

APS RTC

O/o the VC & MD Accounts Wing
Mushirabad Hyderabad

No PA/IDT/5(l)/96-97/AD

Dated 11 Sep 97

All the Dy CAOs / EEs / AOs / DMs
A P S R T Corporation

Sub NDRs - Remittances of NDRs Excess payments Maintaining record of
details of balances outstanding Reg

Ref Accounts Circular No 10/1996 dated 10 12 96

01 We have recently come across yet another instance of excess remittance. An employee's full salary was withheld on account of retirement. But Credit Advice was issued without deducting CCS recovery amount of the employee whose salary was withheld. The depot deducted the CCS recovery amount from Credit Advice amount for next month's remittance. But by then the APSRTC ET & CCS Ltd completed settlement of the employee's account.

Hence all the Drawing and Disbursing Officers are once again requested not to refund or adjust PF, CCS, SBT, SRBS, SDS, Hire Purchase instalments etc in respect of

- a) Deceased Employees
- b) Employees whose left over service is less than an year and
- c) Employees whose membership is being closed for any reason

02 Further while writing Credit Advices or Cheques for remittance of NDRs depot personnel have to invariably connect (a) recoveries through Supplementary Salary Bills and (b) recoveries withheld or retrenched in Audit or suo moto at Unit level on account of retirement, removal, resignation, death, excess drawal of salary etc without fail.

03 We have been advocating data entry for Supplementary Salary Bills Amounts withheld etc before taking print outs of NDR statements but much progress could not be made on account of distance between Depots and Salary Bills Processing Centres etc. We reiterate that as far as possible data entry should be made for all adjustments before printing NDR statements atleast in case of Units located close to Salary Bills Processing Centres.

Where however it is not possible to incorporate adjustments in Computer before printing NDR statements the following course of action may be taken

- a) Connect all recoveries effected through Supplementary Salary Bills and recoveries withheld or retrenched as advised at Para 01 above
- b) At present there is no uniformity in furnishing adjustments (additions or alterations) in Computer printed Recovery Statements. Hence much

difficulty is experienced in tallying amounts as per Recovery Statements and Credit Advices Hence prepare " REMITTANCE STATEMENT FOR " on the following lines on a separate sheet of paper Fasten Credit Advice Remittance Statement and Computer printed Recovery Statement together and submit to the concerned Secretary

- 1 Total amount as per enclosed Computer printed Recovery Statement
- 2 Add Amounts recovered through SSBs and additions

Ref Name	Staff No	Design	Remarks	Amount

Sub-Total				

- 3 Less Amounts withheld and deductions

Ref Name	Staff No	Design	Remarks	Amount

Net amount remitted as per C A No dt				_____

Even in case where there are no adjustments prepare the Remittance Statement for uniformity purpose

- c) If actual amount of recovery is more or less than the amount printed in Computer Recovery Statement for any employee include only DIFFERENCE amount in 2 or 3 as the case may be
- d) Do not alter recovery figures or category totals in Computer printed Recovery Statement You may write "See adjustment" against the name Also get REMITTANCE STATEMENT typed for clarity and to hasten up data entry at the Corporate Office

04 After implementing FACTIS different Ahs are operated for each type of NDR So some of the Units have stopped maintaining subsidiary registers (suspense registers) This has resulted in losing control over composition or details of balance outstanding in accounts since adjustments for SSBs or Amounts Withheld are not made promptly but carried over for a long period of time Hence all the Accounts Wings are advised either to maintain subsidiary registers (suspense registers) or write employee/bill wise details duly TALLIED with balances outstanding as per ACCOUNTS in all Ahs for NDRs at the end of every month in one two pages and file them in a separate case

Sd/ (K V Subba Rao)
CHIEF ACCOUNTS OFFICER