

# ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

O/o the VC & MD Accounts Wing  
Mushirabad Hyderabad

No MA1/4(3)/2001 02 AD

Date 31<sup>st</sup> Dec 2001

## ACCOUNTS CIRCULAR NO 11 / 2001

Sub ACCOUNTS - Accounts Classification - Revision of - Reg

On a review of existing Accounts Classification the following revisions / clarifications are specified

### 01 CREATION OF NEW ACCOUNT HEADS

The following new AHs are prescribed with effect from Dec 01 accounts onwards

A H	Nomenclature
0612	EMDs Others
1102	C/L Hire Charges
1103	C/L Cleaning & Sweeping
1109	C/L Telephones
1156	C/L TA & Overtime
1159	C/L Incentive
8511	Loss of Tickets
8811	City Loss of Tickets
9227	CAT Cards

A H	Nomenclature	Present	Future
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In this connection the following points may be noted

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- (a) EMDs held in the books of account relating to other than Stalls Civil Works and Suppliers may be transferred to the new AH 0612 (EMDs - Others)
- (b) New AHs in Group 11 are intended to book year end provisions towards Hire Charges for Buses hired by the Corporation Cleaning & Sweeping Telephones TA & Overtime and Incentive
- (c) AH 8511 and AH 8811 At present face value of tickets lost is initially debited to AH 2833 and credited to AH 8501 Now new AHs 8511 and 8811 are created for crediting face value of tickets lost w e f Dec 01 accounts onwards Hence from Dec 01 accounts onwards
  - ◆ Face value of tickets lost shall be initially debited to AH 2833 by crediting AH 8511 or AH 8811 as the case may be
  - ◆ To the extent of face value of tickets ordered for recovery transfer the amount to AH 2369
  - ◆ In cases where only Printing Charges are ordered for recovery pass JE by debiting AH 2369 and crediting AH 6506

Clear the balance of irrecoverable face value of tickets to AH 7411 or 7412 as the case may be after obtaining write off sanction

MA Section of the Head Office shall carry out required adjustments for balance in AH 2833 as at the end of Nov 01 accounts

(d) 9227 (CAT Cards) Owing to increasing popularity of Cat Cards new AH 9227 is created from Dec 01 accounts onwards This AH shall also be operated to credit cost of Senior Citizen Annual Travel Cards (SCAT)

## 02 REVISING ALLOCATION

(a) For the following specified purposes AHs shown against each under Present column are being operated now From Dec 01 accounts onwards these Ahs are being withdrawn from operation Hence operate AHs shown against each purpose in Future column

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0612	EMDs Others
1102	C/L Hire Charges
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Review and transfer existing balances for the above purposes to AHs in Future column

(b) Write Off Only five AHs are retained in Group 74 as follows

7401	WOF Outsiders
7403	WOF Employees
7411	WOF Tickets
7412	WOF Tickets (City)
7425	WOF-Others

These AHs have to be operated for the purposes as stated hereunder w e f Apr 01 accounts

(1) AH 7401 (WOF Outsiders) This AH shall be booked for written off irrecoverable Loans Advances Dues etc from Outsiders that is Firms and Institutions etc

(11) AH 7403 (WOF Employees) This AH shall be booked for written off irrecoverable Loans Advances Dues and Deficiencies etc from Employees

(111) AH 7411 and AH 7412 These AHs shall be booked towards written off face value of tickets lost

iv) AH 7425 (WOF Others) Written off amounts for any other purposes shall be booked to AH 7425

Review existing balances in AHs under Group 74 and transfer to one or more of the five AHs only being retained depending on the nature of amounts booked

Further balance in AH 7409 (Cost of Damages) should be transferred to AH 6902 as per already existing instructions (Refer Page 151 of Apr 01 edition of the Finance Accounts and Audit Circulars Book

### 03 MODIFYING NOMENCLATURE

Existing Nomenclature for AH 0606 and AH 1101 is modified as shown against each in Future column below These shall therefore be operated for purposes shown in Future column only

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0612	EMDs Others
1102	C/L Hire Charges
1103	C/L Cleaning & Sweeping
1109	C/L Telephones
1156	C/L TA & Overtime

AH 0606 has to be operated for holding Security Deposits of Authorised Private Ticket Booking Agents AH 1101 is intended to book year end provision for outstanding liability towards Electricity and Water charges

- 4 AH 2435 (Settlements Awaited) This AH may be operated as per Guidelines in Accounts Cir No 2/2001 dt 31<sup>st</sup> Jul 01 for death cases also
- 5 AH 2439 (House Building Advance) In write off cases Units may transfer the amount after Audit certification by Debit Advice (Dr AH IUT and Cr AH 2439) to the AO (MA) HO quoting reference to the Credit Advice by which Accrued Interest was initially transferred to the HO
- 6 AH 4562 (DRI Earnings Incentive) TIMS Machine Handling Allowance and Incentive for sale of tickets allowed to Drivers shall also be debited to AH 4562 Refer Circular No IED 2/2000 dt 26<sup>th</sup> May 00
- 7 AH 4557 (DRI Other Allowances) In terms of Cir No 73/2001 OPD© dt 19<sup>th</sup> Dec 01 legal expenses incurred by Drivers involved in Accidents are reimbursable upto the specified limits Such amounts drawn (a) after acquittal and (b) production of Vouchers shall be debited to AH 4557 In all cases of fatal Accidents legal expenses are required to be paid in advance at the first stage of trial itself Such amounts paid in advance may be debited to AH 2369 (Misc Recoverable Employees) These have to be transferred to AH 4557 (a) after acquittal and (b) production of Vouchers If these requirements are not fulfilled recover the amount

Sd/ (K V Subba Rao)  
CHIEF ACCOUNTS OFFICER

To  
All the Dy CAOs and AOs  
All the Depot Managers  
The ATMs of MGBS and DBS  
A P S R T Corporation

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