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No MA1/4(1)/2003 04 AD

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Dated 23rd Sep 03

ACCOUNTS CIRCULAR NO 15 / 2003

Sub ACCOUNTS - Workshop cost - Distribution of Labour and Overhead costs of Body Shop as Zonal Overhead - Charging only Material cost to Depots for BCOs and SRs Reg

Ref (1) Circular No 31 /2001 MED dt 9th Oct 01
(2) AO (NLR Zn) Lr No MA1/4/ZWS/2003 04/AO (NZ) dt 2nd Jul 03

In order to encourage the Depots use Workshop Body Shop facilities detailed instructions were issued in the Circular 1st cited (a) to charge only the Material cost for BCOs and SRs and (b) to distribute Labour and Overhead costs of Body Shop amongst all Depots of the Zone in proportion of Fleet Held by each Depot (by retaining Labour and Overhead costs of Body Shops in the books of account of Zonal Offices only)

In the reference cited at 2 it is reported that Prakasam and Nellore Regions operating Leyland fleet availed facilities at Body Shop of Uppal (Hyderabad) Workshop since there is no Body Shop in Nellore Workshop The Hyderabad Zonal Office transferred proportionate amount (of Labour and Overhead costs) for the FY 2002 03 at the fag end of year

Hence the following instructions are issued to regulate accountal for transfer of proportionate amount of Labour and Overhead costs of Body Shop of Uppal (Hyderabad) Workshop on a month to month basis

01 The Dy CAO (Hyd Zone) shall assess and determine at the beginning of every financial year monthly amounts transferable (rounded off to nearest Rs 10000) separately for Prakasam Region and Nellore Region towards Labour Cost and Overhead Cost relating to Body Section of Uppal (Hyderabad) Workshop

- 02 The Dy CAO (Hyd Zone) shall issue Debit Advices for monthly transferable amounts to the Accounts Officers of Prakasam Region and Nellore Region (NOT to Nellore Zonal Office) once in every month (from Apr to Feb) by crediting AH 5596 (ZWS Personnel Cost Transferred) and 5796 (ZWS Overhead Cost Transferred) For transfer of these amounts viz Labour and Overhead costs of Body Section separate Debit Advices should be issued that is amounts should not be clubbed with other transferable amounts for Material cost of Body Section and total cost of other Units of Workshop Since the monthly transferable amounts are determined at the beginning of every financial year Debit Advices should be issued on 1st of every month only
- 03 The Accounts Officers of Prakasam Region and Nellore Region shall accept the Debit Advices by debiting AH 5596 (ZWS Personnel Cost Transferred) and 5796 (ZWS Overhead Cost Transferred) and hold the amounts relating to Labour and Overhead costs of Body Section in their (Regional Offices) books of account only The Software Program automatically distributes the amounts amongst all Depots of the Region in proportion of Fleet Held
- 04 In the Mar accounts of every year the Dy CAO (Hyd Zone) will work out the actual amount transferable to Prakasam Region and Nellore Region for the entire year (Apr to Mar) and transfer the balance amount after deducting the amount already transferred in Apr to Feb accounts
- 05 With regard to current FY 2003 04 Debit Advices shall be issued and accepted for monthly transfer amounts as above with effect from the accounts of Sep 03 only Amount relating to the period from Apr to Aug 03 shall be transferred at year end only in Mar 04 accounts

Further the Dy CAO (KDP Zn) and Dy CAO (CTR Region) shall adopt similar procedure in respect of Chittoor Region operating Tata fleet and availing facilities of Body Shop of Kadapa Workshop

Sd/ (K V Subba Rao)
CHIEF ACCOUNTS OFFICER

To
The Dy CAOs and AOs of
HYD Zn and KDP Zn
PRKM Region CTR Region NLR Region

Copies to the FA ED (Engg) ED (H & K) ED (C & N) RM (PRKM) RM (NLR) RM (CTR) CA and CME (O)

Copies to the Dy CAO (NLR Zn) and all other Dy CAOs and AOs

Copies to the WM (Uppal) and WM (Kadapa)