

**ANDHRA PRADESH STATE ROAD TRANSPORT  
CORPORATION**

Office of the VC & MD (Audit wing)  
No INS/ 329(54)/83—AD Musheerabad Hyderabad —500 020

**JOINT STORES AND ACCOUNTS CIRCULAR NO 18 DT 9-5-1983**

Sub AUCTIONS - Sale of scrap materials/ vehicles - Remuneration to the Staff drafted for Auction Work - Sanction for payment Notified-Reg

Ref 1 Circular No CCOS/39/SPD/78 Dt 28 6 79

2 Circular No CCOS/78/SPD/81 Dt 1 9 82

3 Minutes of the meeting of Dy CAOs with CAO & FA held on  
11 3 83

- 1 It is observed that there are inordinate delays in completing the various processes relating to a Tender-cum-Auction conducted with the result that the amounts realised towards the Tender-cum-Auction Sales and kept initially in A H No 292-E Miscellaneous Deposits continue uncleared for indefinitely long periods As a result although the Scrap Materials/ Vehicles are disposed off the value realised is not reflected in the Sales Account till the Sale issue Notes and Completion Reports are submitted by the Stores Department
- 2 The procedure to be followed in respect of conduct of Auction and the Accountal of the amounts realised thereon are amply made clear in the STORES DESPOSAL MANUAL and Chapter-III - STORES ACCO UNTS -(K)- SALE OF MATERIALS of Accounts and Audit Manual 1979
- 3 The delays in clearing the Miscellaneous Deposit Account (A H No 292 - E) by adjustment to the relevant Scrap Sales Accounts are broadly attributed to the following reasons -
  - i.Delay in sending Sale Issue Notes from S O(D) to Kardex. and from Kardex to AO(Stores) of the Regions
  - ii.Valuation of Sale Issue Notes by Kardex Section to arrive at Sale Value of Scrap
  - iii.Submission of Completion Report by A I Who is a member of Releasing Committee to connect the Sale Proceeds with Auction Deposit Account duly indicating forfeiture of E M D amounts wherever forfeiture is ordered by COS and furnishing Short Delivery Certificate etc
  - iv.Delay in posting Sale Issue Notes in Binwise ledgers and their reconciliation by SO(D)
  - v.Delay in preparation of Departmental Stock Reports by S O(D)for the difference between Ledger balance of receipts and quantities of Auction Sale and forwarding thereof to Accounts for scrunity and incorporation into Accounts

In order to obviate the above said delays the matter has been discussed at length by CAO & FA and CA in the Dy CAO s meeting held on 11 3 83 wherein CCOS who was invited for the occasion also participated and it was decided that in order to give a finality to the Tender-Cum- Auction transactions and credit the proceeds to the relevant final heads of Account the following course of action shall be followed -

- 1 All the concerned SO (D) shall ensure that on completion of Sale all Sale Issue Notes duly valued by Kardex Section shall be forwarded to Accounts Officer (S) duly covered by Form A Large Sales Similarly the SO(D) shall also send the Departmental Stock Reports

- 2 The SO(D) shall obtain from the Release Committee the Short Delivery Certificate (in terms of Para 32 of Stores Disposal Manual) in all cases where the actual quantity for which payment is received and forward it to Accounts Officer (Stores) along with a pay Order for arranging refund
- 3 The Release Committee shall similarly furnish Stock Reports in cases of left-over excess stocks in terms of Para 33 of Stores Disposal Manual
- 4 The Audit Inspector who is a member of the Release Committee shall give a Completion Report to connect sale proceeds with the relevant deposit amounts and duly indicating forfeiture of EMD wherever ordered by COS
- 5 The A O(S) on receipt of the Sale Issue Notes shall take prompt action to clear the Deposits Account 292-E by adjustment to the relevant Sales Head of Account A H 74 (Sale of scrap material) and A H 77 (Sale of Scrap Vehicles) as the case may be Similarly necessary adjustments against Departmental Stock Reports shall be carried out

Further it was decided that in order to quicken the activities mentioned above for finalising all Auction transactions it was considered that payment of Auction Remuneration to staff shall be made only after all the formalities referred to above are completed

SD/- (L SHANTHA RAM)  
CHIEF CONTROLLER OF  
**STORES**

SD/- (K S KAMESWARA SARMA)  
CHIEF ACCOUNTS OFFICER &  
**FINANCIAL ADVISOR**

Copy to

- 1 Regl COSS/ Dy CAOs/ VSOs for information & necessary action
- 2 SO(D) of Regions for information and necessary action
- 3 All DyCAOS of HO for information
- 4 All AOs for information
- 5 RMs V & SO for favour of information
- 6 SO(M) for inclusion in the monthly index of Circulars

-/ Attested /-

K R KASINATGAN

Dy CHIEF ACCOUNTS OFFICER (TA & I)