

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

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No MA1/4(1)/2002 03AD
Date 25th Jan 2003

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

Sub ACCOUNTS Compilation of Annual Accounts for 2002 03 - Providing Check
List - Reg

Ref Accounts Circular No 2 / 2003

Vide the reference cited detailed instructions were issued in connection with
compilation of Annual Accounts for 2002 03

We now enclose a copy of the Check List for guidance of Accounts Wings of Zonal
Offices Regional Offices CED Offices and Depots In this connection we request you
to note the following

- 01 This is not an exhaustive list Certain adjustments which are usually in the
knowledge of one and all concerned may not have been included in the Check
List So one has to carry out all adjustments that are required to be made in
Mar accounts every year as per Circulars and Working Instructions issued from
time to time irrespective of whether such adjustments are included or not in the
Check List
- 02 Wherever possible references to 2002 Accounts Classification Book and Accounts
Circulars (issued after publishing the Classification Book) are furnished In all
such cases instructions provided in the Accounts Classification Book and
Circulars should be carefully studied before passing JEs in the accounts of
Mar being last month of the Financial Year

03 Please offer your suggestions for making the Check List a full fledged one over a period of time

Sd/ (K V Subba Rao)
CHIEF ACCOUNTS OFFICER

Encl One

Copies to all other Dy CAOs and AOS

CHECK LIST FOR 2002 03 ANNUAL
ACCOUNTS

Unit _____

INCOME RECEIVED IN ADVANCE

Reversal of PY JE for Bus Passes (Clsf 16 AH 0617)	JE No_____
Booking Bus Passes for CY	JE No_____
Reversal of PY JE for Season Tickets (Clsf 16 AH 0617)	JE No_____
Booking Season Tickets for CY	JE No_____
Reversal of PY JE Special Hire Contracts not performed	JE No_____
Booking Special Hire for CY (Clsf 16 AH 0617)	JE No_____
Booking for CAT Cards (A/cs Cir 1/2003)	JE No_____

ACCRUED INCOME

Person Weighing Machines (Clsf 36 AH 2317)	JE No_____
Electricity and Water Charges for Stalls (Clsf 36 AH 2317)	JE No_____
Deposits with Electricity Board	JE No_____

BILLS RAISING

Police Warrants	Upto_____
Postal Mails	Upto_____
Stipend receivable under the Apprentices Act (Clsf 37 AH 2345)	Upto_____

OUTSTANDING EXPENSES

Accident Claims - Awards accepted (A/cs Cir 12/2002)	JE No_____
Accident Claims - Statutory Liability (A/cs Cir 12/2002)	JE No_____
Reversal of PY JE for Imprest (Clsf 42 AH 2517)	JE No_____
Booking Expenditure from Imprest	JE No_____
Telephones	JE No_____
Electricity	JE No_____
Water Charges	JE No_____
Property Tax Bus Stand Fee etc (A/cs Cir 6/2002)	JE No_____
M V Fines	JE No_____

Local Purchases and Local Repairs	JE No_____
Subscriptions for Magazines etc	JE No_____
Honorarium to RTC Clinic Doctor and Staff	JE No_____
Rents for Rest Rooms Offices etc	JE No_____
Postage	JE No_____
Medical Bills of Hospitals (other than NIMS)	JE No_____
Monetary Benefit (A/cs Cir 6/2002)	JE No_____
Incentive Overtime NSA TA & DA Day Out Batta	
Rest Room Ghat Road Despatch Dak Bungalow	
One Man Operation Safety Driving Steering	
Squad Allowance and Stitching Charges etc	Yes/No
Reimbursements for Conveyance News Papers etc	JE No_____
Reimbursement for Medical Expenses	JE No_____

REGULATING PROVISIONS

AH 1128 Ex gratia	JE No_____
AH 1131 Encashment	JE No_____
AH 1163 RPS 2001 Arrears	JE No_____

CIVIL ENGINEERING

Whether AH 0630 is operated for DOT Scheme (A/cs Cir 11/2002)	Yes/No
Whether Prov For O/E is made for all CED R & M Works	Yes/No
completed or measured upto 31 st Mar irrespective of availability of Budget provision (A/cs Cir 7/2002)	
Capitalising the Works which are partly completed but put to use (Clssf 25 AH 1628)	JE No_____

STORES ACCOUNTS

Outstanding Expenses for Testing Charges	JE No_____
Booking value of stores materials received from other	
Zonal Stores for which DAs are not received (Clssf 32 AH 2164)	JE No_____
Reversal of PY JE for value of scrap materials (Clssf 34 AH 2830)	JE No_____
Booking value of scrap materials Stores for CY	JE No_____
Materials in Transit (Clssf 32 AH 2164)	JE No_____
Reversal of PY JE for value of Stores at BBW	JE No_____
Booking value of Stores at BBW for CY	JE No_____
Reversal of PY JE for value of Stores at PP	JE No_____
Booking value of Stores at PP for CY	JE No_____
Reversal of PY JE for value of Stores at TRS	JE No_____
Booking value of Stores at TRS for CY	JE No_____
Pairing Income and Expenditure for ZWS	JE No_____

Pairing Income and Expenditure for TRS	JE No_____
Pairing Income and Expenditure for BBW	JE No_____
Pairing Income and Expenditure for P P	JE No_____
Bills for HSD Oil supplies to STUs raised (Clsf 37 AH 2331)	Upto_____
Operated AH 2813 for short receipt of M I T (Clsf 33 AH 2164)	Yes/No
Operated AH 7507 for clearance of Stock Adj (A/cs Cir 15/2002)	Yes/No
Operated AH 0322 for Loss in Obsolete Stores disposal (Clsf 13)	Yes/No
Whether sum of debit balances in Group 22 agreed with credit balance in AH 2830	Yes/No

OTHER ADJUSTMENTS

Cancellation of time barred Cheques (Clsf 16)	JE No_____
Transfer of Unclaimed amounts (Clsf 16)	JE No_____
Special Hire - Refunds due	JE No_____
Reversal of PY JE Special Hire Refunds (Clsf 16 AH 0617)	JE No_____
Booking for CY for Special Hire Refunds	JE No_____
Reversal of PY JE for value of Depot Stores (Clsf 33 AH 2166)	JE No_____
Booking value of Depot Stores for CY	JE No_____

OPERATION OF CORRECT AHs

AH 1163 Contribution to PF on RPS 2001 (Await Instructions)	Yes/No
AH 1163 - EDLIF and Administration Charges on RPS 2001	Yes/No
AH 1163 - Contribution to Gratuity Fund on RPS 2001	Yes/No
AH 2809 - Fake Warrants (A/cs Cir 7/2002)	Yes/No
AH 2827 - Drawals for other than Salaries (A/cs Cir 13/2002)	Yes/No
AH 2809 - Fake Warrants (A/cs Cir 7/2002)	Yes/No
AH 4966 - User Charges to Police Dept (A/cs Cir 10/2002)	Yes/No
AH 6904 MACT permitted for withdrawal (A/cs Cir 12/2002)	Yes/No
AH 7507 Clearance of Stock Adjustment (A/cs Cir 15/2002)	Yes/No
AH 8633 etc Bus Passes for Hired Vehicles (A/cs Cir 14/2002)	Yes/No
AH 61s - Encashment for Production Units (A/cs Cir 5/2003)	Yes/No

ACCOMPANIMENTS

Age wise break up of Suspense balances	Yes/No
List of Contingent Liabilities	Yes/No
AH 0618 Details for Closing Balance	Yes/No
AH 0321 Details for amounts allocated during the FY	Yes/No
AH 1128 Details of transactions for Ex gratia	Yes/No
AH 1163 Item wise details of amounts debited	Yes/No