

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

O/o the VC & MD Accounts Wing
Mushirabad Hyderabad

No MA1/4(3)/2001 02 AD

Date 15th Jan 02

ACCOUNTS CIRCULAR NO 1 / 2002

Sub ACCOUNTS - Accounts Classification - Revision of - Reg

On a review of existing Accounts Classification the following revisions are notified

01 The following AHs are presently on our rolls They are not being operated at all and also not carrying any balances These are also not expected to be operated in near future Hence these are withdrawn from our rolls

0121 0131 0141 0323 0324 0325 0327 0334 0410 0431 0619 0626
0627 0628 0815 0831 0906 0907 1019 1105 1218 1665 1734 1912
1913 1921 1935 2148 2150 2338 2347 2453 2462 2464 2465 2526
2621 2721 2722 2821 2822 2823 2831 3101 4544 4852 5052 5152
5265 5478 5479 5480 5456 5552 5778 5780 5878 5879 5880 5881
5896 5993 6001 6005 6020 6023 6057 6093 6193 6223 6226 6228
6293 6305 6393 6413 6493 6593 6793 6834 6893 6905 6993 7093 7193
7207 7293 7349 7363 7366 7393 7593 7688 7689 7693 7701 7703
7735 7793 7805 7893 9231

02 Besides the above we are also withdrawing the following AHs from our rolls

0615 0635 1051 2456 2463 4321 5779 6013 6025 6121 6821 6991
7343 7365 7381 7721 9103 9223

However these AHs are carrying balances now may be due to wrong operation Hence the Unit Officers who are carrying balances in these AHs are required to review the transactions and transfer the balances to appropriate AHs In case of any doubts furnish clear details to the AO (MA) HO to suggest AHs to which the existing balances should be transferred Action should be completed before closing Jan 02 Accounts

Further Accounts Classification under FACTIS was last published in Jan 1994 After taking changes that have since taken place we have updated the Accounts Classification Copies will be provided to all Units as soon as they are received from Press In this connection the following points should be taken specific note of

- ◆ In the FACTIS Reports 30 character width is provided for Nomenclature As a result of this limitation last part of Nomenclature which actually distinguishes one AH from the other is omitted from print in the Reports Hence we have redefined Nomenclature for several AHs duly prefixing abbreviated form of Group title For instance in Group 45 for Drivers word DRI is prefixed to Nomenclature to all AHs Action is being taken at Head Office to enter Nomenclatures in Master (accrue dat) Consolidation Centres may collect the Software before processing Feb 2002 Accounts
- ◆ We have recently provided copies of Books containing Finance Accounts and Audit Circulars from 1991 2000 published in Apr 2001 We have given Page references of the Circulars Book in Footnotes under relevant Groups in Accounts Classification Book for clearer understanding For example Notes for AHs 0301 to 0303 printed in Accounts Classification Book ends up with Refer Page 146 This means that Circular printed in Page 146 of the Circulars Book relates to operation of AHs 0301 to 0303
- ◆ We have provided Notes to several AHs In most of the cases Notes for a particular AH does indicate involvement of one or more AHs in other Groups In such cases we provided Notes to one AH only to avoid repetition

All the Accounts personnel are advised to carefully study the Notes and strive to classify all items of Receipts & Payments and Income & Expenditure correctly so that Accounts data could be made use of for managerial decisions

Sd/ (K V Subba Rao)

CHIEF ACCOUNTS OFFICER

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

Copies to the FA and CA