

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

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No MA1/4(l)/2002 AD

Dated 26th Nov 02

ACCOUNTS CIRCULAR NO 15 / 2002

Sub ACCOUNTS - Stock Adjustment Account Revising accountal procedure for adjusting the values of excesses and shortages Reg

As per Explanatory Notes furnished in Jan 2002 edition of the FACTIS Accounts Classification for AH 1120 (C/L Stock Adjustment A/c) Zonal Offices and Regional Offices shall operate AH 1120 to adjust values of excesses and irrecoverable shortages to clear balances in Stock Adjustment Accounts (AHs 2801 to 2808) after obtaining competent sanction MA Section of the Corporate Office shall regulate balance in AH 1120 as per requirement by operating AH 7507

On a review of the existing practice it is decided to require all the Zonal Offices and Regional Offices to directly operate AH 7507 from now onwards

Hence with effect from Nov 02 accounts onwards all Zonal Offices and Regional Offices shall operate AH 7507 to adjust values of excesses and irrecoverable shortages to clear balances in Stock Adjustment Accounts (AHs 2801 to 2808) after obtaining competent sanction

Sd/ (K V Subba Rao)
CHIEF ACCOUNTS OFFICER

To
All the Dy CAOs and AOs
A P S R T Corporation

Copies to the FA and CA for information