

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

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No MA1/4(l)/2002 03 AD

Dated 3^d Oct 02

The Dy CAOs and AOs of
All the Zonal Offices and All
the Regional Offices
A P S R T Corporation

Sub RPS 2001 Drawal of 60 % of arrears - Reg

Ref (1) Cir No PD 71 / 2002 dt 28th Sep 2002

(2) Cir No PD 72 / 2002 dt 30th Sep 2002

Instructions for accountal of 60 % of RPS 2001 arrears were issued in the above two Circulars In this connection we request you to take note of the following

01 We advised that existing balances towards Provision for RPS 2001 now held in the books of account of all Consolidation Centres under AH 1132 be transferred to a new AH 1163 Incorporate this transfer in the on hand Sep 02 accounts only

02 Employer s Contribution to Provident Fund is normally debited to prescribed AHs under relevant Groups in case of Production Units and to AH 5901 in case of all other Units such as Depots etc But departing from usual practice we advised that Employers Contribution to Provident Fund on RPS 2001 arrears should be debited to AH 1163 only Please review this aspect as some Units may err in classification

03 At a later stage AH 1163 has to be debited for (a) PF Administration Charges (b) Contribution to Gratuity and (c) Encashment etc on RPS Arrears before closing Mar 03 accounts for which separate instructions would be issued at appropriate time For this purpose we need to store Item (Pay DA HRA CCA etc) wise break up Further for managerial information we require Category (Drivers Conductors etc) wise break up also You may therefore like to encourage all your constituent Units to furnish Item and Category wise break up for amount debited to AH 1163 in the enclosed Proforma on a month to month basis instead of waiting upto the time of handling Mar 03 accounts However transfer of debit balance in AH 1163 should be done at one time in Mar 03 accounts only

04 In case of Officers arrears are drawn for period which extends to two financial years Hence 100 % gross amount of arrears as available in the As Drawn and As Due Calculation Sheet has to be bifurcated into two parts Apr 01 to Mar 02 and Apr 02 to Aug 02 This bifurcation has to be made manually and recorded on the Arrears Sheet since no provision was made in Software Program for this purpose After summation of figures manually or using Excel sheet 60% of the gross amount that is being now charged off to expenditure now has to be bifurcated in the same proportion for allocation purpose Item wise break up may also be calculated in similar way

Sd/ (K V Subba Rao)
CHIEF ACCOUNTS OFFICER