

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

Case No. TA/AM(F)/405/09-AD

OFFICE OF THE VC & MD
(AUDIWING):MSRD:HYD-20.

JOINT ACCOUNTS & AUDIT CIRCULAR NO. 3, DT.20.04.2009.

Sub: Police Warrant Bills - Modified System of Excise & Police Warrants Bills
Raising and Realization w.e.f. April, 2009 - Communication - Reg.

Ref: Chapter I of Accounts Manual 2004 under "Q-Police Warrants".

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During the discussions held in Dy.CAOs / Meeting on 20.02.2009, it was informed that here are certain Problem in the system of raising and realization of Police, Excise Warrants which are cited below:

i) Regl. Accounts Offices have to make correspondence with all the clients (100 clients approximately) every month for realization of Police & Excise Warrants "and due to huge No. of clients, concentration on realization of Police Warrants is difficult on non-local clients as their amounts being meagre.

i) Most of the Regional Offices are having many No. of old outstanding balances with respect to non-local clients. The realization of those amounts is remote. .

In order to solve the problems raised, a detailed study has been made on the existing system of raising realization of Police Warrants on / from all SPs by all Regions, a revised system Is evolved as below for implementation from April, 2009 onwards

Revised System of Bills Raising, Accountal, Pursuance and realization:

Step1 : - As per the present practice, the Regional Dy.CAOs & AOs shall receive every day Excise & Police Warrants, along with C.R. Note bundles from their Regional Depots.

Step 2 :- After completion of month, the Regional Offices shall prepatate bills individual SP wise and book the Bill-wise amounts into their Accounts.

Step 3 :- The Regl. Accounts Offices shall send bills along with Warrants through Debit Advice to the concerned Regl. Accounts Offices wherever SPs, PTCs, Commandants etc. are located in their jurisdiction.

Step 4 :- Every Accounts Offices of the Region shall accept the Debit Advice along with bills and Original Warrants received from Originating Region and send these bills along with their own-bills with a covering letter and summarization the bills in the following proforma to the concerned SPs, PTCs, Commands etc., which are located in their jurisdiction.

<u>Name of the Region.</u>	<u>Bill No. & Date.</u>	<u>No. of Warrants</u>	<u>Amount Rs. Ps.</u>
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Step 5 :- The Regional Office shall make correspondence for realization of bills from the clients falling in their jurisdiction.

Contd...2.

ACCOUNTAL:

- III. No changes in Accountal of acceptances of Debit Advices received from Depots to Regional Offices
- IV. The originating Regional Office shall issue Debit Advice by operating IUT AH 3281 (Debit) and AH 2341 (Credit) and receiving Regional Office shall accept the Debit Advice duly debiting AH 2341 and crediting to AH 3281

Precautions to be taken in the Revised System:

1. The above proposed system shall be informed to Police Head Quarters and Officers concerned prior to Implementation.
2. Each Police Warrant shall be enfacd with the Depot Code No. by the original Regional Office for this purpose, the depot wise codes already communicated by Main Accounts Section of Head Office for FACTIS will be implemented for uniformity and easy Identification.
3. The bill no. must have Regional Description Eg. NLR, KDP etc., for easy Identification of bills in future.
4. Every bill should be endorsed as "Cheques / DDs shall be drawn in favour of AO of the _____Region (receiving Region)" to whom bills are handed over along with Debit Advise.
5. A.O.s of Originating Region shall send the bills to A.O.s of other Regions through "ANL Parcel Service" to avoid loss of original warrants in transit.
6. The acknowledgement receipt of ANL Parcel Service shall be retained until DA is accepted by other Regional offices, as Police warrants are equal to money.
7. Regarding Inter State Police & Excise Warrants the present system shall be continued.

An illustration is enclosed for easy understanding – Annexure 'A'.

All the Dy.CAOs & AOs of Regions are requested to Implement the revised system of Bills raising process w.e.f. April, 2009. The other existing manual Instructions under Chapter-I on Police Warrants (Page 66 of Accounts Manual, 2004) shall be followed without fail.

Please acknowledge receipt of this Circular

Sd/-
FINANCIAL ADVISOR

Sd/-
CHIEF ACCOUNTS OFFICER

To
All Executive Directors
All HODs / RMs
All Dy.CAOs / AOs / DMs

// Attested //


AO(T&H)

Enclosure to Joint Accounts & Audit circular No.3. dt 20.04.2009.

ANNEXURE-'A'

ILLUSTRATION

1. Receiving of police/Excise warrants at Regional Accounts Offices along with CR Note copies daily from Depots.
2. Segregating the same warrants (SP wise) and affixing Depot codes (As per Accounts classification under "FACTET) on warrants for easy identification.

Example: Tirupathi: 060400, Srikalahasti – 060403, Ongole – 0606301,
MBNR - 020401, Khammam - 030601

3. Receipt of dairy warrants from all the 13 Depots by Dy.CAO/TPT (Chittoor Region), compilation of SP wise bills, Accountal in Dy.CAOs office and sending other SP's bills to other Regional Accounts offices. Accounts etc, cited below:

Example: (a) Total police / Excise warrants received from 13 Depots are 3638 Nos. amounting to Rs.6,98,799/- during Feb-09.

(b) Out of Total Individual bills compiled by Dy.CAO/TPT in Dy.CAO's office, few units are shown below:

	(Rs.)	<u>Accountal in Dy.CAOs Office</u>
1. SP/CTR -	575756	Dr. AH-2341 - Rs.698799/-
2. Asst. Commissioner prohibition & Excise Enft Zont, CTR	585	Cr. AH-2811 - Rs.698799/-
3. Principal, police Trg.college TPT	2176	No change in Booking of clerical chares & 8% to AH 9219 (credit)
4. Commissioner of Police, Channai	220	
5. Commissioner of Police, Salem	287	Dr. AH 2341 Rs.55904/-
6. SP/MBNR	1597	
7. SP/Prakasham/OGL and so on. ..	4009	Cr. AH 9219 Rs.55904/-
Total	<u>698799</u>	

4. The Dy.CAO/TPT shall send following bills to AO/MBNR will original warrants (12) & issue Debit Advice:

a) SP/MBNR	1597	Dr. AH 3281 (TUT) Rs.1597/-
		Cr. AH 2341 Rs.1597/-
		<u>Accountal in AO/MBNR office</u>
		(Acceptance of DA)
		Dr. AH 2341 Rs.1597/-
		Cr. AH 3281 (TUT) Rs.1597/-

Contd...2.

5. Like wise bills of Ongole bills along with original warrants (33 Nos.) to AO/OGL

Accountal in Dy.CAO/TPT office
(at the time of transfer & issue of advice)

a) SP/OGL 4009

Dr. AH 3281 (TUT) Rs.4009/-
Cr. AH 2341 Rs.4009/-

Accountal in AO/OGL office
(Acceptance of DA)

Dr. AH 2341 Rs.4009/-
Cr. AH 3281 (TUT) Rs.4009/-

6. On receipt of all bills in a month, AO / MBNR shall send the bills to respective SPs and other Police officials under the following procedure including their unit's bills

Example: Bills on SP / MBNR

SLNo.	Name of the Region	Bill No. & Date	No. of Warrants	Amount (Rs.)
1	CTR	655, CTR, Dt.01.03.09	12	1597
2	MBNR	406, MBNR dt.21.02.09	2530	377423
		TOTAL	2542	379020

NOTE: Cheque / DD for Rs.379020/- shall be drawn in favour of AO / MBNR Region.

i) Similar summaries shall be prepared by AO / MBNR for raising bills on other Police, officials.

7. On realization of amount the amounts under AH No.2341 shall be cleared in AO / MBNR office.

8. Similar action shall be taken in raising of bills by other Regional Dy.CAOs / AOs.

NOTE: If any of the warrant is DIS-ALLOWED by any Police offices, the same shall be returned to, concerned original Accounts Officers for onward transmission to depots as per Depot codes affixed on warrants