

**ANDHRA PRADESH STATE ROAD TRANSPORT
CORPORATION**

Office of the Vice-Chairman & General Manager
Mushirabad Hyderabad - 500 020
Dated 20 3 1982
No 13(1)/81-AD

C I R C U L A R

Sub ADVANCES - Responsibility for clearance of advances drawn-issue
of strict instructions - Reg

Ref Circular Lr No TA5/13(1)/1981 AD dated 24 8 1981

Revenue Suspense Head of Account (AH No 294) comprises the following

- 1) 294 MV Taxes paid quarterly
- 2) 294 MV Fines (Compounding fees)
 - (a) Due to irregularities in operations
 - (b) Due to infringement or non-observance of rules by crew
- 3) 294/Pre paid expenses like Telephone Rents Factory Licence Water Charges etc
- 4) 294 payments made pending sanctions
- 5) 294 Advances made for which vouchers awaited for eg Jathra expenditure Purchase of Stationery Vehicle pulling charges in accidents Court fee etc
- 6) 294 Cost of damages etc recoverable from Staff
- 7) 294 Stall Rents recoverable from Stall Contractors

On analysing the factors for uncleared advances pending under the Revenue Suspense Head of Account (AH No 294) by the Unit Officers either covered by delegated powers of unauthorised warranted by urgent contingencies it is found that the Officers have grossly failed to render accounts and failed to obtain sanction of competent authorities in time This state of affairs has created a lot of confusion in drawing up the accounts of the Corporation and led to a false state of affairs with the fact that a lot of amounts are shown as Revenue Suspense (as an asset) whereas such amounts were actually spent and are not recoverable

It is further seen that the responsibility for this state of affairs lies more with the Line Managers than with the Accounts functionaries

I am therefore constrained to issue the following instructions for strict compliance of all Officers more particularly by DMs DVMs and RMs

- (a) necessary vouchers/accounts should be rendered for the advances drawn covered by powers delegated within 72 hours and the Suspense cleared
- (b) necessary post-facto sanction of the competent authority has to be obtained and accounts rendered within a period of 3 months after incurring the expenditure warranted by special occasions/ contingencies etc
- (c) The entire amount will be recovered from salaries of the Officers failing to comply with the above

- (d) A grace period of 2 months is given from now to clear all such pending advances after which all such amounts will be recovered from the Unit Officers who have drawn the amounts

Special Test Audit Teams will be sent to ascertain the facts and implementation of these instructions

Please acknowledge receipt

P S RAMAMOCHAN RAO)
/ICE-CHAIRMAN & GENERAL MANAGER

o All Officers of Corporation