

CIRCULAR NO. 4/1995.

Sub:- Budget - Accounts - Appropriation of accounts 1995-'96 -
New System of accounting procedures with effect from
1st April, 1995 - instructions issued.

In the Detailed Budget Estimates, 1995-96, Government have introduced a new system of accounting procedures in respect of drawal of Pay and Allowances, Travel Expenses and Contingent Expenses etc. By this procedure, two sub-heads viz. "21 Motor Vehicles" and '45 PCL' are newly introduced with effect from 1.4.'95. Besides, new unit heads (sub object heads) under certain detailed heads are also introduced. For example; Pay and Allowances viz. DA, HRA, CCA, W/A etc. are hitherto drawn under '01 Salaries'. But, by this new system, a unit head '1' is assigned to Pay alone under '01 Salaries', '2' is assigned to Dearness Allowance under '01 Salaries', '3' is assigned to House Rent Allowance '4' is assigned to Medical Re-imbursment claim and '5' is assigned to other allowances. As regards, new unit heads are introduced to '04' Travel Expenses, '05' Office Expenses and '21' Motor Vehicles.

2. Provision in the above unit wise has to be noted in the Appropriation Registers, as in the case of P.A. and Contingent Expenses, to have clear departmental accounts and more effective appropriation control.

3. In these circumstances, all Drawing and Disbursing Officers and Head of Offices are directed to adhere to the new system of accounting procedures scrupulously and maintain a register of allotment of funds and expenditure for Pay and Allowances as well as Travel Expenses and expenses on Contingent Charges and reconciliation is also be carried out accordingly.

4. The details of object heads with new unit heads thereof are given below:-

(contd....2)

2041-Taxes on Vehicles
001-Direction and Administration
99-Administration Charges

2041-001-99-01 - Salaries.---

Sub object heads.---

1. Pay,
2. Dearness allowances,
3. House Rent Allowances,
4. Medical Reimbursement,
5. Other Allowances. (Duplicating Allowance, CCA, Hill Tract Allowances, Washing Allowances etc.)

The Officers and staff coming under this head are.---

1. Additional Transport Commissioner,
2. Senior Deputy Transport Commissioner and Secretary, State Transport Authority,
3. Senior Deputy Transport Commissioner (Taxation),
4. Technical Adviser,
5. Administrative Officers,
6. Finance Officer,
7. Law Officer,
8. Assistant Transport Commissioner,
9. Accounts Officer,
10. Assistant Secretary, State Transport Authority,
11. Statistical Officer,
12. Zonal Deputy Transport Commissioners,
13. Regional Transport Officers,
14. Joint Regional Transport Officers of Deputy Transport Commissioner's Office,
15. (Administration Joint R.T.Os. only),
15. Senior Superintendents,
16. Senior Superintendents (Accounts),
17. All Staff members belongs to Ministerial Category and Post Grade Servants; (except Drivers and part-time Contingent employees); such as Sr. Asstt./HA/HC/RC/Clerks/Cashiers/CKs/P.C.Supt./Typists/Attenders/Deffedar/Roneo Machine Operator/Peers/watchers etc.

(contd....3)

2041-001-99-02 - Wages. will include wages of part-time Sweepers of Transport Commissioner's Office, Deputy Transport Commissioner's Office, Regional Transport Offices and Sub Regional Transport Offices.

2041-001-99-04 - Travel Expenses--
Sub-object heads.--

1. Tour P.A.,
2. Transfer P.A.,
3. PCA/PFA,

Expenses coming under Tour P.A. 2041-001-99-04-1.--

- A. Claims of the Officers and staff members mentioned under '01 - Salaries' supra will have to be debited to this head,
- B. Claims of the non-official members of the EPA and APAs will also come under this head,
- C. This head will cover all expenses on account of travel to attend the meetings, by the non-official members of the Committees Constituted by Government under the Chairmanship of Transport Commissioner/Additional Transport Commissioner etc.

Transfer P.A.--

All expenses of Transfer P.A. in respect of the officers and staff members mentioned under '01 - Salaries' supra has to be classified under 2041-001-99-04-2.

2041-001-99-05(OE) Office Expenses.--

Sub-object head.--

1. water Charges,
2. Electricity Charges,
3. Telephone Charges,

(contd....4)

2041-001-99-02 - Wages. will include wages of part-time Sweepers of Transport Commissioner's Office, Deputy Transport Commissioner's Office, Regional Transport Offices and Sub Regional Transport Offices.

2041-001-99-04 - Travel Expenses.--
Sub-object heads.--

1. Tour P.A.,
2. Transfer T.A.,
3. PCA/PTA,

Expenses coming under Tour P.A. 2041-001-99-04-1.--

- A. Claims of the Officers and staff members mentioned under '01 - Salaries' supra will have to be debited to this head,
- B. Claims of the non-official members of the STA and STAs will also come under this head,
- C. This head will cover all expenses on account of travel to attend the meetings, by the non-official members of the Committees Constituted by Government under the Chairmanship of Transport Commissioner/Additional Transport Commissioner etc.

Transfer T.A.--

All expenses of Transfer P.A. in respect of the officers and staff members mentioned under '01 - Salaries' supra has to be classified under 2041-001-99-04-2.

2041-001-99-05(OE) Office Expenses.--
Sub-object head.--

1. water Charges,
2. Electricity Charges,
3. Telephone Charges,

(contd....4)

4. Other items.-- will include all Contingent Expenditures for running the offices of the Department (other than the item of expenditure given in units 1 to 3), such as, Furnitures, Service Postage Stamps, Stationery, Purchase and maintenance of Office Machineries and equipments, liveries, Printing of Forms, Cost of Books and publications, News Papers and other payments of such nature, if any, mentioned elsewhere.

2041-001-99-06 (RRT) - Rent, Rates and Taxes.— will include payment of rent for hired building for Transport Commissioner's Office, Dy. Transport Commissioner's Offices and Regional Transport Offices.

2041-001-99-17 - Minor Works.— will include expenditure on minor works specifically sanctioned.

2041-001-99-18 - Maintenance.— will record expenditure on maintenance of Check Post Buildings.

2041-001-99-21 - Motor Vehicles.

1. Purchase of Motor Vehicles,
2. Repairs and Maintenance,

It will include expenditure on purchase of Motor Vehicles and expenditures on repairs and maintenance of the Motor Vehicles attached to the Transport Commissioner's Office.

2041-001-99-33 - (FIS) - Payment for Professional and Special Services.— will include charges for legal services, remuneration to Standing Counsel for SPA and RPAs at the STAF, Honorarium and Payments etc. to Enquiry Commissions (Disciplinary Cases).

(contd..5)

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2041-001-9c-45 - FCL. will include expenditure on Fuel Charges in respect of the Motor vehicles attached to the Transport Commissioner's Office.

2041 - TAXES ON VEHICLES

102 - INSPECTION OF MOTOR VEHICLES

2041-102-01 - Salaries.

Sub-object heads.

1. Pay,
2. Dearness Allowance,
3. House Rent Allowance,
4. Medical Re-imbusement,
5. Other Allowances. will include Washing Allowances, HRA, Warm Cloth Allowances, CCA etc.

The Officers and Staff members coming under this head are.--

- (i) Joint Regional Transport Officers,
- (ii) Motor Vehicle Inspectors,
- (iii) Assistant Motor Vehicle Inspectors and
- (iv) Drivers.

2041-102-02 - Wages.-- will include wages of Part-time Sweeper of the Motor Vehicles Check Post, Aranyakavu.

2041-102-04 (TE) Travel Expenses:--

1. Tour T.A.,
2. Transfer T.A.,
3. PCA/PTA.

(i) This head will cover all expenses on account of Travel on duty for the officers and staff mentioned under "102-01 - Salaries" supra.

(ii) Transfer T.A. and PCA/PTA of the above officers will be met from unit heads 2 and 3 respectively.

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2041-102-95 (CE) Office Expenses.--

1. Water Charges,
2. Electricity Charges,
3. Telephone Charges,
4. Other item.

(So far this head recorded expenditure on motor vehicles other than the vehicles attached to Transport Commissioner's Office. But due to the introduction of new head of accounts viz; "21 Motor Vehicles" and '45 POL' the head '102-05' will be inoperative as there is no provision for 1995-'96. Hence no expenditure under this head shall be made during this year since no appropriation is made).

2041-102-06 (ART) Rent, Rate and Taxes.-- will include payment of rent for hired building for Sub Regional Transport Offices and Motor Vehicles Check Posts.

2041-102-18. Maintenance.-- will record expenditure on maintenance and stamping fee of weigh bridges installed at the check posts of the Department.

2041-102-21 Motor Vehicles.--

1. Purchase of Vehicles,
2. Repairs and Maintenance.

This head of account will record expenditure on purchase of motor vehicles for the Department and maintenance and service of vehicles etc. of the motor vehicles attached to Deputy Transport Commissioner's Office, Regional Transport Offices, Sub regional Transport Offices and Check Posts.

2041-102-34 - Other Charges.--

will record expenditure for the exhibition of boards in public places showing the fares of taxis/autorickshaws etc. It includes the decretal payments also.

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6. For better appropriation control, funds will be allotted by this Office under Salaries and wages also from 1995-'96 onwards and expenditure has to be regulated with reference to this allotment.

7. The receipt of this Circular shall be acknowledged by return positively.

Sd/-
Transport Commissioner.

To

All DTCs, RTOs and Joint RTOs/Check Posts.
CA to Addl. IC, Secretary, STA, Sr.DTC(T), AC, LC, FO, SO, AQ, Sr.Supts., HA, SF, All Sections.

Approved for issue.



Accounts Officer.

s.d.4.4.1995.