

ANDHRA PRADSH STATE ROAD TRANSPORT CORPORATION

No: MA1/4(1)/2006-07-AD

O/o the VC & MD: Accounts Wing,
Mushirabad: Hyderabad,
Dated: 27th Feb07.

ACCOUNTS CIRCULAR NO: 2 / 2007

Sub: ACCOUNTS - Compilation of Annual Accounts for the year 2006-07 - Reg.

01. STATUE:

Under Section 33 of the RTCs Act 1950, "The Corporation shall maintain proper accounts and other records and prepare an annual statement of accounts including the Profit and Loss Account and the Balance Sheet in such form as may be prescribed by the State Government in consultation with the Comptroller and Auditor General of India.

The accounts of the Corporation shall be audited annually by the Comptroller and Auditor General of India or his nominee..."

Under Rule 29 of the APSRTC Rules 1958, "Within six months of the close of each financial year the annual accounts shall be drawn up showing the financial results of the Undertaking. These accounts shall take into account all income received as also accrued but not received, all liabilities for the year incurred but not liquidated, and all expenditure incurred in the year in advance of the period to which it pertains..."

02. TIME SCHEDULE:

In order to fulfil the above statutory obligations, the following time schedule is prescribed for compilation, consolidation and submission of our Annual Accounts for the financial year 2006-07(April to March) to the A.G.

- | | |
|---|------------|
| a. Submission of Mar'07 Account Current by all Units (except C&B and WA) to the Dy CAOs/AOs | 25th April |
| b. Submission of Mar'07 consolidated Account Current of Regions to Head Office with accompaniments..... | 30th April |
| c. Submission of Mar'07 consolidated Account Current of Zones to Head Office with accompaniments..... | 30th April |
| d. Submission of Mar'07 Account Current by C&B and W A | 7th May |
| e. Submission of Annual Accounts for 2006-07 of the Corporation to Board for approval. | 21st May |
| f. Submission of the Board approved Accounts' to A.G ... | 31st May |

After certification by the C & AG, our accounts are laid before the State Legislature.

03. REVIEW MEETING:

(a) As soon as February '07 accounts are over, the Dy CAOs/AOs of all the Consolidation Centres shall conduct Annual Accounts Meetings of all the Accounts Supervisors of their constituent Units to review -

- ❖ Irregular balances,
- ❖ Abnormalities in balances,
- ❖ Unusual operation of AHs,
- ❖ Infrequent Transactions
- ❖ Compliance of Accounts Circulars issued during the FY and
- ❖ Omissions and Commissions pointed out in AG's audit etc.

(b) The Dy CAOs/AOs shall scrutinise the Mar'07 accounts of all their constituent Units at draft stage before finalisation. They shall also submit their consolidated accounts to the Corporate Office for scrutiny at draft stage along with the data in cartridges.

(c) The Consolidation Centres shall ensure submission of consolidated Account Current for Mar'07 in entirety and after carrying out all the required adjustments by the due date. Three copies of MAR'07 Account Current are required to be kept ready for submission to the Audit Parties at the time of audit.

04. ACCIDENT COMPENSATION:

Correctness of accountal for payments towards Accident Compensation shall be reviewed with reference to the Accounts Cir No 12/2002 dt 27th Sep 02 (at page 95 of Accounts Circulars Book for 2001-2003)

Further as we follow the accrual basis of accounting provision for outstanding liability shall be booked in respect of Motor Accident Claims pending as on 31st Mar'07 as detailed below:

- (a) In respect of Claims for which Compensation amounts are awarded in Lok Adalat or MACT or Court on or before 31st Mar'07, Provision has to be made for the awarded amount, if ALL the following conditions are fulfilled
 - (i) Award or Judgment is pronounced on or before 31st.Mar'07;
 - (ii) Decision is taken to accept the Award or Judgment; and.
 - (iii) Payment could not be made on or before 31st Mar'07 for want of communication or order or sanction etc.

(b) In respect of other Accidents, which, occurred on or before, 31st Mar'07, provision has to be made at rates prescribed (Rs 50000 for each death" case and Rs 25000 for each permanent disability case) in the M V Act.' this provision 'has to be made for all the pending Accident cases irrespective of whether Claims are received or not.

(c) Provision calculated as above shall be booked (Dr AH 6901 and Cr AH 1141) in Mar'07 accounts of all Regional Offices for and on behalf of their constituent Depots. The similar provision JE that was passed during March'06 has to be just reversed in Mar'07 accounts. Thus in Mar'07 accounts of all Regional Offices, two JEs have to be

passed, one for reversing the Provision JE of March'06 accounts and making Provision for Outstanding Liability as on 31st March '07.

As per our past experience, this is the area of accounting where the AG Audit parties are observing omissions and commissions in the past audits. The Dy.CAOs / AOs shall, therefore, verify the original records and make provision accurately without giving any scope for AG's comments. Detailed guidelines issued vide Cir. Lr No. MA1/4(1)/2003-04 -AD, dt. 16-04-2005 (copy enclosed) shall be followed scrupulously.

5. ACCRUAL BASIS:

(a) All the required adjustments for (i) Outstanding Expenses, (ii) Income accrued but not received, (iii) Pre-paid Expenses and (iv) Income received in advance shall be carried out scrupulously.

(b) With regard to the Outstanding Expenses, if the figures of actual expenditure are known before passing provision JE, exact amounts have to be taken into consideration. If the figures of actual expenditure are not known, probable expenditure has to be estimated based on the past experience and correspondence etc., using best judgment in the circumstances.

(c) The Consolidation Centres should incorporate the required adjustments to regulate , the balances for Provisions towards Exgratia and Encashment etc., as per the HO directive.

6. ASSETS VERIFICATION: Audit Wings of the HO, Zonal Offices and Regional Offices have to complete the physical verification of Fixed Assets (Land, Buildings, Vehicles, Plant & Machinery, Furniture & Fittings and Electronic Equipment etc) and .Stores

7. BILLS RECEIVABLES: Bills for Police Warrants, Postal Bills, Inter State Oil supplies, Special Hire etc! shall be raised upto Mar'07. In case of the disallowances made^forthe bills, raised already, proper adjustments shall be made duly obtaining orders of the competent authority.

08 BUS PASSES ETC:

(a), Validity of the l:monthly-Bus Passes and Season Tickets issued in Mar'07extends to certain period in April'07 or thereafter. Two JEs have to be passed in Mar'07 accounts for (i) Reversal of March'06 JE for booking proportionate amount relating to April'06 and (ii) Booking proportionate amount relating to April'07 (Ref: Cir No: MA1/4(1)/96-97/AD dt 26 02 97 at Page 67 of Accounts Circular Book for 1991-2000)

(b) With regard to CAT Cards, all the Regional Offices have to pass JE towards Income received in advance for and on behalf all their Units. (Ref: Accounts Cir No 1 of 2003 at pages 1 & 2 of Circulars Book for 2001-03)

09. CAPITAL GRANTS: EEs' Offices have to ensure compliance of Instruction in Accounts Circular No 14 dt 6th Sep 03 (at page 60 of Accounts Circulars Book for 2001-2003) for (a) booking Capital Grants on receipt, to AHs 0320 or 0321 as the case may be and (b) transferring the capital Grants to the HO along with information in the prescribed Proforma after completion and capitalization of relevant work. Also

Confirmatory Certificate that "all the Capital Grants received against which Works are completed have been transferred to the AO (W), HO" has to be sent along with the Mar*07 Account Current.

10. CASH RETRENCHMENTS: Cash Retrenchments from Salary Bills towards Excess Drawals or Short Recoveries shall be debited to AH 2814 "Payments Pending Classification" and credited to the respective Account Heads. The debit given to AH 2814 shall be cleared when the amount is remitted into Bank. It has to be ensured that except the Cash Retrenchment pertaining to the month of Mar'07 Salaries and remitted to the bank in the month of April'07, no balance shall remain outstanding at the end of March '07.

11. CIVIL WORKS: EEs' Offices have to capitalize the Works, which are partly completed and put into use with the expenditure incurred till the date they are put to use to AH 1628. After issue of Completion Report, the entire amount be capitalized and booked to the respective capital Asset Head. (Ref. Lr. No: W1/152(2)/96-AD dt 15 06 96 (at Page 112 of the Accounts Circulars Book for 1991-2000).

Exhaustive lists in respect of:

- (a) Works sanctioned and completed during the year
- (b) Works sanctioned earlier but completed during the year,
- (c) Works sanctioned during the year-but still in progress
- (d) Works sanctioned earlier but still in progress,
- (e) Further Expenditure incurred on the works earlier completed and
- (f) Works partly completed and put into use during the year,

shall be compiled and furnished by EEs' offices to the concerned Zonal Dy.CAO. After verification with the relevant Account Current, the Zonal Office shall workout the additions and transfer adjustments during the year in respect of the Buildings Completed Account and Work-in-progress Account from the lists received from EEs' Offices and furnish to the Works Audit Section at Head Office in the proforma of Schedule 'F' - Fixed Assets at Annexure 'A' to this Circular. While working out the additions and transfer adjustments referred' above, care shall be taken to deduct the expenditure already transferred from Work-in-progress" Account to the Works Completed Account in previous years in respect of (b) Works; sanctioned earlier but completed during the year and (e) Further Expenditure incurred on the works earlier completed, from the up-to-date expenditure of the completed works. Zonal offices shall not get the Schedule-F statements compiled by-EEs and simply forward them to Head Office Schedule-F Statement shall invariably be compiled at zonal office only and be submitted to Head Office with the certification to the correctness of figures furnished therein.

Works Audit section at Head Office shall consolidate the details received from all the Zonal, Offices duly verifying with the relevant Account Current and shall furnish the Additions and the Transfer Adjustments to be Incorporated into Schedule-F – Fixed Assets under Buildings Account to the Main Accounts Section at Head Office.

12. CONTINGENT.LIABILITIES:

(a) "Contingent Liabilities are those liabilities, which may or may not crystallise into actual liabilities. It shall be ensured that there are no omissions, in disclosure of Contingent Liabilities towards Claims for (i) Accident Compensation (excess of Claim amount over and above the amount already charged off to expenditure under AH 6901

6904), (ii) Back Wages, (iii) Monetary Benefit and (iv) Property Tax etc. All claims against the Corporation, which are in dispute, shall be included in the list of Contingent Liabilities. Contingent Liabilities should not be taken into accounts.

(b) If there is certainty of making payment, provision shall be booked in accounts and if the provision is booked, the item shall not be included in the list of 'Contingent Liabilities'. For instance, if the Property Tax is revised and an Appeal is filed or being filed against the revision, provision has to be made in accounts at the old rate of tax and the difference amount has to be shown in the list of Contingent Liabilities.

13. DRAWING ACCOUNT:

(a) If Mar'07 salaries are disbursed on or before 31st Mar'07, the Journal Entry (Dr AH 0909 and Cr AH 2527) shall be proposed in the Accounts of Mar'07.

(b) If Mar'07 salaries are disbursed on or after 1st April, the Journal Entry (Dr AH 0909 and Cr AH 2527) shall be proposed in the Accounts of April.

(c) the effect of the above is that there should not be any balance under the AH:2527 at the end of the year. Any unpaid Salaries should be reflected as balance in the AH:0909

14. **IMPREST ACCOUNTS:** Imprest Accounts shall be closed on 31st Mar'07, otherwise the expenditure upto 31st Mar'07 shall be assessed and booked into Accounts on accrual basis (Ref: A/cs. Cir. No. 1 / 1998-AD at Page 39 of the Accounts Circulars Book for 1991-2000)

15. INTER UNIT TRANSACTIONS:

(a) Debit and Credit Advices shall not be issued in the accounts of Mar'07 except for transfer of Out Depot Remittances (ODR), Police Warrants, Funds, Stores and Workshops, Profit / Loss on sale of scrap, Non Departmental Recoveries (NDRs) and monthly Retirement Benefits (AH 2825).

(b) If any of the Debit or Credit Advices raised in Mar'07 accounts for specified purposes against the Units WITHIN the Consolidation Centre could not be despatched before 17th April, the same should be handed over to the AO of the Consolidation Centre who should get them incorporated in accounts of the Responding Unit before closing Accounts at the Consolidation Centre level. Before closing Mar'07 Accounts, the Dy CAO/AO shall ensure one hundred percent clearance of all the Advices exchanged between Units WITHIN the Consolidation Centre.

(c) With regard to Debit or Credit Advices raised in Mar'07 accounts for specified purposes against the Units OUTSIDE the Consolidation Centre that could not be dispatched before 16th April, it shall be arranged to send the same per bearer and get them accepted

16. **MATERIALS-IN-TRANSIT:** Zonal and Regional Offices maintaining Stores Accounts have to assess and book the value of (a) material received and lying in the Receipts Section as on 31st Mar'07 under accountal irrespective of the condition if any advance payment has been made or not and (b) material rejected but not returned to the Supplier as on 31st Mar'07 irrespective of advance payment if any made or not (Dr AH 2164 and Cr AH 0829) in Mar'07 accounts every year. The JE shall be reversed in the following April accounts. (Ref: Accounts. Cir. No. 3/1996-AD at Page 107 of the

Accounts Circulars Book 1991-2000). This is another area of accounting where the AG Audit Parties are observing irregular valuation; of the stock. The Dy.CAOs / AOs are, therefore, to verify the stock balances certified by the Depot Managers with the audited 27 / R balances and whether the valuation is made at weighted average rates. Detailed guidelines issued vide Cir Lr No. MA1/4(1)/2003-04-AD, dt 16-04-2005 shall be followed scrupulously.

17. MONETARY BENEFIT: Monetary Benefit Claims (a) received on or before 31st Mar'07 and (b) pending for disposal on 31st Mar'07 shall be listed out in detail and the liability at rates prevailing as on 31st Mar'07 shall be assessed and booked into accounts, that is, (i) Reversing the Provision JE made in Mar'06 accounts of the last year and (ii) Booking the Provision (Dr. AH 6061 and Cr. AH 1132) for Outstanding Expenses at the end of Current Year.

In cases of employees died in harness on or before 31st Mar'07 and for which Monetary Benefit Claims are not received, we have to disclose the amount involved as "Contingent Liability". (Ref: Accounts Cir. No. 12/2003, dt 28th Jul 03 at page 50 of Accounts Circulars Book for 2001-03). Detailed guidelines issued vide Cir Lr No. MA1/4(1)/2003-04-AD, dt 16-04-2005 shall be followed scrupulously.

18. OUT DEPOT REMITTANCES: It shall be ensured that no balance remains in AH 2844 relating to ODR at the end of Mar'07. Like wise, there should be only credit balance in AH 2843 representing remittances made at out depots at the fag end of Mar'07 for which debits are booked through TRR in April'07.

19. PERSON WEIGHING MACHINES: Cash Boxes of the Person Weighing Machines shall be opened on 31st Mar'07, otherwise, License Fee and Share of Revenue upto 31st Mar'07 shall be assessed and booked to AH 9105 on accrual basis (Ref. Accounts Cir. No. 2/1998^AD at Page 41 of the Accounts Circulars Book 1991-2000)

20. PRIOR PERIOD TRANSACTIONS:

It shall be checked whether Previous Year(s) Transactions are correctly distinguished from Current Year's Transactions as under:

(a) When any payment or receipt relating to Previous Year(s) is made or received in the Current Year

(i) If the provision was NOT MADE in Previous Year(s), AHs prescribed for previous Year(s) Transactions shall be operated.

(ii) If the provision WAS MADE in Previous Year(s), AHs prescribed for Current Year Transactions shall be operated for the difference amount.

(c) When provisions for expenditure are made on assumption basis and the actual payments vary with the provisions made:

(i) excess of the Provision over Payment has to-be credited to the expenditure heads of account of the Current Year only; and

(ii) excess of Payment over the Provision has to be debited to the expenditure heads of account of the Current Year only.

(c) The Provisions made in Previous Years may have become superfluous on account of (i) the liability not materialising, for any reason, Or (ii) actual Payments in the subsequent year would have been wrongly debited to final heads of account without connecting the provisions made in previous year(s). In such cases, outstanding Provisions have to be withdrawn by debiting the Account in which Provision is unnecessarily held and crediting the AHs prescribed for Previous Year transactions.

21. STOCK ADJUSTMENT ACCOUNTS:

(a) Hundred percent clearance shall be ensured in respect of all the amounts booked in the accounts of AH Nos 2801 and 2802 upto the end of Previous Year. With regard to. the Inventory Reconciliation for Current Year, review of transactions relating to Receipt Orders, Issue Notes, Transfer Issue Notes, Last Sheets, Sale Issue Notes, Departmental Stock Reports, Audit Stock Reports etc;, shall be taken up immediately without waiting till the year end. The un-reconciled inventory difference as on 31st Mar'07 should be only a meager amount.

(b) It shall be ensured that no balances remain in AHs 2803 to 2808 (Stock Adjustment Accounts) at the end of Mar'07.

(C) Clearance of balances in Stock Adjustment Accounts (AHs 2801 to 2808) has to be made by operating AH 7507 "PROV- Stock Adjustment Account" after obtaining the Competent sanction. (Ref Accounts Cir No: 15 / 2002 dt 26th Nov 02 at page 106 of Accounts Circulars Book for 2001-03).

22. STORES OBSOLESCENCE FUND: Zonal and Regional Offices maintaining Stores Accounts have to confirm that any loss due to disposal of Obsolete Stores is debited to AH 7687.

23. SUBSIDIARY REGISTERS:

(a) Subsidiary Registers for all the Balance Sheet items shall be updated with sufficient details.

(b) In case of certain AHs such as 1001 etc, some Accounting Units may not be maintaining Subsidiary Registers since either no balance is held at all or balances held relate to the transactions of latest one month. If any balances are held in such AHs and Subsidiary, Registers are not maintained in conventional form or by using Computers, Transaction wise composition of Mar'07 balances shall be reviewed by the Dy CAOs/AOs of the Consolidation Centres.

c) All the required adjustments for items in AHs under Purchases, Advances, Deposits, Sundry Debtors, Other Recoverable amounts and Other Suspense Accounts etc. shall be carried out.

(d) It shall be checked whether balances outstanding in Accounts are corresponding to the information in Administration Files with regard to Property Tax (AH 1140), Stall Rents, AH 2317), MACT Deposits (AH 2458), Thefts and Embezzlements (AH 2813), Cost of Damages (AH 2816), Loss of Tickets (AH 2833) and Refund of Fares (AH 2834), etc.

(e) Balances of AHs under the Groups 25, 26 and 27 shall be reviewed.

24. **WORKSHOPS:** Offices maintaining Accounts for Production Units have to ensure that, especially in the last week of Mar'07, drawals of stores are restricted to the minimum extent possible so that not more than one-two days' requirements are held on shop floor on the last working days of the financial year. This shall be checked by the concerned Dy.CAOs / AOs in view of the directive from the Committee on Public Undertakings to the Corporation and consequential Circular instructions by ED (E) vide his Cir Lr. No COS CII/CMC/17/98-99/SPD dt 14 10 '98 not to overstock the materials in the Workshops since the Stores is located adjacent to the workshops.

25. **OTHER ADJUSTMENTS:** Journal Entries required for all other purposes including Value of Depot Stores (MTD-27), Difference between 'Expenditure' and 'Income' for Production Units, Stale Cheques and Bank Charges etc. and Value of Closing Stock at TRS, PP and BBU shall be proposed.

26. **OMISSIONS AND COMMISSIONS:** Any instances of misclassification, omissions and commissions etc that may come to light at the Units post submission of the Account Current by them, the Unit should only propose JE vouchers in duplicate and shall not incorporate the same in their accounts already submitted.. Hence both copies of JEs shall be sent to the concerned Consolidation Centre which will assign number to the JE, incorporate the same in the Accounts of Regional Office and return one copy to the concerned Unit for record with specific instructions wherever considered necessary. -We also enclose a Check List for certain important annual adjustments for guidance.

27. ACCOMPANIMENTS:

Following are the important Statements required to be submitted along with the Annual Accounts.

(a) Age-wise break up of Suspense Balances:

More than 3 years (Upto 2002-03), Between 3 years to 1 year (2003-04 to 2005-06) and Below 1 year (2006-07)} for the balances exhibited in Mar*07 Account Current (AHs 0329, 0330, 0331, all AHs in 06, 08, 09 Groups, AHs 1045, 1047, 1050 and all AHs in 11, 12, 23, , 24,, 28 Groups). Before submitting Age-wise Break up of Suspense Balances to the Head Office, it shall be ensured that it does tally with the Closing Balances of Account Current.

(b) Deposits: Transaction-wise break up with consolidated details for the balance outstanding under AH 0618 - "Deposits - Others" in the format as at Annexure "B"

© Contingent, Liabilities: Transaction-wise break up i.e (i) M.V Fines, & M.V Taxes (ii) Motor. Accident Compensation claims,. (iii) Property Tax (iv) Land Compensation and

(v) Others: Court; payments shall, be categorized clearly basing on the nature of transaction.

(d) Prior Period Income and Expenditure: Details of the amounts booked towards Prior Period Income (AH 92s of respective groups) and Expenditure (AH 91s of respective groups except Pay & Allowances).

(f) Receipt on Capital Account: Details of the amount credited/debited to AH 0321 -Receipt on Capital Account. Summarized statements for the Consolidation Center have to be accompanied by first copies of the statements received from the constituent Units. This information has to be furnished only for the amount debited/ credited during the year but not for the Closing Balances. Para on Capital Grants may also be referred.

(f) Ex-gratia: Details of Ex-gratia provision in the proforma given here under:

Details of AH 1128 – Ex-gratia Provision for 2005-06

Particulars	Amount
(a) Balance Provision as on 01.04.2006	
(b) Less: Payment made during 2006-07	
(c) Balance (a – b)	
(d) Provision made during 2006-07	
(e) Total Provision (c + d)	
(f) Less: Withdrawal of Excess Provision	
(g) Balance Provision as on 31.03.2007	

28. AUDIT:

As soon as the Annual Accounts are got approved by the Board, the A.G. will be requested to take up the audit. The Dy CAOs and AOs of all the Consolidation Centres shall extend necessary co-operation to Audit Parties in collecting the information/ data required by them.

29. APRIL'07 ACCOUNT CURRENT:

Mar'07 Closing Balances in respect of AHs for "which balances are required to be carried forward from year to year shall be adopted as Opening Balances in April'07 Account Current by all the Accounting Units. The consolidated April Account Current shall be submitted to reach the Corporate Office by 9th May invariably through the concerned Accounts Supervisor for scrutiny at the Corporate Office with specific reference to carrying over of the balances.



CHIEF ACCOUNTS OFFICER

End: As above

To

All the Dy CAOs and AOs, All the Executive Engineers, All the Depot Managers, The ATM (MGBS) / (DBS), A P S R T Corporation.

Copies to the FA, all the EDs, RMs and HoDs
 Copies to all the WMs, CoSs, CSTO and LAO
 Copy to the Sr. Audit Officer, AG RTC Branch.

APSRTC

Annual Accounts - 2006-07

CHECK LIST OF IMPORTANT ADJUSTMENTS TO BE CARRIED OUT BY THE ZONES, REGIONS AND DEPOTS

Unit:

INCOME RECEIVED IN ADVANCE:

Reversal of PY JE for Bus Passes (AH 0617) ...	JENo _____
Booking Bus Passes for CY....	JENo _____
Reversal of PY JE for Season Tickets (AH 0617)..	JE No _____
Booking Season Tickets for CY ...	JENo _____
Reversal of PY JE Special Hire Contracts not performed. Booking Special Hire for CY (AH 0617)	JE No _____ JE No _____
Booking for CAT Cards (Acts Cir 1/2003)	JENo _____

ACCRUED INCOME:

Person Weighing Machines (AH 2317)	—
Electricity and Water Charges for Stalls (AH 2319)	JENo _____
Deposits with Electricity Board	JENo _____
Interest on Deposits with Electricity Board	JE No _____
(6 % on Deposited Amount).....	JE No _____

BILLS RECEIVABLES:

Police Warrants	Upto _____
Postal Mails	Upto _____
Stipend receivable under the Apprentices Act (Cir PD-68/2001 at page 15 of PD Circulars Book for 2001).	Upto _____ Upto _____
HSD Oil, supplied to other STUs and PSUs....	JE No. _____

OUTSTANDING EXPENSES:

Accident Claims – Awards accepted (A/cs Cir 12/2002)	JENo _____
Accident Claims - Statutory Liability (A/cs Cir 12/2002)	JENo _____
Booking Expenditure from Imprest	JENo _____
Telephones & Cell phones.....	

Electricity Charges	JE No ____
Water Charges.....	JENo ____
Property Tax, Bus Stand Fee etc. (A/cs Cir 6/2002 at Page 84 of Accounts Circulars Book for 2001-2003)	JE No ____
M V Fines.....	JE No ____
Local Purchases and Local Repairs.....	JE No ____
Subscriptions to Magazines etc	JE No ____
Honorarium to RTC Clinic Doctor and Staff	JE No ____
Rents for Rest Rooms, Offices etc.....	JE No ____
Postage.....	JE No ____
Medical Bills of Hospitals (other than NIMS).....	JE No ____
Incentive, Overtime, NSA, TA & DA, Day Out, Batta Rest Room, Ghat Road, Despatch, Dak Bungalow, One Man Operation, Safety Driving, Steering, Squad Allowance and Stitching Charges etc.....	Yes/No
Reimbursements for Conveyance, News Papers etc...	JE No__
Reimbursement for Medical Expenses	JENo__
CIVIL ENGINEERING:	
Whether AH 0630 is operated for DOT Scheme (A/cs Cir 11 /2002)	Yes/No
Whether Provision for Outstanding expenses is made for all CED Works completed or measured upto 31st Mar'07 irrespective of availability of Budget provision (A/cs_Cir 7/2002 at page 86 of Accounts Circulars Book for 2001-2003). ...	Yes/No
Whether balances in AHs 0320 and 0321 were transferred to the. HO to the' extent of Deposits:(received under DQT Scheme) for which corresponding Works are completed and Capitalized (A/cs.Cir 14/2003 at page 60 of Accounts Circulars Book for 2001-2003)....	Yes/No
Capitalizing the Works, which are partly completed but put to use (FA's Lr W1/52(2)/96-AD dt 15th Jun 96 at page 112 of Accounts Circulars Book for 1991-2000)	JE No__

STORES ACCOUNTS:

Outstanding Expenses for Testing Charges.....	JE No _____
Pairing Income and Expenditure for ZWS .	JE No _____
Pairing Income and Expenditure for TRS..	JE No _____
Pairing Income and Expenditure for BBW	JE No _____
Pairing Income and Expenditure for Printing Press	JE No _____
Booking value of stores materials received from other	
Zonal Stores for which DAs are not received (AH 2164)....	JE No _____
Reversal of PY JE for value of scrap materials (AH 2830)....	JE No -----
Booking value of scrap materials Stores for CY ..	JE No _____
Materials-in-Transit (AH 2164)	JE No _____
Reversal of PY JE for value of Stores at BBW ..	JE No _____
Booking value of Stores at BBW for CY	JE No _____
Reversal of PY JE for value of Stores at PP ..	JE No _____
Booking value of Stores at PP for CY	JE No_ _____
Reversal of PY JE for value of Stores at TRS..	JE No _____
Booking value of Stores at TRS for CY ..	JE No _____
Bills for HSD Oil supplies to STUs raised (AH 2331)....	Upto _____
Operated AH 2813 for short receipt of M-I-T (AH 2164)....	Yes/No
Operated AH 7507 for clearance of Stock Adj. (A/cs Cir 15/2002)	Yes/No
Operated AH.7681 for Loss in Obsolete Stores disposal...	Yes/No
Booking Entry Tax....	Yes/No
Whether sum of debit balances in Group 22 agreed with the credit balance in AH 2830 ...	Yes/No

OTHER ADJUSTMENTS:

Regulating Provision for AH 1128 - Ex-gratia..	JE No _____
Regulating Provision for AH 1131 - Encashment of leave....	J E No _____
Cancellation of time barred Cheques...	JE No _____

Transfer of Unclaimed amounts....	JENo _____
Special Hire - Refunds due	JE No _____
Reversal of PY JE Special Hire Refunds (AH 0617). .	JE No _____
Booking for CY for Special Hire Refunds	JE No _____
Reversal of PY JE for value of Depot Stores (AH 2166) .	JE No _____
Booking value of Depot Stores for CY....	JE No _____
Transfer of Debit in AH 1163 to Consolidation Centre....	JE No _____
Transfer of Debit in AH 2360 to B & F Section (A/cs Cir 16/02 at page 108 of Accounts Circulars Book for 2001-2003)....	JE No _____

OPERATION OF CORRECT AHs:

AH 1163 - Contribution to PF on RPS Arrears	Yes/No
AH 1163 - EDLIF and Administration Charges on RPS Arrears	Yes/No
AH 1163 - Contribution to Gratuity Fund on RPS Arrears	Yes/No
AH 2809 - Fake Warrants (A/cs Cir 7/2002)	Yes/No
AH 2827 - Drawals for other than Salaries (A/cs Cir 13/2002)	Yes/No
AH 2809 - Fake Warrants (A/cs Cir 7/2002)	Yes/No
AH 4966 - User Charges to Police Dept (A/cs Cir 10/2002)	Yes/No
AH 6904 - MACT permitted for withdrawal (A/cs Cir 12/2002)	Yes/No
AH 7507 - Clearance of Stock Adjustment (A/cs Cir 15/2002)	Yes/No
AH 8633 etc - Bus Passes for Hired Vehicles,(A/cs Cir 14/2002)	Yes/No
AH 61s - Encashment for Production Units (A/cs Cir 5/2003)	Yes/No

ACCOMPANIMENTS:

Age wise break up of Suspense balances....	Yes/No
List of Contingent Liabilities....	Yes/No
AH 0618 - Details for Closing Balance ..	Yes/No
AH 0321 - Details for amounts allocated during the FY...	Yes/No
AH 1128 - Details of transactions for Ex-gratia	Yes/No
AH 1163 - Item wise details of amounts debited	Yes/No

REVERSALS:	PY Amt	CY Amt
	(RsAacs)	
Reversal of Mar'06 JEs of PY and booking of JEs in Mar'07 for CY:		
Bus Passes Income received in advance		-----
Season Tickets....		-----
Special Hire Contracts not performed		-----
Special Hire Refunds....		-----
CAT Cards (A/cs Cir 2/2002 at page 78 of Accounts Circulars Book for 2001-2003)...		-----
Accident Claims (A/cs Cir 12/2002 at page 95 of Accounts Circulars Book for 2001-2003)...		-----
Monetary Benefit (A/cs Cir 12/2003 at page 50 of Accounts Circulars Book for 2001-2003)...		-----
Imprest (A/cs Cir 1/1998 at page 39 of Accounts Circulars Book for 1991-2000)...		-----
Value of Depot Stores ...		-----
Value of Stores at TRS...		-----
Booking of JEs in Mar'07 for CY and Reversal of same in Apr'07:		
Person Weighing Machines (A/cs Cir 2/1998 at page 41 of Accounts Circulars Book for 1991-2000)..		-----
Elec. and Water Charges due (A/cs Cir 2/1998 at page 41 of Accounts Circulars Book for 1991-2000)..		-----
Value of Scrap materials in Zonal Stores .		-----
Materials-in-Transit (A/cs Cir 3/1996 at page 107 of Accounts Circulars Book for 1991-2000).....		-----
Value of stores materials received from other Zonal Stores for which Das are not received (A/cs Cir No 5/2001 at page 134 of Accounts Circulars Book for 2001-2003)...		-----

(Note: In case of abnormal variations between PY and CY amounts, reconcile with reasons)

SCHEDULE - F FIXED ASSETS

Particulars	Balance as		Additions During the year		Deductions During the year			Balance as on 31-Mar 07			
	On 01-Apr 06	(2)	Transfer/ Adjustments	Additions	Total (3+4)	Total (2+5)	Transfer/ Adjustments		Sold / Written Off	Total (7+8)	(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
BUILDINGS											
A) Completed											
AH 1611 - Workshop											
AH 1612 - Garages											
AH 1615 - Offices											
AH 1617 - Residential Buildings											
AH 1619 - Bus Stations											
AH 1621 - Bus Shelters											
AH 1623 - Hospitals / Dispensaries											
AH 1624 - Computer Rooms											
AH 1625 - Other Buildings											
AH 1627 - Roads and Bridges											
AH 1628 - Buildings Partially Completed											
Total:											
B) Work-in-Progress											
AH 1711 - Workshop											
AH 1712 - Garages											
AH 1715 - Offices											
AH 1717 - Residential Buildings											
AH 1719 - Bus Stations											
AH 1721 - Bus Shelters											
AH 1723 - Hospitals											
AH 1724 - Computer Rooms											
AH 1725 - Other Buildings											
Total:											
Grand Total:(A + B)											

Certified that the above figures are worked out from the Six (6) Formats received from the E Es' Offices and are tallied with the concerned Accounts Current.

Dy. CHIEF ACCOUNTS OFFICER / _____ ZONE

STATEMENT SHOWING THE DETAILS OF AH No. 0618 AS ON 31st March -
2007

Annexure -
B

CODE	ITEM	Depot-A	Depot-B	Depot-C	Depot-D	RMO/ZMO
Total						
2	APGIS-NDR					0.00
3	Pension and Gratuity Contn. From TTD					0.00
4	Auction Sales					0.00
5	Building Contractors					0.00
6	CCS. - NDR					0.00
7	Time Barred Cheques					0.00
8	Contribution for Bus Shelters					0.00
9	Cost of Damages collected from Outsiders					0.00
10	Court Attachments - NDR					0.00
11	ESI - Contribution - NDR					0.00
12	Deposits - Others					0.00
13	Deputationists - NDR					0.00
14	Earnest Money Deposits					0.00
16	Engineering Purchase Account					0.00
17	Family Benefit Fund - Ex-TTD Staff					0.00
19	Hire Purchase Scheme - NDR					0.00
21	IT., P.T., CTD etc. - NDR					0.00
22	Income received in advance					0.00
23	Items awaiting adjustments					0.00
24	LLC. (SSS) - NDR					0.00
25	Labour Welfare Fund - NDR					0.00
26	Land Compensation					0.00
27	Loss Property Cash					0.00
29	SRBS - Marriage Advance - NDR					0.00
30	Miscellaneous					0.00
31	Officers' Association Fund - NDR					0.00
32	Others - NDR					0.00
33	P.F. of Ex-TTD Employees					0.00
34	Penalty collected by Checking Squads					0.00
35	PF, SBT etc Withdrawals and Settlements					0.00
36	Provident Fund - NDR					0.00
37	Out Depot Remittances					0.00
38	Retirement Benefit Scheme - NOR					0.00
39	Sales Tax					0.00
40	Security Deposits - Contractors					0.00
41	Security Deposits - Employees					0.00
42	Security Deposits - Others					0.00
43	Security Deposits - Private Operators					0.00
44	Security Deposits - Special Hire					0.00
45	Seignorage Charges					0.00
46	SRBS - Special HBA - NDR					0.00
47	Special Hire Charges and Change due					0.00
48	Staff Benefit Fund					0.00
49	Staff Benevolent-cum-Thrift Scheme -NDR					0.00
51	Stores Transactions					0.00
52	Unpaid Amounts					0.00
54	Withheld from Bills					0.00
55	Withheld from Other Contractors					0
00	Total	0.00	0.00	0.00	0.00	0.00