

APS RTC

O/o the VC & MD Finance Wing

Mushirabad Hyderabad

No MA1/5(3)/94-95/AD

Dated 18 Apr 95

To

All Depot Managers and

ATM/CBS & DBS/VSP

APSRTC

Sub ACCOUNTS Transfer of expenditure to out Depots - Reg

It is observed that some of the Units/Depots are issuing Debit Advices to transfer petty amounts towards expenditure incurred by them on behalf of other depots
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- 1) Apportioned expenditure on crew Rest Rooms i e Rent Electricity Water charges Cleaning
- 2) Apportioned expenditure of cleaning of Buses of Out Depots
- 3) Apportioned expenditure of salaries and OT paid to the Drivers Conductors and other staff who were deputed along with vehicles in connection with Jathras

The above activities are reciprocal activities by the Depots This sort of transfers will result in increase of avoidable clerical work and stationery expenditure In addition to this the amounts will be lying in IDT in case the advices are not promptly accepted by the responding unit which will affect the Profit & Loss Account

This issue has been examined earlier and all the Dy Chief Accounts Officers were advised to issue instructions to depots/units not to issue Debit Advices for such petty expenditure But some units are still issuing Debit Advices for such expenditure

It is advised that Depots/Units need not transfer petty expenditure (as illustrated above) through Debit Advices However where such expenditure is likely to have considerable impact on the Profit & Loss Account of the Unit/Region such cases may be referred to the undersigned with complete details of the amount spent

Sd/- (G Somasekhara Rao)

CHIEF FINANCE MANAGER