

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

O/o the VC & MD Accounts Wing
Mushirabad Hyderabad

No MAI/4(8)/2001 AD

Date 9th Nov 2001

ACCOUNTS CIRCULAR NO 6 of 2001

Sub STRIKES Regulating accountal of Payments during Strike Reg

As a result of the strike and due to non availability of concerned Supervisors and Staff accountal activity may have been adversely affected at Depots Apart from Toll Gate Fee etc certain unusual payments have been made from out of Bus Earnings towards Staff Advances Wages Conveyance & Incidentals Telephones Electricity Refreshments&Lunch and Publicity etc In orderto bring all such Unusual Payments to book the following Guidelines are issued

- 1 Identify Unusual Payments made in the form of cash from out of Bus Earnings
- 2 Connect all supporting original copies of Vouchers and Statements or Papers on which Acquittancess of payees have been obtained These have tobe certified by the Depot Manger for authenticity
- 3 Prepare one Statement of Unusual Payments from Bus Cash for Date FOR EACH DAY SEPARATELY and enclose original Vouchers Cast vertical sum of payments in the Statement This Statement has to be certified by both Traffic Supervisor and Accounts Supervisor and countersigned by the Depot Manager
- 4 Show the total amount as a deduction towards Unusual Payments in the DC s Cash Book Summary Leave 1 blank space after amount on right side of the Statement for use by Depot Accounts Wing to write AH allocation
- 5 Generally all Vouchers for payments towards Toll Gate Fee etc are included in the WayBills Bundle This practice has tobe continued for all usual and normal payments only from Bus Cash With regard to Unusual Payments deviating from normal procedure the Statements of Unusual Payments from Bus Cash for all the days have to be handed over to the Depot Accounts Supervisor by obtaining acknowledgement in duplicate First copy of Depot Accounts Supervisors acknowledgment has to be included in Way Bills bundle for transmission to the Regional Office Second copy of the Depot Accounts Supervisors acknowledgment has tobe retained inDepot Traffic Wing for record
- 6 Depot Accounts Wing has to allocate the total amount of Unusual Payments to AH 2814 through Traffic Revenue Register (TRR)
- 7 Depot Accounts Wing has to verify each transaction and give AH allocation for each payment Prepare AH wise Summary for each day Work out AH wise total amounts for strike period in Oct 01 (upto 31st Oct) and for Nov (from 1st Nov)

8 For all Unusual Payments made from out of Bus Cash upto 31st Oct 01 Depot Accounts Wing has to be pass JE by debiting relevant AHs and crediting AH 2814 in Oct 01 accounts For Unusual Payments from 1st Nov 01 JE has to be passed in similar way in Nov 01 accounts

9 Payments in connection with Strike shall be classified as follows

Payments including additional amount for Conveyance and Incidentals for Constables Home Guards Teachers Drivers of Educational Institutions APTTDC etc engaged temporarily during Strike period to work

As Drivers	AH 4566	As Conductors	- AH 4666
As Booking Clerks	AH 4666	For Maintenance	- AH 4766
For General Duties	AH 4966	For Security	- AH 7355

Refreshments / Lunch etc - AH 7354

Schedule I and II maintenance of Buses and

Local Repairs at Outside Agencies - AH 4766

Conveyance / Incidentals for Regular and

Casual employees - AH 7354

Advertisements Publicity Pamphlets Slides etc - AH 7354

Salary Advance (for those who were paid based on Sep 01

Net Salary) pending adjustment in Oct 01 SB - AH 2442

Relief Advance (for those who participated in Strike and not

got Oct 01 salary) recoverable in instalments - AH 2445

(Note For certain payments we have revised AHs as above)

10 Nomenclature for AH 2445 is now revised from Cyclone Advance to Relief Advance

11 In cases where payments towards Telephones Electricity and Wages etc were made by cheques record the payments in Cheques Issue Register

12 In cases where Regional Offices drew cash and handed over physical cash to Depots for use of Depots Vouchers and Acquittances should be handed over to Regional Accounts Wing under acknowledgment Accountal has to be done at Regional Offices only

13 Where DDs are received from Regional Offices for Depot requirements remitted into Current Account of the Depot and Cheques are issued in favour of concerned Payees or Cash is withdrawn for Depot use (a) Record receipt of DD in MTD 51 B Cash Book and (b) Record issue of Cheque in C I R

In case of Cheques issued for withdrawal of Cash for Depot use connect Acknowledgements and allocate the amount to AH2820 in the name of person who received cash Thereafter follow the usual procedure of obtaining Vouchers and Sanctions for suspense clearance

14 In few stray cases persons engaged on Contract Basis to work as Conductors might have remitted Net Amount that is Gross amount of tickets minus Wage Critically examine all Way Bills to identify such instances In such cases Gross amount of tickets sold should be taken as Revenue and Wage amount has to be debited to AH 2814 through TRR for final allocation in due course

- 15 Cheques or DDs might have been received towards Stall Rents etc Record their receipt in MTD 51 B Cash Book In case where Stall Rents etc amounts were received in the form of cash and accounted allocate the amounts to concerned AH through TRR
- 16 Entries have to be made in Cash Books and Cheque Issued Registers as advised above for transactions which actually took place already For recording purpose enter Current Date only in Date column but not the date on which transactions actually took place Note down actual dates of transactions within brackets after narration in Particulars column
- 17 For the purpose of TRR exact net amount of Bus Earnings might not have been transferred to Regional Offices by way of Drafts or remitted into Bank to the credit of Depot's Current Account on day to day basis as per usual procedure Record amount remitted (DD or C/A) in Net column Use one blank column (with Title as CoH) to the left of Net (amount remitted) column in TRR Record the difference (excess or short) between Net amount that should have been remitted (after taking all payments into consideration) and amount actually remitted in the CoH column Amounts posted in the CoH column may be allocated to AH2502 Vertical sum (net of shortages and excesses) of amounts posted in this column represent the balance of cash retained at the Depot It must be ensured that the balance is remitted into Bank at once to the credit of AH 2502 Amounts in the Net (amounts remitted) column should be separated and booked to AH Bank or AH 2701 as the case may be
- 18 In few cases Regional Offices made adhoc payments to Hired Bus Owners pending actual calculations These have to be transferred by Debit Advices to the concerned Depots for accountal While making payments after completing actual calculations ensure that adhoc payments are deducted without fail Dy CAOs and AOs of all Regional Offices should inform all concerned personally of such adhoc payments so that they are not lost sight of In few stray cases HSD Oil was topped up to the Hired Buses (administrative action is being taken separately) So make discrete enquires and examine MTD 29 Returns with a searching eye for effecting recovery of HSD Oil cost with 10 % Service Charge
- 19 Ensure that whole of expenditure incurred in connection with Strike is regularised and booked to final heads of account before closing Nov 01 accounts by obtaining competent orders wherever necessary A special drive should be taken for processing files for the purpose All concerned should endeavour to regulate accountal of all payments made during strike period BEFORE CLOSING NOV 01 ACCOUNTS in the first week of Dec 01 without fail If any expenditure relating to Strike is not regularised before closing Nov 01 accounts Depots should furnish as many details as possible and also present stage of the cases by way of letters in duplicate while submitting Nov 01 Account Current Dy CAO or AO of Regional Office should bring the matter to the notice of Regional Manager and also forward first copies of such letters to the CAO

- 20 Similarly Depot Accounts Wings should insist on submission of Vouchers and remittance of balance amount from all those who drew Lump sum advances for various purposes during strike period Details of all such outstanding amounts relating to Strike period should also be furnished as at previous Para
- 21 In view of the special circumstances prevailing all the Dy CAOs and AOs should organise (a) thorough verification of all records for Receipts as well as Payments at depot premises (b) summarising all financial transactions during strike period in the form of a Receipts & Payments Account and tally Closing Balance of Cash with physical balance (c) actively monitor compliance and give no scope for omissions and commissions in all aspects
- 22 Further all the Consolidation Centres are advised to submit their consolidated Accounts Current for Oct 01 so as to reach Head Office by 22nd Nov 01 This extension is for this month alone

Sd/ (K V Subba Rao)

CHIEF ACCOUNTS OFFICER

To

All the Dy CAOs and Ees

All the Depot Managers and AOs

The ATMs of MGBS and DBS

A P S R T Corporation

Copies to the EDs of all Zones FA ED (A) all the RMs and CA