

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

No: MA 1/5(72)/81-AD.

Office of the F A & C A O,
Mushirabad : Hyderabad-20.
Dated: 29th June, 1985.

ACCOUNTS CIRCULAR No: 17/1985

Sub: Segregation of Suspense Accounts Category-Wise-
Prescribing New Account Heads - Regarding.

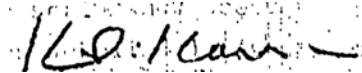
The Balances Under Account Head Nos. 40, 41, 45, 294 and 300 are operated with several types of transactions. The details of the balance are made available to Head Office from Regions only once in a year through "Break-up of Suspense Balances" for preparing Annual Accounts. To Keep a vigil on clearance of balances the details of balances are essential for every transaction. It is therefore decided to prescribe new account heads in place of above Account Heads as detailed in Annexure-'A'

In View of new Account Heads as proposed in Annexure-'A' the balances existing under Account Head Nos. 40, 41, 45, 45A, 45B, 45C, 45D, 45E, 45F, 45G, 294, 294A, 294B, 294C, 294D, 294E, 294F, 294G, 294H and 300 shall be cleared by transferring them to the New Account Heads.

The New Account Heads shall come into force with immediate effect. The Accounting Units shall maintain Suspense Registers for each Account Head.

The Dy CAOs of the Regions and the Dy CAO(B&F) shall ensure that all the balances outstanding under the account heads mentioned in para 2 are cleared immediately by properly transferring them to New Account Heads now being prescribed.

Encl: Annexure.



FINANCIAL ADVISER AND
CHIEF ACCOUNTS OFFICER

To

All Dy Chief Accounts Officers
All Executive Engineers
All Accounts Officers/Depot Managers,
Asst. Traffic Managers (DBS).

Copy communicated to the following for information:

- 1) Chief Auditor, Msrd, Hyderabad.
- 2) Resident Audit Officer, AC-RTC Audit Branch,
Mushirabad, Hyderabad.
- 3) Special Officer (Manual) for inclusion in
Monthly index of circulars issued.

*krb.

ENCLOSURE TO CIRCULAR No: MA1/5(72)/85-AD. DATED 29TH JUNE 1985.

ANNEXURE-'A'

Account Head No. (1)	Nomenclature (2)	To be Operated by (3)
<u>I. CAPITAL MISC. ADVANCES:</u>		
40 (A)	Advance paid for purchase of Material, Spares, Stores and Tyres	General
(B)	Advance paid against Bus Body fabrication - Awaiting adjustments	AO(C&B)
(C)	Advance paid for Chassis	AO(C&B)
(D)	Materials issued to Bus Body makers on Loan basis for adjustments	AO(S)
(E)	Advance paid to IOC/HPC/BPC - Pending adjustments	AO(S)
(F)	Freight, Demurrage charges & over due Interests, un availed cash discount pending Adjustment/ Recovery	General
<u>II. PURCHASES:</u>		
41 (A)	Purchase Account for purchase of Materials spares, stores, and tyres	General
(B)	Purchase Account for HSO Oil	AO(S)
(C)	Purchase Account for Chassis	AO(C&B)
(D)	Purchase Account for Bus Bodies	AO(C&B)
<u>III. STOCK ADJUSTMENT ACCOUNT:</u>		
45 (1)	Stock Adjustment Account - Inventory Difference	General
(2)	Stock Adjustment Account - Audit Stock Reports (Stock Report of Audit Inspectors')	General
(3)	Stock Adjustment Account - Departmental Stock Reports	General
(4)	Stock Adjustment Account - HSO Oil Differences	General

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(1)	(2)	(3)
IV. REVENUE SUSPENSE:		
294(1)	Amount Outstanding for want of Vouchers	General
(2)	Amount Outstanding for want of Sanctions	General
(3)	Pre-paid expenses - M V Taxes	General
(4)	Pre-paid expenses - Others	General
(5)	Income earned but not realised - Interest on Deposits/Government Undertakings	General
(6)	Income earned but not realised - Advertisement charges - Recoverable	AO(C&W)
(7)	Fines paid under M V Act - Pending clearance	General
(8)	Amount recoverable from A.P. Government towards refund of vehicle taxes	General
(9)	Amount recoverable from Andhra Pradesh Government towards Equating Rebate (Account Head No. 294-H prescribed).	General
(10)	Amount recoverable from Andhra Pradesh Government towards Printing Undertaken by A.P.S.R.T.C. Press.	Costing of Printing Press
(11)	Amount due from Outsiders towards Printing undertaken by A.P.S.R.T.C. Press	
(12)	Amount recoverable from South Central Railway towards Rail-cum-Road Tickets	AO(TPT)/Dy.CAOs (CDP)
(13)	Cost of damages - Outstanding for want of investigation - Adjustment for Insurance Fund	General
(14)	Amount recoverable from Staff towards trunk call charges - Cost of damages or any amount to be recovered in installments	General
(15)	Amount recoverable from Auctioneers towards Auction Sales	General
(16)	Amount of cash loss/cost of Material/Stores lost on account of Theft, Embezzlement, Mis-appropriation - Pending for want of Investigation etc.	General
(17)	Petrol HSD Oil bills paid - pending adjustment	General
(18)	Provisional payment made towards Income tax	General
(19)	Provisional payment made towards Compensation to Victims in Accident cases pending adjustment - Insurance Fund for want of sanction.	General

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(1)	(2)	(3)
294 (20)	Amount Recoverable from South Central Railway towards special Location to P.F.	AO(BP&A)
(21)	Clerical Charges recoverable from Police Department on Police	General
(22)	Clerical Charges recoverable from Excise Department on Police	General
(23)	Clerical Charges recoverable from Railway Police on Police Warrants	General
(24)	Clerical Charges recoverable from Railway on Rail-cum-Road tickets	AO(TPT)/Dy.cAO,COP
(25)	Amounts booked pending classification	General
(26)	Income Tax deducted at source - Provident Fund	AO (I.T)
(27)	Amount of Cash lost in transit pending for want of Investigation/Adjustment to Insurance Fund	General
(28)	Tax deducted at sources pending adjustment after Income-Tax Assessment	AO(I.T)
(29)	Amount recoverable from TTD Proportionate amount of Gratuity	AO(TPT/Dy.CAO,COP.
(30)	Amount recoverable from TTD towards concessional passes	AO(TPT/Dy.CAO,COP.
(31)	Unaccepted form 'A' Large amounts	General
(32)	Amounts paid to Commercial Tax Department	AO(S)
(33)	Interest on Account of Investment of Insurance Fund.	AO(F&P)
(34)	Interest Recoverable from Co-operative Stores	General
(35)	Interest Recoverable from Co-operative Housing Societies	General
(36)	Amount Recoverable from APTTC towards Hire of Mini Buses	AO(C&B)
(37)	Amount Recoverable from Housing Board of Andhra Pradesh Government towards construction of Houses at cyclone effected areas.	EE(VJA)/Dy.CAD(VJA)
(38)	Advance paid towards Prime Minister/Chief Minister's Relief Fund	AO(BP&A)
(39)	Amount paid towards Depot-linked-Insurance Scheme (Account-Head No. 294-C was Prescribed)	General
(40)	Disbursement of Stipend to Trainees (Account Head No. 294-D was Prescribed)	General
(*) At present there is no operation		Contd...Sht...4,

(1)	(2)	(3)
294 (41)	Rent due on Stalls Account Head No. 294-E was prescribed)	General
(42)	Amount recoverable another State Road Transport Undertakings (Account Head No. 294-F was prescribed).	General
(43)	Amount to be recovered from Oriental Fire and General Insurance Company Limited (Account Head No: 294-G already prescribed)	General
(44)	Stores issued to Account Head No: 294-A already prescribed)	General
(45)	Stores issued to BBU Account Head No: 294-B already prescribed)	Costing of BBU
(46)	N.G.G.Os Subsidy Recoverable from Andhra Pradesh Government	City Regions

V. SPECIAL HIRE BILLS RECOVERABLE

300 (A)	Special Hire Charges Recoverable from Board Members	AO(BP&A)
(B)	Special Hire Charges Recoverable from Officers	General
(C)	Special Hire Charges Recoverable from State Government	General
(D)	Special Hire Charges Recoverable from Central Government	General
(E)	Special Hire Charges Recoverable from Government Undertakings.	General

NOTE: The Account Heads marked General indicate that those Account Heads shall be operated by all Units.

(*) At Present there is no operation.