

## PREFACE

*Accounting has come to be known as the language of business, the results of the business reflects in financial statements and management, employees, Financial institutions, creditors, C & AG and others use the results of the accounting process to help their planning, control, and decision-making activities related to the achievement of an organization's objectives, hence the Accounts classification published in the year 2004 is now revised.*

*As Accounts classification renewal is a continuous process, since the corporation has undergone various types of changes from time to time in accordance with the changing needs of the society, such as Accounting of earnings through OPRS, Accounting for classified commercial revenue, introduction of Cargo, Collection of Passenger safety cess, passenger amenity fund, extending insurance to high end vehicles, insurance to passengers, insurance to employees etc., the present effort was made for reframing and updating the Accounts classification based on the feedback from the users.*

*Emphasis is placed on developments that have occurred to meet the need of the users of accounting information and on dispelling the misconception that Accounting Standards are just a code of rules.*

*In this text we have followed a pragmatic approach in explaining the information content and use of financial statements and financial data. Users of the text are cautioned that accounting is not a spectator sport and that comprehension of the Accounts classification does require special attention while accounting at the originating point of time itself.*

*I hope the approach and scope of coverage in this edition of Accounts Classification have achieved the previously identified objectives and, in addition, have filled the user's need. Any ideas for increasing the effectiveness of this text are welcome.*

*Support from the Dy.CAOs/AOs/Am(F)s/Supervisors and staff is greatly appreciated. In addition to many activities crucial to editing, publication and release, they surveyed users and non-users, and secured comprehensive reviews that have helped to make this revision. I am also grateful to the reviewers for their comments and constructive contributions.*

*Vijayawada  
Date: 31/12/2017*

*K.Satyanarayana  
Chief Accounts Officer*

## UNIT CODES

Sl. No.	Unit	Code
1	Depot	01
2	RTC House	02
3	Workshop	13
4	Tyre Retreading Shop	14
5	RM's Office	21
6	DVM's Office	22
7	Head Office	23
8	Hospital, Dispensary, Clinic	24
9	Provident Fund Trust	26
10	Training College / School	28
11	Transport Academy	29
12	Other Units	40

## DEPARTMENT CODES

Sl. No.	Department	Code
1	Accounts	01
2	Audit	02
3	Statistical	04
4	Personnel	05
5	Industrial Relations	06
6	Training and Recruitment	07
7	Legal	08
8	Medical	09
9	Secretariat	10
10	Security and Vigilance	11
11	Mechanical Engineering	12
12	Purchase	13
13	Stores	14
14	Research and Development	15
15	Traffic	16
16	Checking Squads	17
17	Public Relations	18
18	Civil Engineering	19
19	EDP	20
20	General	30

In order to know the Expenditure/Income pertaining to the Operating, Service, Production Units, Big Projects and other Responsibility Centres separately, the Expenditure/Income has to be booked under these Unit Codes. Departmental Codes are to be INVARIABLY operated along with Ledger Codes to know further break-up of Expenditure/ Income pertaining to the Units.

**ACCOUNTS CENTRES**

<b>Sl.No.</b>	<b>ACCOUNTS CENTRES</b>	<b>Code</b>
	<b>Corporation</b>	<b>00 00 00</b>
	<b>H O Units</b>	<b>01 01 00</b>
1	A.O (P & A)	01 01 61
2	Dy. CAO (M A)	01 01 62
3	A.O (C & B)	01 01 63
4	A.O (Works)	01 01 64
5	A.O (Stores)	01 01 65
6	A.O (B & F)	01 01 66
7	A O (ETBP)	01 01 70
	<b>Vijayawada Zone NoUs</b>	<b>04 01 00</b>
1	A O (VJA Zone)	04 01 21
2	E E (Urban) VJA	04 01 32
	<b>Krishna Region</b>	<b>04 02 00</b>
3	Vijayawada	04 02 01
4	Jaggaihpeta	04 02 02
5	Nuzvid	04 02 03
6	Tiruvur	04 02 04
7	Gannavaram	04 02 05
8	Governerpet-1	04 02 06
9	Ibrahimpattanam (V)	04 02 07
10	Governerpet-2	04 02 08
11	Vidyadharapuram	04 02 09
12	Machilipattanam	04 02 10
13	Gudivada	04 02 11
14	Avanigadda	04 02 12
15	Vuyyur	04 02 13
16	Autonagar	04 02 14
17	A O (Krishna)	04 02 21
18	Pandit Nehru Bus Station	04 02 41

<b>Sl.No.</b>	<b>ACCOUNTS CENTRES</b>	<b>Code</b>
	<b>Guntur Region</b>	<b>04 03 00</b>
19	Guntur-1	04 03 01
20	Guntur-2	04 03 02
21	Ponnur	04 03 03
22	Repalle	04 03 04
23	Tenali	04 03 05
24	Bapatla	04 03 06
25	Mangalagiri	04 03 07
26	Narasaraopet	04 03 08
27	Chilakaluripet	04 03 09
28	Macherla	04 03 10
29	Sattenappalle	04 03 11
30	Vinukonda	04 03 12
31	Piduguralla	04 03 13
32	ATM (GNT)	04 03 41
33	A O (G N T)	04 03 21
	<b>West Godavari Region</b>	<b>04 04 00</b>
34	Eluru	04 04 01
35	Tadepalligudem	04 04 02
36	Bhimavaram	04 04 03
37	Narasapur	04 04 04
38	Kovvur	04 04 05
39	Jangareddygudem	04 04 06
40	Nidadavole	04 04 07
41	Tanuku	04 04 08
42	A O (W G)	04 04 21
	<b>Vizianagaram Zone NoUs</b>	<b>05 01 00</b>
43	A O (VZM Zone)	05 01 21
44	E E (Visakhapatnam)	05 01 33
	<b>North East Coastal Region</b>	<b>05 06 00</b>
45	Vizianagaram	05 06 01
46	Salur	05 06 02
47	Parvatipuram	05 06 03
48	Srikakulam-1	05 06 04
49	Palasa	05 06 05
50	Palakonda	05 06 06
51	Srikakulam-2	05 06 07
52	Tekkali	05 06 08
53	S Kota	05 06 09
54	A O (N E C)	05 06 21

<b>Sl.No.</b>	<b>ACCOUNTS CENTRES</b>	<b>Code</b>
	<b>Visakhapatnam Region</b>	<b>05 03 00</b>
55	Visakhapatnam	05 03 01
56	Anakapalle	05 03 02
57	Paderu	05 03 03
58	Narsipatnam	05 03 04
59	Waltair	05 03 05
60	Gajuwaka	05 03 06
61	Simhachalam	05 03 07
62	Maddilapalem	05 03 08
63	Steel City	05 03 09
64	Madhurawada	05 03 10
65	A O (V S P)	05 03 21
66	A T M (DBS)	05 03 41
	<b>East Godavari Region</b>	<b>05 05 00</b>
67	Rajahmundry	05 05 01
68	Gokavaram	05 05 02
69	Razole	05 05 03
70	Amalapuram	05 05 04
71	Ravulapalem	05 05 05
72	Kakinada	05 05 06
73	Ramachandrapuram	05 05 07
74	Tuni	05 05 08
75	Eleswaram	05 05 09
76	A O (E G)	05 05 21
	<b>Nellore Zone NoUs</b>	<b>06 01 00</b>
77	A O (NLR Zone)	06 01 21
78	E E (Nellore)	06 01 31
79	E E (Tirupati)	06 01 32
	<b>Nellore Region</b>	<b>06 02 00</b>
80	Nellore - 1	06 02 01
81	Atmakur (N)	06 02 02
82	Gudur	06 02 03
83	Kavali	06 02 04
84	Rapur	06 02 05
85	Venkatagiri	06 02 06
86	Nellore - 2	06 02 07
87	Vakadu	06 02 08
88	Udayagiri	06 02 09
89	Sullurpet	06 02 10
90	A O (NLR Region)	06 02 21

<b>Sl.No.</b>	<b>ACCOUNTS CENTRES</b>	<b>Code</b>
	<b>Prakasam Region</b>	<b>06 03 00</b>
91	Ongole	06 03 01
92	Addanki	06 03 02
93	Chirala	06 03 03
94	Kanigiri	06 03 04
95	Giddalur	06 03 05
96	Markapur	06 03 06
97	Kandukur	06 03 07
98	Podili	06 03 08
99	A O (Prakasam)	06 03 21
	<b>Chittoor Region</b>	<b>06 04 00</b>
100	Tirupati - 1	06 04 01
101	Puttur	06 04 02
102	Srikalahasti	06 04 03
103	Tirumala	06 04 04
104	Alipiri	06 04 05
105	Satyavedu	06 04 06
106	Chittor-1	06 04 07
107	Madanapalle-1	06 04 08
108	Palamaneru	06 04 09
109	Piler	06 04 10
110	Kuppam	06 04 11
111	Chittor-2	06 04 13
112	Madanapalle-2	06 04 14
113	Mangalam	06 04 15
114	ATM ( TPT)	06 04 41
115	A O (C T R)	06 04 21
	<b>Kadapa Zone NoUs</b>	<b>07 01 00</b>
116	A O (Kadapa Zone)	07 01 21
117	E E (Kadapa)	07 01 31
118	E E (Kurnool)	07 01 32
	<b>Kadapa Region</b>	<b>07 02 00</b>
119	Kadapa	07 02 01
120	Jammalamadugu	07 02 02
121	Proddatur	07 02 03
122	Rajampet	07 02 04
123	Pulivendla	07 02 05
124	Rayachoti	07 02 06
125	Badwel	07 02 07
126	Mydukur	07 02 08
127	A O (Kadapa Region)	07 02 21

<b>Sl.No.</b>	<b>ACCOUNTS CENTRES</b>	<b>Code</b>
	<b>Kurnool Region</b>	<b>07 03 00</b>
128	Kurnool-1	07 03 01
129	Adoni	07 03 02
130	Yemmiganur	07 03 03
131	Nandikotkur	07 03 04
132	Kurnool-2	07 03 05
133	Nandyal	07 03 06
134	Allagadda	07 03 07
135	Atmakur (K)	07 03 08
136	Banaganapalle	07 03 09
137	Dhone	07 03 10
138	Koilkuntla	07 03 11
139	Pathikonda	07 03 12
140	A O (KRNL)	07 03 21
	<b>Anantapur Region</b>	<b>07 04 00</b>
141	Anantapur	07 04 01
142	Gooty	07 04 02
143	Guntakal	07 04 03
144	Kalyandurg	07 04 04
145	Tadipatri	07 04 05
146	Rayadurg	07 04 06
147	Hindupur	07 04 07
148	Dharmavaram	07 04 08
149	Kadiri	07 04 09
150	Uravakonda	07 04 10
151	Puttaparti	07 04 11
152	Madakasira	07 04 12
153	Penukonda	07 04 13
154	A O (A T P)	07 04 21

<b>SL No</b>	<b>Particulars</b>	<b>AP</b>
1	Zones	4
2	Regions	12
3	Depots	128
5	HO Units	7
6	EE's	6
7	ATM's	4
	<b>Total</b>	<b>161</b>

## GROUPS

- |                                   |                                    |
|-----------------------------------|------------------------------------|
| 01. Capital Contribution          | 02. Depreciation Fund              |
| 03. Other Funds and Reserves      | 04. Term Loans                     |
| 06. Deposits & Advances           | 08. Sundry Creditors               |
| 09. C/L-Pay & Allowances          | 10. Non-departmental Recoveries    |
| 11. C/L-Provisions                | 12. Interest Accrued               |
| 16. Fixed Assets                  | 17. Capital Works-in-Progress      |
| 19. Investments                   | 20. C/A-Int. Accrued & P.P Exps.   |
| 21. Stock                         | 22. Disposal Stock                 |
| 23. Sundry Debtors and Bills Rec. | 24. Loans & Advances               |
| 25. Cash & Imprest Accounts       | 26. Current Accounts - Banks       |
| 27. Transfer of Funds             | 28. Suspense Accounts              |
| 29. Works-in-Progress             | 30. Net Revenue Account            |
| 32. Inter Unit Transactions       |                                    |
| 41. Materials – Consumption       | 42. R & M– Departl. Vehicles       |
| 43. R & M – Buildings, P & M etc. | 44. Tyres & Tubes                  |
| 45. P & A-Drivers                 | 46. P & A-Conductors               |
| 47. P & A-Maintenance             | 48. P & A-General                  |
| 49. P & A-Operations              | 51. P & A-Medical                  |
| 52. P & A-Officers                | 53. P & A-Car & Van                |
| 54. Tyre Retreading Shops         | 55. Workshops - P & A              |
| 56. Workshops – Material          | 57. Workshops – Overheads          |
| 59. Contribution to Welfare Funds | 60. Welfare Expenses               |
| 61. Recruitment & Training Exps.  | 62. Directors                      |
| 63. Power                         | 64. M V Taxes                      |
| 65. Tickets & Traffic Equipment   | 67. Lighting, Heating and Water    |
| 68. Rent, Rates & Taxes           | 69. Insurance                      |
| 70. Telephone and General Exps.   | 71. Selling Expenses               |
| 72. Audit and Consultancy Fees    | 73. Miscellaneous Expenses         |
| 74. Write Offs                    | 75. Provisions                     |
| 76. Contribution to Funds         | 77. Interest on Capital and Loans  |
| 78. Hired Vehicles Expenses       | 79. P&A-CARGO-MANAGERS             |
| 80. P&A Cargo-General             | 81. P&A Cargo-Drivers              |
| 82. P&A Cargo-Conductors          | 83. Cargo-Expenditure              |
| 85. Traffic Revenue               | 86. Traffic Revenue-Hired Vehicles |
| 87. Sale of Scrap                 | 88. Traffic Revenue-City           |
| 90. Interest and Dividends        | 91. Rents and Others               |
| 92. Miscellaneous Income          | 93. Cargo-Income                   |



## Grouping of Account Heads for Profit & Loss Account

ITEM	ACCOUNTS HEADS					
<b><u>Revenue</u></b>						
<b>TRAFFIC REVENUE:</b>						
Corporation Vehicles	8501	8502	8503	8504	8511	8512
	8513	8517	8520	8521	8522	8530
	8531	8532	8537	8538	8539	8540
	8541	8542	8543	8544	8545	8546
	8548	8553	8590	8591	8592	8599
	8801	8802	8803	8804	8811	8812
	8817	8821	8822	8831	8839	8845
	8891	8892				
Operating Bus Pass Income	8533	8534	8535	8536	8833	8834
	8835	8836	8838	8853		
Hired Vehicles	8601	8602	8603	8604	8631	8632
	8633	8634	8635	8636	8637	8639
	8640	8647	8653	8692	8699	
<b><u>OTHER REVENUE:</u></b>						
Sale of Scrap	8701	8702	8705	8711	8712	8720
	8721	8722	8723	8724	8725	8726
	8727	8729	8730	8731	8732	8792
Interest & Dividends	9001	9003	9005	9007	9009	9011
	9092					
Rents & Others	9101	9102	9103	9104	9105	9106
	9107	9108	9109	9110	9111	9112
	9113	9114	9115	9116	9117	9118
	9119	9120	9121	9122	9123	9124
	9125	9126	9127	9128	9129	9130
	9131	9132	9133	9134	9135	9136
	9137	9138	9139	9140	9141	9142
	9143	9144	9145	9146	9147	9148
	9192					
Miscellaneous Income	9201	9202	9203	9204	9205	9206
	9207	9208	9209	9210	9212	9213
	9214	9215	9216	9217	9218	9219
	9220	9221	9222	9223	9224	9225
	9226	9227	9228	9229	9230	9232
	9233	9234	9238	9247	9250	9259
	9292					

Cargo Income	9301	9302	9303	9304	9305	9306
	9307	9308	9309	9310	9311	9312
	9313	9314	9315	9316	9317	9318
	9319					

PASSES REIMBURSEMENT	9260					
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**Expenditure**

STORES AT DEPOTS	4111	4112	4113	4114	4115	4117
	4118	4119	4120	4121	4122	4126
	4127	4132	4133	4165	4166	4191
	4197					

LUBRICANTS	4116					
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WORKSHOPS	5501	5506	5509	5510	5511	5512
	5513	5518	5520	5522	5523	5524
	5528	5534	5535	5537	5538	5545
	5551	5556	5557	5558	5559	5560
	5561	5563	5564	5565	5566	5567
	5568	5569	5570	5573	5591	5596
	5597	5611	5612	5613	5614	5615
	5616	5617	5618	5619	5620	5621
	5622	5626	5627	5665	5666	5691
	5696	5697	5771	5772	5773	5774
	5775	5776	5778	5779	5780	5781
	5791	5796	5797	5799	4331	

TYRES & TUBES	4403	4404	4405	4406	4407	4491
	4493	4497				

POWER	6301	6302	6303	6391		
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DEPRECIATION	7510	7609	7611	7612	7615	7617
	7619	7621	7623	7624	7625	7626
	7627	7628	7631	7633	7635	7636
	7637	7638	7641	7642	7643	7644
	7645	7646	7647	7648	7649	7650
	7651	7652	7653	7656	7661	7662
	7667	7669	7671	7673	7674	7675
	7676	7677	7679	7680	7681	7691

CARGO EXPENDITURE	8306	8307	8308	8309	8310	8311
	8312	8313	8314	8315	8318	8322
	8323	8324	8325	8333	8338	8370

**PERSONNEL COST:**

Pay – Drivers	4501	4511	4537	4538	4565	4566
	8101	8111				
Pay - Conductors	4601	4611	4637	4638	4665	4666
	8201	8211				
Pay - Maintenance	4701	4711	4737	4738	4765	4766
	4767					
Pay - Operations	4901	4911	4937	4938	4965	4966
	4967	4968	4990			
Pay - General	4801	4811	4837	4838	4865	4866
	4867	4871	4872	4873	4874	8001
	8011					
Pay – Managers	5201	5237	5238	5266	5267	5271
	5272	6201	6221	6237	7901	7911
Pay - Medical	5101	5111	5137	5138	5165	5166
	5167					
Pay - Department Vehicles	5301	5311	5337	5338	5365	5366
	5367					
Dearness Allowance	4506	4606	4706	4806	4906	5106
	5206	5306	6222	7516	7906	8006
	8106	8206				
C C A & H R A	4509	4510	4609	4610	4709	4710
	4809	4810	4909	4910	5109	5110
	5209	5210	5309	5310	6202	6224
	6225	7909	7910	8009	8010	8109
	8110	8209	8210			
Provident Fund etc	5901	5921	5922	5931	5963	6051
	6052					
Gratuity	5925	5926	5927			
Encashment	4560	4561	4660	4661	4760	4761
	4860	4861	4960	4961	5160	5161
	5260	5261	5360	5361	7519	7960
	8060	8061	8160	8161	8260	8261
Incentive	4553	4559	4562	4567	4568	4569
	4652	4653	4659	4662	4669	4753
	4759	4762	4769	4853	4859	4862
	4869	4953	4959	4962	4969	5159

	5253	5259	5262	5269	5359	7959
	7969	8059	8069	8159	8169	8259
	8269					
Overtime	4554	4555	4556	4654	4655	4656
	4756	4856	4956	5156	5356	
Travelling	4551	4651	4751	4851	4951	5151
	5251	5351	6203	6229	7951	8051
	8151	8251				
Night Shift Allowance	4545	4645	4745	4845	4945	5145
	5345	8245				
Soap & Washing Allowance	4528	4628	4728	4828	4928	5128
	5228	5328	8028	8128	8228	
Special Allowance	4512	4612	4712	4812	4912	5112
	5212	5312	7912	8012	8112	8212
Day Out Allowance	4527	4627	8027	8127	8227	
Other Allowances	4525	4531	4532	4557	4657	4757
	4857	4868	4893	4957	5113	5118
	5120	5122	5123	5124	5157	5213
	5257	5293	5326	5329	5357	5393
	6204	6205	6206	6227	6230	6231
	6233	6234	6235	7957	8057	8157
	8257					
Rest Room Rent	4530	4630	4830	5330		
Uniform	4534	4535	4634	4635	4734	4735
	4834	4835	4934	4935	5134	5135
	5334	5335	8034	8035	8134	8135
	8234	8235				
Contribution to SRBS	5939	5940				
Medical Expenses	6027	6028	6029	6030	6031	6032
Training	6101	6103	6113	6117	6119	6123
	6130	6131	6191			
Pension to Ex-TTD Staff	6046					
Monetary Benefit	6061					
Educational Assistance	6037	6040				

Others	4564	4591	4664	4691	4764	4791
	4797	4864	4891	4964	4991	5164
	5191	5264	5291	5364	5391	5933
	5935	5991	6003	6015	6016	6017
	6033	6043	6044	6055	6063	6071
	6091	6291	7991	8091	8191	8291

Revised Pay Scales	4563	4663	4763	4863	4963	5163
	5263	5363	7518			

M V TAXES	6401	6402	6491			
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**MISCELLANEOUS:**

Insurance-3rd Party	6901	6904				
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Electricity & Water	6701	6702	6703	6704	6705	6706
	6707	6710	6727	6791	6792	

Cleaning & Sweeping	7324	7325				
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R & M - Buildings	4301	4303	4305	4307	4308	4309
	4310	4312				

Rents & Taxes	6405	6407	6409	6411	6801	6802
	6803	6811	6822	6823	6824	6827
	6891					

Tickets	6506	6591				
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Stationery	7001	7002	7004	8306	8310	
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Department Vehicles	4201	4202	4203	4204	4205	4211
	4212	4213	4214	4215	4216	4219
	4226	4265	4266	4267	4291	4293
	6839					

Telephones	7003	7009	7010	8309		
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R & M - Others	4311	4313	4314	4315	4332	4391
	4393					

Reimbursements	4718	4720	4724	4818	4820	4824
	4918	4920	4924	5218	5220	5222
	5223	5224	6065			

Stock Adjustment Account	7401	7403	7411	7425	7501	7507
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Freight	7322	7323				
Clerical Charges	7350	7351				
Legal Expenses	7021	7210	7221	7222	7291	
Advertisements	7011	7019	7191	8311		
Audit Fee	7201					
Cost of Damages	6902	6903	6910			
Testing Charges	7339					
Tools & Equipment	6501	6503	6505			
Donations	7342	7345				
Others	6261	6263	6265	6831	6832	6833
	7030	7091	7103	7104	7110	7223
	7224	7301	7302	7303	7306	7307
	7310	7312	7313	7314	7315	7317
	7318	7319	7327	7332	7335	7338
	7340	7341	7352	7354	7355	7360
	7364	7367	7368	7370	7371	7372
	7374	7391	7412	7512	7514	7529
	7687					
Interest on Brwgs	7304	7305	7711	7713	7715	7717
	7718	7719	7720	7721	7722	7730
	7733	7734	7791			
Hired Veh-Hire Chs	7801	7802	7811	7862	7891	9211

## ACCOUNTS CLASSIFICATION

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A H No.	Nomenclature
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### 01. CAPITAL CONTRIBUTION

0101	Capital-State Government
0106	Interest free Capital- State Govt.
0111	Capital-Central Government
0116	Interest free Capital-Central Govt.
0142	Wdrl. from Internal Resources

### 02. DEPRECIATION FUND (DF)

0209	DF-Leasehold Land
0211	DF-Buildings (Workshops)
0212	DF-Buildings (Garages)
0215	DF-Buildings (Offices)
0217	DF-Residential Buildings
0219	DF-Buildings (Bus Stations)
0221	DF-Buildings (Bus Shelters)
0223	DF-Buildings (Hospitals/Dispensaries)
0224	DF-Buildings (Computer Rooms)
0225	DF-Other Buildings
0226	DF-Leasehold Buildings
0227	DF-Buildings (Roads & Bridges)
0228	DF-Buildings (Partially Completed)
0231	DF-Plant & Machinery
0233	DF-P&M – Tools > 5000 each
0235	DF-P&M – Body Building Unit
0241	DF-Furniture & Fixtures
0242	DF-F&F- Computers & Printers
0243	DF-F&F- Electronic Equipment
0244	DF-F&F- Electrical Equipment
0245	DF-F&F- Medical Equipment
0246	DF-F&F- Security & fire Equipment
0247	DF-F&F- Canteen Equipment
0248	DF-F&F- TRG, EDN, R&D Equipment
0249	DF-F&F- Other Equipment
0250	DF-F&F- Computers / UPS
0256	DF-F&F-TIMS
0261	DF-Passenger Vehicles
0267	DF- VEH-Lorries, DGT, Tankers
0269	DF- VEH-Jeeps & Cars
0271	DF- VEH-Two Wheelers
0273	DF-Other Vehicles
0274	DF-VEH-Passenger Vehicles (JNNURM)

1. AH 0209 (DF-Leasehold Land):  
Proportionate amount on the Leasehold Land shall be debited to AH 7609 and Credit to AH 0209 over the period of lease.
2. AHs 0211 to 0273 (except 0226):  
C & B and W A Sections of HO shall credit these AHs towards Depreciation Contribution in accordance with Depreciation Fund Regulations duly debiting respective AHs under Groups 50 and 76.
3. AH 0226 (DF-Leasehold Buildings):  
Depreciation towards Leasehold Buildings shall be credited to AH 0226 proportionately over the period of lease by debiting corresponding AH under Group 76.

### **03. OTHER FUNDS AND RESERVES**

0301	Insc.Fund-Third Party Risk
0302	Insc.Fund- Veh. & Properties
0303	Insurance Fund-Cash
0304	Project Development Fund (PDF)
0305	AP Re-Organisation Reserve Account
0320	Capital Receipts-Spl. Schemes
0321	Capital Reserves
0322	Stores Obsolescence Fund
0323	Passengers Amenities Fund
0324	PA Fund BS Assets
0325	Hospital Construction Fund
0326	Gratuity Fund
0328	Staff Benefit Fund
0331	Family Benefit Fund
0332	SRBS-Corporation Contrn.Fund
0333	Staff Mutual Benefit Fund
0334	Passengers Safety cess

1. AHs 0301 to 0303 (Insurance Fund): Depots / Units shall book expenditure to AHs 6901 to 6904. Main Accounts (MA) Section of the Corporate Office shall operate Insurance Fund Accounts.
2. AH 0320 (Capital Receipts-Spl. Schemes): Any receipts towards Special Schemes shall be credited to AH 0320. Suspens Registers shall be maintained for this Account Head.
3. AH 0321 (Capital Reserves): Cost of Land transferred to the Corporation free of cost, amount of Grant provided, or cost reimbursed by Local Agencies, State or Central Governments towards Capital Expenditure made by the Corporation or



any other receipt of capital nature which are not directly connected with the normal operation of the Corporation shall be credited to AH 0321. The difference Value of lands revalued shall be accounted to this Account Head.

Further as soon as the Works are completed and capitalised (including transfer to AH 1628), Deposits outstanding in AHs 0320 and 0321 corresponding to the Works shall be transferred to the Works Audit Section along with required details in the prescribed Proforma. The Works Audit Section shall transfer proportionate amount as Other Income (AH 9205) every year.

4. AH 0322 (Stores Obsolescence Fund): All the Zonal Offices shall operate AH 7687 to book loss on sale of obsolete stores. MA Section of the Corporate Office shall regulate the balance in AH 0322 by crediting with such sum, not exceeding five per cent of the provision for spare parts for the year, as may be determined by the Corporation by debiting AH 7687.
5. AH 0323 (Passenger Amenities Fund): The amounts collected from the Commuters as Passenger Cess and shall be credited to this Account Head and the balance in this AH has to be dropped at year end in the units. The Dy.CAO (MA) / HO should continue the balance in the fund account.
6. AH 0326 (Gratuity Fund): All the Consolidation Centres shall make Contribution to Gratuity Fund every month at the rate of 15/312 of Pay plus DA by crediting AH 0326 and debiting AH 70 (Production Units) and AH 5925 (Other Units). As per prescribed rates of provisions

At the time of making payments, all the Units including Depots, NoUs, Production Units etc. shall debit AH 0326.

With regard to Gratuity on Voluntary Retirement and Death, amount relating to the period of left over service shall be debited to AHs 5926 and 5927 respectively. However, in case of Production Units, total amount of Gratuity shall be debited to AH 70 of respective groups.

There shall not be debit balance as on 31<sup>st</sup> March, the outstanding debit balance if any shall be transferred to AH 5470 (TRS), AH 5570( WS) and AH 5925 (Others)

#### **04. TERM LOANS**

0401	LOANS-State Government
0402	LOANS-Central Government
0403	LOANS-L.I.C.
0404	LOANS-Banks
0405	LOANS-Financial Institutions
0406	LOANS-I D B I
0407	Loans - State Govt., (JNNURM)
0408	LOANS-Others
0409	LOANS-Deferred Payment
0411	LOANS-S B T

0412	LOANS-S R B S
0413	Loans - APSRTC ET & CCS Ltd.,
0421	LOANS-Overdraft
0432	LOANS-Fixed Deposit Scheme
0447	LOANS-Govt., Guaranteed Loans

**06. DEPOSITS & ADVANCES:** - Subsidiary Register shall be maintained for the balances outstanding under 06 group. The balances shall be reviewed every month and the account heads shall reflect only actual balance. Periodical reconciliation with the concerned departments shall be made and necessary entries shall be passed duly taking the consent of Dy.CAO/Zone.

0601	S Ds-Employees
0602	S Ds-Others
0603	S Ds-Cargo-Business Facilitator
0605	S Ds-Stall Contractors
0606	S Ds-Ticket Agents
0607	S Ds-Civil Contractors
0608	S Ds-Suppliers
0609	S Ds-Works Contractors
0610	S Ds -Addl. Security Deposit (Rents)
0611	EMDs-Stalls
0612	EMDs-Others
0613	EMDs-Civil Works
0614	EMDs-Suppliers
0615	EMDs-Business Facilitator (Cargo)
0616	Deposits-Cheques cancelled
0617	Income received in Advance
0618	Other Deposits
0620	Diversion of P I B
0621	Deposits for Disposals
0622	Withheld from Bills
0623	PF-Withheld-Private Hire Vehicles
0625	Penalties-Checking Squads
0629	Deposits-B O T Scheme
0630	Deposits-D O T Scheme
0631	Deposits-Contra
0632	PF, SBT etc., payable
0633	PF/Deposits-Ex-TTD Employees
0636	Bills-Works Contracts

1. AH 0601 (SDs of Employees): Security Deposits collected from Conductors and Drivers shall be credited to AH 0601 by Regional Office, shall be transferred to the Depot where the employee is working.

AH 0602 to AH 0610: The balances outstanding in these account Heads shall be reconciled with actual, periodically and compulsorily as on 31<sup>st</sup> March and shall pass necessary rectification Journal entries to reflect the actual position.

2. AH 0602 : (SDs of Others): Deposits received towards Contracts for Sweeping, Washing, AMC, Supply of buses to PSUs, Advertisements, Carriage of Goods, Parcels, supply of Buses to APSRTC on hire etc., shall be credited under AH 0602.
3. AH 0609 (SDs of Works Contractors): Security Deposits received in the form of Cash or Demand Drafts etc., from Dealers who entrust Recapping and Repair of tyres to the Corporation on Works Contracts shall be credited to AH 0609.
4. AHs 0611 to 0614: Earnest Money Deposits (EMDs) received shall be credited to AHs 0611 to 0614 till transfer to Security Deposits accounts or refund to the Parties as the case may be. The outstanding balances in this account head shall be reviewed periodically and at any time the balances outstanding shall reflect only the EMDs, for which contracts are not allotted and security deposit is not remitted by the parties
5. AH 0616 (Deposits - Cheques cancelled): Cheques issued become stale after three months. The amount of stale cheques shall be transferred to AH 0616 by debiting AH Bank. In cases where amounts are claimed, the Unit Officer may release fresh cheques, duly following the prescribed procedure, by debiting AH 0616.
6. The unclaimed amount shall be retained in this account for three years from the date of cheque and thereafter transferred to AH 0321 (in case of cheques for capital expenditure) or AH 9226 (in case of cheques for revenue expenditure) as the case may be. If and when Payees claim the amounts at a later date, Unit Officer may release payments, duly following the prescribed procedure, by debiting AH 0321 (in case of cheques credited to this AH) or final AHs of expenditure for Prior Period (in case of cheques credited to AH 9226) as the case may be.
7. AH 0617 (Income received in Advance): Deposits received during the course of the year towards supply of buses on Special Hire for marriages etc shall be directly credited to AH 8522 or AH 8822. As on 31<sup>st</sup> Mar every year, work out (a) excess amounts to be refunded to Hirers for special hire contracts already completed before 31<sup>st</sup> Mar and (b) Deposits received for special hire to be performed after 31<sup>st</sup> Mar. Bring the amount to book by debiting AH 8522 or AH 8822 and crediting AH 0617 in Mar accounts. Reverse the JE in Mar accounts of next FY.
8. Similarly, in case of Season Tickets (AHs 8533, 8633, 8833), Cat Cards (AH 9227) and Bus Passes (AHs 8534, 8535, 8536, 8634, 8635, 8635, 8834, 8835 and 8836), amounts received (except Service Charges) during the course of the year shall be credited to Final AHs in Group 85, 86 or 88. Work out the amount relating to the period after 31<sup>st</sup> Mar and bring to book by debiting Final AHs in Group 85, 86 or 88 and crediting AH 0617 in Mar accounts. Reverse the JE in the Mar accounts of next FY.
9. AH 0618 (Other Deposits): Amount withheld for release Until Further Orders (UFO) shall be credited to AH 0618. After fulfilling the requirement, withheld amounts shall be released from AH 0618.

10. AH 0620 (Diversion of Production Incentive Bonus):

The incentive amounts accrued due to application of Absenteeism Clause (except in case of Supervisors) have to be diverted and credit to a new AH 0620 (Incentive for diversion) hereby prescribed.

The Works Manager shall with the concurrence of the Dy. Chief Accounts Officer permit drawal from out of the amounts so accrued only to the extent of loss, if any, incurred by the Canteen.

The incentive amounts accrued due to Absenteeism Clause of Supervisors should not be diverted for Canteen.

11. AH 0622 (Withheld from Bills): Amounts withheld from bills for Civil, Maintenance, Purchase, Supply, Disposal, Repairs, Outsourcing Contractors etc., for want of clarification, documents, orders of Competent Authority etc., shall be credited to AH 0622. The amounts shall be cleared from this AH after fulfilling the requirements.

12. AH 0630 (Deposits – D.O.T Scheme): Deposits for construction of Shops under D.O.T Scheme shall be initially credited to AH 0630. On completion of work, the expenditure has to be capitalised and the Deposit amount has to be transferred to the AO (Works) through a Credit Advice. Works Audit Section shall transfer proportionate amount to Income Account every year.

**08. CURRENT LIABILITIES (C/L) – SUNDRY CREDITORS**

0801	C/L-Land
0802	C/L-Buildings
0804	C/L-Building Materials
0806	C/L-R & M Works
0811	C/L-Chassis
0813	C/L-Bus Body Fabrication
0821	C/L-Stores, Spares & Lubes
0822	C/L- Medicines Apollo Pharmacy
0823	C/L-HSD Oil / Petrol
0825	C/L-Inter State Oil Bills
0826	C/L-Payable to TSRTC
0827	C/L-Tyres & Tubes
0829	C/L-Others

1. Bills for Supplies received or Services obtained by the Corporation pending payment shall be classified crediting this Group. This Group has to be cleared on payment or adjustment.
2. AH 0825 (C/L-Inter State Oil Bills): Specimen JEs for Oil topped up to APSRTC Vehicles by other State Transport Undertakings (STUs) for other TSRTC buses.

**Inter State Receipts of Depot::**

For receipt as per Oil A/c Current	AH 2101 Dr. To AH 2865 Cr
For issue of Credit Advice to Regions	AH 0825 Dr. To AH 3284 Cr

**Regional Office:**

For acceptance of Credit Advice from Depot	AH 3284 Dr. To AH 0825
For making payment to the other STU	AH 0825 Dr. To AH Bank

3. AH 0826 (C/L-Payable to TSRTC): In view of State Bifurcation, account head is prescribed for Accounting of any nature of amounts Payable to the TSRTC, shall be accounted to this Head.

**09. CURRENT LIABILITIES – PAY & ALLOWANCES**

0901	Unpaid Wages etc.
0903	Unpaid Terminal Benefits etc.
0909	Net Pay & Allowances

1. AH 0901 (Unpaid Wages etc.): Pay & Allowances, Incentive, Encashment etc., remaining unpaid for more than seven days shall be credited to AH 0901 through MTA 51 B Cash Book. This has to be cleared on payment by crediting AH Bank. Amounts not claimed by Employees within six months from the date of drawal should be transferred to AH 9208.

If and when the Employees claim the amounts at a later date, Unit Officer may release payments, after scrutiny, by debiting final AHs of expenditure for Current Period or Prior Period as the case may be.

2. AH 0903 (Unpaid Terminal Benefits etc.): Transfer amounts payable to deceased or retired or removed or resigned Employees for any purpose to AH 0903. Payments have to be released after due verification.
3. AH 0909 (Net Pay & Allowances): Specimen JEs for Salary Bills.

- a. For accounting of Salary Bill:

Final AH (Groups 45 to 55 & 58) Dr	
	To NDRs (Group – 10)
	To Dept. Recoveries (Group – 24)
	To Net Pay & Allowances (AH 0909)

- b. For Drawal of Cash: Drawing A/c (AH 2527) Dr. To AH Bank thro CIR

- c. For Clearance - Net P & A (AH 0909) Dr. To Drawing A/c (AH 2527)

**10. CURRENT LIABILITIES – NON-DEPARTMENTAL RECOVERIES (NDRs)**

1001	NDR-P F Contribution
1002	NDR-ESI Contribution

1005	NDR-P F Voluntary Contribution
1013	NDR-L I C Premium
1014	NDR-Postal Life Insurance
1015	NDR-C C S
1016	NDR-S B T
1020	NDR-Postal RD, CTD etc
1023	NDR-Officers' Association
1024	NDR-NMU Union Membership
1025	NDR-Profession Tax
1028	NDR-Deputationists
1030	NDR-SRBS - Subscription
1032	NDR-Court Attachments
1033	NDR-Seignorage & Cess Charges
1034	NDR-Income Tax-Employees
1035	NDR-Income Tax-Contractors etc
1036	NDR-BSNL – CUG - Employees
1037	NDR-Labour Welfare Fund
1038	NDR-SRBS - HBA
1040	NDR-VAT-TDS
1041	NDR-Sales Tax collected
1042	NDR-Service Tax collected
1044	NDR-NAANDI Foundation
1045	NDR-Rent Remittable
1047	NDR-Hire Purchase
1050	NDR-Others
1052	NDR-Relief Fund
1053	NDR-Karmik Parisha Contribution
1054	NDR-EU Union Membership
1055	NDR-Supervisors Membership
1057	NDR-YSRRTC Mazdoor Union Membership
1061	NDR-CGST Collect
1062	NDR-SGST Collect
1063	NDR-IGST Collect
1064	NDR-CGST Collect on Ac Bus Earnings
1065	NDR-GST Collect on Ac Bus Earnings
1066	NDR-IGST Collect on Ac Bus Earnings
1067	NDR-CGST Collect on Parcel Service
1068	NDR-SGST Collect on Parcel Service
1069	NDR-IGST Collect on Parcel Service
1070	NDR-CGST Collect un-Registered / Others
1071	NDR-SGST Collect un-Registered / Others
1072	NDR-IGST Collect un-Registered / Others

1. AHs in Group 10 shall be credited with recoveries made through Regular SBs, Supplementary SBs. and recoveries withheld or retrenched in Audit or at Unit level for specified purposes. Remittances of PF, CCS, SRBS, SBT and OAF shall be made by way of one single Credit Advice in favour of AO (P&A)/HO in the accounts of the same month to which salaries pertain. On transfer to the Corporate Office or payment to respective Institutions, AHs in this Group shall be debited.

Do not grant any refund or adjust PF, CCS, SRBS and SBT in respect of (a) Deceased Employees, (b) Employees whose left over service is less than an year and (c) Employees whose membership is being closed for any reason.

2. AH 1034 (NDR-Income Tax-Employees)
3. AH 1035 (NDR-Income Tax-Contractors etc): This AH shall be operated in respect of Income tax deducted at source (TDS) from payments to Contractors for Civil Works, R & M, Reclamation of Oil, Annual Maintenance, Advertisements, Carriage of Goods, Printing as well as Commission to ATB Agents, Fee towards Legal, Income tax, Sales Tax, Software, other Professional Services for Recruitment etc., and Rents on Buildings hired by the Corporation, Buses hired by the Corporation and payments to Hospitals etc. This AH shall also be operated for Income tax collected (TCS) from Buyers of Scrap.
- 4 AH 1041 (NDR-Sales Tax collected): Sales Tax collected on sale of Tender Forms, Scrap Vehicles, Scrap Materials and Works Contracts etc shall be credited to AH 1041 and transferred to the AO (S): HO every month through Credit Advice.
5. AH 1042 (NDR - Service Tax Collected) : Whenever service Tax Collected relating to Rent on Stalls, Kalyanamandapam and HSRP Etc should be Credited to this AH initially and the same shall be transferred to Dy,CAO (SP&A)/HO through Credit Advice every month along with details.
6. AH 1044 (NDR-NAANDI Foundation): Voluntary Contributions from Employees to Naandi Foundation recovered from SBs shall be credited to AH 1044 and transferred to the AO (P&A): HO every month through Credit Advice
7. AH 1050 (NDR-Others): This AH may also be utilised for recovery of PF, ESI, EDLIF etc in respect of workmen employed by Contractors and their subsequent remittance.
8. AH 1052 (NDR-Relief Fund): Amounts recovered from Employees in case of natural calamities etc., shall be initially credited to this AH. The amounts shall be cleared as per HO directive.
9. AH 1061 to AH 1063 : These Account Heads shall be operated in respect of GST collected from Registered GST dealerstowards the supply of Renting of Immovable Property (Stall Rents, BOT & DOTs), Advertisements, Sale of Tender forms, Sale of Scrap and Courier Service etc. Further these AHs are classified as below :
  - AH 1061 : NDR – CGST Collected :- This AH shall be operated towards CGST collected from the GST dealers registered within AP (Intra state) for the above supplies.TheCGST shall be 50 % of total GST.

- AH 1062 : NDR – SGST Collected :- This AH shall be operated towards SGST collected from the GST dealers registered within AP (Intra state) for the above supplies. The SGST shall be 50 % of total GST.
- AH 1063 : NDR – IGST Collected :- This AH shall be operated towards IGST collected from the GST dealers registered outside of AP (Inter state) for the above supplies. The IGST shall be 100% of total GST.

10. AH 1064 to AH 1066 : These Account Heads shall be operated in respect of GST collected towards A/c bus earnings. Further these AHs are classified as below :

- AH 1064 : NDR – CGST Collected on A/c Bus earnings:- This AH shall be operated towards CGST collected on A/c bus earnings if the passenger embarks on the bus in AP, i.e., the service is operated from Andhra Pradesh. The CGST shall be 50 % of total GST.
- AH 1065 : NDR – SGST Collected on A/c Bus earnings:- This AH shall be operated towards CGST collected on A/c bus earnings if the passenger embarks on the bus in AP, i.e., the service is operated from Andhra Pradesh. The CGST shall be 50 % of total GST.
- AH 1066 : NDR – IGST Collected on A/c Bus earnings:- This AH shall be operated towards IGST collected on A/c bus earnings if the passenger embarks on the bus in outside of AP i.e., the service is operated from Other state. The IGST shall be 100% of total GST.

11. AH 1067 to AH 1069 : These Account Heads shall be operated in respect of GST collected towards Parcel (GTA) Service. Further these AHs are classified as below :

- AH 1067 : NDR – CGST Collected on Parcel (GTA) Service:- This AH shall be operated towards CGST collected on Parcel (GTA) service if the parcel booked in AP for un-registered dealer. In respect of registered person, CGST is to be collected if he/she is registered person in AP. The CGST shall be 50 % of total GST.
- AH 1068 : NDR – SGST Collected on Parcel (GTA) Service:- This AH shall be operated towards SGST collected on Parcel (GTA) service if the parcel booked in AP for un-registered dealer. In respect of registered person, SGST is to be collected if he/she is registered person in AP. The SGST shall be 50 % of total GST.
- AH 1069 : NDR – IGST Collected on Parcel (GTA) Service:- This AH shall be operated towards IGST collected on Parcel (GTA) service if the parcel booked in outside of AP for un-registered dealer. In respect of registered person, IGST is to be collected if he/she is registered person in outside of AP. The IGST shall be 100% of total GST.

12. AH 1070 to AH 1072 : These Account Heads shall be operated in respect of GST collected from un-registered dealers towards the supply of Renting of Immovable Property (Stall Rents, BOT & DOTs), Advertisements, Sale of Tender forms, Sale of Scrap and Courier Service etc. Further these AHs are classified as below :



- AH 1070 : NDR – CGST Collected :- This AH shall be operated towards CGST collected from the un-registered dealers whose registered address is within AP (Intra state) for the above supplies. The CGST shall be 50 % of total GST.
- AH 1071 : NDR – SGST Collected :- This AH shall be operated towards SGST collected from the un-registered dealers whose registered address within AP (Intra state) for the above supplies. The SGST shall be 50 % of total GST.
- AH 1072 : NDR – IGST Collected :- This AH shall be operated towards IGST collected from the un-dealers whose registered address is outside of AP (Inter state) for the above supplies. The IGST shall be 100% of total GST.

## Accounting entries under GST

### In case of Sales/Renting of immovable property/advertisements/Scrap sales etc

(i) For Sales made to Registered Dealers

a) Intra State (Within AP)

(Example: Sale of Scrap assuming CGST @ 9% and SGST @ 9%)

Debit 2301-Debtors-Scrap Material	118,000	
Credit 8732-S/S-Other Scrap Material		100,000
Credit 1061- NDR-CGST Collected		9,000
Credit 1062 -NDR-SGST Collected		9,000

b) Intra State (Within AP)

(Example: Stall Rents assuming CGST @ 9% and SGST @ 9%)

Debit 2317-Rents Receivable	59,000	
Credit 9105-Stall Rents		50,000
Credit 1061- NDR-CGST Collected		4,500
Credit 1062 -NDR-SGST Collected		4,500

c) Inter state (Outside AP)

(Example: Sale of Scrap assuming IGST @ 18%)

Debit 2301-Debtors-Scrap Material	118,000	
Credit 8732-S/S-Other Scrap Material		100,000
Credit 1063 NDR-IGST Collected		18,000

(ii) For un- Registered Dealers

a) Intra State (Within AP)

(Example: Sale of Scrap assuming CGST @ 9% and SGST @ 9%)

Debit 2301-Debtors-Scrap Material	118,000	
Credit 8732-S/S-Other Scrap Material		100,000
Credit 1070- NDR-CGST Collected		9,000
Credit 1071 -NDR-SGST Collected		9,000

b) Intra State (Within AP)

(Example: Stall Rents assuming CGST @ 9% and SGST @ 9%)

Debit 2317-Rents Receivable	118,000	
Credit 9105-Stall Rents		100,000
Credit 1070- NDR-CGST Collected		9,000
Credit 1071 -NDR-SGST Collected		9,000

c) Inter state (Outside AP)

(Example: Sale of Scrap assuming IGST @ 18%)

Debit 2301-Debtors-Scrap Material	59,000	
Credit 8732-S/S-Other Scrap Material		50,000
Credit 1072 NDR-IGST Collected		9,000

**In case of A/c bus earnings**

a) Intra State

Debit 2601-Bank	10,500	
Credit 8501- A/c Bus Earnings		10,000
Credit 1064- NDR-CGST Collected on A/c bus earning		250
Credit 1065 -NDR-SGST Collected on A/c bus earnings		250

b) Inter state

Debit 2601-Bank	10,500	
Credit 8501- A/c Bus Earnings		10,000
Credit 1066- NDR-IGST Collected on A/c bus earnings		500

**11. CURRENT LIABILITIES (C/L) – PROVISIONS**

1101	C/L-Electricity & Water
1102	C/L-Hire Bus Charges
1103	C/L-Cleaning & Sweeping
1109	C/L-Telephones
1110	C/L-Debts, Loans & Advances
1120	C/L-Stock Adjustment A/c
1124	C/L-Depreciation
1125	C/L-M.V. Taxes
1126	C/L-M.V Tax Arrears - Payable to Government
1130	C/L-D.A. Arrears
1131	C/L-Encashment of Leave
1132	C/L-Pay & Allowances etc.
1134	C/L-Terminal Benefits etc.
1136	C/L-Leave Sal. Pension Cont
1138	C/L-Rents, Rates and Taxes
1141	C/L-Accidents Claims
1145	C/L-Others
1156	C/L-TA & Overtime
1159	C/L-Incentive

1161 C/L-Encashment Certificats 2013 & 2014.  
1163 C/L-RPS Arrears 2013 Bonds Issued.

1. AHs 1101, 1103, 1109, 1134, 1136, 1138, 1156, 1159: Provisions for Outstanding Expenses as on 31<sup>st</sup> Mar every year towards specified purposes at all operating as well as Production Units shall be booked by debiting relevant final heads of account and crediting these AHs. Provisions have to be reversed in April Accounts.
2. AH 1102 (C/L-Hire Bus Charges): Estimate the Outstanding Expenses towards Hire Charges on Hired Vehicles as at the end of every month and pass JE by debiting AH 7801 and crediting AH 1102. Reverse the JE in the subsequent month and make fresh JE for the amount outstanding as at the end of subsequent month. As and when payments are actually made, operate final AH only as usual.
3. AH 1110 (C/L-Debts, Loans & Advances): Depots and Units shall debit written off amounts to AHs in Group 74. Main Accounts Section of the Corporate Office shall make adequate provision.
4. AH 1124 (C/L-Depreciation): Regional Offices shall work out Depreciation expenditure every month as per Depreciation rates communicated by C & B Section of the Corporate Office and debit AH 7510 duly crediting AH 1124. In Mar accounts every year, MA Section shall pass JE to withdraw the provision booked by all Regions. C & B Section and WA Sections shall pass JEs for actual amount of Depreciation as per D F Regulations.
5. AH 1125 (C/L-M.V. Taxes): Regional Offices shall work out M V Taxes expenditure (a) as a percentage of Traffic Revenue at prescribed rate after deducting permissible amounts (b) for Corporation as well as Hired Vehicles (c) for services on portion of routes within the State and debit the same to AH 6401 and credit AH 1125 every month. In Mar accounts every year, B & F Section shall compute the actual amount and regulate the Provision as per requirement. Regional Offices balances in AH 1125 at year-end will be dropped.
6. AH 1130 (C/L-D.A. Arrears): All the Consolidation Centres and AO (P & A): HO shall pass one JE every month from Jan or Jul onwards as the case may be for estimated DA commitment by debiting AH 7516 and crediting AH 1130. These JEs have to be reversed in the accounts of the month(s) in which actual DA payment is made.
7. AH 1131 (C/L-Encashment of Leave): Every month, all the Consolidation Centres, AO (P & A),HO shall book provision for Encashment at the prescribed rate by debiting AH 61s of respective Groups and crediting AH 1131. Units shall debit payments to AH 60s of respective Groups. Consolidation Centres shall debit AH 1131 and credit AH 61s with total amount of actual payment (instead of to the extent of only availability of balance in AH 1131). At the year-end, closing balance in Provision Account shall be regulated by according to requirement.

8. AH 1132 (C/L-Pay & Allowances etc.): Provision for Outstanding Expenses as on 31<sup>st</sup> Mar every year towards Workmen Compensation as well as all other items of Personnel Cost for which specific AHs are not prescribed at all Operating as well as Production Units shall be booked by debiting relevant final heads of account and crediting AH 1132. Provision has to be cleared on payment
9. A.H. 1161: This head shall be maintained by all the units / depots. The provision amount to the extent required by the depots shall be transferred by the Regional Office to the depots fro AH 1131. The units shall calculate interest at the rate of 9% p.a which shall be accounted to AH 7305 – Interest on encashment certificates at the time of making payment.
10. AH 1163 (C/L-RPS Arrears): This head shall be operated for the RPS arrears bonds issued to the employees in connection with RPS 2013. This shall be cleared upon payments made to the employees upon retirement.
11. With regard to Outstanding Expenses, if figures of actual expenditure are known before passing JE, exact amounts have to be taken into consideration. If figures of actual expenditure are not known, estimate probable expenditure based on past experience, correspondence etc., using best judgement in the circumstances. There should not be any omissions in identifying “Items” of expenditure. This is the requirement for provisions for AHs in all relevant Groups.
12. Provisions made in Previous Year(s) may have become superfluous on account of liability not materialising for any reason. Or in respect of Provisions made in Previous Year(s), payments might have been wrongly debited to final AHs without connecting provision for Outstanding Expenses already made. In such cases, Outstanding Provisions have to be withdrawn by debiting AH in which Provision is unnecessarily held and crediting AHs for Prior Period Transactions.
13. After making payment, against provision MADE in previous FY(s), book the difference amount to AHs prescribed for Current Year Transactions, that is, excess of Provision over Payment has to be credited to expenditure AHs of Current Year and excess of Payment over Provision has to be debited to expenditure AHs of Current Year. If provision was NOT MADE, book total amount of payment to AHs for Prior Period Transactions.
14. Generally Provisions for Outstanding Expenses and Accrued Income are made in Mar accounts every year. However in case of Hire Charges for buses hired by the Corporation and Income towards Stall Rents, Expenditure as well as Income shall be accounted for on accrual basis every month.

## **12. CURRENT LIABILITIES (C/L) – INTEREST ACCRUED**

- |      |                         |
|------|-------------------------|
| 1201 | C/L-Interest-State Govt |
| 1204 | C/L-Interest-I D B I    |

1208	C/L-Interest-L I C
1211	C/L-Interest-Banks
1213	C/L-Interest-Central Govt
1215	C/L-Interest-Others
1216	C/L-Interest-S B T
1217	C/L-Interest-S R B S
1218	C/L-Interest-CCS Ltd.,

**16. FIXED ASSETS:** All assets procured under this group shall be accounted under respective AHs, only for the items whose cost per unit is more than ₹ 5000/-

#### **FA – LAND**

1601	LAND
1603	LAND in Possession-RDO/Courts
1605	LAND W/o Possession-RDO/Courts
1607	LAND-Advance
1609	LAND-Leasehold

#### **FA - BUILDINGS (BLDG)**

1611	BLDG-Workshops
1612	BLDG-Garages
1613	BLDG-Workshops (Prior to '58)
1615	BLDG-Offices
1616	BLDG- Central Hospital – VJA
1617	BLDG-Residential Buildings
1619	BLDG-Bus Stations
1620	BLDG -BS- Passenger Amenities
1621	BLDG-Bus Shelters
1623	BLDG-Hospitals/Dispensaries
1624	BLDG-Computer Rooms
1625	BLDG-Other Buildings
1626	BLDG-Leasehold Buildings
1627	BLDG-Roads and Bridges
1628	BLDG-Bldgs. Partially Completed
1629	BLDG -BS- Partially completed

#### **FA - PLANT & MACHINERY (P & M)**

1631	P & M-Plant & Machinery
1633	P & M-Tools > Rs 5000 each
1634	P & M Breath Alcoholic Analyzers
1635	P & M-Body Building Unit
1639	P & M -BS - Plant & Machinery

#### **FA - FURNITURE & OTHER EQUIPMENT (F & F)**

1641	F & F-Furniture & Fixtures
1642	F & F-Office Equipment

1643	F & F-Electronic Equipment
1644	F & F-Electrical Equipment
1645	F & F-Medical Equipment
1646	F & F-Security & Fire Equipment
1647	F & F-Canteen Equipment
1648	F & F-Trg, Edu, R&D Equipment
1649	F & F-Other Equipment
1650	F & F- Cargo Office Equipment
1656	F & F- TIMS
1657	F & F- Net Books & Tabs
1681	F & F- BS - Furniture & Fixures
1682	F & F- BS - Computers / UPS
1683	F & F- BS - Electronic Equipment
1684	F & F- BS - Electrical Equipment
1685	F & F- BS - Security & Fire Equipment
1686	F & F- Cargo office Computers

### **FA - VEHICLES (VEH)**

1661	VEH-Passenger Vehicles
1667	VEH-Lorries, DGT, Tankers
1669	VEH-Jeeps & Cars
1671	VEH-Two Wheelers
1673	VEH-Other Vehicles
1674	VEH - Passenger Vehicles - JNNURM

1. AHs 1601 to 1607: When Proceedings are received and there are no disputes pending, payments made to Parties shall be debited to AH 1601. When dispute arises on Proceedings and the deposit is made in the Court, AHs 1603 and 1605 shall be debited depending on possession of the Land, Pending Registration, any amounts paid to the Parties directly shall be kept under AH 1607. On receipt of final Proceedings or on Registration, AHs. 1603, 1605, 1607 shall be credited debiting AH 1601.
2. AH 1609 (LAND-Leasehold): Any expenditure incurred on acquisition and development of land for a fixed period on Leasehold basis shall be debited to AH 1609.
3. AH 1626 (BLDG-Leasehold Buildings): Amount (including initial charges in the form of Registration Fee, Stamp Duty etc) incurred to acquire any Building on Lease for a longer period shall be debited to AH 1626.
4. AH 1627 (BLDG-Roads and Bridges): Expenditure incurred for construction of Roads and Bridges shall be debited to AH 1627.
5. AH 1628 (BLDG-Bldgs. Partially Completed): Expenditure incurred on Works, which are partly completed and put into use shall be debited to and continued in AH 1628 till such time the entire Work is completed in all respects. After issue of Completion Report, the entire amount shall be

transferred to the concerned Assets AH duly withdrawing the amount from AH 1628.

6. AH 1631 (P & M-Plant & Machinery):

- a) Cost of P & M such as Generator, Compressor, Washing Plant, Drilling Machine, Grinding Machine, Injector Tester, Welding Plant, Greasing Plant, Crane, Sewing Machine, Pump, Testing Equipment, Diesel Smoke Metres etc., costing more than Rs 5000 each piece or individual item shall be debited to AH 1631.
- b) Plant & Machinery items (excluding Furniture) whose individual piece or item cost is less than Rs.5000 shall be charged off to AH 4126 (Depots), AH 4226 (Departmental Vehicles) or AH 71 (Production Units).
- c) In case of self constructed Fixed Assets (Ex: Automatic Washing Plants and Generators etc.), capitalise the expenditure incurred for stores materials as well as labour cost used in construction. Expenditure incurred towards Civil Works for Platform undertaken at the site to facilitate installation of Washing Plants shall be debited to AH 1631. Cost of any approach Road laid towards Washing Plant has to be debited to AH 1627. But cost of Civil Works executed at Computer Rooms shall be debited to Buildings Group.

7. AH 1633 (P & M-Tools): Cost of Tools such as Reamer Set, Digital Micro Metre, Digital Vernier Caliper, Compression Gauge, Torque Wrench etc., shall be accounted to this AH.

Cost of tools such as Spanner, Wrench, Plier, Mechanical Jack, Mechanical Vernier Caliper etc., whose individual piece or item cost is less than Rs 5000 shall be debited to AH 4126 (Depots), AH 4226 (Departmental Vehicles) or AH 71 (Production Units).

.AH 1634 (P & M-Tools): Cost of Breath Alcoholic Analyzer shall be accounted to this AH.

8. AH 1641 (F & F-Furniture & Fixtures): Cost of Furniture & Fixtures such as Tables, Chairs, Computer Tables and Chairs, Almirahs, Iron Safe, Cabinets etc., shall be debited to AH 1641.

9. AH 1642 (F & F-Office Equipment): Cost of Office Equipment such as Calculators, Telephone Instruments, Typewriter, Duplicating Machine, Laminating Machine, Photo Copier, FAX Machine etc shall be debited to AH 1642.

Cost of Cash Carrying Boxes etc shall be debited to AH 6505 (Other Traffic Equipment).

10.AH 1643 (F & F-Electronic Equipment): Cost of Computer Systems and peripherals such as Printer, Modem, Key Board and Electronic Equipment such as TIMS, Fax, PABX, TVs and VCRs etc shall be debited to AH 1643. Cost of Consumable items such as Catridges, CDs, Printer Ribbons including Refilling Charges, Printer Heads etc shall be debited to AH 7002 (Printing & Stationery-Computers).

11.AH 1644 (F & F-Electrical Equipment): Cost of Electrical Equipment such as Fans, Air Conditioners, Air Coolers, Water Coolers, Vacuum Cleaners, Stabilisers, Jet Pumps, Public Addressing System and similar items shall be debited to AH 1644.

Cost of Consumable items such as Sodium Vapour Lamps, Tube Light Assemblies, and Bulbs etc., for Lighting (that is other than Automotive Bulbs for Vehicles) shall be debited to 72s in case of Production Units and to AH 6727 for Garages as well as Bus Stations, Offices etc.

12.AH 1645 (F & F-Medical Equipment): Cost of Scanner, Binocolular Microscope, Oxygen Cylinder, Analyser, Stimulator, X-Ray Machine, Ultrasonic Nebuliser, Incinerator, ECG Machine, Operation Theatre Table, Dental Equipment, Orthopaedic Equipment etc., costing more than Rs 5000 each shall be debited to AH 1645.

Cost of Thermometers, Enamel Basins, Syringes, Stethoscopes, B P Apparatus, Stainless Steel Drum etc., and other Medical Equipments whose individual piece or item cost is less than Rs.5000 shall be allocated to AH 6031.

13.AH 1647 (F & F-Canteen Equipment): Cost of Electrical Grinder, Commercial Gas Stoves etc., costing more than Rs. 5000 each shall be debited to AH 1647.

Cost of items such as Utensils, Plates, Spoons, Glasses etc and other items required by Canteens in Production Units, Training Colleges etc., whose individual piece or item cost is less than Rs.5000 shall be debited to AH 67 (Production Units) and AH 6003 (Other Units).

14.AH 1648 (F & F-Trg, Edu, R&D Equipment): Cost of Overhead Projector, Driving Simulator etc., costing more than Rs 5000 each shall be debited to AH 1648.

Cost of Equipment such as Black Boards, Nova pan White Board, Chalk Pieces, Marker Ink Pens etc., required for Training Colleges, Schools etc., shall be debited to AH 6123.

15.AH 1649 (F & F-Other Equipment): Cost of F & F items such as Syntex Water Tanks, Alcoholic Breath Analysers etc which cannot be debited to any of the AHs from 1631 to 1648 shall be debited to AH 1649.



16.AHs 1611 to 1625: Capitalised cost of all Buildings shall be debited to respective Building AHs 1611 to 1625.

17.AHs 1611 to 1674 shall be debited with the amounts transferred from Group 17 (Capital – Works in Progress) or on outright purchase or issue to the Units as the case may be. Group 16 has to be credited on transfer or sale.

18.AHs 1661 to 1674: Cost of acquisition of Vehicles including initial cost of their Registration, Insurance, Road Tax and other incidental expenses in bringing the Vehicles on Road shall be debited to AHs 1661 to 1674.

## **17. CAPITAL WORKS-IN-PROGRESS (WIP)**

- 1711 WIP-Workshops
- 1712 WIP-Garages
- 1715 WIP-Offices
- 1716 WIP-Central Hospital - VJA
- 1717 WIP-Residential Buildings
- 1719 WIP-Bus Stations
- 1720 WIP BS Passenger Amenities.
- 1721 WIP-Bus Shelters
- 1723 WIP-Hospitals
- 1724 WIP-Computer Rooms
- 1725 WIP-Other Buildings
- 1731 WIP-Plant & Machinery
- 1733 WIP-Chassis-Outsiders
- 1737 WIP Bus Bodies-Outsiders
- 1738 WIP-Vehicles-Other Costs
- 1746 WIP-Capital works

1. Expenses pertaining to individual Capital Works shall be debited to AHs in this Group either directly or by transfer through W.I.P AHs. On completion of the Work, AHs in this Group have to be credited by debiting relevant AHs under Group 16.
2. On receipt and allotment of Chassis for Body Fabrication AH 1733 (Outsiders) shall be debited by crediting AH 2401 or 0811 as the case may be. Cost of Body fabrication shall be debited to AH 1737 (Outsiders) as the case may be. Any expenditure incurred before putting the vehicles on road shall also be debited to AH 1738. On completion of Work, AHs 1732 to 1738 shall be credited by debiting AH 1661.
3. The expenditure shall be accounted to the capital account if the expenditure made enhances the life of the asset irrespective of the sanction of the expenditure from Capital budget or R&M budget. All payments under this head shall be made only after pre-audit by the respective Dy.CAOs.

## 19. INVESTMENTS

1904	Share Capital in A N L
1905	Share Capital - VUTCL - VJA BRTS
1906	Share Capital - VUTCL - VSP BRTS
1911	Insurance Fund Investment
1930	Fixed Deposits - Banks
1942	Other Investments

## 20. CURRENT ASSETS (C/A)–INTEREST ACCRUED & P.P EXPENSES

2001	C/A-Interest-Investments
2010	C/A-Interest-A P Transco
2011	C/A-Interest-A P Telecom
2012	C/A-Interest-Others
2015	C/A-Dividend Receivable
2020	C/A-Pre-paid M.V. Taxes
2021	C/A-Pre-paid Expenses
2022	C/A-PP M V Taxes-Other States
2023	C/A-PP M V Taxes-Deptl. Veh.

1. AH 2020 (C/A- Pre-paid M.V. Taxes): B & F Section of the Corporate Office shall operate this AH to book MV Taxes payments made in advance and their clearance.
2. AH 2021(C/A- Pre-paid Expenses): In cases where period for payments towards Telephone Rent, Property Tax, Factory License etc extends beyond the current financial year in which payments are made, proportionate amount for the period after Mar shall be debited to AH 2021 at the payment stage. Amounts debited to AH 2021 shall be charged off to Final Expenditure AHs in accounts of concerned FYs.
3. AH 2022 (C/A- PP M V Taxes-Other States): In respect of services operated in Inter-State routes, the Depot Accounts Wings shall collect break up of earnings realised on the portion of route (a) within our State and (b) outside our State separately from the DC (E) and allocate earnings on the portion of route falling outside the State to AH 8532. Regional Offices shall book M V Tax payments to other States to AH 2022 and clear proportionate amounts every month to AH 6402.
4. AH 2023 (C/A- PP M V Taxes-Deptl. Veh.): On transfer of payments made by the HO towards M V Taxes on DGTs and other departmental vehicles, Regional Offices shall book the amount to this AH and clear proportionate amounts every month to AH 6839.

## 21. CURRENT ASSETS – STOCK (INV)

2101	INV-HSD Oil
2102	INV-Petrol
2103	INV-New Tyres
2104	INV-Tubes
2105	INV-RC / RT Tyres
2106	INV-CNG
2107	INV-HSD Oil - Out Depot Issues
2108	INV-HSD Oil - Out Depot Receipts
2109	INV-CNG - Out Depot Issues
2110	INV-CNG Out Depot Receipts
2111	INV-Major Assembly Spares
2112	INV-Batteries
2113	INV-Bearings
2114	INV-Springs & Spring Blades
2115	INV-Stores & Spares
2116	INV-Lubricants
2117	INV-Chemicals etc
2118	INV-Paints & Varnishes
2119	INV-Seats, Cushions etc
2120	INV-Aluminium
2121	INV-Glass
2122	INV-Timber & Plywood
2126	INV-Consumables & Tools
2127	INV-Electrical Items
2131	INV-Machinery Spares
2132	INV-Plant & Machinery
2133	Retro-Reflective Tapes(RRT)
2134	INV-Bio-Diesel
2142	INV-Paper, Century Cards etc.
2143	INV-Printing Ink
2144	INV-Binding & Other Print Mat.
2146	INV-RT / RC Conventional Mat.
2147	INV-RT / RC Precured Material
2149	INV-Other Vulcanising Material
2151	INV-Traffic Equipment
2157	INV-Uniforms
2160	INV-Medicines
2161	INV-Computer Stationery
2162	INV-Computer Consumables
2163	INV-Printing & Stationery
2164	INV-Material in Transit
2165	INV-Other Miscellaneous items
2166	INV-Depot Stores
2167	INV-Stores at T R S
2170	INV-Obsolete Stores
2171	INV-R & I Items
2191	INV-Cement

2192            INV-Steel  
 2193            INV-AC Sheets etc.

JEs TO BE PASSED AT DEPOT LEVEL FOR ACCOUTING OF HSD OIL/CNG.

1.

Dr.

Cr.

Amount	A.H	Nomenclature	A.H.	Amount
XXXX	2101	Being the entry passed towards For accounting INV- HSD OIL		
		For the Value of Supplies received from the OIL Companies	2848	XXXX
		For the Value of HSD OIL received by the Vehicles of Depots from other Depots	2108	XXXX
		For the Value of HSD OIL Received from other STUs' for the Depot Vehicles	2865	XXXX
		For the value of HSD OIL drained from the Vehicles	6301	XXXX
		For the Value of HSD OIL purchased locally	2861	XXXX
		For the Value of HSD OIL received from other Units in BULK (thro' MTD 68/B	2862	XXXX
		For the Value of HSD OIL Stock Adjusted - Ground Tank Excess	2806	XXXX
<b>XXXX</b>		<b>Total</b>		<b>XXXX</b>

Dr.

Cr.

Amount	A.H	Nomenclature	A.H.	Amount
XXXX	2106	Being the entry passed towards For accounting the INV - CNG		
		For the Value of CNG purchased locally	2860	XXXX
		For the Value of Supplies received from the GAS Companies	2867	XXXX
		For the Value of CNG received by the Vehicles of Depots from other Depots	2110	XXXX
<b>XXXX</b>		<b>Total</b>		<b>XXXX</b>

2.

Dr.

Cr.

Amount	A.H	Nomenclature	A.H.	Amount
<b>i) For accounting of HSD Oil Shortage after adjusting in MTD/29R</b>				
XXXX	2805	For the Value of HSD OIL Stock Adjusted - Ground Tank Short		
		INV - CNG	2106	XXXX
<b>XXXX</b>		<b>Total</b>		<b>XXXX</b>
<b>ii) For accounting of after receiving write off sanction from the higher authority</b>				
XXX	7507	PROV-Stock Adjustment Account		
		For the Value of HSD OIL Stock Adjusted - Ground Tank Short	2805	XXXX
<b>XXXX</b>		<b>Total</b>		<b>XXXX</b>

(The above JE shall be passed every month for receipt of HSD OIL duly verified by the concerned DC and certified by Mechanical Supervisor and Depot Manager, saying the necessary entries were recorded in the MTD 29 R).

**B) For Accounting of Issues of HSD OIL/CNG.**

Dr.			Cr.	
Amount	A.H	Nomenclature	A.H.	Amount
XXXX	6301	Being the entry passed towards For the Value of HSD OIL Consumed by the Depot Own Vehicles		
XXXX	2864	For the Value of HSD OIL Supplied to the Vehicles of Other STUs'		
XXXX	4201	For the Value of HSD OIL issued to the Depot Managers Jeep, Squad Jeeps, Departmental Vehicles and Depot DGTs		
XXXX	7325	For the Value of HSD OIL issued for cleaning, Misc. purposes		
XXXX	6706	For the Value of HSD OIL Issued to the Depot Generator		
XXXX	2107	For the Value of HSD OIL issued to the Vehicles of other Depots		
XXXX	2863	For the Value of HSD OIL Issued to other Units in BULK (thro' MTD 68/B)		
XXXX	2805	For the Value of HSD OIL Stock Adjusted - Ground Tank Short		
XXXX	7802	For the Value of HSD Oil Hire Buses		
		For the Value of INV - HSD OIL	2101	XXXX
<b>XXXX</b>		<b>Total</b>		<b>XXXX</b>

Dr.			Cr.	
Amount	A.H	Nomenclature	A.H.	Amount
XXXX	6302	Being the entry passed towards For the Value of CNG Consumed by the Depot Own Vehicles		
XXXX	2109	For the Value of CNG issued to the Vehicles of other Depots		
		For the Value of - INV - CNG	2106	XXXX
<b>XXXX</b>		<b>Total</b>		<b>XXXX</b>

NOTE:- (The above JE shall be passed basing on the statement generated through VEMAS with the Values)

**C) For Accounting of transfer of advice for Interstate Issues/Receipts of HSD OIL/CNG made by the Depots of Corporation to the buses of other STUs.**

Amount	AH	Nomenclature	AH	Amount
i) For issuance of Debit Advice for the value of HSD OIL issued to the other STU Buses including APTDC.				
XXXX	3283	IUT Inside Debit Advices		
		For the Value of HSD OIL Supplied to the Vehicles of Other STUs' and Other Corporation Buses	2864	XXXX
<b>XXXX</b>		<b>Total</b>		<b>XXXX</b>
ii) For issuance of Credit Advice for the value of HSD OIL received from the Depots of other STUs by the Buses of the Depots of Corporation.				
XXXX	2865	For the Value of HSD OIL Received from other STUs' for the Depot Vehicles		
		Inside Credit. Advices	3284	XXXX
<b>XXXX</b>		<b>Total</b>		<b>XXXX</b>

**JEs TO BE PASSED AT REGIONAL ACCOUNTS OFFICE.**

A. For Acceptance of advice issued by the Depots of the Region for Interstate Issues / Receipts of HSD OIL/CNG made by the Depots of Corporation to the buses of other STUs.

Amount	AH	Nomenclature	AH	Amount
i) For acceptance of Debit Advice issued by the Depots of the Region for the value of HSD OIL issued to the other STU Buses including APTDC.				
XXXX	2864	For the Value of HSD OIL Supplied to the Vehicles of Other STUs' and Other Corporation Vehicles		
		Inside Debit Advices	3283	XXXX
<b>XXXX</b>		<b>Total</b>		<b>XXXX</b>
ii) For acceptance of Credit Advice issued by the Depots of the Region for the value of HSD OIL received from the Depots of other STUs by the Buses of the Depots of Corporation.				
XXXX	3284	Inside Credit Advices		
		For the Value of HSD OIL received from other STUs' for the Depot Vehicles	0825	XXXX
<b>XXXX</b>		<b>Total</b>		<b>XXXX</b>

**Note:-** Regional Accounts Office shall Credit AH 0825 - C/L - INTERSTATE OIL BILLS only instead of AH 2865 HSDOIL -INTERSTATE RECEIPTS. And AH 0825 C/L - INTERSTATE OIL BILLS will be cleared on arranging payment.

B. On raising the Invoice on other STU towards supply of HSD OIL by the depots of the Region.

Amount	AH	Nomenclature	AH	Amount
XXXX	2331	INTERSTATE OIL BILLS RECEIVABLES		
		For the Value of HSD OIL Supplied to the Vehicles of Other STUs', basing on the statement received from the Depots	2864	XXXX
		For the Amount of Service charges applicable to the STU	9219	XXXX
<b>XXXX</b>		<b>Total</b>		<b>XXXX</b>

(THIS JE REPLACES THE ACCOUNTING PROCEDURE (ENTRIES) MENTIONED AT ITEM 09, PAGE 168 OF ACCOUNTS MANUAL 2004.)

NOTE: HEREAFTER, NO CREDIT ADVICE WILL BE SENT BY AO (STORES) TO THE REGIONS FOR THE VALUE OF HSD OIL RECEIVED FROM OTHER STUs' BY THE VEHICLES OF THE DEPOTS OF THE RESPECTIVE REGIONS)

### **1. Reconciliation of Inventory at Zones: AH 2103 to AH 2105, AH 2111 to AH 2132 and AH 2146 to AH 2165**

1. The differences between Kardex inventory and Financial Inventory arises due to differences in payments from RO generated by SPD and payment made by Accounts after Audit. Variations are due to rate amendments made after RO is generated. In OLIMS module of Stores, due to rate variations an RO cannot be regenerated and even a supplementary RO also cannot be generated. The Inventory as per Stores Kardex will reflect, the value of ROs generated whereas the Inventory as per Accounts, reflects the true value of Inventory bills paid as per actual stores payments.
2. In the present system, the reconciliation of Kardex balances is taking place once in a year at 31<sup>st</sup> March, the difference is booked to either AH 2801 or AH 2802 depending on shortage or excess difference values and a Note file is being processed for write off of differences to the ED/Zone. After obtaining sanction of Ed/Zone, the amount is being transferred from AH 2801 and AH 2802 to AH 7507, and reflected in P&L account under Provisions Group but not charged to Stores Expenditure of Depots in the month of payments made.
3. Hence, reconciliation of the Kardex Inventory balances and Inventory as per Accounts Ledger shall be done every month and the difference value shall be transferred to the Depots on the proportion of fleet strength. Hence forth, the AHs 2801 and AH 2802 are withdrawn.

## 2. Verification of Inventory at Wards:

The inventory excess - differences arising on verification of wards shall be accounted to inventory account heads i.e., AH 2103 to 2105, 2111 to 2132 and AH 2146 to AH 2165. If there is a shortage in inventory it shall be accounted to AH 2369 – Misc. Recoverable from Employees duly giving credit to the respective Inventory AHs in 21 group.

3. AH 2109 and AH 2110 shall operated by transfer of advices for issuance and receipt of CNG gas from other depots.
4. AH 2111 (INV-Major Assembly Spares): AH 2111 shall be debited with the cost of Major Assembly spares such as Engines, Rear Axle, Front Axle, Fuel injection Pumps, Differential etc.
5. AH 2115 (INV-Stores & Spares): Cost of spares held in stock for maintenance of vehicles shall be debited to AH 2115, where no specific AH is prescribed.
6. AH 2117 (INV-Chemicals etc). This AH shall be operated for Chemicals, Rubber, Leather and Rexine.
7. AH 2126 (INV-Consumables & Tools): Consumable items of general nature such as Tools, Cotton Waste, Soaps etc., shall also be debited to this AH.
8. AH 2131 (INV-Machinery Spares): Spares that are required for maintenance of Plant & Machinery of Garages and Production Units shall be debited to this AH.
9. AH 2151 (INV-Traffic Equipment): This AH shall be debited with the cost of Trays, Tray Boxes, Nippers, Badges and other Traffic Equipment.
10. AH 2164 (INV-Material in Transit): Assess the value as on 31<sup>st</sup> Mar of (a) material received and lying in Receipts Section under accounting irrespective of whether advance payment has been made or not and (b) material rejected but not returned to the Supplier irrespective of whether advance payment has been made or not and bring to book (Dr AH 2164 and Cr AH 0829 in Mar accounts every year. The JE shall be reversed in the following Apr accounts.

In cases of transfer of stores materials from one Zonal Stores to the other, value of stores material is transferred by Debit Advices. At the year end, if Debit Advices are not received before closing Mar accounts, book the value of stores materials received by debiting relevant Inventory AHs in Group 21 and crediting AH 2802. This JE shall be reversed in the following Apr accounts.

In case of short receipt of materials, while in transit from one Zonal Stores to the other, debit the value of stores materials short received to AH 2813 (Thefts & Embezzlements) and credit AH 3281. On settling the issue, clear the balance in AH 2813. **Suspense details shall be maintained for this AH.**



11. AH 2166 (INV-Depot Stores): Regional Offices shall incorporate the value of the Stores held at Depots on 31<sup>st</sup> Mar every year by debiting this AH and crediting relevant Stores Consumption AHs. This JE shall be reversed in Mar accounts of the next year.

## **22. CURRENT ASSETS – DISPOSAL STOCK (D/S)**

2201	D/S-Vehicles
2203	D/S-Bodies
2205	D/S-Plant & Machinery
2211	D/S-Other Fixed Assets
2220	D/S-Lubricants and Other Oils
2221	D/S-Aluminium
2222	D/S-Batteries
2223	D/S-Bearings
2224	D/S-Building Materials
2225	D/S-Stationery & Waste Paper
2226	D/S-Tyres
2227	D/S-Tubes
2229	D/S-Electrical items
2230	D/S-Empties
2231	D/S-Tools
2232	D/S-Other Scrap Material

1. Specimen JEs for Disposal of Scrap Vehicles:

(a) On receipt of Scrap Vehicles

AH 2201 Dr. To AH 2830 (Book Value)

(b) On receipt of deposit and balance payment for Disposals

AH Bank Dr. To AH 0621 (Realised Value)

(c) On receipt of Sale Issue Notes

AH 2830 Dr. To AH 2201 (Book Value)

(d) To make Contribution to Depreciation Fund:

AH 0621 Dr. To AH 0261 (Book Value, i.e. ₹.1/-)

(e) To book Profit in respect of Vehicles for which Realised Value > Book Value:

(Book Scrap sales leaving ₹.1/-)

AH 0621 Dr. To AH 8701 (Profit amount)

(f) To book Loss in respect of Vehicles for which Book Value > Realised Value:

AH 8702 Dr. To AH 0261 (Loss amount)

2. Specimen JEs for Disposal of Scrap Materials:

(a) On receipt of deposit and balance payment for Disposals:

AH Bank Dr. To AH 0621 (Realised Value)

(b) On receipt of Sale Issue Notes:

AH 0621 Dr. To AH Group 87 (Realised Value)

Assess the value of scrap materials lying in DS-8 Ward as on 31<sup>st</sup> Mar every year with latest approved auction rates and bring to book (Dr. AH Group 22 and Cr AH 2830). This JE shall be reversed in Apr accounts.

3. Specimen JEs for Disposal of Obsolete Stores:

(a) Whenever an item of Stores is declared as obsolete:

AH 2170 Dr. To AHs in Grp 21 with value at Weighted Average (WA) Rate

(b) On receipt of deposit and balance payment for Disposals:

AH Bank Dr. To AH 0621 (Realised Value)

(c) On receipt of Sale Issue Notes:

AH 0621 Dr. To AH 2170 (Realised Value)

(d) To charge off Loss to Stores Obsolescence Fund:

AH 0322 Dr. To AH 2170 (Loss amount)

In order to ensure correct accounting, encourage the Stores Department to specify the appropriate AHs on all Vouchers for Receipt, Issue and Disposals.

## **23. SUNDRY DEBTORS AND BILLS RECEIVABLES**

### **FIRMS**

2301	Debtors-Scrap Material
2302	Debtors-Vehicles
2311	Advertisements Receivable
2312	Goods Transport Receivable
2316	Testing Charges Recoverable

2317	Rents Receivables
2319	Water & Elec. Receivable
2320	Spl. Hire-Others Receivable
2321	Recoverable from Others
2326	Receivable from other RTC
2331	Interstate Oil Bills Receivable
2332	W E P Bills Receivable
2333	Road-cum-Rail Tickets
2335	TTD Concession Tickets
2337	Accident Claims Receivable
2339	Spl. Hire-Govt Undertakings

### **STATE AND CENTRAL GOVERNMENTS**

2341	Police Warrants Receivable
2342	MLA / MP Travel Charges
2343	NGO Passes Receivable
2344	Spl. Hire-Govt Receivable
2345	Stipend Receivable
2346	SPL.Hire Divya Darshanam
2347	Fin. Assist. Receivable from Govt.
2348	VAT (JNNURM)
2349	Refund Claims of MV Taxes etc
2350	Printing Charges Receivable
2351	Postal Mails Receivable
2352	R & B Dept Receivable
2354	Pension Cont. Receivable
2355	P.F. Contribution Receivable
2356	L.S. Contribution Receivable
2357	Gratuity Cont. Receivable
2358	Grant-in-Aid Receivable
2359	Freedom Fighters' Subsidy
2360	Subsidy for Concessions

### **EMPLOYEES ETC**

2361	Special Hire-Directors
2363	Special Hire-Employees
2364	Rent-Employees
2365	Water & Elec.-Employees
2366	Deficiencies-Employees
2367	Cost of Damages
2369	Misc. Recoverable-Employees
2370	Court Stay on any Recovery from Employees

1. AH 2311, 2317 & 2319: Advertisement Receivable, Rents Receivable, shall be reconciled with Personnel Department every month, to ensure correctness of the accounts data to carryout rectifications entries etc., if

any. Separate case shall be maintained as a token to record the reconciliation details. Every month a letter shall be written to the Personnel department for affecting recoveries of dues from the stall / advertisement contractors.

2. AH 2316 (Testing Charges Recoverable): Testing Charges drawn in advance and paid to the Testing Houses or Labs and “deposits” made with the CIRT in pursuance of CCoS Lr No POCI/ ASRTU/7/ Testing/ 99-2000 dt 5<sup>th</sup> Aug 00 shall be debited to AH 2416.

Whenever firms are required to submit samples *along with tender*, firm shall bear test charges.

Whenever random samples are tested *out of supplies* made by firms, test charges are borne by the Corporation, when the sample meets specifications, i.e., On approval of the test report, transfer the amount from AH 2416 to AH 7339.

When the sample fails, the firm has to bare the test charges along with material cost and penalty. JE should passed as follows:

AH 2316 Dr	Total amount to be received from the firm
AH 7340 Cr	Cost of material
AH 9202 Cr	Penalty amount
AH 2416 Cr	Testing charges paid to CIRT

AH 2316 Monthly reconciliation of testing charges recoverable shall be made with the stores department to pass necessary entries as per the CIRT reports received and to connect the recoveries if any made in the bills and not accounted by the accounts personnel if any. Every month a letter shall be written to the stores department to obtain recoveries from the suppliers. **Suspense register shall be maintained based on the sample code given by CIRT for each sample, due to which reconciliation would be easier.**

3. AH 2320, 2321, 2326, 2331, 2332, 2335, 2339 : Monthly follow up letters for recovery of the outstanding balances shall be sent to OPD,MED, SPD,PD etc to affect recoveries from the concerned . Accounts personnel shall periodically reconcile the balances in the above heads with the concerned department.
4. AH 2344 to AH 2360: Accounts department shall raise bills under this Heads promptly every month in co-ordination with other wings. AO shall make follow up action repeatedly to realise the dues and shall periodically reconcile the outstanding balances with other departments as a token of conformation of balances.
5. AH 2361 to AH 2369: The debits raised under these heads shall be recovered in the salary bill immediately the same or following month or as per the orders of the competent authority.

6. Amounts due towards sale of Material, Hiring of Vehicles, Police Travel, Carriage of Mails, Rents, Accident Claims and others shall be debited to the relevant AHs under this Group 23. On receiving the amounts, these AHs shall be credited by debiting AH Bank. In cases where amounts are not recovered or adjusted, transfer the amounts to AHs in Group 74 after obtaining write off orders of competent authority.
7. AH 2321 (Recoverable from Others): This head shall be operated for the amounts recoverable from others which do not fall under any of the account heads under this group.
- 5) AH 2326 (Receivable from TSRTC): In view of State Bifurcation the amounts Receivable from TSRTC pertaining to any nature shall be accounted to this account head. Regular follow up shall be made by the AOs and Dy.CAOs for realisation of the dues.
- 6) AH 2331 (Interstate Oil Bills Receivable): Regional Offices shall raise bills for HSD Oil supplied to vehicles of other STUs by debiting AH 2331 and crediting AH 6301 (for cost of HSD Oil) and AH 9219 (for Service Charges, wherever applicable). In case of supply of spare parts, relevant AHs in Group 41 shall be credited.
- 7) AH 2335 (TTD Concession Tickets):
- 8) AH 2341 (Police Warrants Receivable): This AH shall be operated for bills raised against Warrants issued by Police, Excise and other Govt., Departments as well.
- 9) AH 2342 (MLA / MP Travel Charges): This AH shall be operated by the P& A Section of the HO for bills raised for MLA/MP Travel Charges.
- 10) AH 2345 (Stipend Receivable): Stipend as well as TA & DA to the Traffic Apprentices, Mechanical Apprentices and Officers under Training shall be debited to AH 6103. In case of Apprentices in Workshops, A H 5573 shall be operated.
- 11) Stipend as well as TA & DA etc., to the Graduate, Technical and ITI Apprentices under the Apprentices Act shall be debited to AH 6101. In case of Graduate and Technical Apprentices, claim fifty percent of the stipend amount as reimbursement from the Govt., of India by debiting AH 2345 and crediting AH 6101. Balance in AH 2345 shall be cleared on realisation.
- 12) AH 2346 – the depots shall book amounts receivable from Endowments Department for operation of Divya Darshnam special hire buses under this head. The amount received from endowments department by AO(B&F) shall apportion & distribute the amounts to the Depots based on the proportion of the amounts outstanding as on date and transfer through credit advices to the depots.

13)AH 2360 (Subsidy for Concessions): All the Regional Offices are required to pass JE in their (Regional Offices) accounts every month by debiting AH 2360 and crediting AH 9260 for the amounts communicated by the Head Office from time to time. For the purpose of P & L Account, Depot wise amounts have to be entered in additional data (nmenu/Financial Performance/Entry) as is being done in case of scrap vehicles amounts. The Regional Offices should transfer the balances in AH 2360 to the AO (B & F): HO in Mar accounts.

14)AH 2366 (Deficiencies - Employees): This AH shall be debited with Conductors' Cash deficiencies and credited when amounts are made good or recovered or transferred.

15) AH 2369 (Misc. Recoverable-Employees): This AH shall be operated for miscellaneous recoveries such as excess incentives paid etc.

## **24. LOANS, ADVANCES & DEPOSITS**

### **ADVANCES (ADV) TO FIRMS**

2401	ADV-Chassis
2403	ADV-Body Builders
2405	ADV-HSD / Petrol
2406	ADV-Tyres, Tubes, Tread Rubber
2407	ADV-Stores, Spares and Lubs
2409	ADV-Cement
2411	ADV-Steel
2413	ADV-Contractors
2414	ADV-Others
2415	ADV-Freight, Demurrage etc.
2416	ADV-Testing Houses/Labs
2420	ADV-Material on Loan
2422	ADV-Material- Repairs & Return

### **LOANS & ADVANCES TO EMPLOYEES**

2431	Festival Advance
2432	Advance Pay on Transfer
2433	Advance TA
2434	Krishna Puskaram Advances
2435	Settlements Awaited
2437	Jathra Advance
2438	Vehicle Advance
2439	House Building Advance
2440	Marriage Loans
2441	Furniture Advance
2442	Employees-Misc. Advances
2443	Salary Advance
2445	Relief Advance

2446	Site Loans
2449	Double Duty Advances
2450	LTL Interest Suspense

## DEPOSITS

2451	Deposits-Electricity
2452	Deposits-Telephone
2454	Deposits-Others
2455	Deposits – Contra
2456	MACT Paid for Hired Vehicles - Recoverable
2457	Court Deposits-Back wages
2458	Accident Compensation
2459	Passenger Insurance Claims
2460	Damage to High end-Vehicles
2461	Income-tax
2462	Employee Insurance Claims

## OTHER LOANS & ADVANCES

2471	Amount Receivable from Govt.
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AH 2401, 2403, 2406, 2407, 2414:- Advances made under these Heads shall be cleared upon receipt of bills for the material received. The outstanding balances indicates advances made and material not received so far. Monthly follow up with other wings shall be made for clearance of outstanding balances.

1. AH 2415 (ADV-Freight, Demurrage etc): This AH shall be operated to book recoverable portion of Freight and Demurrages as well as Bank Charges from the Suppliers. Monthly follow up action shall be taken for clearance of outstanding balances.
2. AH 2416 : CIRT testing charges paid shall be accounted in this AH. Upon receipt of CIRT reports, takes for the amount from AH 2416 to AH 2316 along with the penalty if the sample fails , transfer to AH7339, if the sample is approved .

Suspense registers shall be maintained based on the sample code given by CIRT for each sample due to which reconciliation would be easier.

3. AH No 2422: This AHs shall be debited to disclose our Material lying with outsiders by crediting the relevant Asset Accounts or Expenditure Accounts. On collecting back, the JEs shall be reversed.
4. AHs 2431 to 2449: On payment of Advances / Loans to Employees, AHs 2431 to 2449 shall be debited. These will get cleared on recovery or on transfer to other Units or debiting AH 7403 in case of write off. Monthly follow up action with other wings shall be taken for un-cleared balances.
5. AH 2435 (Settlements Awaited): In cases, where outstanding balance in any AH in Groups 23 and 24 could not be cleared either by recovery or

write off sanction within two calendar months after death or retirement or resignation or removal etc., transfer the balances to AH 2435 by passing Journal Entry. Accounts officers shall review the balances in this suspense head whether the entries are genuine or not.

6. AH 2439 (House Building Advance): Since the corporation is not advancing any HBA loans to the employees, there shall not be any debits further to this head except for the interest portion to be debited and to be recovered and there shall not be any credit balances under this head.
7. AHs 2451 to 2454: Where we are required to make deposits for Electricity, Telephones etc., these AHs shall be debited and on realisation, the same are to be credited. With regard to Electricity, Application Fee, Development Charges, Cost of Service Line for obtaining new connection or regularising the additional load or any other expenditure of non-refundable nature shall be debited to AH 6707 (Garages) or AH 6701 (Bus Stations, Offices etc) or AH 72 (Production Units) as the case may be. Consumption Deposit or Additional Consumption Deposit or any other Deposit of refundable nature shall be debited to AH 2451.
8. AH 2458 (Accident Compensation):
  - a) Compensation paid in MACT cases, after obtaining competent authority's sanction, shall be debited to AH 6901.
  - b) Immediate financial assistance paid in the form of Initial or Part Compensation (earlier called as Ex-gratia) shall be debited to AH 2458 (Accident Compensation under Deposits). After adjustment by way of deduction from the Compensation awarded, the amount shall be cleared to AH 6901. In cases where the legal heirs of deceased or victims do not lodge Claim for Compensation upto one year from the date of accident, the amount should be transferred to AH 6901.
  - c) Compensation paid for death or permanent disablement of a passenger or other road user in pursuance of settlements Out-of-Court or in Lok Adalat, after obtaining competent authority's sanction, shall be debited to AH 6901. If decision is taken to appeal against the Award and amount is deposited in Court, then Dr AH 6901 for the amount that would remain with the Court as Deposit if it is pertaining to the depot, for other depots operate AH2458. Transfer the balance in AH 2458 to the respective depots when the Court delivers final Judgement.
  - d) Provision for Outstanding Expenses shall be booked in respect of Motor Accident Claims filed and pending in the register even for the others repairs vehicles as on 31<sup>st</sup> Mar every year as detailed below:
    - (i) In respect of Claims for which Compensation is awarded in Lok Adalat or MACT or Court on or before 31<sup>st</sup> Mar, Provision has to



be made for the awarded amount, if ALL the following conditions are fulfilled.

(ii) In respect of other Accidents, which occurred on or before 31<sup>st</sup> Mar, provision has to be made at rates prescribed in the M V Act (Presently, Rs 50000 for each death case and Rs 25000 for each permanent disability case). This provision has to be made for all pending Accident cases irrespective of whether Claims are received or not.

(iii) Provision calculated as above shall be booked (Dr AH 6901 and Cr AH 1141) in the Mar accounts every year of all Regional Offices for and on behalf of their constituent Depots. The Provision JE has to be just reversed in Mar accounts of the ensuing year. Thus in Mar accounts of all Regional Offices, two JEs have to be passed, one for reversing the Provision JE in Mar accounts of Previous Year and making Provision for Outstanding Expenses as on 31<sup>st</sup> Mar of Current Year.

e) The excess of Claim amount over and above the amount already charged off to expenditure (AH 6901 or 6904) (i) after payment or (ii) making provision has to be shown as Contingent Liability.

14. AH 2461 (Income tax): Income Tax paid pending finalisation of dispute or assessment shall be debited to AH 2461. This AH shall also be debited with amount of Income tax deducted at source by Outsiders while paying Rent or Hire Charges to the Corporation duly giving credit to the relevant Income or Debtors AHs.

## **25. CASH AND IMPREST ACCOUNTS**

2501	Cash on Hand
2502	Cash-DC (Earnings)
2510	Conductors' Imprest
2517	Other Imprests
2519	P D Account-A.P. Govt.,
2527	Drawing Account

1. AH 2501 (Cash on Hand): Amount (in the form of Cash, Cheques, Bankers Pay Orders and Drafts) shown as Closing Balance in 51-B Cash Book on Accounts closing day of the month shall be debited to this AH. On remittance into Bank, the amount shall be debited to relevant Bank AH and credited to AH 2501.

2. AH 2502 {Cash with DC (E)}: Earnings of the last one or two days of the month may be retained with the DC (E) in the form of cash due to Bank holidays. The amount is remitted into Bank on the first day of the following month. Such amount shall be debited to AH 2502 duly crediting relevant Income AHs through TRR. On remittance into Bank, AH 2502 shall be credited by debiting AH 2701.

In cases, where Earnings of the last days of the month are utilised for disbursement of salaries, credit relevant Income AHs through TRR duly debiting either of the following:

- a. AH Bank with the amount remitted into Unit's own Current Account; or
  - b. AH 2527 (Drawing Account) with the amount utilised for disbursement of salaries; or
  - c. AH 2701 (Funds transferred by Units to RO) with the balance amount transferred to the Regional Office, as the case may be.
3. AH 2517 (Other Imprest): This AH shall be debited with the amounts drawn towards General Imprest, Postal Imprest, Medical Imprest, Squad Imprest by obtaining sanction of the Competent Authority. At the time of recoupment, after pre-audit, the amount drawn shall be debited to relevant expenditure heads of account and credited to AH Bank. On enhancement / reduction, difference amount shall be debited / credited to this AH. When the Imprest amount is surrendered, credit AH 2517.
4. For the purpose of Annual Accounts, as far as possible, close General, Postal, Squad, and Medical Imprests etc on 31<sup>st</sup> Mar every year; otherwise assess and book expenditure (Dr. Final AHs and Cr. AH 1145) upto 31<sup>st</sup> Mar into accounts on accrual basis. The provision JE made in Mar has to be reversed in Mar accounts of next financial year.

## **26. CURRENT ACCOUNTS (C/A) - BANKS**

2601	State Bank of Hyderabad
2602	State Bank of Hyderabad-II
2603	State Bank of Hyderabad-III
2604	State Bank of Hyderabad-IV
2605	SBH / RTC No Lien Account
2606	SBH / RTC Br. ATB Agent Collection
2607	State Bank of Hyderabad-V
2608	State Bank of Hyderabad Escrow Account
2609	Punjab National Bank
2610	Andhra Bank
2611	Andhra Bank – VJA
2612	Canara Bank – II
2613	Vijaya Bank
2614	Vijaya Bank-II
2615	Syndicate Bank
2616	HDFC - Bank Ltd.,
2617	Bank of Baroda
2618	State Bank of Hyderabad - VJA
2619	Central Bank of India
2620	UCO Bank
2621	Kotak Mahindra Bank - VJA

2622	Union Bank of India
2623	Axis Bank Ltd. (U T I Bank Ltd)
2624	Karur Vysya Bank
2625	Lakshmi Vilas Bank Ltd
2626	Canara Bank
2627	Corporation Bank
2628	Bharat Overseas Bank
2629	Axis Bank Escrow Account - VJA
2630	Indian Overseas Bank
2631	Allahabad Bank
2632	State Bank of Mysore
2633	Indian Bank
2634	Bank of Maharashtra
2635	State Bank of Mysore (IFB)
2636	ICICI Bank Ltd
2637	United Western Bank
2638	Oriental Bank of Commerce
2639	Development Credit Bank
2640	State Bank of India
2641	State Bank of India-II
2642	State Bank of India-III
2643	State Bank of India-IV
2644	State Bank of Indore, Abids Branch Hyderabad
2645	Karnataka Bank Ltd
2646	State Bank of India V, Banjara Hills,
2647	YES BANK, VIJAYAWADA.
2648	Bank of India, Azamabad Br.Hyd

AHs 2601 to 2643 shall be debited whenever Current Account is opened in a specified bank. Deposits made into and withdrawals from Bank shall be debited or credited as the case may be.

AH 2639 is operated by the RR for depositing Cheques received from M/s Bright Travels, Pune.

## **27. TRANSFER OF FUNDS**

2701	Funds Tfd. by Units to RO
2702	Funds Recd. by RO from Units
2703	Funds Tfd. by RO to HO
2704	Funds Recd. by HO from RO
2705	Funds Tfd. by HO to RO
2706	Funds Recd. by RO from HO
2707	Funds Tfd. by RO to Units
2708	Funds Recd. by Units from RO
2709	Funds Tfd. by B&F to HO Units
2710	Funds Tfd. by HO Units to B&F
2711	F I T-Units to Regional Office
2713	F I T-RO to Head Office
2715	F I T-HO to Regional Office
2716	F I T-Regional Office to Units

2717	F I T-Others
2718	Funds Tfd. by Region to Zone
2719	Funds Recd. by Zone from Region
2720	F I T-Region to Zone
2723	Funds Tfd. by Zone to HO
2724	Funds Recd. by HO from Zone
2725	F I T-Zone to HO
2726	Funds Tfd. by HO to Zone
2727	Funds Recd.by Zone from HO
2728	F I T-HO to Zone
2729	Funds Tfd. by Zone to EE's Office
2730	Funds Recd.by EE's Office from Zone
2731	Funds Tfd.by EE's Office to Zone
2732	Funds Recd.by Zone from EE's Office
2733	F I T-Zone to EE's Office
2734	F I T-EE's Office to Zone
2737	Funds Tfd. – Region to Region
2738	Funds Received – Region to Region
2739	FIT – Region to Region

1. For transfer of funds between Depot and RM's Office, following are the specimen Journal Entries.

(a) From Depot to RM's Office:

i) At Depot:

For Transfer of Earnings from DC: AH 2701 Dr. To Earnings thro TRR  
 For Transfer of Surplus Funds : AH 2701 Dr. To AH Bank thro CIR  
 For issue of Debit Advice : AH 3283 Dr. To AH 2701

(ii) At RM's Office:

For receipt from DM's Office : AH Bank Dr. To AH 2702 thro 51 B  
 For acceptance of the D A : AH 2702 (Amount received) Dr.  
 : AH 2711(Shortfall amount) Dr.To AH 3283

(b) From RM's Office to Depot:

(i) At RM's Office:

For transfer to DM's Office : AH 2707 Dr. To AH Bank thro CIR

(ii) At Depot:

For receipt from RM's Office : AH Bank Dr. To AH 2708 thro 51B  
 For issue of Credit Advice : AH 2708 Dr. To AH 3284

(iii) At RM's Office:

For acceptance of the C A : AH 3284 Dr. To AH 2707  
 For shortfall amount : AH 2716 Dr. To AH 2707

2. Similar procedure shall be followed for transfer of funds between other Units.
3. In case of Head Office Units (other than BBW & PP), AO (B & F) shall arrange payments against Abstracts for Payments passed by the Accounts Officers of concerned Sections. Following are the specimen Journal Entries.

- (a) At respective Sections
- |                        |                          |
|------------------------|--------------------------|
| Journalising Abstracts | : AH Expn Dr. To AH 2709 |
| Issue of Credit Advice | : AH 2709 Dr. To AH 3284 |
- (b) At Budget & Finance Section
- |                             |                          |
|-----------------------------|--------------------------|
| Issuance of Cheques         | : AH 2709 Dr. To AH Bank |
| Acceptance of Credit Advice | : AH 3284 Dr. To AH 2709 |

## 28. SUSPENSE ACCOUNTS

2803	Audit SRs Shortage
2804	Audit SRs Excess
2805	HSD Oil Shortage
2806	HSD Oil Excess
2807	Departmental SRs-Shortage
2808	Departmental SRs-Excess
2809	Rejected Police Warrants
2810	Police Warrants Recd.at Depot
2811	PWs. Tfd by Depot to RO
2813	Thefts & Embezzlements
2814	Pending Classification
2815	MV Fines Pending Adj.
2816	Cost of Damages
2818	Adv. for Medical Treatment
2820	Want of Vouchers
2821	Inventory Shortage - HSD Oil (Debit)
2822	Inventory Excess - HSD Oil (Credit)
2824	Engineering Suspense
2827	Drawing Account -Others
2830	Revenue Scrap Suspense
2831	Deferred Revenue Expenditure - Refurbishing Cost
2833	Loss of Tickets
2834	Refund of Fares
2835	Refund to Passengers
2841	Adv. Booking BY other Depots
2842	Adv. Booking FOR other Depots
2843	Remittance made at Out Depots
2844	Remittance recd from Out Depots
2848	HSD Oil – Bills Payable
2849	ADV Recd - ATB Agents for depots
2850	ADV Recd - ATB Agents for others depots
2851	Want of Sanctions
2853	RPS 2013 Bonds Issued

2860	CNG – Bills Payable
2861	HSD Oil Bills Payable
2862	HSD Oil - Bulk Transfer - Receipts
2863	HSD Oil Bulk Transfer - Issues
2864	HSD Oil - Inter State Issues (Cr) by Regl Offices
2865	HSD Oil - Inter State Receipts
2867	CNG - Bills Payable
2868	HSD Oil Shortage beyond 0.25%
2869	HSD Oil Excess beyond 0.25%
2873	Cargo – To Pay Originating Depot
2874	Cargo – To Pay Receipting Depot
2877	E-Walet Balance
2885	POS Refund to Passengers
2891	GST Paid -- CGST
2892	GST Paid – SGST
2893	GST Paid -- IGST
2894	GST Paid – CGST on self invoice
2895	GST Paid – SGST on self invoice

1. AHs 2803 and 2804 (Audit Stock Reports): Value of Excesses and Shortages in stocks at Zonal Stores noticed on verification by Inspectorate Staff shall be booked to AHs 2803 and 2804 by operating corresponding Inventory AHs in Group 21. On obtaining approval of the competent authority, AHs 2803 and 2804 shall be cleared by operating AH 7507.
2. AHs 2805 and 2806 (HSD Oil Differences): Regional Offices shall book value of Excesses and Shortages in HSD Oil at Depots transferred by the Stores Audit Section of HO to AHs 2805 and 2806 by operating corresponding IUT AHs. On obtaining approval of the competent authority, AHs 2805 and 2806 shall be cleared by operating AH 7507.
4. AHs 2807 and 2808 (Departmental Stock Reports):
  - a) When Stores are obtained from Suppliers pending release of Purchase Orders or Amendments, Departmental Stock Reports (DSRs) are prepared. On issuance of Purchase Orders or Amendments, Adjustment Departmental Stock Reports are prepared. The value of DSR is credited to AH 2808 and cleared subsequently on preparation of Adjustment DSR.
  - b) DSRs and Adjustment DSRs are also prepared in case of Shortages (AH 2807) and Excesses (AH 2808) noticed in physical verification by the Stores Officers. On obtaining approval of the competent authority, balances in AHs 2807 and 2808 relating to Shortages and Excesses shall be cleared by operating AH 7507.
5. AH 2809 (Rejected Police Warrants): Regional Office shall transfer / book the value of doubtful or disputable or rejected Warrants to this AH. Balance in AH 2809 shall be cleared either by transfer to AH 2369 for recovery or write off to AH 7425.

6. AH 2810 (Police Warrants Recd. at Depot): Depots shall debit AH 2810 by crediting Revenue Account through Traffic Revenue Register (TRR). The amount shall be transferred to Regional Office by debiting IUT AH 3283 and crediting AH 2810.
7. AH 2811 (PWs. Tfd by Depot to RO): On receipt of Debit Advice from Depots, Regional Office shall debit AH 2811 and credit IUT AH 3283. On raising bills, AH 2341 shall be debited with the sum of Police Warrants by crediting AH 2811 and Clerical Charges at eight per cent in terms of Govt of AP GO Ms No. 1013 dt 21<sup>st</sup> Aug 78 by crediting AH 9219.
8. AH 2813 (Thefts & Embezzlements): Value of material or cash lost or stolen or amount misappropriated by falsification of records etc., shall be debited to AH 2813 pending investigation. On finalisation, AH 2813 has to be cleared by debiting AH 2369 to the extent of recoverable amount as per final orders of debit or writing off to AH 6903 (Cash) or AH 7425 (Others) after obtaining competent sanction.
9. AH 2814 (Pending Classification):
  - (a) In cases where correct AH cannot be identified at the time of journalising or making payment, AH 2814 may be debited initially. This shall be transferred to appropriate AH in the same month accounts or by obtaining a new AH from Corporate Office.
  - (b) Further Cash Retrenchments from Salary Bills towards Excess Drawal or Short Recoveries shall be debited to AH 2814 and credited to the respective Account Heads. The debit given to AH 2814 shall be cleared when the amount is remitted into Bank.
10. AH 2816 (Cost of Damages):
  - (a) Following are the specimen JEs for accounting of Cost of Damages at Depot level.
    - (i) Booking the Cost of Damages at Depot: Debit AH 2816 and Credit AH 4197 (Material), AH 4797 (Labour), AH 4497 (Tyre Cost)
    - (ii) Acceptance of DA for CoDs at Workshops: Debit AH 2816 and Credit AH I.U.T.
    - (iii) Receipt of amount towards CoDs: Debit AH Bank and Credit AH 2816
    - (iv) Incorporating of recoverable amount as per Final Orders: Debit AH 2367 and Credit AH 2816
    - (v) Write off irrecoverable balance after obtaining competent sanction: Debit AH 6902 and Credit AH 2816

(vi) Transferring the excess of amount collected over assessed CoDs:  
Debit AH 2816 and Credit AH 9229

(b) Pulling Charges for capsized vehicles shall be treated as Cost of Damages for accounting purpose.

(c) For assessment of CoDs at Workshops, Zonal Offices shall credit AH 5697 (Material), AH 5597 (Labour) and AH 5797 (Overheads).

{(Note: In cases where outside vehicle is not involved in accident, while accepting Debit Advices received from Dy CAO/AO for Cost of Damages, the Depots are required to debit AH 2816 with maximum amount permissible for recovery (Rs 1000 at present) from Driver and AH 6902 with balance amount as per Cir No 05/2003-MED dt 10<sup>th</sup> Mar 03)

11. AH 2820 (Want of Vouchers): While drawing advances before receiving Vouchers, AH 2820 shall be operated. On receipt of Vouchers, AH 2820 has to be cleared to (a) AH 2851, if Sanction is awaited or (b) Final Heads of Expenditure, if Sanction is received. In cases where (a) payments are made on receipt of Vouchers and (b) expenditure is beyond delegated powers, AH 2851 shall be debited.
12. AH 2821 (Inventory Shortage – HSD Oil): The Depots Incorporate into the books of accounts for the variance in the Physical Balance with that of book Balance as per the MTD/29 R. AH 2821 Dr for Accounting of Shortage and Crediting to AH 2101
13. AH 2822 (Inventory Excess – HSD Oil): The Depots Incorporate into the books of accounts for the variance in the Physical Balance with that of book Balance as per the MTD/29 R. AH 2822 Cr for Accounting of Excess and Dr to AH 2101.
14. AH 2827 (Drawing Account –Others): In order to distinguish drawals for salaries from drawals for other purposes, AH 2827 has to be operated for drawal where operation of one single AH is necessitated on account of involvement of several items of Payments /Expenditure and Receipts /Income (except for salaries).
15. AH 2833 (Loss of Tickets): Face value of tickets lost shall be initially debited to AH 2833 by crediting AH 8511 or AH 8811 as the case may be. To the extent of face value of tickets ordered for recovery, transfer the amount to AH 2369. In cases where only Printing Charges are ordered for recovery, pass JE by debiting AH 2369 and crediting AH 6506. Clear the balance of irrecoverable face value of tickets to AH 7411 or 7412 as the case may be after obtaining write off sanction.
16. AHs 2841 and 2842 (Advance Booking Earnings): AH 2841 shall be debited with the amount of advance booking earnings made for the Depot vehicles at Out Depots duly crediting Income AHs. AH 2842 shall be credited with the amount of advance booking received at the Depot for Out Depot vehicles



duly debiting Income AHs. Reservation Charges for vehicles of both Own Depot and Out Depots shall be credited to AH 8540 in the accounts of Depot, which makes reservation.

17. AHs 2843 and 2844 (Out Depot Remittances): AH 2843 shall be debited with the amount of Remittances made at out depots by the crew and has to be cleared on receipt of Credit Advice. AH 2844 shall be operated for receipt of Cash from Out Depot Conductors, which has to be cleared duly issuing Credit Advices to the respective Depots.
18. AH 2891 to AH 2893 : These Account Heads shall be operated in respect of GST paid to Registered GST dealers towards procurement of goods, Out sourcing contracts, Miscellaneous payments relates to GST. Further these AHs are classified as below :
  - AH 2891 : GST Paid - CGST :- This AH shall be operated towards CGST paid to the GST dealers registered within AP (Intra state) for the above supplies. The CGST shall be 50 % of total GST.
  - AH 2892 : GST Paid - SGST :- This AH shall be operated towards SGST paid to the GST dealers registered within AP (Intra state) for the above supplies. The SGST shall be 50 % of total GST.
  - AH 2893 : GST Paid –IGST :- This AH shall be operated towards IGST paid to the GST dealers registered outside of AP (Inter state) for the above supplies. The IGST shall be 100% of total GST.
19. AH 2894 to AH 2895 : These Account Heads shall be operated in respect of GST paid to un-registered dealers on reverse charge basis towards procurement of goods, Out sourcing contracts and miscellaneous payments relates to GST. Further, Services provided by an individual Advocate to the Corporation attracts GST on reverse charge basis. The GST amount under reverse charge has to be paid directly to the Government and not to the supplier. The liability to discharge GST is cast upon the Corporation by raising a self invoice for such purchases. These AHs are classified as below :
  - AH 2894 : GST Paid - CGST on Self-Invoice :- This AH shall be operated towards CGST liability on Self-Invoice for the purchases made from un-registered dealers and Services of Advocate within AP (Intra state) for the above supplies. The CGST shall be 50 % of total GST.
  - AH 2895 : GST Paid - SGST :- This AH shall be operated towards SGST liability on Self-Invoice for the purchases made from un-registered dealers and Services of Advocate within AP (Intra state) for the above supplies. The SGST shall be 50 % of total GST.

**Note : No unit of the Corporation at any cost should not procure any goods & receive services from un-registered dealers of outside of AP.**

## Accounting entries under GST

In case of Purchases/Outsourcing contracts/other Miscellaneous etc

I For Purchase made from Registered Dealers:

a) Intra State(Within AP)

(Example: Local Purchases Rs.1,00,000/- assuming CGST @9% and SGST@9%)

Debit 4166-P/V Local Purchases	100,000	
Debit 2891-GST paid-CGST	9,000	
Debit 2892-GST paid-SGST	9,000	
Credit 2601 Bank/ Creditors A/c		118,000

b) Intra State(Within AP)

(Example: O/s Contracts Rs.50,000/- assuming CGST @9% and SGST@9%)

Debit 4867-General O/s Contract Remuneration	50,000	
Debit 2891-GST paid-CGST	4,500	
Debit 2892-GST paid-SGST	4,500	
Credit 2601 Bank/ Creditors A/c		59,000

c) Inter State (Outside AP)

(Example: Local Purchases Rs.1,00,000/- assuming IGST @ 18%)

Debit 4166-P/V Local Purchases	10,000	
Debit 2893-GST paid-IGST	1,800	
Credit 2601 Bank/ Creditors A/c		11,800

d) Inter State (Outside AP)

(Example: O/s Contracts Rs.10,000/- assuming IGST @ 18%)

Debit 4867-General O/s Contract Remuneration	10,000	
Debit 2893-GST paid-IGST	1,800	
Credit 2601 Bank/ Creditors A/c		11,800

II For Purchases made from Un- Registered Dealers

a) Intra State(Within AP)

(Example: Local Purchases Rs.10,000/- assuming CGST @9% and SGST@9%)

Debit 4166-P/V Local Purchases (Cost of material including GST)	11,800	
Credit 2894-GST paid-CGST on Self invoice		900
Credit 2895-GST paid-SGST on Self invoice		900

Monthly accumulated amount to be cleared duly giving credit advice to AO/Stores

b) Intra State(Within AP)

(Example: O/s Contracts Rs.10,000/- assuming CGST @9% and SGST@9%)

Debit 4867-General O/s Contract Remuneration	11,800	
Credit 2601 Bank/ Creditors A/c		10,000
Credit 2894-GST paid-CGST on Self invoice		900
Credit 2895-GST paid-SGST on Self invoice		900

Monthly accumulated amount to be cleared duly giving credit advice to AO/Stores

Note: For Un-Registered Dealers, Inter State Purchases should not be made

### 30. NET REVENUE ACCOUNT

3001	Net Loss Account
3002	Net Profit Account
3003	AP Re-Organisation Balance

### 32. INTER UNIT TRANSACTIONS

3281	Outside Debit Advices
3282	Outside Credit Advices
3283	Inside Debit Advices
3284	Inside Credit Advices

#### 1. Specimen JEs for exchange of Advices

##### (a) Between Units in DIFFERENT Consolidation Centres

For Issue of D. A. at Org. Unit: AH 3281 Dr. to AHs Concerned  
For acceptance of D. A. at Res Unit : AHs Concerned Dr. to AH 3281

For Issue of C. A. at Org. Unit: AHs Concerned Dr. to AH 3282  
For acceptance of C. A. at Res. Unit: AH 3282 Dr. to AHs Concerned

##### (b) Between Units WITHIN the same Consolidation Centre

For Issue of D. A. at Org. Unit: AH 3283 Dr. to AHs Concerned  
For acceptance of D. A. at Res Unit : AHs Concerned Dr. to AH 3283

For Issue of C. A. at Org. Unit: AHs Concerned Dr. to AH 3284  
For acceptance of C. A. at Res. Unit: AH 3284 Dr. to AHs Concerned

2. All Responding Units shall accept the Advices immediately on receipt and take up the matter for any wrong issue etc., with the Originating Units separately. However, PRIMARY RESPONSIBILITY FOR IUT CLEARANCE LIES ON THE ORIGINATING UNIT. IUT clearance means either acceptance of Advice by the Responding Unit or cancellation of Advice by the Originating Unit.

3. Consolidation Centres and MA Section of the Corporate Office shall monitor clearance of Inside Advices and Outside Advices respectively.

#### **41. MATERIALS – CONSUMPTION**

4111	P/V-Major Assembly Spares
4112	P/V-Batteries
4113	P/V-Bearings
4114	P/V-Springs & Spring Blades
4115	P/V-Stores & Spares
4116	P/V-Lubricants
4117	P/V-Chemicals, Leather etc.
4118	P/V-Paints & Varnishes
4119	P/V-Seats/Upholstery etc.
4120	P/V-Aluminium
4121	P/V-Glass
4122	P/V-Timber
4126	P/V-Consumables & Small Tools
4132	P/V RRT ( Corpn)
4133	P/V RRT ( Out Side)
4127	P/V-Electrical Items
4132	P/V-RRT (Corpn.)
4133	P/V-RRT (Out Side)
4165	P/V-Other Misc. Materials
4166	P/V-Local Purchases
4191	P/V-Prior period Expenditure
4197	P/V-Damages-Material Cost

1. Cost of material issued for the purpose of Repairs & Maintenance of Passenger Vehicles (P/V) at Depots shall be debited to relevant AHs of Group 41.
2. In respect of Local Purchases (including payments through Imprest) incurred at Depot level for Passenger Vehicles, expenditure shall be debited to AH 4166 but not relevant Materials – Consumption AHs 4111 to 4165. Similar procedure shall be followed for Local Purchases relating to Departmental Vehicles (AH 4266), Workshops (AH 5666) and Stationery (AH 7004).
3. In respect of AMC cost of Eicher buses totally booked to Personnel cost till Jan 2015, spares, Lubricants, Overhaul cost are included, the committee recommended to distribute the of AMC to concerned Account heads for proper reflection in the books of Accounts. In view of this , expenditure shall be debited to AH 4115 for Spares and AH 4116 for Lubricants.

#### **42. REPAIRS & MAINTENANCE – DEPARTMENTAL VEHICLES (D/V)**

4201	D/V-HSD Oil
4202	D/V-Petrol
4203	D/V-New Tyres
4204	D/V-Tubes, Flaps
4205	D/V-RC/RT Tyres

4211	D/V-Major Assembly Spares
4212	D/V-Batteries
4213	D/V-Bearings
4214	D/V-Springs & Spring Blades
4215	D/V-Stores & Spares
4216	D/V-Lubricants
4219	D/V-Seats, Cushions etc.
4226	D/V-Consumables & Small Tools
4265	D/V-Other Misc. Expenses
4266	D/V-Local Purchases
4267	D/V-Local Repairs
4291	D/V-Prior Period Expenditure
4293	D/V-Transferred to W-I-P.

Expenditure incurred on R & M of Departmental Vehicles shall be debited under relevant AHs of Group 42.

### **43. REPAIRS & MAINTENANCE (R & M) – BUILDINGS, P & M ETC.**

4301	R & M-Service Buildings
4303	R & M-Residential Buildings
4305	R & M-Other Buildings
4307	R & M-New Addl. Minor Works
4308	R&M - Bus Station - New Addl. Minor Works
4309	R & M-New Repl. Minor Works
4310	R&M - Bus Station - New Repl. Minor Works
4311	R & M-Office Equipment
4312	R&M - Bus Station
4313	R & M-Plant & Machinery
4314	R & M-EDP Equipment
4315	R & M-Others
4331	R & M-Local Repairs for Vehicles
4332	R&M - Refurbishing Cost Written Off
4391	R & M-Prior Period Expenditure
4393	R & M-Transferred to W-I-P.

### **44. TYRES & TUBES**

4403	P/V-New Tyres
4404	P/V-Tubes
4405	P/V-RT/RC Tyres
4406	P/V-Tyres-Local Repairs
4407	P/V-Vulcanising Material
4491	P/V-Tyres-Prior Period Expn.
4493	P/V-Tyres-Transferred to W-I-P
4497	P/V-Damages-Tyre Cost

1. AH 4311 (R & M-Office Equipment): Repairs to FAX Machine, Spares and Maintenance for Intercoms, AMC for Office Equipment and Repairs to Duplicating Machine etc., have to be allocated to this AH

2. AH 4314 (R & M-EDP Equipment): This AH has to be booked for Printer Charges also.
3. AH 4331 (R & M-Local Repairs for Vehicles): This AH has to be operated for Preventive Maintenance Charges for Volvo, EICHER Buses also.

**PAY & ALLOWANCES:**

1. Pay & Allowances for various categories of Supervisors and Staff shall be debited to AHs in Groups 45 to 51, 53 to 55 and 58. P & A for Officers of Workshops, Printing Press, Tyre Retreading Shops, Medical and Body Building Unit shall be booked to AHs in respective Groups. P & A for all other Officers shall be booked to AHs in Group 52.
2. In case of Subsistence Allowance and Charge Allowance operate AHs for Pay, DA etc.
3. AHs 13, 18, 20, 22 and 24: Reimbursement of expenditure upto the limits specified to the eligible categories of Employees shall be debited to these AHs.
4. AHs 27: Besides Day Out Allowance, Batta also shall be debited to AHs 27s.
5. AHs 51: These AHs shall be operated for Daily Travelling Allowance and Night Out Allowance.
6. AHs in Group 53: P & A pertaining to Driver (LV or HV) exclusively used for Car, Van, DGT and Other Departmental Vehicles shall be debited to these AHs.
7. AHs 54, 55 and 56 (Overtime): Overtime relating to Scheduled OT, Double Duties and OT for other purposes (Special Operations for Jathras etc) for Drivers and Conductors shall be debited to these AHs under concerned Groups. Overtime for other categories of staff shall be classified under AH 56.
8. AH 57 (Other Allowances):
  - (a) This AH 57 shall be operated for Mail Bag Allowance also.
  - (b) AH 4557 (DRI-Other Allowances): AH 4557 shall be debited for legal expenses to Drivers in terms of Cir No 73/2001-OPD(c) dt 19<sup>th</sup> Dec 01, (a) after acquittal and (b) production of Vouchers.
9. AH 59s shall be operated for KMPL Awards also.
10. AH 61 (Prov. for Encashment): Work out monthly Provision separately for each of the Categories including Production Units at prescribed percentage of Pay plus DA booked during the month to AHs in respective Groups and debit AH 61s of respective Groups. As and when payments are actually made, (a) Debit AH 60s of respective Groups and (b) Debit AH 1131 and Credit AH 61s with the total amount of actual payment (instead of to the extent of only availability

11. of balance in AH 1131) in the accounts of the months in which actual payments are made. In Mar accounts every year, assess the requirement of credit balance in AH 1131 by operating AH 61s of respective Groups.
12. AH 62 (Earnings Incentive): Spot as well as Month-end Incentive on Earnings Parameter, TIMS Machine Handling Allowance and Incentive for sale of tickets shall be debited to AH 53 or AH 62 of concerned Groups.
13. AH 63 and AH 64: Expenditure towards RPS Arrears and Back Wages relating to earlier financial years only shall be debited to AH 63 and AH 64 of concerned Groups. In respect of RPS Arrears and Back Wages relating to current financial year, AHs for Pay, DA, HRA, CCA etc shall be operated.
14. AH 65 (Casual Wages): Wages paid to Employees on Casual basis shall be debited to AH 65. Double Duty Wages paid to Casual Drivers and Casual Conductors shall be debited to AH 4555 and 4655 respectively.
15. AH 66 (Contract Wages): Wages paid to persons engaged on Contract basis shall be debited to AH 66. Payments to Traffic Guides shall also be debited to AH 66.
16. All payments in the nature of Personnel Cost relating to Production Units shall be invariably booked to AHs in relevant Groups only unless expressly stated otherwise. For instance, Funeral Expenses, Medical Expenses, Educational Assistance, Edu. Asst.-Widow & Children, Ex-gratia-Death in harness, Conveyance to PHEs, Monetary Benefit Scheme and Workmen Compensation etc., relating to Employees of Production Units shall be debited to AH 67s (Welfare Expenses) of respective Groups. Separate AHs for these purposes in Group 60 shall be operated for Employees of other than Production Units.

#### **45. DRIVERS (DRI):**

4501	DRI-Pay
4506	DRI-Dearness Allowance
4509	DRI-House Rent Allowance
4510	DRI-City Compensatory Allowance
4511	DRI-Equalisation Allowance
4512	DRI-Special Allowance
4525	DRI-Safety Driving Allowance
4527	DRI-Day Out Allowance
4528	DRI-Washing Allowance
4530	DRI-Rest Room Allowance
4531	DRI-One Man Operation
4532	DRI-Ghat Road Allowance
4534	DRI-Chappal Allowance
4535	DRI-Uniform / Stitching
4537	DRI-Interim Relief

4538	DRI-(Contract) Interim Relief
4545	DRI-Night Shift Allowance
4551	DRI-T A & D A
4553	DRI-Ergs .Incentive (City)
4554	DRI-OT Scheduled
4555	DRI-OT Double Duties
4556	DRI-OT Others
4557	DRI-Other Allowances
4559	DRI-Productivity Incentive
4560	DRI-Encashment of Leave
4561	DRI-Prov. for Encashment
4562	DRI-Earnings Incentive
4563	DRI-RPS 2013 Arrears
4564	DRI-Back Wages
4565	DRI-Casual Wages
4566	DRI-Contract Wages
4567	DRI-TIMs Incentive on Tickets Issued
4568	DRI-TIMs Driver Allowances
4569	DRI-Cash Awards
4591	DRI-Prior Period Expenditure

**46. CONDUCTORS (CON):**

4601	CON-Pay
4606	CON-Dearness Allowance
4609	CON-House Rent Allowance
4610	CON-City Compensatory Allowance
4611	CON-Equalisation Allowance
4612	CON-Special Allowance
4627	CON-Day Out Allowance
4628	CON-Washing Allowance
4630	CON-Rest Room Allowance
4634	CON-Chappal Allowance
4635	CON-Uniform / Stitching
4637	CON-Interim Relief
4638	CON-(Contract) Interim Relief
4645	CON-Night Shift Allowance
4651	CON-T A & D A
4652	CON-Incentive Paid to the Customer Relations Co-ordinator (CRCs)
4653	CON-Ergs. Incentive (City)
4654	CON-OT Scheduled
4655	CON-OT Double Duties
4656	CON-OT Others
4657	CON-Other Allowances
4659	CON-Productivity Incentive
4660	CON-Encashment of Leave
4661	CON-Prov. for Encashment
4662	CON-Earnings Incentive



4663	CON-RPS 2013 Arrears
4664	CON-Back Wages
4665	CON-Casual Wages
4666	CON-Contract Wages
4669	CON-Cash Awards
4691	CON-Prior Period Expenditure

**47. MAINTENANCE (MCE):**

4701	MCE-Pay
4706	MCE-Dearness Allowance
4709	MCE-House Rent Allowance
4710	MCE-City Compensatory Allowance
4711	MCE-Equalisation Allowance
4712	MCE-Special Allowance
4718	MCE-Entertainment Expenditure
4720	MCE-Conveyance Expenditure
4724	MCE-Brief Case Expenditure
4728	MCE-Washing Allowance
4734	MCE-Chappal Allowance
4735	MCE-Uniform / Stitching
4737	MCE-Interim Relief
4738	MCE-(Contract) Interim Relief
4745	MCE-Night Shift Allowance
4751	MCE-T A & D A
4753	MCE-Ergs. Incentive (City)
4756	MCE-OT Others
4757	MCE-Other Allowances
4759	MCE-Productivity Incentive
4760	MCE-Encashment of Leave
4761	MCE-Prov. for Encashment
4762	MCE-Earnings Incentive
4763	MCE-RPS 2013 Arrears
4764	MCE-Back Wages
4765	MCE-Casual Wages
4766	MCE-Contract Wages
4767	MCE - Out Source Contract Remuneration
4769	MCE-Cash Awards
4791	MCE-Prior Period Expenditure
4797	MCE-Damages Labour Cost

**48 GENERAL (GEN):**

4801	GEN-Pay
4806	GEN-Dearness Allowance
4809	GEN-House Rent Allowance
4810	GEN-City Compensatory Allowance
4811	GEN-Equalisation Allowance

4812	GEN-Special Allowance
4818	GEN-Entertainment Expenditure
4820	GEN-Conveyance Expenditure
4824	GEN-Brief Case Expenditure
4828	GEN-Washing Allowance
4830	GEN-Rest Room Allowance
4834	GEN-Chappal Allowance
4835	GEN-Uniform / Stitching
4837	GEN-Interim Relief
4838	GEN-(Contract) Interim Relief
4845	GEN-Night Shift Allowance
4851	GEN-T A & D A
4853	GEN-Ergs.Incentive (City)
4856	GEN-OT Others
4857	GEN-Other Allowances
4859	GEN-Productivity Incentive
4860	GEN-Encashment of Leave
4861	GEN-Prov. for Encashment
4862	GEN-Earnings Incentive
4863	GEN-RPS 2013 Arrears
4864	GEN-Back Wages
4865	GEN-Casual Wages
4866	GEN-Contract Wages
4867	GEN - Out Source Contract Remuneration
4868	GEN-Despatch Allowance
4869	GEN-Cash Awards
4871	Gen - Salary - RRT
4872	Gen - Salary - HSRP
4873	OSC - Salary - RRT
4874	OSC - Salary - HSRP
4891	GEN-Prior Period Expenditure
4893	GEN-Transfer to W.I.P

#### **49 OPERATIONS (OPD):**

4901	OPD-Pay
4906	OPD-Dearness Allowance
4909	OPD-House Rent Allowance
4910	OPD-City Compensatory Allowance
4911	OPD-Equalisation Allowance
4912	OPD-Special Allowance
4918	OPD-Entertainment Expenditure
4920	OPD-Conveyance Expenditure
4924	OPD-Brief Case Expenditure
4928	OPD-Washing Allowance
4934	OPD-Chappal Allowance
4935	OPD-Uniform / Stitching
4937	OPD-Interim Relief

4938	OPD-(Contract) Interim Relief
4945	OPD-Night Shift Allowance
4951	OPD-T A & D A
4953	OPD-Ergs. Incentive (City)
4956	OPD-OT Others
4957	OPD-Other Allowances
4959	OPD-Productivity Incentive
4960	OPD-Encashment of Leave
4961	OPD-Prov. for Encashment
4962	OPD-Earnings Incentive
4963	OPD-RPS 2013 Arrears
4964	OPD-Back Wages
4965	OPD-Casual Wages
4966	OPD-Contract Wages
4967	OPD - Out Source Contract Remuneration
4968	OPD - Out sourcing contracts - Bus Station
4989	BS - Prior Period Expenditure
4990	BS - Personnel Cost
4969	OPD-Cash Awards
4991	OPD-Prior Period Expenditure

AH 4966 has to be operated for (a) Attendant for operation of TV, VCP etc., and (b) User Charges for Police Officers and Personnel for curbing illicit operations also.

#### **51 MEDICAL (MEDI):**

5101	MEDI-Pay
5106	MEDI-Dearness Allowance
5109	MEDI-House Rent Allowance
5110	MEDI-City Compensatory Allowance
5111	MEDI-Equalisation Allowance
5112	MEDI-Special Allowance
5113	MEDI - Professional Development Allowance
5118	MEDI-Entertainment Expenditure
5120	MEDI-Conveyance Expenditure
5122	MEDI-News Papers Expn.
5123	MEDI-Stationery Expenditure
5124	MEDI-Brief Case Expenditure
5128	MEDI-Washing Allowance
5134	MEDI-Chappal Allowance
5135	MEDI-Uniform / Stitching
5137	MEDI-Interim Relief
5138	MEDI-(Contract) Interim Relief
5145	MEDI-Night Shift Allowance
5151	MEDI-T A & D A
5156	MEDI-OT Others
5157	MEDI-Other Allowances

5159	MEDI-Productivity Incentive
5160	MEDI-Encashment of Leave
5161	MEDI-Prov. for Encashment
5163	MEDI-RPS 2013 Arrears
5164	MEDI-Back Wages
5165	MEDI-Casual Wages
5166	MEDI-Contract Wages
5167	MEDI - Out Source Contract Remuneration
5191	MEDI-Prior Period Expenditure

**52. OFFICERS (OFF):**

5201	OFF-Pay
5206	OFF-Dearness Allowance
5209	OFF-House Rent Allowance
5210	OFF-City Compensatory Allowance
5212	OFF-Special Allowance
5213	OFF - Professional Development Allowance
5218	OFF-Entertainment Expenditure
5220	OFF-Conveyance Expenditure
5222	OFF-News Papers Expn.
5223	OFF-Stationery Expenditure
5224	OFF-Brief Case Expenditure
5228	OFF-Washing Allowance
5237	OFF-Interim Relief
5238	OFF-(Contract) Interim Relief
5251	OFF-T A & D A
5253	OFF-Ergs. Incentive (City)
5257	OFF-Other Allowances
5259	OFF-Productivity Incentive
5260	OFF-Encashment of Leave
5261	OFF-Prov. for Encashment
5262	OFF-Earnings Incentive
5263	OFF-RPS 2013 Arrears
5264	OFF-Back Wages
5266	OFF-Contract Wages
5267	OFF - Out Source Contract Remuneration
5269	OFF-Cash Awards
5271	OFF - Salary - RRT
5272	OFF - Salary - HSRP
5291	OFF-Prior Period Expenditure
5293	OFF-Transfer to W.I.P

**53 CAR & VAN (D/V):**

5301	D/V-Pay
5306	D/V-Dearness Allowance
5309	D/V-House Rent Allowance

5310	D/V-City Compensatory Allowance
5311	D/V-Equalisation Allowance
5312	D/V-Special Allowance
5326	D/V-Squad Allowance
5328	D/V-Washing Allowance
5329	D/V-Outstation Allowance
5330	D/V-Rest Room Allowance
5334	D/V-Chappal Allowance
5335	D/V-Uniform / Stitching
5337	D/V-Interim Relief
5338	D/V-(Contract) Interim Relief
5345	D/V-Night Shift Allowance
5351	D/V-T A & D A
5356	D/V-OT Others
5357	D/V-Other Allowances
5359	D/V-Productivity Incentive
5360	D/V-Encashment of Leave
5361	D/V-Prov. for Encashment
5363	D/V-RPS 2013 Arrears
5364	D/V-Back Wages
5365	D/V-Casual Wages
5366	D/V-Contract Wages
5367	D/V L.V Drivers - Out Source Contract Remuneration
5391	D/V-Prior Period Expenditure
5393	D/V-Transfer to W.I.P

#### **54. TYRE RETREADING SHOPS (TRS)**

5401	TRS-Pay
5406	TRS-Dearness Allowance
5409	TRS-House Rent Allowance
5410	TRS-City Compensatory Allowance
5411	TRS-Equalisation Allowance
5412	TRS-Special Allowance
5413	TRS - Professional Development Allowance
5418	TRS-Entertainment Expenditure
5420	TRS-Conveyance Expenditure
5422	TRS-News Papers Expn.
5423	TRS-Stationery Expenditure
5424	TRS-Brief Case Expenditure
5428	TRS-Washing Allowance
5434	TRS-Chappal Allowance
5435	TRS-Uniform / Stitching
5437	TRS-Interim Relief
5438	TRS-(Contract) Interim Relief
5445	TRS-Night Shift Allowance
5451	TRS-T A & D A
5457	TRS-Other Allowances

5459	TRS-Productivity Incentive
5460	TRS-Encashment of Leave
5461	TRS-Prov. for Encashment
5463	TRS-RPS 2013 Arrears
5464	TRS-Back Wages
5465	TRS-Casual Wages
5466	TRS-Contract Wages
5467	TRS-Welfare Expenses
5468	TRS-Out Source Contract Remuneration
5469	TRS-Employer's Cont. to PF
5470	TRS-Cont. to Gratuity Fund
5471	TRS-Tools & Plant
5472	TRS-Electricity & Fuel
5473	TRS-Rates & Taxes
5474	TRS-Telephones
5475	TRS-Repairs & Maintenance
5476	TRS-Miscellaneous
5478	TRS-Depn. on P & M
5479	TRS-Depn. on Buildings
5480	TRS-Depn. for Others
5481	TRS-Precured Tread Rubber
5483	TRS-Other Materials
5484	TRS-Conventional Tread Rubber
5486	TRS-Consumables
5491	TRS-Prior Period Expenditure
5493	TRS-Transferred to W-I-P
5494	TRS-Discount On WCs
5495	TRS-Storage Charges
5496	TRS-Sales
5497	TRS-Works Contracts
5498	TRS-Surplus on WCs

AHs 5494, 5495, 5497 and 5498 shall be operated in connection with Works Contracts for Recapping and Repairs of tyres undertaken by the Corporation for Dealers.

#### **55. WORKSHOPS (ZWS)– (P & A):**

5501	ZWS-Pay
5506	ZWS-Dearness Allowance
5509	ZWS-House Rent Allowance
5510	ZWS-City Compensatory Allowance
5511	ZWS-Equalisation Allowance
5512	ZWS-Special Allowance
5513	ZWS-Professional Development Allowance
5518	ZWS-Entertainment Expenditure
5520	ZWS-Conveyance Expenditure
5522	ZWS-News Papers Expn.

5523	ZWS-Stationery Expenditure
5524	ZWS-Brief Case Expenditure
5528	ZWS-Washing Allowance
5534	ZWS-Chappal Allowance
5535	ZWS-Uniform / Stitching
5537	ZWS-Interim Relief
5538	ZWS-(Contract) Interim Relief
5545	ZWS-Night Shift Allowance
5551	ZWS-T A & D A
5556	ZWS-OT Others
5557	ZWS-Other Allowances
5559	ZWS-Productivity Incentive
5560	ZWS-Encashment of Leave
5561	ZWS-Prov. for Encashment
5563	ZWS-RPS 2013 Arrears
5564	ZWS-Back Wages
5565	ZWS-Casual Wages
5566	ZWS-Contract Wages
5567	ZWS-Welfare Expenses
5568	ZWS-Out Source Contract Remuneration
5569	ZWS-Employer Cont. to PF
5570	ZWS-Cont. to Gratuity Fund
5573	ZWS-Stipend
5591	ZWS-Prior Period Expenditure
5596	ZWS-Personnel cost Transferred
5597	ZWS-Damages - Labour Cost

## **56. WORKSHOPS – MATERIAL**

5611	ZWS-Major Assembly Spares
5612	ZWS-Batteries
5613	ZWS-Bearings
5614	ZWS-Springs & Spring Blades
5615	ZWS-Stores & Spares
5616	ZWS-Lubricants
5617	ZWS-Chemicals, Leather etc.
5618	ZWS-Paints & Varnishes
5619	ZWS-Seats/Upholstery
5620	ZWS-Aluminium
5621	ZWS-Glass
5622	ZWS-Timber
5626	ZWS-Consumables
5627	ZWS-Electrical Items
5665	ZWS-Other Misc. Material
5666	ZWS-Local Purchases
5691	ZWS-Prior Period Expenditure
5696	ZWS-Material cost Transferred
5697	ZWS-Damages-Material Cost

## **57. WORKSHOPS - OVERHEADS**

5771	ZWS-Tools & Plant
5772	ZWS-Electricity & Fuel
5773	ZWS-Rates & Taxes
5774	ZWS-Telephones
5775	ZWS-Repairs & Maintenance
5776	ZWS-Miscellaneous
5777	ZWS- Lease Rent – Land & Buildings
5778	ZWS-Depn. on P & M
5779	ZWS-Depn. on Buildings
5780	ZWS-Depn. for Others
5781	ZWS-Local Repairs
5791	ZWS-Prior Period Expenditure
5796	ZWS-Overhead cost Transferred
5797	ZWS-Damages-Overheads
5799	ZWS-Job works Outsiders

1. Drawals from the Stores shall be restricted to the minimum extent possible especially in the last week of Mar every year so that not more than one-two days' requirements are held on shop floor on the last working day of financial year.
2. With regard to Body Overhaul and Sundry Repairs carried out at Workshops, only material cost portion shall be transferred to the User Depots. Labour and Overhead costs of Body Shop (including Body CO, SR, Paints and Trimming Sections) shall be held in the books of account of Zonal Office only.

## **59. CONTRIBUTION TO WELFARE FUNDS**

5901	Provident Fund
5902	ESI-Employers Contribution
5921	PF on Voluntary Retirement
5922	Provident Fund on Death
5925	Gratuity Fund
5926	Gratuity on Vol. Retirement
5927	Gratuity on Death
5931	Deposit Linked Insc. Scheme
5933	Staff Benefit Fund
5935	Labour Welfare Fund
5939	Staff Retirement Benefit Sch.
5940	S R B S-Additional Contn.
5963	R P S Arrears
5991	Prior Period Expenditure



## 60. WELFARE EXPENSES

6003	Canteen
6015	Women's Organisation
6016	A R T S C O
6017	Funeral Expenses
6027	Medical Reimbursement to Employees
6028	Honorarium-Doctors & Staff
6029	Cost of Medicines issued to Employees
6030	Payments to Referral Hospitals (Employees)
6031	Medical Equipment & Furnishings
6032	Referral Charges for Rtd Employees
6033	Felicitation Expn.- Retiring Employees
6034	Reimbursement of Premium - PSBY
6037	Educational Assistance
6040	Edu. Asst.-Widow & Children
6043	Ex-gratia – Death in harness
6044	L.S & P.S Contribution
6046	Pension to Ex-TTD Employees
6051	Admn. Charges of RPFC
6052	Admn. Charges to EDLIF
6055	Conveyance to PHEs.
6061	Monetary Benefit Scheme
6063	Workmen Compensation
6065	LTC/Bus/Railway Passes
6071	Other Welfare Expenses
6091	Prior Period Expenditure

1. AH 5933 (Staff Benefit Fund): All the Depots, Regional Offices and Zonal Offices shall operate AH 5933 to book expenditure towards Assistance for Sickness, Spectacles and Books sanctioned from the Staff Benefit Fund.
2. AH 6017 (Funeral Expenses): This AH shall also be operated to book Charges reimbursed for transportation of dead bodies of employees and their spouses who died while taking treatment.
3. AH 6028 (Honorarium): AH 6028 shall be operated for booking Honorarium to Doctors and Nursing Staff of Hospitals, Dispensaries or Clinics as per competent sanction.
4. AH 6030 (Medical Expenses): Payments made to Hospitals or to Employees by way of reimbursement of Medical Expenses shall be debited to AH 67 (Production Units) and AH 6030 (Other Units).
5. AH 6031 (Medical Equipment & Furnishings): Cost of Furnishings such as Bed Sheets, Blankets, Towels, Napkins, Pillows, Mattresses, Curtains etc., for Hospital and Dispensaries shall also be debited to AH 6031.

6. AH 6044 (L.S & P.S Contribution): Leave Salary and Pension Contribution for Deputationists to APSRTC shall be debited to AH 6044.

8. AH 6061 (Monetary Benefit Scheme): At the time of making Monetary Benefit payments, AH 6061 (AH 67s in case of Production Units) has to be debited during the course of year. Provision for Outstanding Expenses has to be made in Mar accounts every year to the credit of AH 1132 and reversed in next year Mar accounts. With regard to cases relating to employees died in harness on or before 31<sup>st</sup> Mar, work out the amount of expenditure (excluding the cases for which provision for O/s Expenses has already been made and death cases in which family members applied for employment) involved at rates prevailing on 31<sup>st</sup> Mar and disclose the same as Contingent Liability.

## **61. RECRUITMENT AND TRAINING EXPENSES (R & T)**

6101	Grad. /Tech./ITI Apprentices
6103	Stipend-Employees/O.U.Ts
6113	Honoraria-Internal Faculty
6117	Honoraria-Outside Faculty
6119	T.A.-SC/ST Candidates
6123	R & T-Other Expenditure
6130	Training Fee-Computers
6131	Training Fee-Others
6191	Prior Period Expenditure

1. AH 6117 (Honoraria-Outside Faculty): This AH may also be operated for TA allowed to the Outside Faculty.

2. AH 6123 (Other Expenditure): Cost of Furnishings such as Bed Sheets, Blankets, Towels, Napkins, Pillows, Mattresses, Curtains etc., for Transport Academy, Training Colleges, Schools etc., as well as Black Board, Nova Pan White Board, Chalk Pieces, Marker Ink Pens, Lunch & Refreshments, Chocolates, Rental for Public Address System and Chairs, Drinking Water etc and expenditure for conducting examinations shall be debited to AH 6123.

3. AH 6131 (Training Fee-Others): This AH shall be operated also for Honorarium paid to Drivers who have conserved the highest amount of HSD Oil and utilised for imparting Training to low KMPL Drivers.

## **62. DIRECTORS**

6201	Chairman-Pay
6202	Chairman-HRA
6203	Chairman-TA & Tour Allowance
6204	Chairman-Conveyance Allowance
6205	Chairman-Medical
6206	Chairman-Other Allowances
6221	MD-Pay

6222	MD-Dearness Allowance
6224	MD-House Rent Allowance
6225	MD-City Compensatory Allownce.
6227	MD-Kit Allowance
6229	MD-T A & D A.
6230	MD-Medical
6231	MD-Other Allowances
6233	MD-PF Contribution
6234	MD-L.S. Contribution
6235	MD-Pension Contribution
6237	MD-Interim Relief
6261	Directors-Sitting Fee
6263	Directors-T.A.
6265	Directors-Other Expenses
6291	Prior Period Expenditure

### **63. POWER**

6301	HSD Oil – Passenger vehicles
6302	CNG-Passenger Vehicles
6303	Bio-Diesel – Passenger Vehicles
6391	Prior Period Expenditure

### **64. M V TAXES – PASSENGER VEHICLES**

6401	M V Taxes-Passenger Vehicles
6402	M V Taxes-Other States
6405	Registration Fee
6407	Permit Fee
6409	Fitness Fee
6410	FASTAG Toll Passes
6411	Toll Tax
6491	Prior Period Expenditure

### **65. TICKETS AND TRAFFIC EQUIPMENT**

6501	Trays & Tray Boxes
6503	Nippers
6505	Other Traffic Equipment
6506	Ticket Blocks
6591	Prior Period Expenditure

### **67. LIGHTING, HEATING AND WATER**

6701	Electricity-Others
6702	BS-Electricity
6703	Water charges
6704	BS-Water Charges
6705	Gas charges

6706	HSD Oil for Generator
6707	Electricity for Garages
6710	Other charges
6727	Electrical Consumables
6791	Prior Period Expenditure
6792	Elect. & Water Charges. from Stalls

1. AH 6701 (Electricity – Others): Electricity (Energy Consumption) Charges shall be booked to separate AHs for Garages (AH 6707), Bus Stations and Others (AH 6701) and Production Units (AHs 72).
2. AH 6706 (HSD Oil for Generator): This AH shall be operated towards cost of HSD Oil issued for Generators irrespective of their use at Bus Station or Garage or Office etc.
3. AH 6792 (Elect. & Water Charges. from Stalls): Electricity and Water Charges realised during the course of the year shall be credited to AH 6792 on “Cash Basis”. However, at the end of every year, assess the amount due from Stall Contractors upto 31<sup>st</sup> Mar and book the income on accrual basis. Reverse the JE in Apr accounts.

## **68. RENT, RATES & TAXES, DUTIES AND LICENCES**

6801	Office Rent
6802	Rest Rooms Rent
6803	Rent Passenger Accommodation
6804	LEASE RENT
6811	Rent-HSD Oil Equipment
6822	BS - Property Tax
6823	Property Tax
6824	Bus Stand Fee
6827	Other Taxes
6831	Petroleum Licences
6832	Factory Licences
6833	Drivers & Cond. License Fee
6839	M.V. Taxes on Deptl. Vehicles
6891	Prior Period Expenditure

## **69. INSURANCE**

6901	Insurance on Third Party Risk
6902	Insurance on Vehicles & Property
6903	Passenger Insurance Premium
6904	Insurance High End Vehicles
6905	Employees Insurance Premium
6910	Insurance-Others

1. AH 6902 (Insc. on Vehicles & Property): Irrecoverable Cost of Damages to Vehicles and other Properties such as Buildings, Plant & Machinery, Furniture & Fixtures, and Stores including Tyres etc of APSRTC shall also be booked to AH 6902 as per Accounts Cir No 10/1995 dt 2<sup>nd</sup> Dec 95.

If any service vehicle, which has met with an accident, is disposed off before its book value in full has been contributed to Depreciated Fund, any loss suffered on disposal of vehicle shall also be debited to AH 6902.

2. AH 6903 (Insurance on Cash): Irrecoverable loss of Cash due to theft, dacoity, loss, misappropriation etc., shall be debited to AH 6903.

2. Units shall book payments to AHs in this Group either directly or through relevant Suspense Accounts after obtaining competent sanction. MA Section of the Corporate Office shall transfer amounts to corresponding Fund Accounts.

## **70. TELEPHONE AND GENERAL EXPENSES**

7001	Printing & Stationery
7002	Printing & Stationery-Computers
7003	Postage & Telegrams
7004	Local Purchase of Stationery
7009	Telephones
7010	BS-Telephone Charges
7011	Advertisements
7019	Exhibition
7021	Legal Expenses
7030	Others
7091	Prior Period Expenditure

1. All items of normal Stationery including Paper, Pencil, Carbons etc., supplied by the Stores Department, Pen Allowance drawn and Photocopying or Xeroxing Charges shall be debited to AH 7001. All items of Computer Stationery (Ribbons, Floppies, Cartridges, Paper etc.) supplied by the Stores Department shall be debited to AH 7002. All items of normal as well as Computer Stationery purchased by the Unit Officers shall be debited to AH 7004. Cost of Printer Heads shall be debited to AH 4314.

2. AH 7009 (Telephones): AH 7009 shall be operated for expenditure of revenue nature towards Telephones, Telex, Fax, PBX and PABX rentals, Intranet and Internet charges.

3. AH 7011 (Advertisements): This AH has to be operated for Publication or Advertising in Newspapers, Journals, Magazines, Brochures, Pamphlets, Wall Posters etc. and Street Play, Burrakatha, Cinema Slides, TV, Radio etc

4. AH 7021 (Legal Expenses): This AH shall be operated for booking cost of non-Judicial Stamp Papers, Court Fee Stamp, Vakalat expenses, obtaining Judgement copies and also TA to the Standing Counsels.

## **71. SELLING EXPENSES**

7103 Auction Remuneration  
7104 Commission Ticket Booking Agents  
7110 Other Selling Expenses  
7191 Prior Period Expenditure

AH 7110 (Other Selling Expenses): This AH shall be operated for Storage Handling, Weighment Charges etc., in connection with disposal activity by Auctions.

## **72. AUDIT AND CONSULTANCY FEES**

7201 Audit Fees  
7210 Other Consultancy  
7221 Taxation Consultancy  
7222 Legal Consultancy  
7223 Managerial Consultancy  
7224 Software Consultancy  
7291 Prior Period Expenditure

## **73. MISCELLANEOUS EXPENSES**

7301 Bank Charges & Commission  
7302 Borrowing Expenses  
7303 Interest-Savings Fund  
7304 Interest-Ex-TTD PF  
7305 Interest on Encashment Certificates 2013 & 2014  
7306 Books & Periodicals  
7307 House Magazine  
7310 Penalties  
7312 Meeting Expenses  
7313 M.V. Fines-Overload  
7314 M V Fines-Others  
7315 Hospitality  
7317 P & A for RTA Staff  
7318 M.V. Fines-Overload (City)  
7319 M.V. Fines-Others (City)  
7322 Demurrage  
7323 Freight Charges  
7324 Cleaning & Sweeping Charges  
7325 Cleaning Materials  
7327 Honoraria

7332	Jathras, Fairs & Festivals
7335	Pruning of Trees
7338	Rebate for Bus Bodies
7339	Inspection/Testing Charges
7340	Cost of Testing Material
7341	Subscriptions
7342	Donations
7345	Contn. for Relief Funds
7350	Service Charges for Passes
7351	Clerical / Service Charges
7352	Time Tables
7354	Strike Expenses
7355	Bandobust Expenses
7360	Rounding Off
7364	PTO & Passes
7367	Rewards to Informants
7368	Mobile Court Expenses
7370	Other Misc. Expenses
7371	Misc Exp - RRT
7372	Misc Exp - HSRP
7373	Loss on relinquishment of lands
7374	BS - Misc. Expenditure
7391	Prior Period Expenditure

1. AHs 7303 and 7304: These have to be operated by Chittoor Region.
2. AH 7312 (Meeting Expenses): AH 7312 shall be operated to book expenditure for Hiring Furniture, Refreshments etc in case of Meetings, Conferences etc., convened by the Corporation
3. AH 7315 (Hospitality): AH 7315 shall be operated to book expenditure for Refreshments and gifts etc., in connection with the visit of Officials of other STUs, ASRTU, Government etc. Reimbursement of expenditure towards entertainment to the eligible categories of Employees shall be debited to AH 18 of respective Groups only.
4. AH 7324 (Cleaning & Sweeping Charges): AH 7324 shall be operated for expenditure towards (a) Cleaning and Sweeping of Bus Stations, Garages, Offices, Guest Houses, Rest Rooms, Hospitals, Dispensaries, and other premises as well as (b) Washing of Buses, Seat Covers, Head Rest Covers, Bed Sheets etc. Cost of departmentally supplied materials, if any, shall be debited to AH 7325.
5. AH 7325 (Cleaning Materials): This AH shall be operated for cost of HSD Oil used for miscellaneous purposes also.
6. AH 7350 (Service Charges for Passes): This AH should be operated to book expenditure towards outsourcing Bus Passes Issue.

7. AH 7354 (Strike Expenses): This AH shall be operated for Refreshments & Lunch, Conveyance & Incidentals, Advertisements, Publicity, Pamphlets, Cinema Slides etc in connection with Strikes.

#### **74. WRITE OFFS (WOF)**

7401	WOF-Outsiders
7403	WOF-Employees
7411	WOF-Tickets
7412	WOF-Tickets (City)
7426	WOF-Others

- 1 AH 7401 (WOF-Outsiders): This AH shall be booked for written off irrecoverable Loans, Advances, Dues etc from Outsiders, that is, Firms, and Institutions etc.
2. AH 7403 (WOF-Employees): This AH shall be booked for written off irrecoverable Loans, Advances, Dues and Deficiencies etc from Employees.
3. AH 7411 and AH 7412: These AHs shall be booked towards written off face value of tickets lost
4. AH 7425 (WOF-Others): Written off amounts for any other purposes shall be booked to AH 7425.

#### **75. PROVISIONS (PROV)**

7501	PROV- Debts, Loans & Advances
7507	PROV-Stock Adjustment Account
7510	PROV-Depreciation
7512	PROV-Sales Tax
7514	PROV-Income Tax
7516	PROV-Dearness Allowance
7518	PROV-Revision of Pay Scales
7529	PROV-Others

1.AH 7507(PROV-Stock Adjustment Account): Zonal Offices and Regional Offices shall operate AH 7507 only to adjust values of excesses and irrecoverable shortages to clear balances in Stock Adjustment Accounts (AHs 2801 to 2808) after obtaining competent sanction.

#### **76. CONTRIBUTION TO FUNDS (CONT)**

7609	CONT- Leasehold Land
7611	CONT- Workshops
7612	CONT- Garages
7615	CONT- Offices
7617	CONT- Residential Buildings
7619	CONT-Bus Stations
7621	CONT-Bus Shelters



7623	CONT-Hospitals / Dispensaries
7624	CONT-Computer Rooms
7625	CONT-Others
7626	CONT-Leasehold Buildings
7627	CONT-Roads & Bridges
7628	CONT- Bldgs Partially Completed
7631	CONT-Plant & Machinery
7633	CONT-Tools > 5000 each
7635	CONT- Body Building Unit
7636	CONT- HSRP (P&M)
7637	CONT- RRT (P&M)
7638	CONT- ADTT (P&M)
7641	CONT- Furniture & Fixtures
7642	CONT- Computers & Printers
7643	CONT- Electronic Equipment
7644	CONT- Electrical Equipment
7645	CONT- Medical Equipment
7646	CONT- Security & Fire Equipment
7647	CONT- Canteen Equipment
7648	CONT- TRG, EDN, R&D Equipment
7649	CONT-Equipment (Others)
7650	CONT-Computers/UPS
7651	CONT- HSRP (F&F)
7652	CONT- RRT (F&F)
7653	CONT- ADTT (F&F)
7656	CONT- TIMS
7661	CONT-Passenger Vehicles
7662	CONT-Vehicles-Double Decker's
7667	CONT-Lorries, DGT, Tankers, Truck etc.
7669	CONT-Jeeps, Cars etc.
7671	CONT-Motor Cycles etc.
7673	CONT-Vehicles (Others)
7674	CONT- Passenger VEH (JNNURM)
7675	CONT- Others - RRT
7676	CONT- Others - ADTT
7677	CONT- Others - HSRP
7679	CONT- EE- HSRP
7680	CONT- EE- RRT
7681	CONT- EE- ADTT
7687	CONT-Stores Obsolescence Fund
7691	CONT-Prior Period Expn.

## **77. INTEREST ON BORROWINGS:**

7711	Int. on Loan-State Govt.
7713	Int. on Loan-Central Govt.
7715	Int. on Loan-I D B I
7717	Int. on Loan-L I C

7718	Int. on Loan-Coml. Banks
7719	Int. on Cash Credit/Overdraft
7720	Interest on Loans - CCS Ltd.,
7721	Int. on Loan - S.B.T
7722	Int. on Loan - SRBS
7730	Interest-Others
7733	Lease on Vehicles
7734	Lease Rental (W E P)
7791	Prior Period Expenditure

## **78. HIRED VEHICLES EXPENSES**

7801	Hire Charges
7802	HSD Oil Hire Buses
7803	Hire Vehicles – VAT
7804	Hire Vehicles – Insurance Premium
7811	Others
7862	Reward Scheme – Drivers HB incentive on Earnings
7891	Prior Period Expenditure

AH 7801 (Hire Charges): Expenditure towards Hire Charges shall be debited every month on accrual basis by debiting AH 7801 and crediting AH 1102. This provision JE has to be reversed in the subsequent month. As and when payments are actually made, debit final AHs.

## **79. CARGO OFFICERS PAY**

7901	Cargo – Managers Pay
7906	Cargo – Managers DA
7909	Cargo – Managers HRA
7910	Cargo – Managers-City Compensatory Allowance
7911	Cargo – Managers –Equalization Allowance
7912	Cargo – Managers – Special Allowance
7937	Cargo – Managers – Interim Relief
7951	Cargo – Managers – TA & DA
7957	Cargo – Managers – Other Allowances
7959	Cargo – Managers – Incentive
7960	Cargo – Managers – Encashment of Leave
7961	Cargo – Managers – Prov. For Encashment
7969	Cargo – Managers – Cash Awards
7991	Cargo – Prior Period Expenditure

## **80. CARGO EXPENDITURE- GENERAL (Supervisor & Clerical)**

8001	Cargo – General – Pay
8006	Cargo – General Dearness Allowance
8009	Cargo – General House Rent Allowance
8010	Cargo – General City Compensatory Allowance

8011	Cargo – General Equalisation Allowance
8012	Cargo – General Special Allowance
8020	Cargo – General Conveyance Expenditure
8024	Cargo – General Brief Case Expenditure
8027	Cargo – General Day Out Allowance
8028	Cargo – General Washing Allowance
8034	Cargo – General Chappal Allowance
8035	Cargo – General Uniform/Stitching
8037	Cargo – General Interim Relief
8041	Cargo – General Advertisement
8051	Cargo – General TA & DA
8057	Cargo – General Other Allowances
8059	Cargo – General Incentive
8060	Cargo – General Encashment of Leave
8061	Cargo – General Prov. For Encashment
8067	Cargo – General Contract Wages
8069	Cargo – General Cash Awards
8091	Cargo – General Prior Period Expenditure

## **81. GARGO EXPENDITURE – DRIVERS**

8101	Cargo – Drivers Pay
8106	Cargo – Drivers Dearness Allowance
8109	Cargo - Drivers House Rent Allowance
8110	Cargo – Drivers City Compensatory Allowance
8111	Cargo – Drivers Equalisation Allowance
8112	Cargo – Drivers Special Allowance
8127	Cargo – Drivers Day Out Allowance
8128	Cargo – Drivers Washing Allowance
8134	Cargo – Drivers Chappal Allowance
8135	Cargo – Drivers Uniform/Stitching
8137	Cargo – Drivers Interim Relief
8141	Cargo – Drivers Advertisement
8151	Cargo – Drivers TA & DA
8157	Cargo – Drivers Others Allowances
8159	Cargo – Drivers Incentive
8160	Cargo – Drivers Encashment of Leave
8161	Cargo – Drivers Prov. For Encashment
8167	Cargo – Drivers Contract Wages
8169	Cargo – Drivers Cash Awards
8191	Cargo – Drivers Prior Period Expenditure

## **82. CARGO EXPENTITURE CONDUCTORS**

8201	Cargo – Conductors Pay
8206	Cargo – Conductors Dearness Allowance
8209	Cargo – Conductors House Rent Allowance
8210	Cargo – Conductors City Compensatory Allowance

8211	Cargo – Conductors Equalisation Allowance
8212	Cargo – Conductors Special Allowance
8227	Cargo – Conductors Day Out Allowance
8228	Cargo – Conductors Washing Allowance
8234	Cargo – Conductors Chappal Allowance
8235	Cargo – Conductors Uniform / Stitching
8237	Cargo – Conductors Interim Relief
8241	Cargo – Conductors Advertisement
8245	Cargo – Conductors Night Shift Allowance
8251	Cargo – Conductors TA & DA
8257	Cargo – Conductors Other Allowances
8259	Cargo – Conductors Incentive
8260	Cargo – Conductors Encashment of Leave
8261	Cargo – Conductors Prov. For Encashment
8267	Cargo – Conductors Contract Wages
8269	Cargo – Conductors Cash Awards
8291	Cargo – Conductors Prior Period Expenditure

### 83. CARGO EXPENDITURE ACCOUNT HEADS

8306	Cargo – Pre - Printed Stationary
8307	Cargo - Hamali Charges Loading
8308	Cargo – Hamali Charges Unloading
8309	Cargo – Telephone/ Internet Expenditure
8310	Cargo – Stationery Expenditure
8311	Cargo – Advertisement Charges/Preparing Adds
8312	Cargo – Transaction Fee Paid to Software Provider
8313	Cargo – GST Paid
8314	Cargo – Charges paid to Local Transport
8315	Cargo – Transaction Fee Paid to Hardware & Man Power Providers
8318	Cargo – Insurance Premium Paid
8322	Cargo – Commission paid to ATB Agent
8323	Cargo – Commission Paid to LBD's
8324	Cargo – Meeting Expenditure
8325	Cargo – Commission paid to Business Facilitators
8333	Cargo – Special Hire Cost (see note4 under Circular).
8338	Cargo – Light Vehicle Expenditure (HSD, Maintenance, etc.,)
8370	Cargo – Tender Charges & Other Misc Expenditure

Note: For AH 8333

Expenditure Incurred for separate vehicle provided towards bulk transport of cargo shall be accounted as under:

A.H.	Nomenclature	Dr/Cr	Amount	Remarks
8333	Cargo Special Hire Cost	Dr	XXXX	(km's Operated x Rs.25.00)
4857	Gen-Other Allowance	Cr	XXXX	(km's Operated x Rs.12.00)
4265	D/V-Other Misc.Expenses	Cr	XXXX	(km's Operated x Rs.12.00)
7370	Other Misc. Expenses	Cr	XXXX	(km's Operated x Rs. 1.00)

expenses

## 85. OPERATING INCOME – OTHER SERVICES

8501	Passenger Earnings
8502	Passenger Earnings JNNURM (District)
8503	Passenger Earnings CNG (District)
8504	CNG Vehicles Earnings > 5 Years (District)
8511	Loss of Tickets
8512	Jathra Operations
8513	JET Tickets
8517	Change due to Passengers
8520	Divya Darshanam Earnings
8521	Spl. Hire on Regular Contracts
8522	Spl. Hire on Other Contracts
8530	Parcel Services
8531	Luggage Earnings
8532	Earnings Outside A P
8533	Season Tickets
8534	NGOs Passes
8535	Student Bus Passes
8536	Other Passes
8537	MLA Coupons
8538	Journalist Coupons
8539	P H C Passes
8540	Reservation charges
8541	Postal Mail Bags
8542	Unaccompanied Luggage
8543	Rayathi Coupon TTD RTC Vehicles
8544	Rail-cum-Road Tickets
8545	Others
8546	Fines-Mobile Courts
8548	Return Journey Tickets TTD RTC Vehicles
8553	Passes Issued for Travel on RTC Mofussil Services
8590	Concession in Fares
8591	Refund of Fares
8592	Prior Period Income
8599	POS Earnings (RTC)

1. AHs in Group 85 shall be operated for Corporation Vehicles Traffic Revenue (a) for all types of services upto Nov 01 and (b) for all other Services from 1<sup>st</sup> Dec 01 onwards.
2. AH 12 (Jathra Operations): Any transfer of earnings realised during special operations shall be only through Credit Advices issued by the Depots (which receive earnings) in favour of Depots from which buses are drawn for special operations. Depots, which supply buses, shall book earnings only by collecting Credit Advices and not by issuing Debit Advices.
3. AH 90 (Concession in Fares): Bharat Scouts and Guides of AP are eligible for 50 % concession in up and down journeys. At the time of travel, the Conductor

collects 50 % of fare as well as Certificate issued by the Commissioner and issues tickets as if the full money is collected treating the Certificate as Voucher for Concession. Credit full value of tickets to Traffic Revenue account as usual. Debit Value of Concession to AH 90.

## **86. OPERATING INCOME - HIRED VEHICLES (H/V)**

8601	H/V-Passenger Earnings
8602	H/V-Passenger Earnings (City)
8603	H/V-Passenger Earnings CNG (District)
8604	H/V-Passenger Earnings CNG (City)
8631	H/V-Luggage Earnings
8632	H/V-Luggage Earnings (City)
8633	H/V-Season Tickets (City)
8634	H/V-NGOs Passes (City)
8635	H/V-Student Bus Passes (City)
8636	H/V-Other Passes (City)
8637	H/V-Season Tickets
8639	H/V-Student Bus Passes
8640	H/V-Other Passes
8641	H/V - VAT
8647	H/V-Operational Delinquencies
8653	H/V-Passes Issued for Travel on Hired City Services
8692	H/V-Prior Period Income
8699	H/V- POS Earnings

1. AHs 8602 and 8632 shall be operated for Hired Vehicles Traffic Revenue in respect of City Services in Hyderabad, Visakhapatnam, Vijayawada and Warangal cities with effect from 1<sup>st</sup> Dec 01 as provided in G O Ms No 153, TR & B (Tr.II) dt 1<sup>st</sup> Dec 01.
2. Revenue earned towards sale of NGOs Passes, Season Tickets, Student Bus Passes and Other Passes should be initially credited to AHs in Groups 85 and 88 for District services and City services respectively for Corporation vehicles. At the end of every month, amount allocable to Hired vehicles should be worked out in proportion of Revenue KMs operated by ORDINARY services of Corporation and Hired vehicles and transferred by passing JE to AHs 8633 to 8637, 8639 and 8640 with effect from Apr 02 accounts.

## **87. NON-OPERATING INCOME – SALE OF SCRAP (S/S)**

8701	S/S-Vehicles
8702	S/S-Loss on sale of Vehicles
8705	S/S-Plant & Machinery
8711	S/S-Other Assets
8712	S/S-Loss on sale of Other FAs
8720	S/S-Oils
8721	S/S-Aluminium
8722	S/S-Batteries
8723	S/S-Bearings

8724	S/S-Building Materials
8725	S/S-Waste Paper
8726	S/S-Tyres
8727	S/S-Tubes
8729	S/S-Electrical items
8730	S/S-Empties
8731	S/S-Tools
8732	S/S-Other Scrap Material
8792	S/S-Prior Period Income

1. AH 8702 (S/S-Loss on sale of Vehicles): This AH shall be booked with loss on sale of Vehicles in the normal course.
2. AH 8712 (S/S-Loss on sale of Other FAs): This AH shall be booked with loss on sale of Plant & Machinery and other Fixed Assets in the normal course. In case of P & M and other Fixed Assets involved in accidents.
- 3 AH 8725 (S/S-Waste Paper): This AH shall be operated for sale of stationery scrap also.

#### **88. OPERATING INCOME – CITY SERVICES (CITY)**

8801	CITY-Passenger Earnings
8802	Passenger Earnings JNNURM (City)
8803	Passenger Earnings CNG (City)
8804	CNG Vehicles Earnings > 5 Years (City)
8811	CITY-Loss of Tickets
8812	CITY-Jathra Operations
8817	CITY-Change due
8821	CITY-S H on Reg. Contracts
8822	CITY-S.H on Other Contracts
8831	CITY-Luggage Earnings
8833	CITY-Season Tickets
8834	CITY-NGOs Passes
8835	CITY-Student Bus Passes
8836	CITY-Other Passes
8838	CITY-Journalist Coupons
8839	CITY-P H C Passes
8845	CITY-Others
8846	CITY-Fines-Mobile Courts
8853	CITY-Passes Issued for Travel on RTC Services
8890	CITY-Concession in Fares
8891	CITY-Refund of Fares
8892	CITY-Prior Period Income

AHs in Group 88 shall be operated to book Traffic Revenue in respect of City Services operated as Stage Carriages on the strength of Permits in Hyderabad, Visakhapatnam, Vijayawada and Warangal cities with effect from 1<sup>st</sup> Dec 01 as provided in G O Ms No 153, TR & B (Tr.II) dt 1<sup>st</sup> Dec 01.

## **90. NON-OPERATING INCOME – INTEREST AND DIVIDENDS**

9001	Interest on Investments
9003	Interest on Vehicle Advance
9005	Interest on H B A
9007	Interest on Deposits
9009	Interest-Others
9011	Dividend on Shares
9092	Prior Period Income

## **91. NON-OPERATING INCOME – RENTS AND OTHERS**

9101	Rent on Quarters
9102	DOT-Stalls (Modified)
9103	BOT - Annual Ground Licence Fee
9104	BOT - Annual Commercial Licence Fee
9105	Stall Rents (Non-Taxable)
9106	Stall Rents (Taxable)
9107	Cycle & Scooter Stand
9108	Toilets
9109	Guest / Rest House
9110	BOT - Upfront Amount
9111	Others
9115	Canteens
9116	Fast Food Centre
9117	Bank ATM
9118	Others Stalls (Modified)
9119	Temporary Business/product Display
9120	Special Hire of Deptl. Vehicles
9121	Advertisements
9122	Parcel Services
9123	Time Tables
9124	Advertisement Revenue on AC Services
9125	Advertisement on Buses
9126	Advertisement in side Buses
9127	Advertisement in Bus Stations
9128	Postal Mails
9129	Advertisement on Seat Back of Buses
9130	Advertisement on Seat Covers
9131	TVs inside Buses
9132	Electronic Digital Screens in Bus Stations
9133	Advertisements Through CCTV
9134	Unipoles
9135	Hoardings,Backlit boards & Arches
9136	Terrace Hoardings
9137	Advertisement on pillars
9138	Advertisement on reverse of Bus Tickets
9139	BOT Projects



9140	HSD Oil Outlets
9141	RTC Neeru
9142	ANL
9143	Parcels through AC Buses
9144	Parcels Contract Booking
9145	Roof top poles in bus stations & GBMs
9146	Mini theatres
9147	Naming rights to bus stations
9148	Lease Rent Income
9192	Prior Period Income

1. AH 9101 (Rent on Quarters): Rent on Quarters, Water and Electricity Charge shall be credited to final heads of account in the books of account of Units at which recoveries are effected. Fact of recovery shall be intimated by letters in case of Employees working in accounts jurisdiction of other Units.
2. AH 9102 (DOT-Revenue): This AH has to be operated by the Works Audit Section to book Income in connection with DOT Scheme.

## **92. MISCELLANEOUS INCOME**

9201	Tender Forms
9202	Penalties & Fines
9203	Penalties & Fines-Employees
9204	Notice Pay
9205	Grants
9206	Cash Discounts
9207	Forfeiture of Deposits
9208	Unpaid amounts
9209	Incidental Charges
9210	Stipends from Government
9211	Handling Charges – Hire Buses
9212	Passenger Information System Fee
9213	House Magazines
9214	ATB Agents Commission
9215	Toll Plaza User Fee
9216	Relief from Government
9217	Surplus on Works Contracts
9218	Lost Property
9219	Clerical / Service Charges
9220	Subsidies
9221	Training Fee
9222	Excess Cash
9223	Training Fee - ADTT
9224	Sale of Grass, Trees etc.
9225	Sale of Power (W E P)
9226	Miscellaneous Income
9227	CAT Cards
9228	L.S & P.S Contribution-TTD

9229	Cost of Damages
9230	Membership For Retd. Employees Medical Facility Scheme
9232	Charges-Equipment
9233	Sale of RRT
9234	HSRP – Income
9238	Grant-in-Aid
9247	Financial Assistance from Govt.
9250	Value Added Service Charges
9259	Freedom Fighters' Subsidy
9260	Reimbursement for Passes
9292	Prior Period Income

1. AH 9209 (Incidental Charges): This AH shall be operated to book the Entrance Fee and Incidental Charges collected in connection with Tender-cum-Auctions, Annual Contracts for disposal.
2. AH 9217 (Surplus on Works Contracts): This AH shall be operated for Surplus or Deficit on Works Contracts undertaken by the Corporation.
3. AH 9219 (Clerical or Service Charges): AH 9219 shall be operated to book total amount collected towards cost of Application Form, Identity Card and Service Charges for issue of Bus Passes, Registration Fee for SRBS HBA also.
4. AH 9250 (Value Added Service Charges): AH 9250 shall be operated to book total amount collected towards cost of Service Charges.

### **93. CARGO REVENUE ACCOUNTS**

9301	Cargo – Daily Parcel Booking Through RTC Counter
9302	Cargo – Daily Parcel Booking Through ATB agents
9303	Cargo – Daily Parcel Booking Through LBD
9304	Cargo – Daily Parcel Booking Through Business Facilitators
9305	Cargo – Daily Courier Booking Through RTC Counter
9306	Cargo – Daily Courier Booking Through ATB agents
9307	Cargo – Daily Courier Booking Through LBD
9308	Cargo – Daily Courier Booking Through Business Facilitators
9309	Cargo – Bulk Booking
9310	Cargo – Contract Booking
9311	Cargo – Revenue realised on exclusive vehicles Provided
9312	Cargo – Insurance Premium Collected
9313	Cargo – GST Collected
9314	Cargo – Tender Fee Collected
9315	Cargo – Penal Interest
9316	Cargo – Rents realised
9317	Cargo – Forfeiture of SD, EMD etc.,
9318	Cargo – Top-Up advances
9319	Cargo – Revenue realised through Adds in Website

## **BALANCES TO BE DROPPED AT YEAR END**

Balances in the following AHs shall be dropped from books of account of Depots, Bus Stations, EEs' Offices, Regional Offices, Zonal Offices and Consolidated Accounts Current of Regions and Zones at year-end.

Group 02: All AHs

Group 03: AHs 0301, 0302, 0303, 0322, 0323, 0326, and 0328

Group 11: AHs 1120, 1124, and 1125

Group 23: AHs 2360

Group 28: AHs 2835, 2841, 2842, 2849, 2850

Group 32:

(a) Balances in all AHs shall be dropped from Accounts Current of all Units.

(b) Balances in AHs 3283 and 3284 shall be carried over to next year in the Consolidated Accounts Current of Regions and Zones.

Groups 41 to 93: All AHs