

RAJASTHAN STATE ROAD TRANSPORT CORPORATION

Unit

Date

No.

The Asstt. Accounts Officer(Compilation),
RSRTC, Head Office,
JAIPUR.

Sub. : Profit & Loss Account for the month of

Please find herewith the Profit & Loss Account for the month of All the three Parts of Profit & Loss Account have been checked.

Chief Manager/
Accounts Officer/
Chief Production Manager
R.S.R.T.C.....

GOVERNMENT OF RAJASTHAN

..... Department

Division

Sub-Division

COMPLETION CERTIFICATE

(Referred to in PWF & A Rules 373 to 375)

Name of Work

Authority

Estimate No.

Plan No.

Actual Expenditure Upto Rs.

Certified that the work mentioned above was completed on And handed over on and that there have been no material deviations from the sanctioned plans and specifications other than those sanctioned by competent authority.

No. Date

Executive Engineer

Division

To,

The

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No. Date

Division

Returned to the Executive Engineer. The work has been taken over.

Signature of the Officer of the concerned department

Note: 1. On the completion an original work on behalf of another department, a Completion Certificate should be forwarded by the Executive Engineer to the Civil or Military authority concerned who will after signing it on the space provided for the purpose, return it to the Executive Engineer who in his turn will submit a copy thereof to the Superintending Engineer for record.

Note: 2. The countersignatures of a civil or military officer merely implies that the work has been completed satisfactorily and taken over and involves no further responsibility. If the countersigning officer is not satisfied with the work and wishes to make any remarks, he can do so over his signatures, but he should bear in mind that the remarks are not unnecessary or irrelevant.

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P R E F A C E

After formation of the Rajasthan State Road Transport Corporation, the Manual for regulating the Accounting System was got printed in the Year 1967. Since then a number of amendments as well as procedure relating to the Budgetary Control has been fully revised.

For a long time the R S R T C has been feeling the acute need for its updating. With a view to fill this need we have brought out updated Manual for the convenience of the Officers and Staff of the Corporation.

We have tried our utmost to bring out a comprehensive Manual for Finance Department. However, we welcome suggestions for improvement together with manuscript containing amended Chapters.

(Shashi Mathur)
C A O & F A

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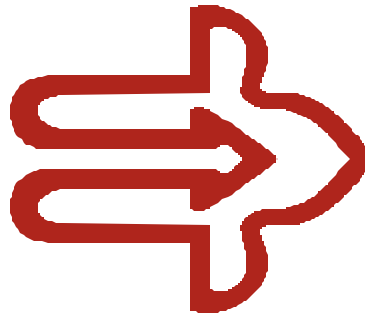
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(Shashi Mathur)
C A O & F A

I N D E X

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III	Organisational Set up – Duties and responsibilities of various Officers	12-29
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Rajasthan State Road Transport Corporation



Manual of Finance Department

CHAPTER I

INTRODUCTORY

1. Financial Structure of Rajasthan State Road Transport Corporation:-

The Rajasthan State Road Transport Corporation was established on 1st October, 1964 under Section 3 of the Road Transport Corporation Act, 1950 with a view to taking over the Rajasthan State Roadways which were previously being operated by the Rajasthan Government as a State Department. The powers of the Corporation have been enumerated in Section 19 of the Act. The provisions regarding Finance, Accounts and Audit are contained in chapter 4 section 22 to 33 of the Act.

Section 22 of the Act provides that it shall be the general policy of the Corporation to carry on its undertaking on business principles i.e. the Corporation has to manage its affairs like a sound business undertaking and in its day to day working the usual commercial practices are to be adopted more and more in preference to the Government procedure as laid down in G.F. & A.R. and other similar rules.

Section 23 to 25 relate to the provisions of capital for the Corporation and to the borrowing powers of the Corporation.

Section 27 relates to the Fund of the Corporation, Section 29 to provision for depreciation and reserve and other Funds and Section 30 to disposal of net profits.

Section 32 contains provision regarding the annual budget of the Corporation and Section 33 provides for the mode of maintenance of the accounts and their audit.

Section 44 empowers the State Government to make rules to give effect to the provisions of the Act. Similarly section 45 gives powers to the Corporation to make such regulations with the previous approval of the Government which are not inconsistent with the Act and rules made thereunder for the administration and the affairs of the Corporation.

In exercise of the powers conferred by section 44 of the Act, the Government of Rajasthan has promulgated the Rajasthan State Road Transport Corporation Rules, 1964. Rule 16 of these rules provides for the establishment of the Rajasthan state Road Transport Corporation Fund and for the deposit of the moneys belonging to the fund in any of the following manner namely:-

- (a) With the Government of Rajasthan as interest bearing deposits,
- (b) With the Government of Rajasthan in personal deposit account with the Treasuries and Sub-Treasuries,
- (c) With the State Bank of India and in its subsidiary Banks,

- (d) With any Scheduled Bank,
- (e) With any Central Co-operative Bank,
- (f) With Post Office Saving Bank account.

Rules 18 to 21 relate to budget matters i.e. the form of the budget, the procedure for forwarding the budget to Government, sanction to expenditure under various grants, the establishment of contingency fund and incurrence of un-anticipated expenditure. Rule 22 to 36 relate to the form and manner of maintenance of the accounts of the Corporation. The procedure for payment, the investment of surplus money, the physical verification of assets and the internal and outside auditing of accounts.

Under Section 45 of the Act the Rajasthan State Road Transport Corporation has with the approval of the Government of Rajasthan made the following Rules and Regulations:-

1. Rajasthan State Road Transport Corporation Employees Service Regulations, 1965.
2. Rajasthan State Road Transport Corporation T.A. Regulation.
3. Rajasthan State Road Transport Corporation Contributory Provident Fund Regulations, 1965.
4. Rajasthan State Road Transport Corporation Pension Regulations.
5. Rajasthan State Road Transport Corporation General Provident Fund Regulations.

6. Rajasthan State Road Transport Corporation Privilege Free Pass Regulation, 1985.

2. Constitution of the Corporation:-

Rule 3 of the Rajasthan State Road Transport Corporation Rules, 1964 provides that the constitution of the Board shall follow as under:-

1. (a) The Chairman to be appointed by the State Government.
(b) Six Official Directors of whom four shall be nominated by the State Government and two shall be nominated by the Central Government.
(c) Three non-official Directors to be appointed by the State Government.
(d) Two Representatives of Labour from amongst the Workers of the Corporation to be nominated by the Government.
2. The State Government may appoint any of the Directors as Vice-Chairman of the Corporation.
3. The non-official Directors shall be part-time Directors.

Section 14 of the Road Transport Corporation Act, 1950 provides that the Corporation shall have a Chief Executive officer or Managing Director and a Chief Accounts Officer & Financial Advisor

appointed by the State Government and that their conditions of appointment and service and their scales of pay shall be such as may be prescribed by the State Government.

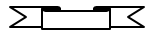
According to Section 15(2) of the Road Transport Corporation Act, 1950 the Chief Accounts Officer & Financial Advisor shall have the right to record his views on every proposal involving revenue or expenditure from the fund of the Corporation prior to the consideration of such proposal by the Corporation.

3. Audit:-

Section 33(2) of the Road Transport Corporation Act, 1950 provides that the accounts of the Corporation shall be audited annually by the Comptroller and Auditor General of India or his nominee and that any expenditure incurred by him in connection with such audit shall be payable by the Corporation to the Comptroller and Auditor General of India. The audit of the accounts of the Corporation is carried out on behalf of the Comptroller and Auditor General of India and in the manner prescribed by him by the Commercial Audit wing of the Accountant General, Rajasthan, Jaipur. A party of the Accountant General stays permanently in the Corporation office and carries on concurrent audit.

4. Organisation Set up of the Corporation:-

In order to understand the working of the finance department as laid down in the subsequent chapters it is necessary to mention briefly the organisational set up of the Corporation. The whole Corporation has a Central office at Jaipur and number of Depots under its control. The Depots are under the charge of Chief Manager.



CHAPTER II

Functions of the Chief Accounts Officer & Financial Advisor

The functions of the Chief Accounts Officer & Financial Advisor can be broadly classified under the following heads:-

1. To give financial advices.
2. To frame budget estimates and control the budget.
3. To maintain and compile accounts.
4. To arrange internal audit.

1. Financial Advice:-

Section 15 (2) of the Road Transport Corporation Act, 1950 provides that the Chief Accounts Officer & Financial Advisor has the right to record his views on every proposal involving revenue or expenditure from the fund of the Corporation. In pursuance of this provision, all proposals before their submission to the Corporation or any of its Committees are referred to the Chief Accounts Officer & Financial Advisor for his financial concurrence or comments.

The Chief Accounts Officer & Financial Advisor is associated with all the meetings of the Corporation and its relevant Committees. He is Chairman of the Trust of the Rajasthan State Road Transport Corporation Provident Fund.

2. Budget Estimates and Budgetary Control:-

The budget estimates of the Corporation showing the anticipated receipts and expenditure for the financial year under the various major sub and detailed heads of accounts as prescribed under Rule 22 of the Rajasthan State Road Transport Corporation Rules, 1964 shall be laid before the Corporation on or before the 1st day of December of the previous year and after approval by the Corporation it shall be forwarded to the State Government for approval on or before 15th December. The State Government will accord its approval to the budget before the 15th January after making such amendments and alterations as it considers necessary. On receipt of approval the Budget grants shall be allocated and communicated to the expending departments and depots. Budget control over expenditure shall be exercised in accordance with the prescribed procedure.

3. Maintenance of Accounts:-

- (i) The receipts and expenditures of the Corporation shall be accounted for under the various heads as prescribed under rule 22 of the Rajasthan State Road Transport Corporation Rules, 1964. No amount can be spent by or on behalf of the Corporation unless the expenditure is covered by a current budget grant approved by the State Government. The Corporation may, however,

sanction any re-appropriation within the grants from one head of expenditure to another or from a provision made for one scheme to that in respect of another subject to the conditions that the aggregate budget grant is not exceeded.

- (ii) The principal books of accounts consist of the cash book, ledger, cheque issue register and the journal. These shall be maintained in accordance with such instructions as may be issued from time to time by the Chief Accounts Officer & Financial Advisor. Besides the principal books such subsidiary registers may also be maintained as may be prescribed by the Chief Accounts Officer & Financial Advisor for the proper recording of the receipts and expenditure in details and for keeping a proper detailed account of all assets like lands, buildings, plants and machinery, vehicle and tools etc.. The subsidiary registers shall be reconciled monthly with the main ledger accounts.
- (iii) Under rule 35 of the Rajasthan State Road Transport Corporation Rules, 1964 the annual accounts for each financial year showing the financial results of the undertaking shall be drawn up within six months from

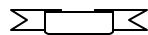
the close of the financial year. If it is not possible to complete the accounts within this period the State Government may in consultation with the Comptroller and Auditor General of India extend the time for drawing up the accounts by such period as it may deem necessary. These accounts shall take into account all liabilities for the year incurred but not liquidated as also all expenditure incurred in the year in advance of the period to which it pertains. The annual accounts shall consist of such statements as the State Government may specify.

4. Internal Audit:-

- (i) The accounts of the Corporation are subjected to internal concurrent audit which is supplemented by inspections of initial records. For the purpose of carrying out the internal audit staff has been provided with the Chief Accounts Officer & Financial Advisor. The inspection of initial records and all the accounts maintained by the Units are carried out by the internal audit parties working under the directions of Chief Accounts Officer & Financial Advisor. These parties usually carry out test audit of the transactions in the

manner and to the extent to be determined by the Chief Accounts Officer & Financial Advisor from time to time.

- (ii) As provided under rule 34 of the Rajasthan State Road Transport Corporation Rules, 1964, a physical verification of all the assets of the Corporation, both move-able and immoveable shall be carried out at least once a year by officers of the Corporation specially authorised in this behalf who shall not be the custodians thereof. Accordingly the stock verification parties functioning under the control of the Chief Accounts Officer & Financial Advisor shall carry out a complete and concrete stock verification of all assets held by the Central Stores, workshops and the Depots including Head Office and Central Workshops. The result of the verification indicating the shortages or excesses or both shall be prepared in writing and the orders of the Corporation or the competent authority shall be obtained to regularise the same.



CHAPTER III

ORGANISATIONAL SET UP – DUTIES AND RESPONSIBILITIES OF VARIOUS OFFICERS

1. Chart showing organisational set up:-

A chart showing the organisational set up of Finance Department in the Head Office and Depot Offices is shown at Appendix I to this manual.

Details of the set up of the Finance Branch in the Central stores, and the Central workshops will be found in the manuals pertaining to those Units.

2. Duties and Responsibilities of Officers in the Head Office:-

The duties and responsibilities of various officers in the Finance department are briefly described below:-

(i) Chief Accounts Officer & Financial Advisor.

The Chief Accounts Officer & Financial Advisor shall be the head of the Finance Department in this capacity. He shall be responsible for the maintenance of accounts and conduct of Internal Audit of the organisation, in accordance with the provision of the Rajasthan State Road Transport Corporation Rules, 1964. Instructions of procedural matters effecting the accounts and audit of the Corporation shall be issued with his approval.

It is also the responsibility of the Chief Accounts Officer & Financial Advisor to lay before the Corporation meeting the budget estimates of the Corporation, to submit the same to the Government as required under the Rajasthan State Road Transport Corporation Rules, 1964.

The Chief Accounts Officer & Financial Advisor shall be responsible to scrutinise all the proposals having financial implication and shall be required to record his views thereon before their submission to the Corporation or any of its committees. He will attend the meeting of the Corporation as an Advisor and those of Committees of the Corporation either as an Advisor or as a member but final interpretation of any Corporation's resolution having financial implication shall rest with him.

The Chief Accounts Officer & Financial Advisor shall be authorised to sign or authenticate on behalf of the Corporation, documents relating to miscellaneous payments, commitments to Government and other public bodies. The powers conferred under the regulation shall, however, be exercised only after necessary administrative sanction has been granted by the relevant competent authority, wherever such authority has been prescribed. He will look after income tax work also.

(ii) General Manager (Finance).

The General Manager (Finance) shall assist the Chief Accounts Officer & Financial Advisor in the discharge of his important functions such as Budget estimates of the Corporation, exercise of Budgetary Control, Internal Audit, Physical verification of Stores and Taxation matters etc..

(iii) Deputy General Manager (Establishment).

The Deputy General Manager (Establishment) shall assist the C A O & F A in the discharge of his important functions such as Finance establishment, Formation of rules & its interpretation, C P F and A G Audit paras. He is also Secretary, C P F Trust. He shall be responsible to watch over the maintenance of Provident Fund Accounts of the Employees. He will scrutinise and dispose of A G reports.

(iv) Deputy General Manager (Payment).

The Deputy General Manager (Payment) shall assist the C A O & F A in the discharge of his important functions such as Pre-audit and payment of bills, Tickets & Stationery stores and Pension matters, payment of Salary and other personal payment.

(v) Deputy General Manager (Pension/GPF).

The Deputy General Manager (Pension/GPF) will be overall Incharge of the Pension Branch. He shall assist the Chief Accounts

Officer & Financial Advisor in the discharge of his important functions such as timely payment of Pension & GPF to the retired employees. He shall have proper watch about receipt of payment timely from the Corporation, which are deducted from the salary of the employees on account of GPF, Loan, VGPF & Pension Funds etc. and see that the surplus amount is invested in due course after routine expenditures.

(vi) Deputy General Manager (Compilation).

The Deputy General Manager (Comp.) shall assist the C A O & F A in the discharge of his important functions such as preparation & maintenance of Corporation's Annual Accounts, Bank Reconciliation. He will supervise the work relating to the recoveries from other State Transport undertakings and Government Departments. He will also be responsible for monitoring of Depot Accounts and Depot Targets.

(vii) Accounts Officer / Assistant Accounts Officer.

Accounts Officer/Assistant Accounts Officer shall assist the General Manager (Finance) and Deputy General Managers in the discharge of their duties. They will also supervise working of the Sections according to the work entrusted with them.

(viii) Accountants and Junior Accountants.

Accountants and Junior Accountants are posted in various sections.

3. Sections of Finance Department in Head Office:-

The Finance department in the Head Office will be divided in to the following sections:-

- (i) Budget Section
 - (ii) Internal Audit Section
 - (iii) Physical Verification of Stores Section
 - (iv) Taxation Section
 - (v) M A C T Section
 - (vi) Establishment Section
 - (vii) Rules Section
 - (viii) C P F Section
 - (ix) A G Audit Section
 - (x) Payment Section
 - (xi) Pension Section
 - (xii) Ticket and Stationery Stores Section
 - (xiii) Compilation Section
 - (xiv) Bank Reconciliation Section
 - (xv) Recovery Section
 - (xvi) Monitoring Section.
- (i) Budget Section:**

This section shall be responsible for the preparation of the Annual Budget Estimates of the Corporation and the exercise of Budgetary Control of the Corporation. In addition to this, the work of preparation of Annual/Five Year Plan proposals, Loan proposals for Term loan/Working Capital loan to be taken from various commercial Banks / Financial institutions, exercise of Fund management, sanction of permanent Imprest to various units, correspondence with State/Central Government regarding Capital contribution/ Equity Capital, preparation of information for Finance Commission, opening of New Accounts with the Bank, Investment of the Funds of the Corporation, working out the estimated Financial implications and issuance of Pay slips of the officers will be done by this Section.

(ii) Internal Audit Section:

For the purpose of carrying out the internal audit, staff has been provided in Head Office. The inspection of initial record and all the accounts maintained by the depot are carried out by the Internal Audit parties. These parties usually carry out test audit of the transactions in the manner and to the extent to be determined by the General Manager or Chief Accounts Officer & Financial Advisor.

(iii) Physical Verification Section:

For the purpose of Physical verification of Workshop stores, Ticket stores and General Stores, the Technical Stock verifiers and Junior Accountants have been provided. 100% physical verification of these stores as well as Fixed Capital items i.e. Plants & Machineries and equipments with reference to the Stock Register is conducted by these parties.

(iv) Taxation Section:

Taxation branch is dealing with Income Tax matters, Sales Tax, S R T, Permit and Road Tax, Land & Building Tax etc..

(v) Motor Accident Claim Tribunal Section:

This section is dealing with Financial concurrence in M A C T claims.

(vi) Establishment Section:

This section is dealing with all establishment matters of Assistant Account Officers, Accountants and Junior Accountants including maintenance of service record, increments, pay fixation, leave etc..

(vii) Rules Section:

Under Section 45 of the Road Transport Corporation Act, the Corporation have already framed different set of Rules. This section deals with the matters relating to interpretation and amendment of these rules.

(viii) C P F Section:

The main function of this section is to obtain P F Contribution from the Corporation and invest the same in accordance with the directions of Central Provident Fund Organisation after arranging the due payments every month.

(ix) A G Audit Section:

This Section deals with the Final reply of Audit paras related to the Head Office and of Unit offices after proper scrutiny of records.

(x) Payment Section:

This section deals with all type of parties payment, staff payment, preparation of cheques, maintenance of daily Cash Book, and Cheque Register etc.

(xi) Pension Section:

This section will check that the Pension Payment Order, Pension Commutation Order and Gratuity Payment Order and Family Pension Order issued by Unit concerned where employee was working prior to his retirement/Death are proper and complying with all provisions and rules in accordance to provisions of RSRTC Employees' Pension Regulation, 1989 and State Government Pension Rules. This section will release monthly pension / family pension to the retired employees. This section is also responsible to obtain monthly Pension Contribution from the Corporation and invest the same into P D account with State Government after making arrangement of monthly pension and other pension arrears.

(xii) Ticket and Stationery Stores Section:

The function of this section is to procure sufficient stock of different type of Tickets, Formats and Stationery items and supply the same to the different units according to the requirement.

(xiii) Compilation Section:

This section deals with the preparation of Final Accounts of the Corporation as well as scrutiny and watch over the monthly Profit & Loss accounts received from Units.

(xiv) Bank Reconciliation Section:

This section reconciles all the Revenue as well as expenditure transactions made by different units of the Corporation including Head Office with the monthly Bank Statements received from different Banks.

(xv) Recovery Section:

This section deals with recovery matters relating to M L A & M P Passes, Police Warrant, other State Undertakings, Government Departments etc.. For this purpose statement of outstanding recoveries is obtained from different units.

(xvi) Monitoring Section:

This section is looking after the Targets according to the operated Kilometers, Load factor, Revenue and Expenditure of all the units and is responsible for follow up action to ensure the Targets.

4. Setup of Finance branch in Depot office:-

The Finance Branch in 'A' Class Depot, will be under the charge of an Accounts Officer/Manager (Finance), 'B' and 'C' Class

Depot under the charge of an Assistant Accounts Officer/Manager (Finance) and D class Depot under the charge of senior most Accountant/Manager(Finance). The cheques shall be signed by the Manager (Finance) and Chief Manager.

The duties of the Finance branch, shall be as follows:-

Payment and Pre-audit branch.

- (a) To prepare and pre-audit all bills and personal claims of the Depot Office.
- (b) To check up all contingent bills, received from the suppliers and bus operators.
- (c) To issue cheques in payment of bills passed.
- (d) To reply of inspection reports, audit memos and audit reports.
- (e) To carry out fixation and check up the fixation statements.
- (f) Handling of cash book in the Depot Office, preparation of Trial Balance, Profit & Loss account, Bank Reconciliation & all monthly returns and to maintain unpaid register.
- (g) Preparation of bills of personal claims and contingent bills etc. in the Depot office.
- (h) Preparation of CPF & GPF and other loan schedules and Accounts and maintaining Ledgers of CPF & GPF of employees.
- (i) Preparation of Income Tax schedules.

- (j) Preparation of Budget and maintain Budgetary control.
- (k) Preparation of Schedules of various Advances/deductions etc..
- (l) Preparation of E S I schedules, ledger posting and deposit of Amount to the E S I department.

Revenue Branch:

- (a) To check the D S As and way bills and daily cash collection register.
- (b) To collect cash from the Conductors, Booking clerks, Bus agents, Ticket agents etc. and arrange to deposit the cash into bank.
- (c) To prepare vouchers and its recoupment.
- (d) To maintain register for payment of all type of taxes of the vehicles.
- (e) To maintain register of free passes of MLAs, MPs, Police Warrants etc..
- (f) To issue Tickets and relevant records to Bag Section, Booking clerks, Booking agents, Ticket agent from the Depot Stores.
- (g) To issue Bags, Way bills & Ticket etc. to Conductors and to maintain & check relevant record.
- (h) Post checking of Way bills/DSAs etc. and other complete revenue record.

The list is not exhaustive. The Incharge Finance section will be responsible to see that all works entrusted by the Chief Accounts

Officer & Financial Advisor from time to time are efficiently carried out.

Duties of Accounts officer, Assistant Accounts officer and Accountant at all the Depots as Manager (Finance):

The objective of providing the Manager (Finance) in the Depots is to observe the higher efficiency in Financial matters and maintenance of accounts. The financial irregularities in collection and accounting of income be minimized and financial regularity may be secured by observance of rules and orders relating to financial procedure and primarily to ensure that the accounts of the Corporation are maintained properly at the initial stage itself. The Chief Managers will however not be relieved of the over all responsibilities in respect of proper maintenance of accounts and financial matters.

Functions of the Manager (Finance):

- (a) To see that the financial rules, delegation orders and other directions are “correctly” observed and that the service rules and Corporation decisions are correctly applied.
- (b) To assist the Chief Managers in all matters connected with the compilation of budget estimates of revenue and expenditure side, control over expenditure, realisation of

income and to scrutinise the proposals for new item of expenditure.

- (c) To maintain complete and accurate accounts and to see that the funds are utilised according to the financial orders and sanctions.
- (d) To advise the Chief Managers in all matters involving financial issues such as enforcement of economy in all items of expenditure, realisation of Corporation dues, disbursement according to the financial rules. Also to participate in Depot level Committee.
- (e) To see that no misuse of Corporation funds or stores is permitted at any level.
- (f) To check all the bills of Depot (Salary, T A and contingent etc.) and sign them in token thereof and issue of cheques. Also to control over the Budget as per allocation.
- (g) To ensure that income of all the booking stations functioning under that Depot concerned is regularly being remitted to the Depot office or Bank as the case may be. Also to send Revenue deposit statement duly checked with the Bank Statement to Head Office.

- (h) To see that all the conductors deposit their daily cash with the Depot concerned regularly, that way bills and D.S.As of the booking offices are pre-checked and post checked regularly according to the prescribed procedure and extent.
- (i) To examine from financial point of view the estimates pertaining to works such as repairs to vehicles/buildings etc., and to see that these are executed strictly in accordance with the rules and prescribed procedure.
- (j) To assist the Chief Managers in timely preparation and submission of financial statements and proforma accounts including profit and loss accounts and other returns as may be required to be submitted to Head Office.
- (k) To examine the cash books of revenue and expenditure and subsidiary accounts registers such as daily cash collection register and to see that instructions as prescribed under article 74 of G.F. & A.R., and other instructions issued by the Head Office regarding maintenance of cash books are strictly observed.
- (l) To exercise check over the Corporation receipts and to see that there is no laxity in “collection and realisation”

of or checking of incomes statements and observance in the procedure prescribed. Serious delay in collection should be brought to the notice of the Chief Accounts Officer and Financial Advisor of the Corporation immediately.

- (m) To inspect the booking offices whenever necessary under control of the Depot concerned in order to ensure that the defects pointed out by the Internal Audit party are removed and all accounting books maintained properly.
- (n) To dispose off inspection reports of the Accountant General, Rajasthan audit objections of Resident Audit Party & Internal Audit parties.
- (o) At the end of the month unpaid amount be deposited in the Bank.
- (p) To recover timely the rent from canteen stalls holders and preparation of MLA/MP bills/Police warrant and send the same to Head Office.
- (q) To maintain register of Retires/Terminated/Deceased employees for the payment of CPF/GPF/Gratuity & Pension & got issue of sanction and transmitting Pension cases to P F Commissioner.

His responsibility in financial matters.

The Manager (Finance) of the Depots will be a representative of the Chief Accounts Officer & Financial Advisor of the Corporation but will assist the Chief Manager in financial and accounting matters. In case where inspite of the honest and reasonable attempts, the Manager (Finance) fails to secure financial regularity either for paucity of staff or for want of Co-operation or other difficulties, such items should be noted in a special register to be maintained by him and an abstract of which should be furnished by him to the Chief Accounts Officer & Financial Advisor time to time.

5. Overall Sanction strength of Finance Department of Corporation:

S.No.	Name of Unit	A O	A A O	Acctt.	Jr. Acctt.
1	Depots	6	30	85	127
2	CWS	3	2	5	7
3	Central Store	1	1	2	7
4	Head Office	4	21	30	87
Total		14	54	122	228



CHAPTER IV

DEPOT ACCOUNTING

1. Indenting and Supply of Tickets

1.1 Form and manner of submission of quarterly indents by Depots:

Indents for tickets shall be made out by the Depots in Form No.1. Indents shall be submitted by the Depots before the 8th of the month and the stock shall be taken by the Depots on the dates prescribed by the Head Office. The Chief Accounts Officer & Financial Advisor as far as possible shall prescribe the dates to suit the convenience of Depots. Indents shall be submitted under the signatures of the Incharges of the Depots that is the Chief Manager or the Manager(Traffic). The stock of tickets should not be allowed to fall below the normal requirements of three months.

In the case of new Depots, where no details regarding previous sales of tickets is available, the Chief Manager or the Manager(Traffic) shall estimate requirements of the tickets for three months for different destinations on the basis of his estimates. The first Indent shall be made out on the basis of the estimate for the quantity required for 3 months, whereas subsequent Indent shall be made out for quantities sufficient for three months. Indent should be

drawn carefully and after taking into consideration any extension or limitation in services etc..

1.2 Emergent Indents.

If the indents are made cut with due care as indicated above, generally tickets in sufficient quantities will be available at each Depot. If for any unforeseen reason, the tickets stocks at the Depot run short, an emergent indent in Form No. 1 shall be submitted before the expiry of the usual period. All such indents shall be marked "**Emergent**" and the reasons for the submission of an emergent indent shall be recorded thereon.

1.3 Indents and supply procedure.

As tickets shall be supplied in books of 100 each the requisition for the tickets of any destination shall be in multiples of one hundred. The Indent shall be forwarded to the Chief Accounts Officer & Financial Advisor by the date prescribed by him. Indents shall be scrutinised in the office of the Chief Accounts Officer & Financial Advisor and supply shall be made within a week of receipts of the indent. The Date of supply shall be scheduled and intimated to each Depot and Sub-Depot before hand. The supply shall be made by memo of supply in Form No. 2. The duplicate copy of the supply memo shall be returned to the Chief Accounts Officer & Financial Advisor's office within a week after certifying the stocks correctly.

Before the receipts is acknowledged, the issue clerk of the receiving Depot shall carefully examine every ticket regarding progressive number and one ticket in each book regarding fare. He will check the total number of books and tickets received and ensure that the numbers 'from and to' in the supply memo agree with the actual receipts. If any discrepancy is noted between the stock received and the stock shown as supplied a reference shall immediately be made to the C.A.O cum F.A.'s office by means of a letter pointing out the discrepancies. Attention of the letter shall be drawn in the acknowledgement space of the supply memo by quoting the number and date thereof in red ink with the remarks 'please see my letter No. dt. '. The acknowledgement shall be signed both by the tickets issue clerk and by the Incharge of the receiving Depot. The Tickets shall be collected by the storekeeper from ticket store, Head Office. He will present indent duly signed by Chief Manager or Manager(Finance) of Depot concerned.

2. Stock Register of tickets:

2.1 The stock register of tickets (Form No. 3) shall show details of all receipts and issues. The continued and accurate maintenance of this register is imperative to ensure the correct account of each ticket that has been received in the Depot till it is issued. The register shall be maintained by the Issue Clerk, Incharge of the tickets register and

it will be essential responsibility of the Chief Manager to scrutinise the register once at least in a week and at the time of receipt of quarterly supplies and put his dated initials in the relevant columns at the time of each Inspection.

2.2 Procedure for the maintenance of stock register of tickets:

Immediately after check of the ticket stock received with a supply with a supply memo, the issue clerk shall post the receipts columns of the stock register of tickets. Separate section of the register shall be opened for each destination and for each type of blank ticket books and index of the register shall be kept on the inside page of the front cover of the register detailing the page numbers on which the record of each destination begins. Every care shall be taken to avoid entering ticket of one destination on the page set aside for tickets of any other destination. Each blank book of 100 tickets shall be recorded separately and the blocks of the tickets shall be entered in serial order. The destination of the ticket books entered on the page shall be specified at the top of the page together with the remarks whether the ticket books are for passengers or adult or child or luggage. The reference number and date of supply from the C.A.O. cum F.A.'s Office shall be quoted in the columns provided in the register for this purpose. Each column of

the stock register of tickets shall be checked accordingly. In Column 1, number of the ticket books on the wrapper and in column No. 2 commencing and closing number of each book shall be entered. If some tickets shall be found missing or there shall be any discrepancy it will specially be noted against the book number. After having noted the discrepancies the fact shall immediately be brought to the notice of the C.A.O. cum F.A. in the number referred to in paragraph 1, 3 and the reference number noted in the remarks column of this register. The issue of these irregular ticket books shall be held in abeyance until instructions for its disposal are received from the C.A.O. cum F.A.'s office. The Chief Manager or the Manager(Traffic) shall verify that all the ticket stocks supplied on any occasion are promptly and carefully entered in the receipt register and he shall put his initials in the register in token of this check.

2.3 Issue of tickets, way bills etc. to conductors:

At every station, a separate register of stock accounts of ticket books shall be maintained in the appropriate form viz. – Form No. 3 in which daily issue of tickets to conductors or booking clerks shall be shown. In respect of tickets of number of tickets must be shown in this register and the name of the conductor or booking clerk should be mentioned.

2.4 Serial number of the way bills, ticket books etc. issued to the conductor or booking clerk shall be entered in this register and at the end of the day the tickets etc. in hand with each conductor or booking clerk shall be entered in the daily sales account of the tickets and this entry shall be tallied and reconciled with the entries in the register of stock accounts of the tickets and a copy of the daily sales accounts of tickets shall of course be transmitted to the Accounts section along with the blank tickets and way bills.

Blank tickets, way bills and forms shall be issued strictly in serial order. Any issue which is made in violation of the above order, shall call for severe punishment.

Every ticket of blank book issued to any station shall bear initial of the station Incharge or Chief Manager or the Manager(Traffic). In case where the volume becomes unmanageable special seals or rubber stamps may be used.

The Chief Managers or Manager(Traffic) shall watch the regular posting of this register and test check the physical stock of the ticket books of 5% of the destinations per week and in token shall put his initial in the column meant for this purpose. Weekly inspection of this is a very important responsibility of the Chief Manager or the Manager(Traffic) . Column of remarks shall be used for remarks by the members of the Internal Inspection Parties,

Accounts Officer(Inspection) or by any other Officer who may be required to check the accuracy of this register. If any discrepancy shall be noted by them they will enter their remarks in this column so that the Chief Manager or the Manager(Traffic) take suitable action to rectify the same. Any action taken by the Incharge i.e. Chief Manager or the Manager(Traffic) on these remarks shall be noted in this column below the remarks given by the above said officers.

3. Custody of tickets:

3.1 The tickets being money value forms, shall be stocked in steel cabinet or almirah having locking devices. The keys shall be kept in the custody of the Chief Manager / Manager(Traffic) who shall keep the stock in his custody.

3.2 Unserviceable ticket stocks:

If any of the ticket books received from the C.A.O. cum F.A.'s Office or withdrawn from the conductor's bags are so damaged as to have become unserviceable, they shall be returned to the C.A.O. cum F.A.'s office with a memo of supply Form No. 2 in duplicate stating the number of the books and commencing and closing number of the tickets. The duplicate copy of the supply memo shall be received back from the C.A.O. cum F.A.'s office with due acknowledgement of the receipt of the returned books.

4. Shortage of tickets with the conductor:

4.1 If in the course of checking of the stock of the tickets remaining with the conductor or with the record of the tickets shown in the register, any shortage of the tickets or ticket books is noticed, the recoveries to the extent of the full value of such shortage shall be made from the persons responsible.

4.2 Loss of tickets by the conductors/Booking clerks:

(a) If any of the ticket books are lost by the Conductors/Booking clerks, he will report the same to the Chief Manager, as soon as possible after the loss is noticed with full details viz. – destination and values serial number of books and tickets with total number of the tickets of each destination and time when the loss was noticed. The Chief Manager will inform the C.A.O. cum F.A. of this loss with full details immediately on receipt of the report from booking clerk.

(b) If any mal-practice is suspected, the Police authority shall be informed in addition to the institution of the departmental proceedings against the suspected employees.

(c) The C.A.O. cum F.A. shall, if circumstances will justify it, issue urgent confidential circulars to the Flying Squad and line checking staff to exercise thorough check of all tickets held by passengers in the buses.

(d) If the Conductor shall fail to report the loss and the loss is noticed in the check by Issue Clerk or any Inspecting Officer, the Conductor or Booking Clerk may be suspended immediately and then enquiry may be instituted to find out whether the loss was due to any negligence or mal-practice. In either case, under the signature of the Chief Manager after making sure that they were not misused. The ticket shall be kept in the safe custody with the Chief Manager for review for six months and this shall be destroyed under the orders of the Chief Manager after making a note under the initial of the Manager(Finance) of the Depot in register of the destruction of tickets.

5. Conductor's Bags:

5.1 All conductors shall be issued one bag each in which they will keep their ticket books, money etc.. These bags shall not be interchanged either between conductors or between Depots and a few spare bags shall be kept with the Depot for the use of relieving conductors.

5.2 On return of the conductor in the evening, the checking clerk shall first check the way bills and put his initial on it in token of his check. He will not only check number of the tickets but also see that the numbers of the tickets are entered in the way bill and the calculation of the sale proceeds are correctly made. The checking

clerk would also see that there is sufficient number of ticket books in his bag for being used on the next day. If the number of the tickets is insufficient, he will direct the conductor to obtain tickets from the issue clerk.

5.3 Use of tickets and ticket bags of transferred conductors:

No conductor shall take with him his bag on transfer from one Depot to another Depot. He will leave his bag together with the tickets therein in the charge of the issue clerk of the Depot from where he is transferred and shall obtain an acknowledgement thereof, on the conductor's receipt card in Form No. 4. The issue clerk will certify the contents of the bags with the conductor's last way bill and ensure the correctness of the contents before acknowledging the receipt. A fresh bag shall be allotted to him in the Depot to which he is transferred. All the tickets remaining in the bag of the transferred conductor may, after verification of balances, be issued afresh to the conductor taking over in his place along with the bag as shown in the way bills of the taking over conductor. The Manager(Finance) of the Depot shall in such cases be apprised without delay of the change in the allotment of the ticket bags. The certificate shall be obtained in the form mentioned below from the conductor taking over the bags and tickets.

“Certified that I have this day taken over tickets No. containing partly used and unused ticket books detailed hereunder and that I have checked all the tickets taken over”.

Destination	Ticket book No.	Ticket numbers	
		From	To

Date and signature of receiving conductor Signature of issue clerk

6. When the bag is received back at the end of the conductor’s scheduled duties, the issue clerk shall allot and set aside for the conductor’s new tickets from the stock. The tickets remaining in the conductor’s bag at the end of his duties shall not be returned to stock but shall be kept in the bag for use by the conductor subsequently. Normally each conductor shall be given his partly used ticket books and atleast one set of complete ticket books.

7. Way bill:

There are three type of services i.e. Moffussil services, Sub-urban and C.T.S. services. Way bill in Form No. 5 (A) is meant for Moffussil services, Form No. 5(B) is meant for Sub-urban services and Form No. 5(C) is meant for C.T.S. services.

One way bill Form No. 5 in duplicate shall be given to each conductor provided all the stations of the route and both the outward and inward journey can be accommodated therein, otherwise two or more way bills shall be given. The tickets issued at the Booking Office by the Booking Clerks, shall be entered on the way bill and way side booking shall be entered on the back. The issue clerk shall post in the way bills the commencing numbers the ticket in the column specified for it.

At the next station on the route the name of the station shall be written just below the last entry of the previous station. The total amount of the booking at each station shall be shown in the appropriate column across the entries of the bookings. Each booking clerk shall initial the total amount of booking made by him. He will also check the total of the way side booking done by the conductor to his station. He will write total in words and initial it. At the destination the station booking shall be added up by the booking concerned at the bottom of the face of the way bill and way side

booking shall be added up at the back of the way bill. There shall be a separate total for each stage between two stations and this total which shall be struck by the conductor himself shall be checked and initialed by the booking clerk of the intermediary stations at the destination. At the destination i.e. last station of the particular service all the totals of the way side booking shall be summed up at the bottom of the back of the way bill, and total shall be struck by the conductor and initialed about the same but it shall also be checked by the checking clerk of the destination station and also initialed by him.

One copy of the way bill shall be deposited by the conductors with the cashier and second copy will be deposited in the office of the Chief Manager, or Manager(Finance) concerned for record. If during the course of checking the A.T.I., T.I. or any other checking officer suspects any fraud or malpractice, he may take away one copy of the way bill and leave second one with the conductor for being used during the rest of the journey.

Before issuing of blank books or way bills, it should be made sure that the book is in tact and contains counting certificate on the fly leaf. The conductor should make sure of it before utilizing it. The responsibility for it lies with him.

The way bill book when exhausted shall be deposited at the Depot or Station from where it was issued and kept in tact duly arranged until it is corrected for weeding out.

8. Checking of the Waybills by the Checking Clerk:

When the conductor comes back after his duty and wants to deposit the cash collected by him, he shall produce the way bills to the checking clerk. The checking clerk will check all the entries in the way bills and calculation and total of the sale of the tickets after filling the abstract at the end of the way bill, shall put his signature at the place specified for this purpose. He shall also fill up the abstract of the total sale of tickets, given on the left hand bottom of the bill and shall get it signed by the station Incharge or the Chief Manager.

9. Payment of Revenue by the Conductor:

The conductor shall produce to the Cashier checked way bill. The cashier shall note the name of the conductor and way bill number in the daily cash collection register Form No. 6. The conductor shall produce the cash with the same and hand over total amount of cash to the Cashier. The Cashier shall verify the amount received from the conductor. The conductor in the presence of the cashier, shall note the amount paid by him in the daily cash collection register in the column provided for this purpose. The Cashier will see that amount received by him agrees with the amount

noted by the conductor as paid in the way bills and affix his dated initial against the same in the presence of the conductor.

10. Contract Bus Charges:

Contract bus means a Motor Vehicle which carries passengers for hire or reward under a contract express or implied for use of vehicle as a whole at or for a fixed or agreed rate or sum and from one point to another without stopping to pick up or set down along with the line route passengers not included in the contract.

Charges are to be agreed upon by the two parties. The rates and conditions of the contract shall be prescribed by the administration from time to time.

11. Accounting of Contract Transactions:

11.1 When the contract is entered into, the Chief Manager after calculating the charges according to the instructions from the Traffic Department accept the deposits equal to the charges worked out for a total kilometers proposed to be covered plus 25% more and shall issue a receipt for the amount deposited. A register of contract carriage shall be maintained by each Depot in Form No. 7 in which shall be recorded all the necessary particulars about the party deposit, amount due, refund recoveries etc..

11.2 When the party will deposit the advance it will be written in the cash book on the debit side under the head “**C**” - **Deposit – 25 other Deposits (Contract Bus Advance)**. When the account is settled, the amount received as advance, will first be written up on the credit side of the cash book under the same head namely “**C**” - **Deposit – 25 other Deposits (Contract Bus Advance)** and then the exact income due to this account would be entered debit side of the cash book under Account body head “**I – Operator Revenue Receipt (2) Contract Services**”.

11.3 The utilisation of the contract bus advance for meeting of the day expenditure is strictly forbidden. At the time of refund of deposit, the refund may be made from the revenue collected during the day.

11.4 The original deposit receipt may ordinarily be received back while settling account finally but in case the same is lost the Chief Manager is otherwise satisfied, he may not insist upon the return of the same.

12. Other Receipts:

Other receipts of the Depot usually arise from sale of timetable, disposal of un-claimed property, recoveries of house rent and water charges, electricity charges, licence fee from contractor, charges for private trunk calls etc.. Amount collected on these accounts shall be entered in the cash book under the various heads

provided for them and shall be deposited into the Bank along with other revenue.

13. Sale of Time Table and Fare Chart:

The account of time tables, fare charts received in each Depot, and sales thereof shall be kept on record properly. The number and total selling price of time tables shall be recorded immediately on receipt of each consignment from the Head Office. The acknowledgement of the receipt of the time tables and fare charts shall be sent to the Head Office. The number of the time tables and fare charts and the amount realized on the sale shall be noted from day to day in the column provided for that purpose. If any time table or fare chart are returned to the Head Office or sent from one Depot or another Depot of the Corporation, the facts shall be recorded with appropriate narration as a separate item in the column provided for sale and remittance. In case of the time table and fare charts from one Depot to another, the receiving Depot shall be debited by the cost and the dispatching Depot shall treat it as a sale and a journal entry shall be passed for the same.

14. M.L.A.'s Free Passes:

Under the instructions from the Government, the M.L.A.s are entitled to travel free on the Road Transport Corporation buses, but the State Government will pay the cost of their tickets on presentation of proper bills to the Secretary Legislative Assembly. A Register as per Form No. 8 shall be maintained in every Depot in which an account shall be maintained for the facilities of free travel, provided to the M.L.A.s and on the basis of this register, the bills shall be sent to the Head Office, Jaipur. The Chief Accounts Officer & Financial Advisor's office will maintain another Register in Form No. 9 in the Head Office to watch that proper recoveries are made from the Legislative Assembly on account of bills presented to them. As soon as payment is received the Head Office shall inform the concerning Depot for proper entry in the Accounts.

15. Deposit of collection:

The Corporation has opened several cash collection accounts with the State Bank of Bikaner and Jaipur and Bank of Rajasthan Ltd. And other Banks at as many places where the branches of the banks are available. In all such places the daily cash collected shall promptly be deposited in the Bank i.e. collection of a day shall ordinarily be deposited on the next working day.

16. Cash Remittance Register:

16.1 Such places where no banking arrangements exist, the booking clerk shall send daily collection with the Conductor of the last Bus to the Depot Office. Care must be taken to see that the cash is sent with the conductor of such a bus which reaches the above said Depot Office within working hours so that the conductor may not have to keep the cash with him in the night and may be able to deposit with the cashier as soon as he reaches the Depot.

The cash so sent shall be accompanied by the cash challan which will be in the Form No. 10. This will be prepared in triplicate. The duplicate and triplicate copies shall be given to the conductor of the bus and the original copy shall be kept as an office copy. The receiving Depot shall sign one copy of this challan in token of his receiving the cash and return to the remitting booking station on the next morning by first bus. In case a remitting booking clerk does not receive the copy of the cash challan duly signed, he will immediately start making enquiry of the reasons of delay and ensure that the receipt is obtained in time and properly kept in the record. If there is any shortage, the same shall be mentioned in the receipted challan and the matter shall immediately be reported to the Chief Accounts Officer & Financial Advisor through the Chief Manager concerned. The remitting Booking Clerk shall be responsible to find out the reasons of the shortage and report the same to the Chief Accounts Officer & Financial Advisor.

16.2 If there is any surplus or excess in cash due to any reason whatsoever the Cashier should report the same immediately to the Head Office and credit in the cash book.

16.3 Each Booking Office or Depot Office which deposits the amount into the Bank should send a monthly statement to the Chief Accounts Officer & Financial Advisor latest by the 5th of each month showing the amounts deposited by the Office into the Bank. The Office should also include figures of the Booking Office, subordinate to it.

16.4 Register to watch the daily collection:

Every Depot shall maintain a register in Form No. 11 to watch timely receipt of cash from the Booking Offices. One chart shall be kept for each month in columns means for each booking office. The time of the receipt of the cash should be entered against each date so that if on any date, no cash is received by the usual time, the failure may at once come to the notice of the collecting official with whom this register is maintained. If there is any delay, enquiry regarding the same should be started immediately, and if any embezzlement is noticed, the same must be reported immediately to the Chief Accounts Officer & Financial Advisor's Office.

17. Handing over and taking over of cash:

With a view to ensuring that the handing over and taking over of Cash between one cashier and another is done properly, the following instructions shall be observed by all the offices where cash transactions are carried out:

- (i) Handing over of cash by one cashier to another cashier shall be noted in **D.C.C.R.** and the signature of both of the cashiers shall be taken in the appropriate column of the same in the presence of another employee of the State Road Transport Corporation who may be a Clerk or Manager(Traffic).
- (ii) The Manager(Traffic) or the Accountant or Junior Accountant shall affix his initial against each such transaction in token of his having checked it.
- (iii) The Internal Audit party while carrying out their audit and any other officer of the Corporation entrusted with the work of inspection shall check and ensure that the above instructions are rigidly followed.

18. Cash Book:

The Cash Book of commercial pattern in Form No.12 shall be maintained at every Depot or office where accounts are maintained.

Only one cash book shall be maintained in which both revenue and expenditure shall be recorded.

19. Classification:

All the transactions shall be classified according to the list of the major, minor and detailed heads as per Budget Annexure. It may be pointed out that there are separate heads for receipts and expenditure. The classification and brief narration of the expenditure shall be written up in the particulars column of the cash book. Items in the cash book shall be so written that the details of all the transactions under a particular ledger account are written together at one place and total of all this shall be written in the outer column of the amount so that there may be no difficulty in posting of transactions in the ledger.

20. Vouchers:

20.1 All expenditure is to be recorded in gross amount before making any payment and vouchers shall have to be prepared for each payment. Printed forms of vouchers in Form No. 13 shall be used. The vouchers shall be properly filled up and heads of accounts and amount etc. shall be accurately written. The officials who check and pass the voucher will put their signatures on it before the payment is made. Ordinarily receipts of the recipients should also be obtained on the vouchers at the place specified for this purpose. In

case a separate receipt is obtained, the same be attached with the vouchers and at the place assigned for recipients signature, the word **“receipt attached”** shall be written. There can be a number of sub-vouchers to main voucher, e.g. for 7 contingent bills under the same head, paid on a particular day, only one main voucher can be prepared. The number of the voucher shall be changed every year.

20.2 In order to watch the progress of expenditure under a particular head, with a view to ensuring proper budgetary control, the appropriation under each head of the expenditure including that voucher should be noted down on each voucher at the appropriate space provided for that purpose.

20.3 On the receipt side no separate vouchers need be prepared. Wherever there are recoveries and deductions which are written up on the debit side of the cash book, reference of the Payment Voucher No. through which the recoveries have been made should be mentioned.

20.4 As soon as the voucher is paid, a rubber stamp with words **“PAID”** shall be enfaced on it and all its sub vouchers to avoid chances of production of the same voucher for payment.

21. Checking of the Cash Book:

21.1 The cash book shall be totaled up every day. The total shall be checked by the Chief Manager or Manager(Traffic) or the Officer

next senior in the Office. But head of the Office shall himself check each entry and voucher every day and put his initials on each entry and his signature in token of his check at the end of each day. The person writing the cash book should also put his signatures. The cashier and writer of the cash book shall put his signature first and then he will present the vouchers and the cash book to the Head of the Office for checking purposes.

21.2 Whenever there is a change of charge, both the in going and out going persons should sign the cash book stating that they have taken over and handed over as per cash balance mentioned in the cash book.

22. Recording of salaries and wages in cash book:

22.1 Before entering the transactions of salary and wages in the cash book, the details of every bill with regard to the various heads of receipts of advances and other deductions shall have to be sorted out. The summary given on the face of the salary bill in fact gives all these figures sorted out at one place. Great care should therefore be taken to see that summary on the face of the bill is correctly prepared and when the bill is passed if there are any disallowances or deductions, made in bills summary is also corrected accordingly.

22.2 On the day when major payments for a bill are made, all the expenditure for the full bill should be debited under the appropriate

heads & the deductions should be credited under the various heads of recoveries all at once. The unpaid amount of the bill in a net figures should be deposited back in the miscellaneous Credit account in all the offices except the Head Office.

23. Unpaid salaries and wages:

The treatment of unpaid salaries and wages will be done in the head office and other offices in the following manner:-

23.1 In the Head Office:

In the Head Office, the unpaid salary shall directly be taken to the head “**Advances and Deposits**”.

23.2 In the Other Offices:

In the other offices, the unpaid salary and wages shall be first credited under the head “**Miscellaneous Credits**”, on the same day. The unpaid amount shall be noted down in a register called the unpaid salaries and wages Register which shall be maintained in each office. It may be noted that only net amount will be credited to this account.

23.3 As and when the payments of unpaid salaries and wages are made, a separate voucher shall be prepared on the date of payment after making an entry in the unpaid salaries and wages register. The vouchers will be put up to the sanctioning Officer along with the

register to initial the entry in the register and also the voucher. This payment will be made by the debit to the head "**Miscellaneous Credits**".

23.4 At the end of the month, all amounts remaining unpaid shall be transferred from **Miscellaneous Credit accounts** to the account of **Advances and Deposits**. The amount under head Deposits and Advances shall be paid into the Bank as per instructions of the Head Office.

23.5 In case of bills of overtime etc. which are received duly passed after 20th of the month and in case of which it may not be possible to make full payments of the bill by the end of the month, unpaid amount may immediately be transferred to Miscellaneous Credits accounts as explained above, and amount remaining unpaid on the last working day of the next following month shall be deposited into Bank.

23.6 Subsequently if a person applies for un-disbursed salary and wages the bill of this undisbursed amount shall be prepared in the salary bill form and will be debited to head "**Advances and Deposits**".

24. Journal:

All transactions, in which the receiving or giving of cash is not involved, shall be passed through a journal as per Form No. 14.

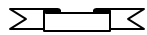
Before entering any transaction in the journal, a journal voucher as per Form No. 15 shall be prepared. A journal voucher shall be of a different colour than the cash voucher to distinguish it from the cash voucher. According to the present arrangement journal shall be maintained by the Head Office.

25. Ledgers:

All entries in the cash book and journal shall be posted in the ledger which will be as per Form No. 16. Cross reference shall be entered in the Ledger Folio column of the ledger in order to trace out the original of every entry.

26. Profit and loss account and Balance Sheet:

At the end of every month, profit and loss account shall be prepared in Form No. 17 for each Depot and sent to the Chief Accounts Officer & Financial Advisor's office who will compile the consolidated Profit & Loss Account for the whole Corporation for being placed in the Corporation meeting. The Profit and Loss A/c and Balance Sheet shall be drawn at the end of every year and a copy of which shall be sent to the Chief Accounts Officer & Financial Advisor for compilation of annual Balance Sheet of the Corporation. The Balance Sheet shall be prepared in the Form No. 18.



CHAPTER V

PREPARATION OF MONTHLY SALARY BILLS

1.1 The initial record for preparation of monthly salary bills consists of :

(a) Orders issued by the Establishment such as Appointments, Joining report, Leave sanctions, Transfer orders, Suspension orders, Re-instatement orders, Termination/dismissal orders, Promotion orders and Annual Grade Increment sanctions etc.

(b) Monthly absentee statement

1.2 The Salary bill Cadre-wise shall be prepared separately showing Basic Pay, Special Pay, if any Dearness Allowance/Dearness Pay, H R A, C C A (wherever applicable) and any other allowance payable to the employee. The deductions such as GPF, GPF Loan, CPF/CPF Loan, Voluntary deductions, EPF deductions, LIC, ESI, F G Advance, Festival Advance, Interest, Conveyance Advance, Conveyance Advance Interest, Income Tax and any other deductions relating to the individual employee.

1.3 Arrears bills:

For claim of arrears, separate bills shall be prepared on or after the 5th of every month. While preparing the arrear bills, entries shall be made in the G A 74 through which the regular salary is charged so that chances of double payment of arrears may be avoided. Certificate on the following lines shall be required to be given on every arrear bill:

“Certified that entries with regard to this claim have been made in the G A 74 register”.

1.4 As far as possible only one bill shall be prepared for each head of account. The bill itself will be divided into the various categories. While preparing the bill, the name of the category shall be written first and then names of the various employees coming under that category shall be written below that.

2. Bill of Loans and advances:

2.1 Bills for loans for example, festival advance, food grain advance, salary advance, T A advance etc. shall be prepared separately. The entries of these advances shall compulsorily be made in GA 74 so that the recoveries could be effected timely.

2.2 Bills of Night out, Overtime allowance:

The Night out statements and Overtime statements relating to the Drivers and workshop employees duly verified shall be submitted by the Manager (operation) and in respect of conductors and Booking clerks by the Manager (Traffic). Before it is countersigned, it shall be the responsibility of the Chief Manager to see that the Overtime and Night out allowance has been preferred according to the norms and prescribed limit.

2.3 Bills of T A & Medical claims:

(a) On submission of T A claim by an employee, the counter signing authority will see that the claim is in accordance with the duty pass and the work entrusted to him has been satisfactorily performed for which claim is raised. After his satisfaction the bill may be countersigned and entertained for payment.

(b) The employee when prefer a Medical claim duly verified by the Doctor, it shall be the responsibility of the passing authority to see that the claim raised by an employee is entitled for reimbursement and if entitled, the claim raised for medicines, tests and other charges are in accordance with the prescribed limits as enumerated in the Medical book. After the satisfaction of the authority, the bill may be countersigned/entertained for reimbursement.

3. Disbursement of Salary:

3.1 The amount required for the disbursement of salary shall be drawn from the Bank. In the case of Depots cheque will be issued under the joint signature of the Chief manager and Manager (Finance) and in case of Head Office, the cheque will be issued at the Head Office itself. The salary of the staff those are posted at the different booking stations, the incumbent will come to Depot Office as the case may be to draw their payments or the Chief Managers or the Manager (Finance) shall arrange to send some cashier with Acquittance Roll to disburse monthly salary and other payment to the concerned staff and obtain their signatures in token of their receipts.

3.2 The payment on account of monthly salary and allowance shall be made to the employees by 7th of the month following that for which they are due. The payment shall be made by the Depot Cashier and witnessed by the Incharge of the Depot or Manger (Traffic). The payment to the workshop staff shall be made by the Cashier or Time Keeper under the supervision of the Manager (operation) or Incharge of the workshop.

3.3 The payment to officers shall be made on the basis of pay slips issued to them by the Chief Accounts Officer & Financial Advisor. In case of other staff salary shall be payable according to establishment orders issued from time to time. While preparing bills, GA 74 should always be consulted or rather it should form the basis

for preparing the bill for the current month. Recoveries etc. required to be made in a particular month, should be noted down in the GA 74 so that at the time of preparing the salary bill for a particular month, all the recoveries etc. may remain in view. Bills of all the staff and officers shall be prepared by the Finance Branch. All salaries and wages remaining unpaid during the month, shall be deposited in the Bank.

4. Deductions:

4.1 The examples of some of the deductions have been shown in para 1.2 of this chapter. The schedule of these deductions are required to be prepared and action to be taken as under:

4.2 Schedule of CPF/GPF and Pension contribution:

i) Majority of the employees of the Corporation are member of the R S R T C contributory Provident fund regulations and Employees' Family Pension Scheme. Contributions towards CPF & EPF is deducted from their monthly wages and equal contribution is added by the Corporation as provided in Employees' Provident Fund Scheme, 1952.

ii) Some employees of the Corporation have opted for the R S R T C Pension Regulations, 1989. These employees are subject to General Provident Fund Regulations and the contribution

towards GPF is deducted from their wages as provided in R S R T C GPF Regulations, 1989 i.e. 12% of Basic Wages, DA/DP.

iii) An abstract of the CPF deductions, GPF deductions including Pension contribution is required to be sent to Head Office in the first week of every month. On the basis of these abstracts, Secretaries, CPF Trust as well as GPF Trust respectively shall claim the amount from the Corporation latest by 15th of each month and after making due payment invest the funds under the provisions provided in the respective regulations.

iv) The employee-wise detailed CPF and EPF deductions schedules as well as GPF deduction shall remain in Depot office itself and employee-wise individual ledger posting of CPF & GPF shall be completed there. However, schedules of Employees' Family Pension alongwith the cheque of Employee's and Employer contribution shall be sent to the Regional Provident Fund commissioner by the due date.

v) Inspection charges shall be paid by the Chief Accounts Officer & Financial Advisor to the Regional Provident Fund Commissioner at the rates prescribed from time to time on the total of employer and Employees contribution.

4.3 i) Schedule of E S I:

The employees whose premium of E S I is deducted the schedule shall be prepared in duplicate and after necessary administrative sanction, the payment to E S I department shall be sent by the prescribed date with a copy of original schedule.

ii) Schedule of Income Tax:

Under the provision of Income Tax, Tax is required to be deducted from monthly wages. The schedule of deductions alongwith the cheque shall be sent to the Income Tax Department by the due date every month.

iii) Schedule of L I C:

The employees who permit to deduct their L I C premium through salary the schedule shall be prepared in duplicate and the cheque for the amount alongwith one copy of schedule shall be sent by the prescribed date. The administrative expenses as settled with the LIC shall be deducted while sending the payment.

5. Recovery Register:

Each office shall maintain a register in Form No. 20. The register shall be closed at the end of every financial year and balances to be recovered shall be carried forward to the following year. The columns of the register are self-explanatory. If on revision any such recovery is waived the amount shall be refunded.

6. Leave Salary:

For the period an employee remains on leave, he shall be paid leave salary. In case of persons on deputation, leave salary shall be paid by the lending authority. In case of other staff, leave salary shall be payable by the Corporation itself. In calculating the amount payable as leave salary, guidance should be sought from the Factories' Act, Motor Transport workers' Act and R S R T C's Employees Service regulations as the case may be. Leave salary is paid in advance to all the employees of the Corporation. If for any reason, the same cannot be paid before the employee proceeds on leave, it shall be paid even after the employee has gone on leave. Due care shall be taken to see that an employee is paid leave salary for the leave period only.

7. All the Ministerial staff shall be governed by the laws according to their designations and functions as stated below :

Category No. I:

Ministerial and subordinate staff including the following not concerned with arrival and departure of vehicles.

1. Accountant,
2. Office Superintendent,
3. Upper Division Clerk,
4. Lower Division Clerk,
5. Junior Accountant,
6. Typist and Stenographers,
7. Computer,
8. Receipt and Despatch Clerk,
9. Permit Taxes Clerk,
10. Ticket & Stationery Stores Keeper,
11. Other Office Clerks.

Shall be governed by RSRTC Employees Service Regulations under Rajasthan Commercial Establishment Act.

Category No. II:

Clerks and other employees directly concerned with arrival and departure of vehicles.

1. Booking Clerk,
2. Reservation and E / Clerk,
3. Revenue Cashier,
4. Checking Clerk,
5. Time Keeper.
6. Bag Clerk

Shall be governed by Motor Transport Workers' Act and Rules and Standing Orders framed thereunder.

Category III:

Ministerial and subordinate staff working inside the workshop premises including Depot Stores.

Shall be governed by Factories Act and Rules framed thereunder and the Standing orders.

Category IV:

All Subordinate and Ministerial staff working in Central Stores.	Shall be governed by RSRTC Employees Service Regulations under Rajasthan Shop and Commercial Establishment Act.
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The Central Stores shall be a separate office under the charge of the G M (Stores). Unless otherwise prescribed all supervisory staff wherever working in the Corporation shall be governed by the Rajasthan Shops and Commercial Establishments Act.

8. Travelling Allowance:

When an employee of the Corporation is on tour or is sent on duty either within or with proper sanction beyond his sphere of duty, he is entitled to draw such T.A. for the journeys connected with such duty as may be admissible to him under the T.A. Rules of the Rajasthan State Road Transport Corporation. The T.A. shall be prepared in Form No. 21. As far as possible one bill should be prepared for journey carried out in one month and one separate bill should be prepared for each incumbent.

9. Counter Signature:

All T.A. bills duly certified shall be forwarded to the Finance Branch after the Controlling Officer has countersigned them. The duties and powers of the Controlling Officer shall be as follows:

- (a) To scrutinise the necessity, frequency or duration of each journey and haltage for which the T.A. is claimed,
- (b) To scrutinise carefully the distance as well as rates of the fare and calculation entered in the T.A. Bills,
- (c) To ensure that the conditions prescribed by or under rules for the payment of the allowance claimed have been completely fulfilled,
- (d) To dis-allow the whole or any part of any T.A. claimed which in his opinion is inadmissible,
- (e) To satisfy himself that the T.A. as a whole is not a source of profit to the recipients,
- (f) To satisfy himself that the claims on account of reimbursement of Dak Bungalow and Hotel charges preferred are under the rules,
- (g) To observe any subsidiary rules or orders which a competent authority may make for office guidance.

10. Register for counter signatures of T.A. Bills:

A register for counter signatures of all T.A. bills shall be maintained by the Controlling Officer in Form No. 22.

11. Payment of T.A. Bills:

After being countersigned by the Controlling Officer the T.A. bill shall be submitted for the pre-audit. After T.A. bill is passed for payment, stamp receipt be obtained before making payment. Any T.A. Advance outstanding in the name of an employee shall be first deducted out of the amount payable to him.

12. Unpaid T.A.:

The T.A. bill passed for payment after pre-audit may remain unpaid owing to the resignation or termination of the services of the employees concerned. In such cases the amount of the bill may be paid to the employee after deducting the advance, if any, provided the employee intimated his address to the disbursing officer, otherwise such claims shall be adjusted through journal by debiting the T.A. Allowance account and crediting unpaid wages and allowances under the head advances and deposits account.

13. Loans and Advances to the Office Staff:

The following kinds of loans and advances shall be paid to the staff. Those on which interest is chargeable shall be treated as loans and those on which no interest is chargeable, shall be treated as pure advances.

(i) Loan: Loans for purchase of food grains.

(ii) Advances:

(a) Festival advance,

(b) T.A. advance,

(c) Advance of pay on transfer,

(d) Other miscellaneous advances including advances for making petty purchases on behalf of the Corporation.

13.1 In case of loans, interest shall be charged at the rate that may be fixed in such cases. The recoveries of principal shall be effected first and then the interest will be recovered in installments not exceeding installments of the principal.

13.2 House Building loans/Conveyance loans etc. :

The three loans specified in para 13, shall be payable according to the terms and conditions laid in the Rajasthan State Road Transport Corporation Service Regulations.

13.3 T.A. Advance:

Employees going on tour for the Corporation work, may be allowed to draw T.A. Advance. But the amount shall not exceed 75% of the estimated T.A. and D.A. against which the advance is paid. The recoveries shall be effected from the 1st T.A. Bill presented for the journey. Due to any reason the T.A. advance remains unrecovered for a period of three months, it shall be recovered from the pay of the employee.

13.4 A regular employee on the time scale of pay, who may be transferred from one station to another station may be granted one month's pay as advance on transfer. This will not exceed pay admissible to the employee before or after the transfer whichever is less. A note of the advances shall be made in the last pay certificate pointing recoveries to be effected.

14. Admission to RSRTC Contributory Provident Fund and Employees Family Pension Scheme:

14.1 The Rajasthan State Road Transport Corporation Contributory Provident Fund Regulation, 1964, have been made applicable to all the employees of the Corporation, except those who were permanent Government servants prior to that date and opted for pensionary benefit from 01.10.1964. Every employee even if he be temporary shall be entitled to contribute to the CPF and EFP as soon

as he completes continuous service of 30 days. Daily wage-earners are also entitled to become the members of the fund. The employees appointed by the contractors, who are carrying the work of the Corporation would also be entitled to become the members of the Fund.

14.2 As soon as an employee joins service of the Corporation, he will have to fill up Form No. 2 which is a declaration and nomination form and is required to be filled up under Regulation 27 of the above said RSRTC CPF Regulations whereby the employees is required to declare the various particulars about him on the basis of which CPF and EFP contribution may be recovered from his salary and he may be taken as a member of the RSRTC CPF Fund. In this form he will also nominate members of his family as being the person or persons to whom the CPF amount is payable in the event of death of the employee before the amount has become payable to him or having become payable, has not been paid to him.

14.3 On the receipt of the declaration form, the Chief Accounts Officer & Financial Advisor shall promptly allot account number to each employee qualifying to become a member and shall communicate the same to the member.

15. Account of RSRTC CPF:

The account in respect of the fund deductions of every member of the CPF as well as the contribution made to that account by the employer and of all withdrawals made on account of loans and recoveries thereof shall be maintained in Provident Fund Ledger Account as per Form No. 23. As soon as possible after the close of each accounting year, the Chief Manager/Head of Office shall send to each member a statement of his account in the fund in Form No. 24 showing opening balance at the beginning of the year, amount contributed during the year, total amount of interest credited in his account at the end of the period and the closing balance at the end of the year. Members would satisfy themselves as to the correctness of the annual statement and if any error comes to their notice it shall be brought to the notice of the Chief Manager/Head of Office within three months of the receipt of the statements.

16. Contribution:

The contribution payable by the members shall be governed under regulation 27 of the RSRTC CPF regulations. Normally the contribution shall be at the rate of 12% of the basic wages, DA/DP. The bifurcation of CPF and EFP contribution shall be made as provided in the Employees Provident Fund Scheme, 1952.

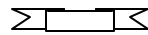
17. Advances from the Fund:

Advances may be granted to the members of the CPF from the amount standing to their credit in the Fund in accordance with the provisions contained in Regulations 41 to 49 of the RSRTC CPF Regulations. When a member desires to take such an advance, he shall submit his application in Form No. 25 to the authority competent to sanction the same. On receipt of the application, the Head of Office after satisfying himself shall issue necessary sanction and transmit the same to the Secretary, CPF Trust for arranging the payment. The Head of Office shall ensure that entry of this advance is made in the CPF ledger as well as in GA 74 and the recovery is effected timely.

18. Withdrawal of fund:

As soon as a member ceases to be in the service of the Corporation either on attaining age of superannuation or his services having been terminated or due to his resignation from service or due to any other circumstances mentioned in Regulation 50 of the RSRTC CPF Regulations he or his nominee shall put up his application to the Head of Office for withdrawal of fund money payable to him against the accumulated fund in Form No. 26. The repayment shall be governed by the provisions of Regulation 53 of RSRTC CPF Regulations. The Secretary, CPF Trust shall remit the money by cheque to the Head of Office who shall draw the amount

from the Bank and pay the same to the member concerned. In case a member or his nominee may desire to receive the payment by cheque he may state this fact in his application and thereupon the Head of Office shall arrange to send the cheque in the name of such applicant.



CHAPTER VI

CONTINGENT EXPENDITURE ACCOUNTS

1. The contingent expenditure is that expenditure which is incurred on supplies made and services rendered to the Corporation and its various offices. Broadly speaking all bills for supply of Diesel, Assemblies, Tyre, Tube, Flaps, Batteries, Spare parts, Consumable stores, Oil & lubricants, Clothing, Stationery, Forms and other miscellaneous items and bills on account of postage, rent, electricity and water charges, telephone charges, advertisements, medical expenses, legal expenses, commission charges and audit fees etc. are contingent bills and shall be dealt with as shown below:

2.1 Receipts and Verification of the Bills:

All contingent bills pertaining to Depot expenditure shall be sent to the Manager(Finance) for audit and payments. The Manager (Traffic)/ (Admn.) / (Operation) will send these bills duly verified after receipt of the material as the case may be to the Manager (Finance). These bills shall be entered in the bill register in Form No. 27. Bills for water charges etc. shall be paid out of the imprest to avoid any penalty to be imposed. Later on the bills shall be prepared and got recouped. It shall be the responsibility of the Manager(Finance) that the bills received in his office are cleared immediately.

2.2 Supplier's Bills:

These bills shall initially be received by the Central Stores or by the Workshop or by the Depot's Stores. The Store sub-inspector will maintain a register in Form No. 28 in which all these bills shall be entered as soon as they are received. The Stores Incharge will check these bills as to whether the necessary purchase orders have been there and if not, he will call for the same from the purchasing authority who placed orders. After entering the bill, the bill alongwith GRs through which materials are received and taken on charge by the Store Keeper, shall be passed on to the Finance branch for arranging payments.

2.3 Bills for Workshop Repairs:

(a) The Supplier/Parties shall submit their bills in Duplicate. One copy of the bill shall be enclosed with the GRs and the other may be kept for record in Store. At the time of recording verification on the original and duplicate copy of bill, an entry should be made in the bill register also wherein both the stores Sub-inspector and the Manager (operation) / Incharge of the Workshop must sign in token of their verification stating the date on which the bill is verified.

(b) All payments must be made through cheques only and their receipts must be obtained on printed forms of the parties and failing that on the voucher itself, in exceptional cases.

3. Normally 90% of the value of the suppliers bill shall be paid to the suppliers through Bank at the time of retiring R. Rs. The balance of 10% shall be paid when the goods have been received and checked with regard to specifications, rates approved etc.. As an exception to the above in some cases cent percent payments shall be made immediately on delivery, or in some cases payments shall be made within a specified period to take advantage on some cash discount.

4. Monthly Statement of outstanding Bills:

All Bills received in the Depot Office, Central Workshop and Central Stores should normally be settled within one month from the date of receipt. At the end of each month a statement of bills received in the office during the previous months but not settled within one month shall be prepared in Form No. 29 and submitted to CAO cum FA so as to reach him not later than 10th of the following month. The statement showing separately of the bills which are pending for more than one month, 2 months, 3 months, six months and one year. The reasons for the bills being kept pending for the above period should be explained with details.



CHAPTER VII

DRAWING ACCOUNTS AND MONTHLY FINANCIAL RETURNS

1. The Heads of Depot Offices have been given drawing powers subject to certain limits fixed by the Head Office. This limit has been fixed after taking into consideration the normal cash expenditure incurred by each office. The Chief Managers, are, therefore required to maintain a proper account of the amounts withdrawn by them every month. In addition to this all the Depot offices shall also be required to submit financial returns to the Chief Accounts Officer & Financial Advisor every month. This chapter deals with the registers and returns etc. prescribed by the Chief Accounts Officer & Financial Advisor from time to time.

2. Drawal of Funds and writing of cheque:

Funds shall be withdrawn from the Bank through cheques. Printed cheque books for which shall be supplied by the concerned Bankers. In writing cheques, due care should be taken in handling cheques and writing them. For this purpose the concerned staff should refer to the instructions printed on the covers of every cheque book. These are the general instructions issued by the Banks for its own safety as well as the safety of its constituents. Due precaution should be taken that there are no over writings in the cheques, the

amount is mentioned both in words and figures and the same is tallied with each other and that every counter folio is tallied before the cheque is put up for signatures. The signing authority should also accordingly compare the details written on the main cheque with entries of the counter folio and initial the counter folio also in token of this check. The counter folios of used cheques should be preserved till accounts have been audited and the prescribed limit for their destruction are over.

3. Cancelled cheques:

Cancelled cheques shall be collected back and pinned up in the cheque book itself to facilitate its checking in the cash book.

When cheques are issued in lieu of any cancelled cheque, entry shall be passed for the same in the cheque issue register and a note shall be given on the counter folio of the new cheque stating the number of cancelled cheque in lieu of which new cheque is issued.

In case new cheque is not issued in lieu of a cancelled one, reverse entry shall be passed in the books of accounts debiting the bank account and crediting the head under which the payment was previously shown by that cheque.

Monthly statements of cancelled cheque shall be sent to the head office to enable it to carry out proper reconciliation with the Bank. This will be in the Form No. 30.

4. Monthly Trail Balance:

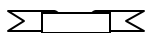
A monthly Trial balance shall be prepared by each Depot office as well as in the Head Office in the compilation section of the Corporation. This will contain the debit and credit balances of all the Ledger accounts and will be a means of checking the correctness of postings done. Thus trial balance shall be checked cent percent by the Accountant concerned and 10% by the Manager(Finance) / Assistant Accounts Officer. The Depot-wise trial balance shall be consolidated into the trial balance for the whole Corporation.

5. Statement of Sundry Debtors and Creditors etc.:

Alongwith monthly Trial Balance a monthly list of Sundry Debtors and Creditors and advances to the staff shall also be prepared and sent to Head Office of the Corporation. This list shall be scrutinised by the Assistant Accounts Officer and speedy steps shall be taken to recover the outstanding amounts as early as possible.

6. Procedure regarding Transfer of Funds to Head Office:

All revenues credited by the offices shall be deposited in the Bank every day. All collecting offices of the Banks shall transfer the funds every day to the Central account of the Corporation at Jaipur branch, and thus revenues credited at all the offices of the Corporation shall automatically stand transferred to the Head Office regularly.



CHAPTER VIII

BUDGET ESTIMATES & BUDGET CONTROL

1. Introduction:

1.1 The Budget estimates of the Corporation give the anticipated receipts and expenditure for the financial year to which they pertain under the major, minor, sub and detailed heads of the accounts as approved by the Government of Rajasthan in consultation with the Comptroller & Auditor General of India under rule 18 of the Rajasthan State Road Transport Corporation Rules, 1964. The estimates shall be laid before the Corporation Board on or before the first day of December of the previous year as provided under Rule 19 of the Rajasthan State Road Transport Corporation Rules, 1964. The unit Incharge shall submit their estimates to the Chief Accounts Officer & Financial Advisor in the month of October. Instructions regarding preparation and submission of Budget estimates and schedule of meeting for discussions of budget estimates shall be issued by the Chief Accounts Officer & Financial Advisor in the month of September every year.

1.2 The budget estimates so prepared will be required to bring in the meeting to be held in October every year by the unit Incharge.

After compilation of the figures and due modifications, the Budget Estimates for the Corporation alongwith an explanatory note and detailed annexures shall be laid before the Board of Directors on or before the 1st day of December of the previous year by Budget & Finance Section.

1.3 The Budget Estimates approved by the Board will be submitted to the State Government under Rule 19 of the Rajasthan State Road Transport Corporation Rules, 1964 for approval. The State Government shall approve the budget after making such amendments and alterations as it considers necessary.

1.4 The Budget Estimates of the Corporation will include all “**Receipts**” to be earned during the financial year whether realised or accrued. Similarly the “**Expenditure**” shall include all expenditure incurred irrespective of whether the cash payments are actually made in that respect in the financial year or not. All liabilities which are incurred during the year shall also be included in the expenditure of the year irrespective of the fact that payments are to be made in the subsequent year or years.

2. Action at Depot/Unit level:

On receipt of the instructions from the Chief Accounts Officer & Financial Advisor the Chief Manager or Incharge of the unit and Manager(Finance) will get the relevant informations from all the

concerning Managers posted in the unit. In this regard the information of revised estimates & Budget Estimates for consumption of spare parts and other stores, oil & lubricants, tyre, tube and flaps, batteries, expenditure required for regular maintenance of buses & workshop, fleet utilisation etc. shall be collected from Manager(operation)/workshop Incharge. Similarly information of estimated operated Kilometer's load factor, vehicle utilisation etc. shall be collected from Manager(Traffic) & information from Establishment side shall be collected from Manager(Administration). After getting all the relevant informations, the Manager(Finance)Finance branch of the unit shall make necessary calculations based on the data so collected & available information with them and prepare the Budget Estimates for the next year and Revised Estimates for the current year in the prescribed proformas keeping in view of actual expenditure of previous year and first six months of the current year quoting reasons of addition/reduction under each head. After it, the Chief Manager/Unit Incharge will conduct a meeting of all the Managers and will finalise the Budget Estimates under each head with consultation of the relevant manager. The Budget Estimates so prepared will be brought to the Head Office as per the schedule of meetings for further finalising it at Head Office level.

3. Instructions for preparation of Budget Estimates & Revised Estimates:

The important instructions for preparation of Estimates are given as under. However, these are the general instructions which may be amended or supplemented by the Chief Accounts Officer & Financial Advisor from time to time.

1. The Budget Estimates and Revised Estimates are to be prepared as per classification of Accounts and Budget head described in Annexure hereinafter this Chapter. It should be ensured by the unit Incharge and Manager(Finance) that every receipt and expenditure, should be booked in the relevant head according to classification of heads as mentioned above. The budget estimates & revised estimates will be prepared in the different proforma as per Form No. 31 to 40.
2. The actuals for the first six months shall be taken on the basis of cash book and the probable expenditure in next six months shall be worked out on the basis of trend of actuals under the first six months of the year and the liabilities that may arise during the next six months of the year.

3. The operation of Kilometers by the unit shall be worked out on the basis of actuals in the past and taking in consideration probable additional operations as well as Time Table as circulated by the Head Office.
4. The operating revenue will be estimated as per the estimated operated kilometers and Load factor percentage. The earnings under other heads of operating revenue may also be ascertained on the basis of actuals and probable increase/decrease in trend.
5. Non-operating revenue will be estimated as per actuals and the probability of disposal of scrap & unserviceable stores, probability of display of advertisements, probable increase/decrease in rent of Corporation premises, fines, penalties, canteen contract etc..
6. Traffic operational expenses such as bus stand fee / rent / lease, commission to booking agent / bus agent, commission against booking of tickets through computer etc. shall be estimated on the basis of actuals as well as probable increase/decrease in operation.
7. Estimates under the head **Licence & Taxes**” may be prepared keeping in view the proposed increase/decrease in operated kilometers, number of

buses, Toll points in the State as well as outside of the State where the buses of the particular Depot are plying, change in rate of bus fare and Tax structure in the neighbouring states etc.. The estimates of expenditure of Motor Vehicle Tax, Registration / Fitness / Permit fee and Special Road Tax will be calculated as per the rates prescribed by the State from time to time.

8. The estimates under the heads of '**Diesel**', '**Material**' and '**Lubricants**' will be prepared at Depot/Unit level as per actual expenditure on cash basis only. The estimate will be based on the past consumption and probable increase / decrease, Kilometer operation, number of buses etc.. The detailed estimates under the above heads will be prepared by the Central Stores / Purchase Department.
9. The estimates under the head of '**Maintenance**' will be based on actual requirement of maintenance of road, building, plant & machinery, tools, repair of buses from outside agency or through job basis etc. and as per instructions issued by Head Office from time to time in this regard.

10. Estimates, under the head **‘Payment to Hired Buses’** will be prepared on the prevailing rates of hiring charges and proposed / anticipated increase / decrease in operated kilometers by the hired buses.
11. The estimates under the head of **“Personnel & Welfare”** will be prepared on the basis of actuals, anticipated increase / decrease in the number of staff, anticipated retirement of staff and guidelines issued by the Chief Accounts Officer & Financial Advisor for preparation of Budget Estimates. In addition to above guidelines regarding contribution of E.S.I., C.P.F./G.P.F., Pension & Gratuity, Bonus & Ex-gratia etc. issued from time to time by the Head Office will also be kept in mind in preparation of Budget Estimates.
12. Payment of hire of taxi may be estimated on the basis of actual requirement as well as availability of the Corporation staff car. The calculation of rates will be based on the then prevailing orders / instructions issued from the Head Office in this regards.
13. The estimation for payment against various type of incentive schemes will be based on the prevailing orders/instructions of the Head Office.

14. General expenditure like advertisement & publicity, telephone and telegram charges, postage stamps, law charges, electricity and water charges, audit fee, stationery and printing charges, rent, rates & taxes, computer expenses etc. should be estimated on the basis of actual and prevailing tariff rates.
15. Estimates under the various Capital Expenditure heads like civil works, passenger amenities, machinery & equipments, furniture & fixtures and office/electric equipments will be prepared on the actual requirement of the Depot/Unit for the smooth operation of the Corporation.
16. During the preparation of Revised Estimates and Budget Estimates the Chief Manager/Unit Incharge will ensure to implement the economy measures suggested/directed by the Head Office from time to time. Similarly he will try his best to increase the revenue of the Depot/Unit so that a balance of Income and Expenditure be maintained for smooth operation of the Corporation.

4. Budget Control:

The Chief Accounts Officer & Financial Advisor shall intimate the Budget allotment to the Depots/Units in due course of time upto

which expenditure may be incurred under each minor head of account during the financial year. The allotment of budget shall be noted by the Manager(Finance) or Head of Finance section of the Unit in the Budget Control Register in the Form No. 41 under his initials. The expenditure under each head shall be watched by him as well as unit Incharge and they shall be responsible that no excess occurs beyond the allocated budget. For exercise and effective control over budget few pages in the said Budget Control Register shall be allotted for each major and minor budget head.

5. Action when budget allocation are exhausted:

If the budget allotment intimated by the Chief Accounts Officer & Financial Advisor is fully utilised, no further payment against the said budget head shall be admitted by the Manager(Finance). The fact of non - payment of claims shall be brought to the notice of the Chief Manager/Unit Incharge immediately. If the Chief Manager/Unit Incharge shall think it to be an urgent nature of payment, he will immediately approach the Chief Accounts Officer & Financial Advisor either for further allotment of the additional budget or specific approval of the excess expenditure incurred over the total budget allotment giving full justification in this regard. The Chief Manager/Unit Incharge shall request for additional budget only when the budget allocation is fully exhausted or he thinks that balance

budget allocation is not enough to clear the coming monthly liability/particular payment in the particular budget head. Under such circumstances he will intimate the available balance of budget under the said head and full justification of additional requirement.

6. Statement of actual expenditure:

This statement of actual expenditure shall be prepared in Form No. 42 for each month and shall be sent to the Budget Section, Head Office by the 10th of each following month positively by the Chief Manager/ Unit Incharge.

7. Funds Control:

Units are required to send monthly demand of funds for expenditure to be incurred during the month of the prescribed date of the preceding month to the Finance & Budget Section, Head Office. The demand letter will consist the details of major head-wise proposed expenditure and balance of funds available with the unit as per Fund Control Register and Bank Account for allotment of funds to the Unit. The funds so received by the unit in the Withdrawal Account, shall be noted in the Funds Control Register as per Form No. 43 and each withdrawal will also be entered in the said Register to control over the funds. The Chief Manager/Unit Incharge and Manager(Finance) or Head of Finance Section of the Unit will be jointly responsible for issuance of Cheques beyond the available

fund. In case funds are not remitted to units due to paucity of funds, Units shall have to maintain the priority of expenditures according to available funds in which expenditure of the nature of urgency or more importance shall be incurred first. In case there is any surplus lying in the Bank Account due to non-payment or any other reason, the fact will be immediately reported to Finance (Budget) Section by the Unit Incharge or Manager(Finance) and on receipt of necessary directions, the surplus funds shall be utilised in the same manner. Chief Manager/Unit Incharge and Manager(Finance) will jointly be responsible for blockage of undue funds in their Withdrawal Account.

8. Action at Budget and Finance Section, Head Office:

8.1 Compilation of Budget Estimates and Revised Estimate:

The budget estimates shall give the anticipated receipts and expenditure for the financial year to which it pertains under the major, minor, sub and detailed heads of accounts as may be specified by the Corporation. The estimates shall give in addition to the budget estimates of the next financial year, the original and revised budget estimates of the current financial year and the actual of the previous 2 years. The estimates as well as the actuals shall be furnished in lacs of rupees.

The budget form of the Corporation consist mainly two parts Capital and Revenue Budget. The projected Balance sheet comprising deposits under various funds, creditors, deposits and other miscellaneous credits, advances, deposits and Investments etc. will be prepared on the basis of the figures of estimated Capital and Revenue.

8.2 Part – I : Capital:

This part shall be divided into 2 sections 'A' Receipts and 'B' Expenditure:

A. Receipts:

This will show separately contributions in the form of Equity/Loan Capital from the Union and the State Government, capital raised by issue of shares/bonds, loans and withdrawals from internal resources.

According to section 23 of the Road Transport Corporation Act, capital for the purpose of carrying on the undertaking is to be contributed by the Central and State Governments in such proportion as may be agreed to by them and on such terms and conditions not inconsistent with the provision of the Act as the State Government determine. In addition to this the Corporation may raise capital by issue of shares or debentures or may borrow loan from the Commercial Banks/Financial institutions after obtaining approval of

the State Government under Section 26 of Road Transport Corporation Act, 1950.

B. Expenditure:

The estimate of Capital expenditure shall include :

- i) Expenditure on new assets planned for extension and,
- ii) Expenditure on assets meant for replacement of the old ones which are to be scrapped.

The Capital expenditure shall be met from capital contribution/equity contributions, loans to be raised from commercial banks/financial institutions and internal resources. Internal resources means Depreciation plus Profit minus Repayment of loans. The budget heads under major Capital Expenditure shall be as follows:

1. Land,
2. Buildings,
3. Machinery and Plants, Engines,
4. Motor buses, trucks, cars, pick up vans and other vehicles,
17. Miscellaneous equipments such as office/electric equipments, furniture, fixtures etc.
18. Miscellaneous (Repayment of loans etc.)

The sub head at serial number 6 “**Miscellaneous**” shall include expenditure of miscellaneous nature such as repayment of

loan etc. which are met from the capital account and any other capital item not included any where in the budget heads etc..

8.3 Part – II : Revenue:

This part shall also be divided into two sections 'A' Revenue Receipts and 'B' Revenue Expenditure. The receipts have been further classified as under:

- a) Operating revenue,**
- b) Non-operating revenue.**

Revenue expenses have also been classified as follows:

- A. Traffic,
- B. Licence & Taxes,
- C. Materials,
- D. Maintenance,
- E. Diesel and Petrol,
- F. Personnel & Welfare,
- G. Welfare & superannuation,
- H. General.

The estimates of Receipts and Expenditure under the head (II) Revenue shall be furnished by the Units and other offices.

9. Budgetary Control:

9.1 The budget estimates as approved by the State Government shall constitute the budget estimates of the Corporation. The

expenditure of the Corporation both capital and revenue and on other accounts heads shall, therefore, be planned, incurred and kept within the limits set by the budget.

9.2 Budget control over Capital expenditure: Capital expenditure shall be initiated, controlled and incurred by the departmental heads concerned. The budget estimates approved by the Corporation Board/Government shall be communicated by Chief Accounts Officer and Financial Advisor to the various departmental heads with a request to plan the expenditure programme to fit within the limits given. The grant shall be placed at the disposal of the controlling officer who shall be responsible for seeing that the expenditure is incurred according to the budget provision. The competent authorities to sanction capital expenditure shall be the Managing Director, the Chairman and the Corporation Board. Whenever a Departmental head plans to incur capital expenditure he shall put up a proposal to competent authority giving full details about the head of the expenditure, budget provision, amount of expenditure involved and justification for the proposal. Further, all such proposals for sanction of capital expenditure shall be routed through the Chief Accounts Officer and Financial Advisor. Every controlling officer shall maintain a register to record the progress of expenditure under the heads controlled by him. It shall be his

responsibility to see that no expenditure is incurred for which there is no provision and at the same time that the budgetted programme is fully carried out.

9.3 Budget control over revenue expenditure: Revenue expenditure shall be incurred by the various units including the central stores and the central office. After approval by the Board/State Government the Chief Accounts Officer and Financial Advisor shall intimate to the units the allocation of the budget estimates under various heads of accounts. It shall be the responsibility of the head of the Unit to see that the expenditure is kept within the budget limits.

10. Revised Allocation:

The Budget allocations shall be revised on the basis of the trend of the actual expenditure and further requirements during the balance period of the year.

11. Revised Estimates:

Alongwith the budget estimates for the following year the budget and finance section shall frame the revised estimates of the current year. These revised estimates shall be based on the actuals for the first 6 months. The revised estimates shall show the expenditure anticipated for the year on the basis of the actuals of first 6 months. The revised estimates of each year shall also be submitted to the Government for approval.

12. Financial Proposals:

All proposals involving the Revenue and Expenditure from the funds of the Corporation shall be submitted to the competent authority through the Chief Accounts Officer and Financial Advisor who shall have a right to record his views thereon as provided under section 15(ii) of the Road Transport Corporation Act, 1950. These proposals shall be submitted by the concerning Head of Department together with the comments on the following points for the Expenditure :

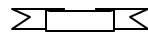
- a) The proposal is economically advantageous to the Corporation.
- b) The proposal is in conformity with the existing rules and regulations or with the relevant provisions in the Act and is within the powers of the Corporation.

When a proposal is received from the Head of Department, Chief Accounts Officer and Financial Advisor will get it examined from the Finance and Budget Section in respect of financial implications of the proposals, budget provision for expenditure involved in the proposals and viability of the proposal. If the subject matter of the proposal pertains to some other sections of the Finance Department, the same shall be forwarded to the concerning section for its comments. The proposal with the concurrence of the Chief Accounts Officer and Financial Advisor shall be returned to the head of Department concerned. The Head of Department with approval of the competent authority will implement the proposal according to delegation of financial powers.

13. Investment of funds:

Under the provisions of Section 27(2) of the Road Transport Corporation Act, 1950 and rule 33 of the Rajasthan State Road Transport Corporation Rules, 1964 any money lying at the credit of the Corporation not immediately required by it for the purposes of its

business shall be invested and deposited by the Corporation with Commercial Banks and or as may be specified by the State Government. For recording details of the investments, Investment Register shall be kept in Form No. 44. The investment register shall be checked by an officer of the Corporation duly authorised by the Chief Accounts Officer and Financial Advisor. The Physical verification of securities shall be carried out by the same officer. The interest accruing on the investments shall be collected on due dates. All the securities held by the Corporation shall be kept in a safe, the keys of which shall remain in the custody of an officer not below the rank of the Assistant Accounts Officer.



Annexure

CLASSIFICATION OF ACCOUNTS & BUDGET HEADS

Number allotted	Accounting Head	Particulars
<u>REVENUE ACCOUNTS</u>		
I. OPERATING REVENUE		
1	Passenger earning	Income by sale of tickets including element, if any, any shortage to be received from conductors / Bus agents against Targeted Revenue.
2	Contract Services	Income from contract buses which are provided to third parties like marriage, educational trips, tours, Government Departments etc. by Corporation including haltage charges.
3	Passenger Luggage	Revenue from passenger luggage (accompanied luggage by passengers)
4	Parcel Services	Freight charges of parcels & goods (un-accompanied luggage) and revenue from a newly started parcel services / Amount recovered from parcel agents, if any.
5	Postal Mail Services	The Corporation has agreement with postal Authorities for delivering mail services at respective places. Against this revenue is to be accounted for under this head.

Number allotted	Accounting Head	Particulars
6	Out Agency receipts	Commission received from Railway in case of the Corporation having arrangements with the Western Railway for issue of tickets from Mt. Abu for Buses and Railway to connecting Railway Journeys.
7	Revenue from passes of MLAs / MPs / Journalists / Military warrants	<ul style="list-style-type: none"> a. Income from MLA passes. b. Income from MP passes. c. Income from Journalists. d. Income from Military warrants.
8	Reservation Charges	Income from reservation charges.
9	Revenue from Concession Tickets / seasonal passes	Receipts from seasonal passes to Students / handicapped public & others. Income from Family passes to staff.
10	Other operating revenue	Income which is not covered with the above classification
10 A	Insurance Fund	Income received from passengers against Accidental Insurance Scheme.
10 B	Toll Tax	Income received from passengers against Toll Tax charges

Number allotted	Accounting Head	Particulars
II. <u>NON OPERATING REVENUE</u>		
11	Advertisement	Income from panels on the buses / Hoardings at the bus stands / amount recovered from Agents.
12	Rent	<ul style="list-style-type: none"> a. Rent from staff quarters, building let out on hire to Banks/Post Offices. b. Rent from private buses which are permitted to park at the campus/bus stand of the depot. c. Bus Stand fee.
13	Interest	<ul style="list-style-type: none"> 1. Interest on F.D.R.s. 2. Interest on Food Grain Advance. 3. Interest on House Building Advance. 4. Interest on Conveyance Advance. 5. Interest on other investments.

Number allotted	Accounting Head	Particulars
14	Receipts from lost property	Lost property found in the buses/stand etc. which is not claimed by the owner and is subsequently auctioned. Such receipts will be credited under this head.
15	Sale of Time Table / Publications	Income from sale of time tables and publications.
16	Work done for Government / outside parties/STUs.	Receipts from other State Road Transport Corporations, Government and other parties against the work done.
17	Excess receipts/value of Stock found excess on Stock taking	Any excess recovery of excess cash found in Cash chest and value of stock excess on physical verification.
18	Sale of scrap and un-serviceable stores / buses/staff cars / burnt oil / empty barrels etc.	Receipts by way of auction of un-serviceable / used stores / buses / staff cars, sale of waste papers(Raddi) etc.
19	Canteen contract & Vendors Licence Fee	Receipts of licence fee from canteen stalls & vendors.

Number allotted	Accounting Head	Particulars
20	Profit from sale of fully depreciated Vehicles	If the sale money is received from residual value of fully depreciated buses, the excess amount should be credited under this head.
21	Fines & Penalties	Amount received by the Corporation as Fines and Penalties from the conductors, drivers and other staff.
22	Other Non - operating Income	Any other types of receipts may be accounted for under this head like recoveries caused due to audit, overpayments on account of shortage found in stock in case ledgers have not been opened, sales of buses to Educational institutional, commission from LIC / Banks, Ground rent, Interest on late deposits by the Bidders and Porter fee etc.

III. REVENUE EXPENDITURE

(a) Traffic

23	Printing of tickets & Traffic Stationery	Expenditure on account of purchase of paper for tickets and traffic stationery and printing charges of the same.
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Number allotted	Accounting Head	Particulars
24	Bus Stand Fee/Rent/ Lease Charges	Payment of Bus stand fee, rent, lease charges to other parties like Municipalities, Railways, Panchayats for Bus stands used by the Corporation.
25	Traffic training school expenses	Expenditure incurred in training school meant for Drivers/Conductors etc. (other than Ministerial & Accounts Staff) Lecture fees, office expenses etc.
26	Time-Table printing & Publicity expenses	Expenditure on printing of Time - Tables including paper cost and publicity expenses.
27	Commission to Booking agents / Out agencies expenses	Commission amount paid to booking agents, Bus Agent and Issue of tickets through computers.
28	Compensation to Private Operators on taking over their routes	Any payment which is to be made to Private operators on account of nationalization.
29	Third Party risk Insurance Contribution to Insurance fund	Amount paid against death, injury, loss caused by accidents for which amount of compensation is paid to claimants, both from fund created in this regard and beyond fund.

Number allotted	Accounting Head	Particulars
30	Accident Relief expenses	Any expenditure incurred at the time of accidents like medical, travel expenses, ex-gratia grant, funeral expenses and like.
31	Incentive / Prizes / Rewards	
	a) To Drivers & Conductor for traffic revenue,	
	b) Incentive to Drivers & conductors for parcel services,	Amount of Incentives / Prizes / Rewards paid to various categories under Incentive Schemes.
	c) Maintaining better K M P L avoiding accidents etc.,	
	d) Incentives / Prizes / Rewards to Depots / Divisions,	
	e) For others.	
32	Traffic Survey expenditure	Any amount incurred on account of Survey of routes and for traffic.
33	Payment to Hired Vehicles	Payment made to Private Owners for hire charges.
34	Charges relating to parcel services	Any expenditure for parcel services/commission paid to parcel Agents.
35	Payment for hiring Taxies	Payment for taking of Taxies on hire by Traffic personnel, Police, Magistrates.

Number allotted	Accounting Head	Particulars
36	Printing Press expenditure	<ol style="list-style-type: none"> 1. Daily wages or casual workers posted in Press on daily wages for specified period. 2. Repairs & Maintenance cost of Press.
37	Other Expenditure	Any other traffic expenses which is not covered by the above expenses like cost of medicines and items for First Aid Boxes purchased subsequently for recoupment, hiring of tents, furniture for Melas, exhibitions etc.
(b) <u>LICENCE & TAXES</u>		
38	Motor Vehicles tax (Road Tax)	Motor vehicles Tax (Road Tax) payable to R T O (being paid quarterly).
39	Permit fee, Registration & Fitness etc.	Amount paid to RTO against Permit fee, Registration of vehicles, Fitness fee of buses.
40	Special Road Tax	Amount paid to the State Govt. (RTO) against Special Road Tax.
41	Passenger Tax to other States	Passenger tax payable to other states i.e. Haryana, UP, Gujrat etc. should be debited under this head.

Number allotted	Accounting Head	Particulars
42	Toll Tax	Tax payable to PWD for specified bridges or to Municipalities etc. is included under this head.
42A	Service Tax	Tax payable to Central/State Government etc.
	(c) <u>MATERIALS</u>	
43	Spare Parts & Accessories	Amount spent against Spare parts & accessories of vehicles is included in this head.
44	Octroi & Local Tax	Octroi tax paid to Municipalities at check posts on materials and other local taxes are included under this head.
45	Tyres, Tubes & Flaps (New)	The amount spent on new Tyres, Tubes and Flaps is to be booked under this head.
46	Retreading of Tyres	Expenditure on retreading of tyres including materials.
47	Batteries	Expenditures on purchases of Batteries/charging of batteries.
48	Tools & Equipments	Less than costing Rs.100/- each item.

Number allotted	Accounting Head	Particulars
49	Other Stores (Consumables)	Purchase of stores other than spare parts & accessories such as cotton waste, Kerosene, curtains in buses, seat covers of buses etc.
50	Appropriation to obsolescence reserve	2% of the inventories or spare parts on 31 st March for obsolescence Reserve Fund.
51	Testing Fee	Fees charged for testing samples of spares, cloth, paper etc. sent to CIRT, Pune etc.
	(d) <u>MAINTENANCE</u>	
52	Lubricants	Expenditures on Oil & Lubricants to be booked under this head.
53	Repairs & Maintenance of buses, reconditioning of buses	
	(a) Out agencies	Expenditure incurred on repairs & maintenance of buses through job basis or from market, route repairs etc.
	(b) Corporation (other STUs)	The Expenditure incurred on repairs of buses from outside Corporation workshop is to be booked under this head.

Number allotted	Accounting Head	Particulars
54	Reconditioning of Engines Assembly & other spares	Expenditure on engines etc. reconditioned in workshop including materials used.
55	Repairs & maintenance of Plant, Machinery, Equipments & Tools including office Equipments	Expenditure on repair & maintenance charges including cost of material of Plant & Machinery, Equipment and tools used therein.
56	Repairs & maintenance of Roads, Buildings, Walls, Pipelines, Drainage & Gardens	Any amount spent on maintenance and repairs to roads, buildings, walls, gardens and lighting etc.. It will include ordinary & special repairs. Expenditure on replacement of Bulbs and Tube-lights.
57	Repairs & maintenance of Staff Cars/Jeeps	It will include the following: <ol style="list-style-type: none"> 1. Spare parts, accessories and reconditioning of Engines, 2. Labour charges from market, 3. Tyre, tube, batteries and retreading of tyres, 4. Other materials.
58	Depreciation	Depreciation of buses, other vehicles, plant & machinery, building, furniture, fixtures, fittings, office equipments engines etc. at the prescribed rates.

Number allotted	Accounting Head	Particulars
58A	Deferred Revenue expenditure	Low cost Body expenditures divided in 3 years.
59	Appropriation to vehicles replacement reserve fund	Amount allocated for this fund.
60	Contribution to Investments Allowance	Amount allocated for the purpose.
61	Electricity & Water charges (Workshop only)	Expenditure incurred on light & water for workshops.
62	Other expenses	Washing of buses and any other expenses on workshop or relating to maintenance.
	(e) <u>POWER</u>	
63	HSD/diesel for buses	Payment made for diesel/HSD for buses less amount received from Diesel supplied to other STUs and other.
64	HSD/diesel for Staff Car	Payment made for Staff Cars/Jeeps etc..
65	Petrol	Any payment for petrol for staff cars/Jeeps etc..

Number allotted	Accounting Head	Particulars
	(f) <u>PERSONNEL and WELFARE</u> (i) <u>ADMINISTRATION</u>	
66	Salary & allowances to Officers	Salary & allowances to Officers of Administration posted in Head Office and Divisional Offices, all wings including accounts, stores, security and vigilance except Traffic and Engineering Departments.
67	Salary & allowances to staff	Salary & allowances of the staff of Administration posted in HO and Dil. Offices. All wings as above except Traffic & Engineering Department.
68	Travel expenses	Travel expenses of Officers & staff of Administration as mentioned above.
69	Medical charges	Any amount spent on medical charges of the officers & staff on administration as above.
70	Overtime / Honorarium	Overtime/Honorarium paid to the Officers / staff of administration.
71	Stipend to apprentices	Any amount paid to the apprentices of administration or for special purposes/schemes.

Number allotted	Accounting Head	Particulars
72	Expenses on temporary / casual workers paid on daily or monthly or contract basis	Any amount paid to temporary workers engaged in the administration on daily wages / casual basis / contracts / payments made to Inquiry officers on number of Inquiry reports basis/or deciding appeals and payment to Home Guards etc.
(ii) <u>TRAFFIC</u>		
73	Salary & allowances of officers	Any amount spent on salary & allowances of the officers of Traffic Department posted in Head Office, Dvl. Offices and Depot Offices.
74	Salary & allowances of staff	Any amount spent on salary & allowances of staff posted in Traffic (including Station Incharges, ADMs, TIs/ATIs) police flying squads and other checking staff.
75	Salary & allowances of Conductors/BCs	Regular salary & allowances of conductors and booking clerks including Daily wages conductors.
75A	Salary & allowances of Drivers	Regular salary & allowances of Drivers including daily wages drivers.
76	Travel expenses	Any amount spent on travel charges of the officers/staff posted in Traffic.

Number allotted	Accounting Head	Particulars
77	Medical charges	Amount spent on medical charges of the traffic staff.
78	Overtime allowance & Night allowances	Overtime allowance and Night allowance payable to the staff posted in Traffic.
78A	Re-imbusement of expenditure on Police parties	Police staffs of the State Government are engaged to checkup the clandestine operation. Payment of salary to these persons would be made by Police department. Later on the reimbursement would be done to the police department by RSRTC. This expenditure should be booked under this head.
78B	Other allowances	Payment of Gazetted Holidays and due rests to the staff posted in Traffic.
(iii) <u>MAINTENANCE</u>		
79	Salary & allowance of officers	Salary & allowance amount paid to the officers of Workshops, Engineering operation, Production posted in H.O./ Dvl. / Depot offices / Store / Purchase department.

Number allotted	Accounting Head	Particulars
80	Salary & allowance of Workshop staff	Salary & allowance of staff posted in workshops, stores / purchase department including permanent / temporary staff of printing press.
81	Salary & allowances of CWS	Salary & allowance of officers / staff including overtime, TA, Medical, office expenses etc. posted at CWS.
82	Salary & allowances of Staff Car Drivers	Amount paid to staff car drivers as salary and allowances, TA, Medical etc.
83	Stipend to Apprentices	Amount spent as stipend to the apprentices posted in the workshops.
84	Travel Expenses	Amount spent on travel charges of the officers/staff posted in workshops & in Central Stores.
85	Medical Charges	Amount spent on Medical charges of the officers/staff posted in workshops & in Central Stores.
86	Overtime allowance & other allowances	Overtime & Night allowance of the workshop staff and staff of central stores.

Number allotted	Accounting Head	Particulars
86A	Other allowances	Gazetted Holidays and due rests to the staff posted in workshops and Central workshops.
	(g) <u>WELFARE AND SUPERANNUATION</u>	
87	Contribution to P F (CPF)	Amount contributed by the Corporation to Provident Fund.
88	Contribution to E P F fund	Amount contributed to Employees Family pension Fund.
89	Contribution to E S I	Amount paid to ESI Corporation as contribution of RSRTC.
90	Contribution to Group Insurance Schemes	Amount paid by RSRTC for Group Insurance Scheme.
91	Gratuity & Pension	Amount spent on Gratuity / Pension.
92	Ex-gratia / Bonus	Amount spent on Ex-gratia / Bonus to the officers / staff of the Corporation.
93	Welfare & Medical expenses of staff	Expenditure pertaining to staff welfare like sports, games, subsidy to canteen owners for running canteen, medical expenses incurred on staff in office as well as in hospital at the time of accidents, cost of medicines kept in workshops for emergent cases.

Number allotted	Accounting Head	Particulars
94	Uniform	Amount spent on raincoats, uniform items, shoes, sandals etc. is to be booked under this head.
95	Compensation under Workmen Compensation Act	Amount spent towards payment under Workmen's Compensation Act.
96	Appropriation to Benevolent Fund	Corporation contribution to the fund.
97	Other Welfare expenses	Amount spent on welfare schemes other than the above and reimbursement of tuition fees to staff.
	(h) <u>GENERAL</u>	
98	Rent, Rates & taxes	1. Rent of Building for Depot / Divisional Office. 2. House tax etc.
99	Electricity & water charges	Payment of electricity charges, power charges & water charges relating to office as well as bus stands paid by the Corporation to the Municipalities, Panchayats and local bodies.
100	Fees, TA, other expenses for Board / committee Members	Self explanatory.

Number allotted	Accounting Head	Particulars
101	Advertisement & Publicity	Payment for all types of advertisements & publicity.
102	Telephone, Teleprinters, Postage charges and Telex	Payment to telephone charges including security amount, postage charges, telegram & telex charges.
103	Legal charges	Payment of Advocates fee including clerical charges & expenditure incurred in courts like court fee, photocopy charges & typing charges, payment to Income-tax, sales tax & building tax advisors.
104	Audit fee	Payment to A G and Chartered Accountants for audit work.
105	Pension contribution to Government servants on deputation	Any payment on account of pension contribution for employees taken on deputation from other offices.
106	Stationery & Printing	Payments pertaining to all office stationery & printing charges of office stationery other than printing of tickets, expenditure on Photocopies, Binding and printing of books.
107	Books & Periodicals	Purchase of Books, Magazines, Journals, Manuals & Newspapers, subscription for Manual paid to CIRT, Pune.

Number allotted	Accounting Head	Particulars
108	Repairs & maintenance of furniture & its hiring charges	<ol style="list-style-type: none"> 1. Repairs & renewal charges including material used in furniture, 2. Hire charges of furniture for office use, 3. Hire charges of furniture at the time of auction.
109	Shortage of cash & tickets in stores written off	Any shortage of cash. Tickets and stores which is written off by the competent authority.
110	Loss due to revaluation of stock, depreciation & deterioration of stores & evaporation of fuel	Self explanatory.
111	Loss on sale / disposal of assets	Self explanatory.
112	Bad debts	Any debit amount which is not recovered from debtors and is written off after approval of competent authority.
113	Expenses on Training & seminars	Expenditure incurred for training programme of employees & organisation of seminars (for officers, accounts staff and ministerial staff) contribution paid for any conference, CIRT training courses, Lecturer fees, paper setting fees etc.

Number allotted	Accounting Head	Particulars
114	Interest charges etc.	<ol style="list-style-type: none"> 1. Interest payment on Share Capital to state & Central Government, 2. Interest on loans, 3. Guarantee commission to State Government & Banks, 4. Stamp duty expenditure on loans taken from banks under the IDBI scheme.
115	Entertainment Expenditure	Any expenditure incurred to entertain the various guests/ visitors, expenditure incurred on meetings either in head office or divisions or at the time of auctions upto the prescribed ceiling.
116	Data processing & computer expenditure	Expenditure incurred for Data processing in computer system.
117.	Conveyance Charges	Expenditure on conveyance for short local journeys for office work.
118	Bank Commission Charges	Charges on account of remittances of funds & preparation of DDs/Pay Orders including postage charges by banks.
119	Land and Building Tax	Payment of land & building tax.
120	Income tax	Payment of Income tax, if any.

Number allotted	Accounting Head	Particulars
121	Receipts / expenditure pertaining to previous year	Amount of Receipts / expenditures pertaining to past years shall be shown in net revenue appropriation account in the credit side and debit side respectively.
122	Contribution to State Government for Road Development fund	Any amount which is paid to the State Government out of the profit as per rules for development of the roads should be shown under this head, and this head should be shown under the debit side of the net revenue appropriation account.
123	Contribution on contingency fund	Allocation of funds for unforeseen/contingent expenditure
124	Contribution to passenger amenities fund	Apportionment of amount for the fund.
125	Contribution to House Building & conveyance Advance	Allocation of funds for House Building & conveyance advances.
126	Other contributions	Allocation of any other contribution to any fund or scheme.
127	Others	Any other revenue expenditure which is not covered under the above heads like even for guest house, curtains for furnishing, water jugs, locks, hiring of furniture & fans for office use, Manual and other books, thread/rope, jhadu, theli bhara etc.



Number allotted	Accounting Head	Particulars
<u>CAPITAL ACCOUNTS</u>		
(i) <u>Capital receipts</u> (Liabilities)		
1	Share capital contribution by State Government	Capital contribution received from Rajasthan Government.
2	Share Capital Contribution by Central Government	Capital contribution received from Ministry of Shipping & Transport, Govt. of India.
3	Share Capital by issue of shares by Corporation	Amount received from issue of shares in open market.
4	Loan from LIC	Self explanatory.
5	Loan from IDBI	Self explanatory.
6	Loan from Commercial Banks	Any loan amount received from scheduled banks against hypothecation of buses, plant & Machinery and stores. Term loans as well as cash credit facility will be shown under this head.
7	Loan from other financial institutions	<p>Loan which is received from the following units will be shown under this head:</p> <ol style="list-style-type: none"> 1. Loan from State Govt., <ul style="list-style-type: none"> 1 A. State Govt. corpus fund, 2. Loan from Central Govt. 3. Loan from Chief Minister's funds, 4. Loan from other Corporations like RFC, RLDC, RHB, RCDE.

Number allotted	Accounting Head	Particulars
8	Loan from issue of debentures (Guaranteed)	Self explanatory.
9	Loan from issue of debentures(unguaranteed)	Self explanatory.

B. RESERVES & PROVISIONS

(i) RESERVES

10	Investment Allowance	Investment allowance is credited @ 25% of actual cost of plant & machinery purchased during the year (including all incidental expenses incurred in acquiring the assets/under sec. 32-A(1) of the Income Tax Act.
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Number allotted	Accounting Head	Particulars
11	Depreciation Reserve Fund	Depreciation reserve is created in accordance with the rules prescribed from time to time. The present rates are as under, as per Resolution No. 91 / 68 dated 20.11.1968 and No. 24 / 86 dated 15.02.1986 of the Corporation.

Name of Assets	Useful Life	Scrap value, Rate of Depreciation on value (Straight line method)
a) Leyland	7 years	Rs. 60,000/-
b) TMB	7 years	Rs. 60,000/-
c) Staff cars / Trucks	5 years	20%
d) Machinery	10 years	10%
e) Workshop tools & Equipment	6½ years	15%
f) Furniture & Fixtures	10 years	10%
g) Office Equipment	6½ years	15%
h) Pucca Buildings	50 years	2%
i) Temporary buildings	10 years	10%

The amount of depreciation is added to this reserve.

Number allotted	Accounting Head	Particulars
12	Vehicle replacement reserve Fund	To meet the extra costs involved due to the rise in price in replacing vehicles, a provision of 20% on depreciation amount on vehicles had been made in accordance with Resolution No. 5/69 dated 07.01.1969 of the Corporation. Provision has to be made in case of profit only.
13.	Obsolescence Reserve	The provision for an obsolescence reserve fund is made at 2% of the inventories in hand as on 31 st March as per Corporation resolution No. 62-69 dated 27.05.1969.
14	Third Party Liability Insurance Fund	A provision @ Rs.2,500/- per vehicle per year has to be made as per Motor Vehicle Third Party Liability Insurance Fund Rules, 1967.
15	Contingency Fund	This fund has been created under Rule 20 of the RSRTC Rules, 1964 for meeting unforeseen expenditures, pending authorization of such expenditure. A sum of Rupees Three lacs has been provided vide Resolution No. 60/68/B.

Number allotted	Accounting Head	Particulars
16	Passenger Amenities Fund	This fund has been created vide Corporation Resolution No. 11/70B dated 25.02.1970. A percentage of the net profit as may be sanctioned by the State Government is kept under Section 30 of the Road Transport Corporation Act, 1950.
17	RSRTC Redemption Fund	A sum equal to 6.67% of the total nominal value of the debentures shall be provided in each financial year to the fund.
(ii) <u>PROVISIONS</u>		
18	Provision for Leave Salary and Pension Contribution for officials on deputation from Central / State Government & other Undertakings	Liabilities pertaining to leave salary and pension contribution for officers on deputation from the Government and other undertakings which are due but not paid during the year, shall be shown.
19	Provision for Pension Contribution for Corporation Employees	Liabilities on account of Pension contribution of Corporation Employees who have adopted pension benefits which are due but not paid during the year shall be shown.

Number allotted	Accounting Head	Particulars
19A	Provision for Bad & doubtful debts	The provision @ 5% on total amount of Private Debtors & Conductors' shortage.
20	Division/Depot adjustments	Any credit difference amount of Head Office to Divisions / Depots and Divisions to Depots, Depots to Depot and vice versa on account of adjustments should be shown.
	C. <u>DEPOSITS</u>	
21	Security from Staff	Any cash amount of security which is received from employees of the Corporation such as drivers, conductors and others should be shown under this head.
22	Earnest Money / Security Money from Suppliers / Printers	Any amount received as Earnest / Security Money from Suppliers / Printers / Contractors should be shown under this head.
23	Deposit of Impounded DA	Any payment of impounded DA and arrears of Addl. DA which is not paid in cash is debited to the head under salaries & allowances and credited to this head. In future if the said amount is paid by other way like purchase of NSC etc. and others should be debited this head.

Number allotted	Accounting Head	Particulars
24	Deposits of Sales tax on sale/ disposal of materials	Any amount received from sale of scrap materials/ vehicles as a sales tax amount / any other amount of tax, is to be shown under this head.
25	Other deposits	Any amount received as advance deposits like contract services and other work should be shown under this head.
D. <u>CURRENT LIABILITIES</u>		
(i) <u>SUNDRY CREDITORS</u>		
26	Creditors for purchases	Liability payable by the Corporation to suppliers is shown in this head.
27	Creditors for expenses	Advances given to the staff if not adjusted by the end of the year are shown under this head. Similarly any expenditure like building rent, lease charges, salary to staff, interest on loans / share capital contribution, guarantee commission etc. payable but not paid shall be shown under this head.
28	Government Creditors	Any amount payable on account of passenger tax / special road tax/ toll tax/vehicle tax/ land & building tax and any penalty to the Govt. liabilities which was undertaken by the Corporation will be shown under this head.

Number allotted	Accounting Head	Particulars
29	Miscellaneous Creditors	Other liabilities such as unpaid salary, unpaid overtime allowance, medical allowance, incentive amount, Employer's CPF amount, employees' Family pension amount etc. should be shown under this head. Any amount debited from payments to staff and parties like Income tax deduction, LIC deductions, State Insurance deductions, CPF loan deduction, State Insurance loan deductions, House Building advance & conveyance loan deductions etc. which is payable to other offices should also be credited under this head.
	E. <u>FIXED ASSETS</u>	
	(i) <u>Capital Expenditure</u>	
30	Purchase of chassis	Expenditure on purchase of new Chassis will be debited under this head.
31	Fabrication of bus bodies	Expenditure on fabrication of new bus bodies. Work in progress would be shown separately at the end of the year.

Number allotted	Accounting Head	Particulars
32	Purchase of staff cars/ Jeeps/ Trucks	Cost of purchases of new Cars, Jeeps & Trucks.
33	Land	Payments made against acquisition of land including development of site on acquisition.
34	Original Civil Work	Expenditure incurred on construction of roads, office / workshop buildings, additions and extensions, improvement and development of road, electrification, sanitary fittings, shops & wells work in progress would be shown separately under a separate head at the end of the year.
35	Passenger Amenities	Expenditure on construction / purchase of following items: <ul style="list-style-type: none"> i. Bus stand buildings, shops & canteen, ii. Passenger sheds/shelters, iii. Benches for the stands, cloak rooms/retiring rooms, iv. Construction of Toilets/ bath rooms, v. Erection of water huts/ water coolers/hand pumps, vi. Fixed chairs for bus stands, vii. Clocks/Mikes for bus stands, viii. Ceiling fans for bus stands, ix. Lighting arrangements at bus stands, x. Additions and extensions, improvement and development of bus stands.

Number allotted	Accounting Head	Particulars
36	Machinery & Equipments	Expenditure on purchases of first aid boxes, TV and its accessories, plant & machinery, for printing press/ workshops upto the stage of its erection. It will include weighing machines.
36A	Tools	Purchases of Tools for Rs.100/- and above.
37	Engines	Expenditure on the purchase of new engines, if any will be debited under this head.
38	Furniture, Fixtures & Fittings	<p>Expenditure on the following items should be debited under this head:</p> <ul style="list-style-type: none"> i) All types of furniture, tables, chairs, almirahs, safes, counters, coffer, benches, bins, racks, coats / notice boards, carpets & door-mats etc., ii) Fans, iii) Cup-boards, iv) Air-conditioners/Voltage Stabilizers, v) Water coolers / Fridges / deep freezers, vi) Bicycles, vii) Brief cases/cooking gas stoves, cylinders.

Number allotted	Accounting Head	Particulars
39	Office Equipments	<ul style="list-style-type: none"> i) Electric equipments, emergency lights, Heaters, Convector, Table lamps etc. ii) Typewriters, duplicators, photostate/copiers, computers, iii) Fire fighting equipments, iv) Photography equipments, like camera etc., v) Calculators, vi) Other equipments.
40	Utensils & Cutlery	Purchased mainly for Guest House.
41	Repayment of Loans	Repayments made to LIC, IDBI Commercial Banks and other Financial Institutions against loan.
42	Amenities to staff	Construction of staff quarters, Rest room/Canteen/Fridge/ Deep Freeze, furniture etc. for canteens.
43	Compensation	Any amount which is paid for compensation against the acquisition of Capital assets.

Number allotted	Accounting Head	Particulars
44	Other Capital Expenditure	Any other expenditure of capital nature.
	F. <u>INVESTMENT</u>	
45	Investments	Any amount invested in Banks and other institutions on which interest has to be received should be shown under this head.
	G. <u>CURRENT ASSETS</u>	
46	Store materials (Closing Stock)	<p>Value of closing stock (as per book value) on 31st march for various items of materials should be shown under each head as under:</p> <ul style="list-style-type: none"> i) Stock of spares & accessories, ii) Petrol/Diesel, iii) Oil & lubricants, iv) Tyre, tube & battery, v) Stationery & forms (including paper & ticket stationery), vi) Building materials, vii) Work in progress, viii) Uniforms, ix) Tarpaulins and conductors' bags, x) Other materials.

Number allotted	Accounting Head	Particulars
	H. <u>LOANS & ADVANCES</u>	
47	House Building Advance	Any amount out of Corporation funds paid to Corporation employees as advance for House Building be booked under this head.
48	Conveyance Advance	Any amount out of Corporation funds paid to Corporation employees as advance for Conveyance.
49	Food Grain Advance	Any amount paid to Corporation employees as Food grain advance is to be booked under this head.
50	Festival Advance	Any advance paid to Corporation employees as Festival Advance be booked under this head.
51	Advances to staff for expenses	All advances granted to staff for local purchases, petrol, registration, permit fee, passenger tax / special road tax, legal charges and for any other contingent expenditure should be shown under this head.

Number allotted	Accounting Head	Particulars
52	Other advances to staff (Pay & TA)	Advance like pay on transfer, TA on transfer, TA advance etc. shall be shown under this head.
53	Advance to suppliers/ contractors	All advances given to Suppliers / contractors against the supply of materials and execution of works shall be shown under this head.
54	Other advances	Advances other than the above heads is to be booked under this head.
I. <u>SUNDRY DEBTORS</u>		
55	Government Debtors	Dues against Central / State Government on account of payments due against contract services, MLA / MP passes, Military Warrants, Postal Mail charges, Journalists Passes and any amount payable by Western Railways on account of out agency services etc. shall be shown under this head.

Number allotted	Accounting Head	Particulars
56	Private Debtors	Dues to contract service balances due to services rendered by the Corporation to other STUs, dues against canteen stall holders, rent of staff quarters, advertisements, dues of electric & water charges etc. should be shown under this head.
57	Shortages of Stores / Stock on physical verification	Value of the shortage of stocks found on physical verification which is recoverable from any employee is to be booked under this head.
58	Conductors / Drivers Shortage	Any amount recoverable from Drivers/Conductors on account of Ledger shortages, tools shortage, loss of way bill and log-sheet and any short revenue deposit is to be booked under this head.
59	Amount recoverable from staff	Any amount recoverable from the Corporation employees against rent, light & water charges, contract services etc. shall be shown under this head.

Number allotted	Accounting Head	Particulars
	J. <u>DEPOSITS</u>	
60	Deposits with Government Departments & other departments	Any amount deposited with the Government and other departments such as the RSEB, PHED, PWD, Gas Services etc. shall be shown under this head.
	K. <u>ADJUSTING HEAD</u>	
61	Divisional/Depot adjustment accounts	Any debit balance of the amount of Head Office to Division/Depot and Divisions to Depots and Depots to Depots and vice versa on account of adjustments should be shown under this head.
	L. <u>PREPAID EXPENSES</u>	
62	Pre-paid expenses / Deferred revenue expenditure	In some cases such as Insurance premium, Vehicle tax, payment of interest on loans such as to IDBI loans, payments are made in advance for a period not covered by the financial year, such expenses are pre-paid expenses and are shown under this head.

Number allotted	Accounting Head	Particulars
	M. <u>CASH AND BANK BALANCES</u>	
63	P D account	Balance with Secretariat Treasury in the P D account, interest bearing as well as non-interest bearing, payable to the Corporation should be shown under this head.
64	Bank Balance	Balance in various banks on the close of the year/month shall be shown under this head.
65	Cash in Hand	Cash in hand at all the units including Head Office on the close of the year/month shall be shown under this head.
66	Permanent Imprest	Imprest amount at the end of the year.
67	Cash in Transit	Banks at various centers may have remitted daily/weekly balances transferred to the Headquarters account but branches of the Bank may not have received them till the close of the year, such deposits shall be shown as cash in Transit.



CHAPTER IX

AUDITING OF RECORDS OF CORPORATION

The accounts of the Depots, Central workshops, Central Store and Head Office shall be subject to two types of Audits as under:

I. Outside Audit,

II. Internal Audit.

I. Outside Audit:

1. (i) Outside Audit shall be conducted by the Resident Audit Party of the Accountant General, Rajasthan, Jaipur. The manner and extent of audit are prescribed by the Accountant General, Rajasthan, Jaipur. For this purpose, the Accountant General, Rajasthan, Jaipur has established his office under the charge of permanent Resident Audit Officer. As for the auditing job of various units of the Corporation, the Accountant General depute the Audit parties with their set programme.

(ii) During the course of auditing of the records the Audit officer while scrutinizing the records, half margin memos are usually issued by them. The head of the unit should reply of the memos within three days from the date of receipt. In case due to some reasons it is not possible an interim reply shall be given to the Audit

party. The head of office shall see that all minor points raised by the Audit party while the audit is in progress, are settled by personal discussions or by producing the relevant record or furnishing the information required. The head of office shall take advantage of the presence of the Audit Officer and settle as many points as possible by personal discussions so as to save further correspondence on these points. While discussing the draft audit report the head of office should take notes of the discussions on points which can not be settled on the spot and then take suitable action so that by the time the Audit report is received the office will have completed necessary action.

(iii) On receipt of the Audit report the unit head shall take steps to fix the responsibility for mistakes, under charge and/or losses etc. which may have been pointed out in the report. Similarly suitable action shall be taken to rectify the procedural defects, if any.

(iv) Copies of the points raised in the Audit report relating to the head office shall be furnished to the sectional heads concerned in the head office by the Dy. G M (AG Audit) with the request to send the replies within a reasonable time. Cases in which no compliance is reported or replies are not received from the sectional heads or unit head within a reasonable time, should be referred to the Chief Accounts Officer & Financial Advisor for taking suitable action. The

replies to the objections received shall be scrutinized by the Dy. G M (AG Audit) personally to ensure that they are clear, correct and complete in all respect. These shall then be consolidated and submitted to the Chief Accounts Officer & Financial Advisor for approval.

(v) A consolidated reply to the Audit report as a whole shall be sent by the Chief Accounts Officer & Financial Advisor. The outstanding points shall be cleared thereafter within a reasonable time.

2. Disposal of A G's Inspection report:

The Accountant General's inspection reports when received in the Central office shall be submitted to the Chief Accounts Officer & Financial Advisor for perusal. A copy of the said report shall be forwarded by the Accountant General directly to the Unit concerned also. The replies to the queries raised in these reports shall be received in the Head Office (AG Audit wing). After thorough scrutiny the replies shall be forwarded to the Accountant General. It shall also be ensured that Government reference from the Transport Department in connection with Audit report are attended to promptly and the correct replies are sent. A chart of outstanding audit report paras of each unit in Form No. 45 shall be maintained.

II. Internal Audit:

The accounts of the Corporation shall be subject to internal (concurrent) audit supplemented by inspection of initial records. For the purpose of carrying out the internal audit, Audit parties are provided from Head Office by the Chief Accounts Officer & Financial Advisor. Internal audit is also bifurcated in Depot, Unit, CWS, Printing Press, Central Stores and booking offices audit.

II. 1. Depot/Unit Audit: The inspection of initial records and all the accounts maintained by the depots/units are carried out by the Internal Audit parties working under the directions of Chief Accounts Officer & Financial Advisor. These parties usually carry out test audit of Revenue as well as Expenditure in the manner and to the extent determined by the Chief Accounts Officer & Financial Advisor from time to time. The present norms for auditing of records are prescribed as follows:

PART – A (REVENUE SIDE)

- i) Cash Book (Revenue side) : **100%**,
- ii) Reconciliation of Revenue receipts with Bank deposit account : **25%**,
- iii) Bag section : **25%**,

- iv) Scrutiny of DSA & Way bills : **5 Way bills of every month**,
- v) Opening and closing of Tickets and Ticket issue challans :
100%,
- vi) Revenue received from on contract vehicles, Penalty charged on W.T., Refund of reservation Tickets, Recovery of cost of Way bill/Log sheet : **100%**,
- vii) Each entry of the cash book relating to Revenue & Expenditure shall be verified with the relevant vouchers,
- viii) Tallying out of non-revenue receipt/revenue receipt with DCCR, and its totals and cross tally of Revenue/Excess deposit in bank with the each entry of cash book,
- ix) Audit of Revenue received / outstanding of MLA/MP/Casual contract/Canteen contract/Postal Mail subsidy etc.,
- x) Verification of Ticket stock register of Bag Section, issue challan with Stock Register of Ticket Store,
- xi) Physical verification of Tickets available in Bag section and verification of Bag issue Register,
- xii) Checking of lost Way bills/Tickets and progress of their recovery,

- xiii) To ascertain that post checking register is properly maintained and post checking is being carried out as per norms,
- xiv) Verification of lost properties with the lost property register,
- xv) To ascertain for deposit of amount of Tickets sold to Booking Agent and proper checking of small / big DSA and other records already carried out by the depot office,
- xvi) Audit of embezzlement and forgery cases,

PART – B (EXPENDITURE SIDE)

- i) Totals of Expenditure - Cash Book : **100%**,
- ii) Audit of bills of on Contract vehicles : **25%**,
- iii) Audit of Local Purchase/repairs bills : **10%**,
- iv) Service Books : **10%**,
- v) Uniform payment to employees : **5%**,
- vi) Pay stepping up cases : **5%**,
- vii) Family/Duty pass books : **5%**,
- viii) Inter states Tax / Special road Tax : **100%**,
- ix) Audit of Salary bills/TA bills/Medical bills/F V C bills : **for any 3 months,**

- x) Scrutiny of records relating to local purchases with reference to Financial/Administrative powers/Purchase Policy and allocation of Budget,
- xi) Scrutiny of Payments made to Private operators with reference to Time Table and Log sheets,
- xii) Scrutiny of Log book for expenditure on account of purchase of Spare parts/repairs/petrol etc. of the Jeeps and Cars,
- xiii) Justification of expenditure made during Fairs and revenue earned,
- xiv) Scrutiny of Parking fees and Building rent with the relevant register,
- xv) Justification of overtime and due rest payments.

Besides above, the Audit party shall also adhere to the instructions/orders/circulars issued from time to time with reference to procedure/norms or any other system to be complied with during audit of records.

II 2 Audit of Booking offices:

Normally following records are being maintained at booking offices:

- i) Tickets Stock Register,

- ii) Permanent Articles Register,
- iii) Stationery Register,
- iv) Vehicles Arrival/Departure Register,
- v) Attendance Register,
- vi) Tickets daily sale account,
- vii) Cash Deposit Register,
- viii) Challan Register,
- ix) Complaint Book,
- x) Telephone Register,
- xi) Daily/Monthly income statement,
- xii) Any other record for which specific directions are issued either by the Chief Manager or by the Head Office.

As soon as the Audit party reaches at the Booking office, the Incharge of the party shall physically check the Cash available with the Booking clerk on the basis of the last ticket sold and a remark to this effect shall be recorded on Daily sale account Register. The position in case of any shortage or excess shall be mentioned specifically. While starting the audit work at the booking office, the Audit party shall scrutinise the following records:

- a) The Audit party will tally all the tickets received through challan with the ticket stock register maintained at the Booking office. They will also see that the each entry of the stock register has been got verified from the Station Incharge if posted at the Booking station.

- b) The Audit party will see that the Ticket books of various Stands are being sold strictly in accordance with the serial number.
- c) Sale of tickets shall be checked 100%. For this purpose Ticket Stock Register, small DSAs, big DSAs and cash deposit register should be cross tallied with each other and the discrepancies/shortage/excess if any may be recorded and taken in the Audit report.
- d) The Audit party will examine 100% entries of Daily Cash collection register alongwith Bank deposit slips or cash deposit challan as the case may be. In case of any shortage or delay in depositing of cash is detected, a remark shall be recorded in the DCCR and a specific para may be made in the Audit Report.
- e) The Audit party will also see that the monthly sale account of Tickets and a Master account is properly maintained and transmitted to the Depot.
- f) The Audit party will examine that Arrival-Departure Register is maintained properly and late arrival-departure if any, is being recorded.
- g) The Audit party will physically verify all the permanent articles available at the Booking office in accordance with the Permanent Article Register. The shortage or excess if any, may be recorded in

the Permanent Article Register and the same may be taken in Audit Report.

h) The Audit party will also tally out the stationery issue challan of the depot with the Stationery Register maintained at the Booking Office.

i) Wherever Telephone connection is available, the Telephone Register is required to be maintained and the party will examine that the same is maintained properly.

j) At important booking station a complaint book has been provided. The Audit party will see that the complaints recorded by the passengers are disposed off timely.

k) The Audit party will see that the attendance register is signed cleanly and leave, rest etc. marked in the attendance register should be tallied with sanction orders and office copy of absentee statement and also see that the same is checked by Station Incharge.

Besides above, the Audit party will also follow the directions issued from time to time for auditing the Booking Offices.

3. On completion of the audit work as explained in II(1) and II(2) above, the Audit party will prepare detailed audit report alongwith the statements of shortages and excess if any. The report so prepared shall be discussed with the Depot / Unit / Booking Incharge as the

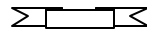
case may be and will get the facts verified in writing. In the case of shortage and excess, the signature of the person concerned responsible for the same may be obtained on the shortage/excess statements and shall be got verified from the head of the Unit. There upon the Audit party shall submit the Audit report to the G.M. (Audit).

4. Action on the Audit report at Head Office :

- i) Soon after the audit report is received in the head office(Audit wing) a copy of the same may be sent to the Depot/Unit Incharge for immediate action on the report.
- ii) The AAO(Audit) thereafter shall study the audit report immediately. He will make out a detailed note on such paras which require the attention of the top management relating to the serious irregularities.
- iii) In the cases of clear cut shortage against specific person, he will propose for the issue of recovery notices to the person concerned with an intimation to the concerned depot/unit.
- iv) In the cases of shortage where the specific responsibility can not be fixed, proposal for their explanation may be submitted and if the explanation received is not

satisfactory, proposal for the issue of charge sheet may be submitted.

- v) In the cases of irregularities found in the maintenance of records, action may be proposed keeping in view the gravity of the case.
- vi) In case of detection of embezzlement, forgery and fabrication/manipulation of records, in such matters, proposals for lodging F I R at the level of unit head be submitted and simultaneously proposal for placing the person under suspension and a charge sheet be also proposed.
- vii) On going through the audit report if it is found that any supervisor and / or head of Unit was also responsible about his supervisory negligence or during his performance in duties, then proposals for their explanation/charge sheet/suspension shall also be proposed accordingly to the competent authority.



CHAPTER X

STORES ACCOUNTS PROCEDURE

1. While the Executive Manager (Stores) who is in immediate charge of the Central Stores, maintains bin cards and other records prescribed by the General Manager (Stores) to afford all information required for administration purposes including the maintenance of the stock at the required level, and he shall be responsible for a correct and up-to-date maintenance of stores ledgers. At the Central workshop and depot workshops this work is entrusted to Store Inspector and Stores Sub Inspector respectively.

2. Categories of Stores:

The stores at the central stores level are categorized as under for the purpose of accounting:

1. Engine group,
2. Chassis group,
3. Proprietary group,
4. Tools and plants and tyres, tubes, batteries and machinery etc.,
5. General group – nuts, bolts, fuel and papers etc..

3. Receipts in central store, central workshop and depot workshops :

The receipts of store materials may be from the following sources:

1. By purchase under the powers given to the various authorities,
2. By return of material issued to Central workshops or Depot workshops in excess of requirements,
3. By production in the workshops,
4. Surpluses notices on stock verification.

4. Accounting of Receipts:

1. All receipts in the central stores shall be received in the Receipt and Despatch Section of the Central Stores and entered in Goods Receipt Sheet (Form No. 50) by the Stores Inspector. The Goods Receipt Sheet shall be prepared in 5 copies and shall be common for all kinds of stores.

2. In Central workshops and Depot workshops where the stores are received from the Central Stores with a issue challan in duplicate, they shall be entered in the Goods Receipt Sheet. Details of issue challan as also these of Goods Receipt Sheet shall be noted on each other for cross reference.

3. As soon as the material is received in the receipt and dispatch section the same shall be checked with reference to the copy of the purchase order.

4. The Stores Inspector shall record a certificate on the bill under his dated signatures that items are in accordance with the specification for which an order was placed. He shall also make entries for the supplies received in the copy of the purchase order as well as in the purchase control register (Form No. 51), which will be maintained by the Stores Inspector under the supervision of the Stores Superintendent.

5. The material thus received shall be inspected by the Executive Manager (Inspection) or any other officer authorised for the purposes by the General Manager (Quality Control).

6. After satisfaction with regard to quality and quantity of the material received all the 5 copies of the Goods Receipt Sheet shall be sent by the Stores Inspector to the Stores Sub Inspector shall sign over all the copies of Goods Receipt Sheet in token of having received the material by him. The Stores Sub Inspector shall retain two copies of the Goods Receipt Sheet alongwith the material and rest of the copies shall be returned by him to the receipt and dispatch section. He shall then make necessary entries in the bin cards (Form No. 52). After this is done one copy of the Goods

Receipts Sheet shall be forwarded by the Stores Sub Inspector to the Computer Section and the other shall be kept by him for his record.

7. The Stores Inspector in the receipt and dispatch section shall duly verify the bill of the material and send the same to the Stores Superintendent alongwith two copies of the Goods Receipt Sheet, after making necessary entries in the bill register maintained by him.

8. After the Goods Receipt Sheets and the bill are received by the Stores Superintendent he will forward the same to computer section for posting in cardex / ledger and for onward transmission to the Purchase Officer concerned.

9. The Purchase Officer concerned shall make entries of the material received in his relevant record and transmit the bill alongwith GRS to the payment branch through General Manager (Stores).

5. Accounting of Issues:

Issues in the Central stores may be on account of any of the following:

1. Issues for consumption to the Central workshops and Depot workshops,

2. Issues on payments,
3. Issues on return to suppliers.

5.1 All issues shall be made on regular issue challans. On receipt of orders for issue of stores 5 copies of the stores issue challans shall be prepared by the Stores Sub Inspector of the group concerned. Two copies will be sent to Central workshop/Depot workshop and two copies to the computer section and the last shall be retained by him for his record. Out of two copies sent to the Central workshop/Depot workshop one copy shall be returned back duly acknowledged by the recipient indicating clearly that the material sent has been received in order and also entered in the Goods Receipt Sheet maintained by the consignee units.

The Computer section shall work out the value of the Stores issued and mention the same in both the copies of the issue challans. One copy of the valued challan shall then be sent to the Central workshop/Depot workshop concerned.

5.2 Issue on payment. The Stores Sub Inspector shall make 5 copies of the issue challan, retain one copy for his record and send 4 copies to the computer section for pricing. These copies shall be returned by the Computer section to the Stores Inspector and the receipt and dispatch section duly priced. The Stores Inspector shall send the priced copies to the Indentor with the material. The Indentor

shall acknowledge receipt and return one copy to the stores. The other two copies shall be sent back to the computer section for ledger posting and preparation of bills and effecting recoveries pursuing payments.

5.3 Issue on return to suppliers; The procedure for accounting of material returned to the suppliers shall be the same as in case of materials issued on payment. In this case, however, no pricing shall be done.

**6. Issue for Consumption in the Central Workshops/
Depot Workshops:**

Issue of materials in unit itself shall be effected on the basis of stores requisition slips (Form No. 53). Issues on these requisition slips are authorised by the Manager (operation) or Junior Engineer concerned of the workshop. Stores Inspector or the workshop Stores Sub Inspector who is Incharge of the stores at the Central workshop or Depot workshop shall make issue of stores on the basis of these authorised slips and obtain proper receipt of the person to whom the materials are issued. After this receipt is recorded on the slip, it becomes an Issue Challan for the Central workshop/Depot workshop and entries are made in the stores ledger and bin cards accordingly.

7. Stores consumption statement:

A statement of consumption of stores (Form No. 54) shall be prepared by the Stores Incharge every month in respect of the items of stores issued to the workshop during the previous month and shall be sent to the Chief Production Manager/Chief Manager by 10th of the following month.

8. Annual Statement of Value of Stocks on Hand:

8.1 The annual statement of value of stock on hand shall be prepared with reference to the value of book balances as appearing in the stores ledger as on 31st March every year. Care shall be taken to see that all the receipt and issue vouchers pertaining to the financial year have been properly posted in the stores ledger. It shall also be checked that the ground balances as noted by the stock verifier have been taken as opening balances for all transactions after the ground balances were taken. After the preliminary check is applied book balances shall be extracted in Form No. 55 by the Chief Managers and the Stores Inspector/Stores Sub Inspector. The column regarding unit rate and total value shall be filled in by the computer section. Separate sheets shall be prepared for separate account heads under Stock Account of Stores. From this statement consolidated figures shall be posted in the stock value statement of

stores as on the last date in Form No. 56. This statement shall be forwarded to the central office on or before 30th April of the following financial year.

8.2 It shall be the duty of the Stores Inspector/Stores Sub Inspector to ensure that the quantity has been directly brought forwarded from the stores ledgers to the inventory sheet and that all items have been included in the inventory sheet as verified from the stores ledger. The issue rates in force shall be adopted for pricing the items in the inventory. The stores Inspector shall personally recheck the inventory in full to ensure compliance with all the above requirements. A certificate of having carried out the check shall be recorded by the concerned officials on the statement to be furnished to the central office.

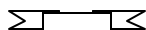
9. Block Account Register:

Assets registers in respect of different categories of plant, machinery and equipment shall be maintained in Form No. 57. This register shall be distinct from stores ledger maintained for items such as spare parts, tyres and tubes etc.. The Block Account Register maintained shall be kept separately for each category of equipment, a page or more being allotted therein for each type, make, description and size. Again a separate page shall be allotted for

each item of plant, machinery and equipment. Items which differ in description, make, type and size though of the same price shall be entered in different pages. This register shall give the quantity and value account of all equipment held by the unit irrespective of the location of items. It shall account for all receipts, all issues and items disposed off or lost and shall not show movement of items from one place to another.

10. Annual Inventory of Plant, Machinery and Equipment:

The value of the items in physical balance as on 31st March of each year and the adjustments on account of discrepancies, if any, shall be reported to the Chief Accounts Officer and Financial Advisor in Form No. 58. These inventories shall be certified by the Stores Inspector/ Stores Sub Inspector and the head of the unit and a certificate of the check with the Block Account Register and the correctness of the price shall be endorsed by the Stores Superintendent and controller of stores. These inventories shall be furnished to the Chief Accounts Officer and Financial Advisor on or before 30th April of the following financial year. The Physical balance, duly priced and reconciled on 31st March shall be taken as opening balance on 1st April of the following financial year and the Block Account Registers and Assets and Location Registers shall be completed by the Stores Inspector/Stores Sub Inspector.



CHAPTER XI

PHYSICAL VERIFICATION

As provided under rule 34 of the Rajasthan State Road Transport Corporation Rules, 1964, a physical verification of all the Assets of the Corporation, both moveable and immoveable shall be carried out at least once in a year by officers of the Corporation specially authorised in this behalf who shall not be the custodians thereof.

Similarly all the stores of the Corporation vis-à-vis central stores, central workshop, depot and depot workshop are also subject to stock verification. The Chief Accounts Officer and Financial Advisor shall get carry out these stock verifications from the parties functioning under his control.

1. Physical Verification of Assets:

1.1 The Chief Accounts Officer and Financial Advisor shall depute Accounts Officers/Assistant Accounts Officers/Accountants once in a year to get physical verification of all the Assets of the Corporation, which include buses, trucks, jeeps, staff cars, gypsy, all major plants, machineries, assemblies, tyres, tubes

& batteries, other capital nature items and other instruments as prescribed by the management.

- 1.2 This physical verification of Assets of whole of the Corporation shall be carried out on the specific prescribed date.
- 1.3 The person deputed for this Physical Verification shall tally out each moveable – immoveable assets physically in presence of the workshop Incharge/unit representative with the relevant record available at the unit and the shortage or excess if any shall be recorded in the lists as well as relevant stock ledger. These statements shall be got verified and signed from the head of office. The report of the Physical Verification shall be submitted to the Chief Accounts Officer and Financial Advisor (Physical verification wing) by the next working day.

2. Action on report by Head Office:

On receipt of these reports from all the units, the report of each unit shall be scrutinised by the Assistant Accounts Officer (Physical verification wing) thoroughly and shall prepare a detailed note indicating shortages, excesses and other discrepancies and present the same to the Chief Accounts Officer and Financial Advisor through Dy. G M concerned and seek orders for further action.

3. Physical Verification of Stores:

Four Stock Verification parties consisting of one Technical Stock Verifier and one Junior Accountant have been provided under the control of Chief Accounts Officer and Financial Advisor for the physical verification of technical stores of central stores, central workshop and depot units. Similarly two Junior Accountants for each party have been provided for the physical verification of Ticket Stores and General stores. A close watch shall be kept to ensure that the Physical Verification of whole units of the Corporation is carried out during the financial year. There are three types of stores as follows:

- ii) Technical Stores,
- iii) Ticket Stores (including Head Office),
- iv) General Stores (including Head Office).

- i) **a) Technical Stores:** 100% Physical Verification of each item of Technical Stores including Assemblies, Tyres, Tubes, Flaps, Batteries, Diesel, Oil & lubricants etc. shall be conducted by the party and inventory shall also be prepared. A note of the physical counting of each spare part, assembly, battery, tools, plants, machineries etc. shall be given by the Technical Stock verifier in each items Stock ledger and their respective Bin card. The shortage/excess,

if any shall also be recorded both in the Stock ledger and Bin card.

b) Oil and lubricant issued from the Technical stores to the Oil section shall be reconciled with store issue challans and Oil section Stock ledger. Discrepancy, if any shall be recorded in the ledger and a para in the Physical Verification report may be made out. Receipts in the oil consumption register may also be reconciled with the oil section stock ledger and test checking of at least three months consumption with the oil issue slips and oil consumption register shall also be conducted.

c) Physical Verification of Diesel available in the Diesel Tank shall be conducted with the Dip and shortage and excess, if any shall be recorded in the Diesel Register and a para may be made in the report. Reconciliation of the Diesel issued from the Pump to the Vehicles shall also be made with the Diesel issue slips and Diesel Register.

d) Tyre, tubes & flaps : 100% reconciliation from the date of previous physical verification to the current verification date about the receipts / issues and stock held of all the above items shall be conducted and the shortage

and excess, if any shall be recorded accordingly alongwith a para in the final report.

e) Burnt oil, Empty drums and small containers:

During physical verification, the Register of Burnt oil shall be reconciled with the issue of oil register for the oil of vehicles changed time to time and it shall be ascertained that the burnt oil is found in stock as per the norms fixed by the management time to time. The stock of empty barrels and small containers may also be checked keeping in view the balance of previous verification plus receipts minus issues to the date of current verification.

On completion of the work, the Physical Verification party shall prepare detailed Physical verification report alongwith the statements of shortage/excess, if any. The report so prepared shall be discussed with the head of office and will get the facts verified in writing. In the case of shortage and excess, the signature of the persons concerned responsible for the same may be obtained on the shortage/excess statements and shall be got verified from the head of office. Thereupon the party shall submit the Physical verification report to the General Manager (Physical Verification).

ii) a) Ticket Stores: Before proceeding on Physical verification, the party shall collect the complete list of store issue challans relating to the depot for which physical verification has to be conducted from the Head Office Ticket Store.

b) At the Depot 100% reconciliation of the issue challans of Head Office with the depot Ticket stock Ledgers shall be carried out by the party. Thereafter, all the challans issued to various Booking stations as well as Bag Section of the depot shall be reconciled including the Stock Register of Bag Section for cross tally.

c) After reconciling the receipts and issue challans with the Stock ledger of the depot, the party shall physically verify all the Tickets available in the store with reference to the Stock ledger and prepare an inventory. Shortage/excess, if any shall be recorded in Stock ledger and a para may be made out.

On completion of the work, the Physical Verification party shall prepare detailed Physical verification report alongwith the statements of shortage/excess, if any. The report so prepared shall be discussed with the head of office and will get the facts verified in writing. In the case of shortage and excess, the signature of the persons concerned responsible for the same may be obtained on the

shortage/excess statements and shall be got verified from the head of office. Thereupon the party shall submit the Physical verification report to the General Manager (Physical Verification).

iii)a) General Stores: Before proceeding on Physical verification, the party shall collect the complete list of Store issue challans of permanent articles relating to the depot/unit for which the physical verifications is to be carried out from the Head office Stationery and General store.

b) At the depot/unit the party shall reconcile 100% challans with the depot/unit Stock ledger of permanent articles. Thereafter, all the challans issued by the Store keeper to various bookings / other wings shall also be reconciled.

c) After reconciling the receipts and issue challans, the party shall physically count all the chairs, tables, almirahs, fans, coolers, tube-lights, heaters, officers tables/chairs, typewriter, cyclostyle machine etc. and also permanent article, if any procured/purchased at depot/unit level. The shortage/excess, if any detected shall be recorded in the Stock ledger accordingly and a para shall be made out in the report.

On completion of the work, the Physical Verification party shall prepare detailed Physical verification report alongwith the statements

of shortage/excess, if any. The report so prepared shall be discussed with the head of office and will get the facts verified in writing. In the case of shortage and excess, the signature of the persons concerned responsible for the same may be obtained on the shortage/excess statements and shall be got verified from the head of office. Thereupon the party shall submit the Physical verification report to the General Manager (Physical Verification).

4. Action of Physical Verification report by Head Office:

- i) Soon after the Physical verification report is received in the Head office (Physical verification wing) a copy of the same shall be sent to the depot/unit Incharge for immediate action on the report.
- ii) Assistant Accounts Officer (Physical Verification) thereafter shall study the physical verification report minutely. He will make out a detailed note on such paras which require the attention of top management relating to the serious irregularities.
- iii) In the cases of clear cut shortage against specific person, he will propose for the issue of recovery notices to the person concerned with an intimation to the concerned depot/unit.

- iv) In the cases of shortage where the specific responsibility can not be fixed, proposal for their explanation may be submitted and if the explanation received is not satisfactory, proposal for the issue of charge sheet may be processed.
- v) In the cases of irregularities found in the maintenance of record, action may be proposed keeping in view the gravity of the case.
- vi) In case of detection of theft, forgery, fabrication/manipulation of record in such cases proposal for lodging of F I R at the level of unit head be submitted and simultaneously proposal for placing the person under suspension and a charge sheet be also proposed.
- vii) On going through the Physical Verification report if it is found that any supervisor and / or head of unit was also responsible about his supervisory negligence during performance of his duties, that proposal for their explanation/charge sheet/suspension shall also be proposed accordingly to the competent authority.



CHAPTER XII

PENSION, GRATUITY AND G P F

In exercise of the powers conferred by Section 45 of Road Transport Corporation Act, 1950, the RSRTC was pleased to make the Regulations relating to the Pension and Gratuity. These regulations were approved by the State Government as well as by the Bureau of Public Enterprises, Government of Rajasthan, Jaipur. Accordingly the RSRTC employees General Provident Fund regulations, 1989 were come in force w.e.f. 01.04.1989.

1. Employees Pension Regulations:

- ii) All the employees working as on 01.04.1989 were given an opportunity to exercise option within 90 days whether they want to opt for the benefits of employees Pension Regulations, 1989 or he intends to continue the benefits of existing employees contributory fund scheme.
- iii) Those who opted for the benefits of employees Pension Regulations, 1989, their employer's contribution available in their CPF account was transferred to the new Pension Scheme. The remaining employees contribution available in their CPF account was

transferred to the new GPF account opened for such employees from 01.04.1989 onwards deductions on account of GPF from the salaries of such employees was started and new GPF accounts were allotted to such employees.

- iv) Subject to the regulations in this behalf the amount of superannuation, retiring invalid and compensation Pension admissible to a Corporation servant would be calculated on the lines as is being allowed to the officers/employees of the State Government under the specific provisions of Pension rules as contained in chapter XVII to XXVIII of the Rajasthan Service rules as amended from time to time. Similarly the benefits for the death cum retirement gratuity shall be allowed as per provisions of above chapters.
- v) Every head of the department shall have prepare a list every year for all gazetted and non-gazetted officers/employees who are due to retire next year. A copy of such list shall be supplied to the Deputy GM (Pension) as well as to all the head of offices.
- vi) Every officer/employee due to retire shall submit a formal set of Pension at least one year in advance of

their anticipated retirement. In case the set of Pension is not received in due time, the respective head of office shall be required to get the set of Pension prepared from the concerned employee or his/her nominee in case of death of the employee and after completion of formalities with reference to the service record of the employee issue Pension Payment order and Gratuity Payment order in prescribed forms.

- vii) It shall be the duty of the Chief Manager / Manager(Administration) of the unit concerned to see that set of Pension of the persons due to retire have been received in the office. In case the same are not received even six month before his retirement, he shall write to the officer concerned under whom the person is working to get the set completed and submit the same duly signed so that Pension Payment orders and Gratuity Payment orders could be issued before the retirement of the Person.
- viii) Every head of office is competent to sanction Pension/Gratuity/DCRG as the case may be, having due regard to the provisions of the Rules/Regulations prescribed for the purpose.

2. Employees GPF Regulations:

- i) On the introduction of RSRTC employees Pension and Gratuity regulations, 1989, the employees GPF regulations, 1989 were also framed. Those who exercised the option of Pension and Gratuity were subject to under benefits of GPF regulations. The amount of their own contribution available in their existing CPF accounts was transferred to their new GPF account as opening balance. From 01.04.1989 onwards the deductions on account of GPF was started from their salary and separate GPF deduction schedule started for maintaining GPF accounts.
- ii) The personal ledger account of each subscriber to the GPF shall be maintained in Form No. 23 at the level of each head of office. The account number shall be allotted and maintained alphabetically.
- iii) Each head of office shall forward to the head office (Pension wing) a monthly statement (in duplicate) in consolidated of all bills passed during the month. The Deputy General Manager(Pension & GPF) shall claim

the consolidated amount of GPF from the Corporation every month before the prescribed date and invest the same as per pattern prescribed from time to time. Similarly as per provisions amount on account of Pension Fund shall be claimed from the Corporation as Pension contribution and the same shall be deposited in RSRTC Employees Pension Fund and surplus amount will be invested in P D Account.

- iv) Every head of office is competent to sanction temporary advance to the employee out of his GPF account as per provisions laid down in the RSRTC employees GPF regulations. The head of office shall be fully responsible for effecting recoveries of such temporary advances from the salaries of such employees.
- v) On the retirement/termination/dismissal/death, the head of office concerned shall issue administrative sanction of final refund of the amount available in his GPF account. Such sanctions shall be forwarded to the Deputy General Manager (Pension / GPF) for authorizing the payment out of the Fund.

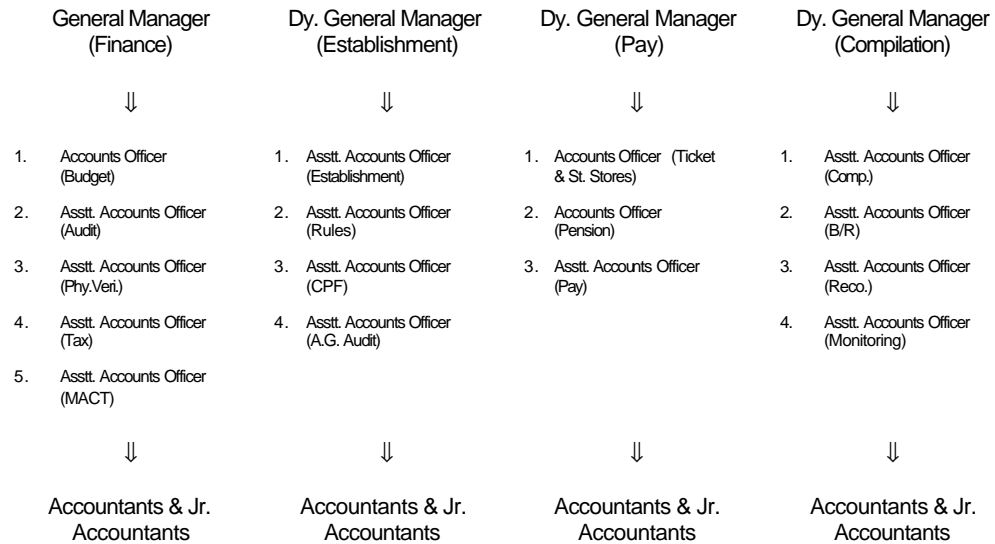


APPENDIX – I

(See Chapter III para – 1)

1. FINANCE DEPARTMENT IN HEAD OFFICE

Chief Accounts Officer and Financial Advisor



2. FINANCE ORGANISATION IN DEPOT OFFICES

Schedulewise in each Depot

No. of Schedules	Depot Class	Accounts Officer / Manager (Finance)	Assistant Accounts Officer / Manager (Finance)	Accountants	Junior Accountants
Above 125	A	1	-	2	4
100 – 125	B	-	1	2	3
75 – 99	C	-	1	1	2
Below 75	D	-	-	1 {Mgr.(F)}	2