

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

O/o the VC & MD Accounts Wing
Mushirabad Hyderabad

No MA1/4(1)/2001 02/AD

Date 21st Sep 01

The Dy Chief Accounts Officers of
All the Zonal Offices and
Ranga Reddy Region
A P S R T Corporation

Sub ACCOUNTS - Restructuring of Zones - Shifting of Zonal Headquarters to
Hyderabad - Accountal procedure - Reg

Ref Circular No B I/129(l)/2001 BAS dt 06 09 2001

At Para No 4 7 of the Circular cited at reference instructions were issued for
distribution of expenditure relating to establishment of EDs Offices in MGBS among
the respective Zones Hence the following instructions are issued to regulate accountal

- 1 The Dy CAOs of all Zonal Offices shall transfer balances relating to Staff
Advances such as Festival Advance Furniture Advance Advance TA etc and
other Advances or Deficiencies of recoverable nature in respect of all Officers
and Staff transferred to the newly formed Offices in Hyderabad by way of Debit
Advices to the Dy CAO (RR)
- 2 In respect of Advances drawn for official exigencies such as Advance for
Expenditure (Vouchers awaited) etc BEFORE shifting Headquarters to
Hyderabad the concerned Officers and Staff have to render accounts to the
Offices where advances were drawn for Suspense clearance but not to the Dy
CAO (RR)
- 3 In respect of Advances drawn for official exigencies such as Advance f
Expenditure (Vouchers awaited) etc AFTER shifting Headquarters to
Hyderabad the concerned Officers and Staff have to render accounts to the Dy
CAO (RR) for Suspense clearance
- 4 After shifting Headquarters to Hyderabad the Dy CAO (RR) shall arrange
payments for Pay & Allowances Expenditure for day to day administration to
the debit of Final Expenditure Ahs and effect transfer to the Dy CAOs of Zones
He shall also arrange Staff Advances and Advances for official exigencies by
debiting concerned Suspense Accounts

- 5 After shifting Headquarters to Hyderabad the Dy CAO (RR) shall arrange payments for Pay & Allowances Expenditure for day to day administration to the debit of Final Expenditure Ahs and effect transfer to the Dy CAOs of Zones He shall also arrange Staff Advances and Advances for official exigencies by debiting concerned Suspense Accounts
- 6 Dy CAOs of concerned Zones shall make required provisions for Exgratia Encashment and Gratuity in their books of account every month Dy CAO (RR) shall transfer actual payments towards Exgratia and Encashment as and when made along with P & A and other administration expenditure With regard to Employer s Contribution towards Provident Fund Dy CAO (RR) shall make the required provision and make remittance to the Provident Fund Trust Expenditure in the form of Employer s Contribution towards Provident Fund shall be transferred along with P & A and other administration expenditure
- 7 In case of expenditure relating to drawal of stationery etc from the Stores the Dy CAO (RR) shall book the expenditure initially in his accounts and then transfer to the Dy CAOs of concerned Zonal Offices along with P&A and other administration expenditure
- 8 Revenue expenditure towards (a) Pay & Allowances (b) Employer s Contribution to PF (c) actual payments towards Exgratia Encashment (d) drawals from the Stores for stationery etc (e) expenditure booked into accounts through Journal Entries for suspense clearance etc relating to the Office of the ED of Hyderabad and Karimnagar Zones shall be transferred to the Dy CAO (Hyd Zn) and Dy CAO (KRMR Zn) on fleet held basis These amounts have to be transferred every month by way of Debit Advices so as to reach the Dy CAOs of Hyderabad and Karimnagar Zones on or before 7th of the following month by debiting AH 3281 and crediting respective Final Expenditure AHs Similar procedure shall be followed in respect of expenditure for the Offices of ED of Cuddapah and Nellore Zones and ED of Vijayawada and Vizianagaram Zones
- 9 At the time of accepting the Advices the Responding Units shall credit AH 3281 and debit all Final Expenditure Ahs that were operated by the Dy CAO (RR) for issue
- 10 Similarly Dy CAO (RR) shall also transfer income if any relating to Zones to the concerned Zonal Offices by way of Credit Advices every month
- 11 In order to distinguish the P & A expenditure relating to the three Eds Offices separately the Dy CAO (RR) shall incorporate separate Jes for Salary Bills for each ED s Office Similarly for miscellaneous drawals also separate Vouchers shall be used At the time of data entry from Vouchers for payments (that is excluding Staff Advances and Advances drawn for Official exigencies) in FACTIS Program the Dy CAO (RR) shall use the following Sub Ledger Codes
 - O/o the ED of HYD & KRMR - 900001
 - O/o the ED of VJA & VZM - 900002
 - O/o the ED of NLR & CDP - 900003

- 11 The DyCAO (Computers) shall develop the Software Program to print Voucher wise details of expenditure against the above Sub Ledger Codes and AH wise Summaries for the month to facilitate transfer of expenditure by Debit Advices
- 12 Payments made in the nature of Deposits for Telephone etc in Hyderabad shall be held in the books of account of the Dy CAO(RR) only because transfer of payments is envisaged for expenditure and income of revenue nature only Similarly amount relating to drawal of Furniture&Fixtures etc of capital nature the Dy CAO (RR) shall hold the amounts in his books of account only and not effect transfer
- 13 For the purpose of Annual Accounts required JEs towards provisions for Outstanding Expenses Prepaid Expenses Accrued income etc shall be incorporated in the accounts of DyCAO (RR) only Similarly Dy CAO (RR) shall comply with all statutory requirements for Income Tax deduction etc

Sd/ (K V Subba Rao)

CHIEF ACCOUNTS OFFICER

Copies to all the Executive Directors FA and RM (RR)

Copy to the Dy CAO (Computers)