10% of the Trays every month on rotation basis so as to check every Tray within 10 months by him. Bus pass Trays shall be checked by DM at least once in a month,

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2. (a) The Depot Manager has to ensure 100% checking of Trays including Bus passes, Booking clerks and non-moving trays. The Depot Manager has to allot tray numbers to each Traffic Supervisor/Accountant for making them responsible for tray checking every month.

(b) The **Supervisor-wise Tray Checking Due statement** shall be generated by the system with fortnightly periodicity. **The software shall be modified to take care of this aspect.**
3. The Accounts Officer of the Region shall cross check the Ticket checking Register and release TA Bill of the concerned Depot Manager after ensuring the 100% Tray checking at Depot level.
4. (i) The checking Officials shall be instructed to verify the ticket blocks with hand tray with reference to way Bill during the course of ticket checking.
(ii) The TTIs shall check the Reservation counters, Booking Points once in a month and verify the Way bills with tickets available in the Tray.
(iii) Further they shall be instructed to check whether the "Month of issue" Box in the season tickets is punched or not. This will prevent re-issue of season tickets.
5. Whenever a service does not turn up on the day, it has to turn up as per schedule the same is pointed out by the system. Similar procedure can be adopted in case of trays given to Booking Clerks / Booking Conductors to detect if any of those are not being returned in time. **The Software shall be modified to take care of this aspect. A monthly statement of trays of irregular remittance shall also be generated by the system.**
6. The inspecting officials like Dy.CTMs/RMs shall invariably visit the earning section and Bus pass counters and cross check the Tray checking Register to ensure 100% checking of Trays in every month. Further, they have to cross check atleast 5% trays available with way bill at the time of inspection and submit the information in the prescribed format as per the instructions in Joint Audit & Operations Circular No.23/97 Dt.09.09.1997 alongwith Inspection Report. The Depots shall maintain the Register as per the format given in the above Circular.
7. At the time of receiving the cash from the conductor, the on duty ADC shall cross check the closing numbers of all denominations indicated in the Star document with physical tickets available in hand trays of conductors.

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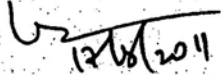
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8. The Test Audit teams and Regional Audit teams shall check non moving trays/ idle trays/ Bus pass trays/ ground booking trays 100% during the audit of the Depots.
9. Booking Clerks / Out of designation Conductors charged with the duty of sale of Bus passes shall be rotated atleast once in a year without fail. Similarly the ADCs working in Earning Section shall be rotated once in two years. The Bus pass Trays shall not be fixed to any individual Booking Clerk / Conductor. Bus Pass Trays shall be issued to Booking Clerk / Conductor in rotation.
10. **Dy.CAO/AO of the Regions/Zones shall inspect at least one depot in a month.** During the inspection they shall check 100% trays and 100% ticket stock including Bus pass and Marketing products in the depot. **They shall submit report to the concerned Unit Officer duly marking a copy to the Chief Auditor at Corporate Office.**
11. DC / ADC has to verify the arithmetical accuracy of the amounts remitted by BC / Conductor who issued Bus passes with reference to STAR Document.
12. The DC / Traffic in-charge has to ensure the remittance of Bus pass amounts on the same day soon after completion of the duty of the BC / Conductor.
13. The DC ticket stock must be kept in lock and key. The physical stock of tickets including Bus Passes with reference to records to be checked at least once in a month by Traffic Incharge.
14. **TIMs shall be provided to the conductors at Ground Booking points (like TPT-TML Ticket counter) to avoid printing of fake tickets as per the VC & MD U.O. Note No.R3/287(10)/2011 OPD-CSC, dt.04.03.2011.**
15. After conductor completes his duty and enters the depot/ bus station for remitting cash, the on duty Bus station T.I./Controller shall close the Star document of all the individual conductors returning to depot.
16. It should be ensured that Floppy-Indent received from Zonal Stores should be fed to computer immediately on receipt of ticket/bus pass stock to avoid piling up of unaccounted ticket/bus pass stock in the earnings section.

17. Dismantling of non-moving / Idle Trays and transfer of full ticket blocks to Depot stock and running ticket blocks to needy running trays shall be done in every month in the 1st week as per the Circular No. 9/2004 IT, Dt. 5.5.2004. Every month the Depot Manager shall ensure the activity.
18. It is noticed that ticket blocks are not available / misplaced in the ticket trays. In few cases Traffic Supervisors / ADCs are endorsing about non-availability of ticket blocks. This kind of mis-placement / non-availability of ticket blocks cases shall be finalized by DMs with in three days.
19. It is noticed that some of the tray dispatching ADCs failed to supply the MTD 141 cards to the Conductors. It is very difficult to check the bus by the inspecting officials and they could not find irregularities. The Traffic Incharge shall take necessary steps to supply MTD 141 Cards to all the Conductors who proceeding on line.
20. **The DMs shall exercise the following checks and write his signature in the cash book daily.**
 - a) Compare sum of amounts received from all shift ADCs as recorded in the Cash Book "Net Amount with DC" as recorded in the Depot Cash Summary Sheet.
 - b) Compare the amount remitted for current day with that of previous day and get into full details for any abnormal variations.
 - c) Whether the DC and Traffic Supervisor have written their signatures in the Cash Book.
 - d) Stamping on the Cash Book with the following details and ensure to fill the columns by DC.
 - i) Total number of trays (including bus pass trays) held in the Depot)
 - ii) No.of trays received :
 - iii) Balance :
 - OFFS/C.OFFS/SPL.OFFS :
 - LEAVES :
 - SICK/ABSENT :
 - OUT OF DESIGNATION :
 - SPARE :
 - TOTAL :

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The Regional Managers may convene a meeting of all Depot Managers and other Officers alongwith Traffic / Accounts Supervisors and explain the contents of this Circular for its strict implementation, duly making it clear that severe action will be taken on the concerned for failure to adhere to these instructions.


12/08/2011
VICE-CHAIRMAN &
MANAGING DIRECTOR

To

All the Depot Managers & ATMs of all Bus Stations/HES

Copy to : Director (V&S).

Copy to : All EDs, FA and CAO,

Copy to : All Dy.CTMs / DVMs.

Copy to : All RMs/HODs/Dy.CAOs/AOs.

Copy to : CE(IT) with an advice to modify software for implementing the instructions indicated at the item No(s) 2 (b) & 5 of this Circular.

Copy to : PA to VC & MD for information.

Copy to : Sr.RAO/HO.