

**ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION**

O/o the VC & MD FINANCE WING  
Mushirabad Hyderabad 20

No DY CAO(CE)/INV/BBW/01 02 FD

Dt 27 MAR 2002

**ACCOUNTS CIRCULAR NO 8/2002**

Sub ACCOUNTS - Accounting for Inventory of Tickets at Miyapur - Revision -  
Regarding

At present the cost of monthly production of tickets printed at Printing Press is treated as expenditure duly debiting to AH No 6506 - Ticket Block and crediting to AH No 5897 - PP Tickets sales This results in showing cost of production as expenditure whereas the actual issues are different Therefore a revised procedure for accountal of Tickets is notified

**01 CREATION OF NEW ACCOUNTS HEAD A H NO 2197**

A new AH No 2197 is prescribed as INV Printing Cost of Tickets to take into inventory the Printing Cost of Tickets printed at Printing Press Following are the specimen JEs for accounting cost of Printing Tickets printed and issued to the Zonal Stores

(a) For accountal of cost of monthly production of Tickets  
Debit AH No 2197 - INV Printing Cost of Tickets  
Credit A H No 5897 - PP Tickets Sales

(A JE shall be proposed based on cost per lakh of Printing of tickets separately for Rotary and T - 24 Tickets as is being done now )

(b) On issue of Tickets to the Zonal Stores  
Debit A H No 6506 - Ticket Blocks  
Credit A H No 2197 - INV - Printing Cost of Tickets

(A JE shall be proposed based on weighted average cost of Tickets communicated by AO(C&B)

The above entries shall be passed only in the books of Accounts Officer (BBW) No other Accounting unit shall pass any entries

02 INVENTORY - TICKETS AS ON 31 MAR 2002

Stock of Printing cost of Tickets at Miyapur Stores and Printing Press shall be taken as on 31 MAR 2002 and intimated to AO (BBW) duly certified by COS/WM(PPU) Miyapur for incorporation into Accounts as closing Inventory of Printing Cost of Tickets (A H No 2197) as on 31 MAR 2002

Sd/ (G Somasekhara Rao) FINANCIAL  
ADVISER

To  
AO(BBW)/COS(MYP)/WM(PPU)  
for necessary action

Copies to CAO/ED(E)/ED(O)/CA/CME(C&B)/CTM(O)/CM(HRD)/ All Dy CAOs/AOs