

APS RTC

O/o the VC & MD Accounts Wing  
Mushirabad Hyderabad  
Dated 5th Sep 2K

No Dy CAO(c)/5(2)/2000 EDP

All the Regional Managers  
A P S R T Corporation

Sub P & L Account Developing Software Program for printing item wise Details of  
Personnel Cost and Miscellaneous Expenditure Reg

"Personnel Cost" and "Miscellaneous" are shown as two distinct items of expenditure in the P & L Account Expenditure shown under these two captions comprises of amounts booked in 490 accounts Hence for any managerial review purpose one has to consider amounts booked in all Account Heads, which is not practicable In order to localise greater attention to needy components of these two items of expenditure our EDP Cell has developed Software Program to print "ITEM WISE DETAILS OF PERSONNEL COST" and "ITEM WISE DETAILS OF MISCELLANEOUS EXPENDITURE" We are forwarding copies of Reports for Jun 2000 to all the Regional Managers for their respective Regions Details are as follows

- 1 Personnel Cost expenditure is classified under 26 homogenous groups Pay figures are shown separately for each category (Driver, Conductor etc) In case of other items (DA HRA etc) only sum totals of amounts for all categories are shown, as they are generally dependent on Pay Miscellaneous Expenditure is classified under 26 homogeneous groups
- 2 The Reports show amounts in lacs of rupees (a) For Previous Month, (b) For Current Month (c) Variance (d) Upto the Month in Previous Year (e) Upto the Month in Current Year and (f) Variance If the expenditure for Current Period is more than that of Previous Period minus symbol precedes figure in Variance column
- 3 In case of Personnel Cost, we show expenditure for Corporation Vehicles and Hired Vehicles separately in P & L Account Such distinction is not made in the Report showing item wise details of Personnel Cost Hence total amount in this Report has to be tallied with sum total of PC for Corporation Vehicles and PC for Hired Vehicles in the P & L Account
- 4 There is one item "Unclassified" in both the Reports This includes all AHs which are not generally operated or withdrawn So if any amount appears against this item concerned Accounts Officers have to get into details
- 5 At the bottom of the Report, two items are provided to record HO Overheads and ZO Overheads Amounts adopted by the Regional Offices towards Overheads for compiling Depot wise P & L Account have to be entered manually These figures have to be revised at the time of processing data for printing "Final" P & L Account on receipt of Regon wise P & L Account compiled at Head Office
- 6 We are forwarding lists of Items as well as Account Heads which are considered for working out amounts against respective items to the Dy CAOs / AOs of the Regions for record

7 Figures for CMPY (Corresponding Month of Previous Year) may not exactly tally with Region wise P & L Accounts published by us earlier as we have revised "Grouping" recently

All the Regional Managers are requested to require their Dy CAO / AOs to collect Software Program and any clarifications required from the Dy CAO (Computers) and print Reports for inclusion in the monthly Financial Performance Books every month for review purpose

The Dy CAOs / AOs are expected to critically examine correctness in all respects of amounts against each of the items for Current Year and report any discrepancies at once for review till the Software Program gets time tested

Encl As stated

Sd/- (K V Subba Rao)  
CHIEF ACCOUNTS OFFICER

Note Enclosures are not printed