



ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

O/o the VC & MD: RTC House, Vja
Accounts Department, Dy.CAO(MA)
Date: 17th March 2017

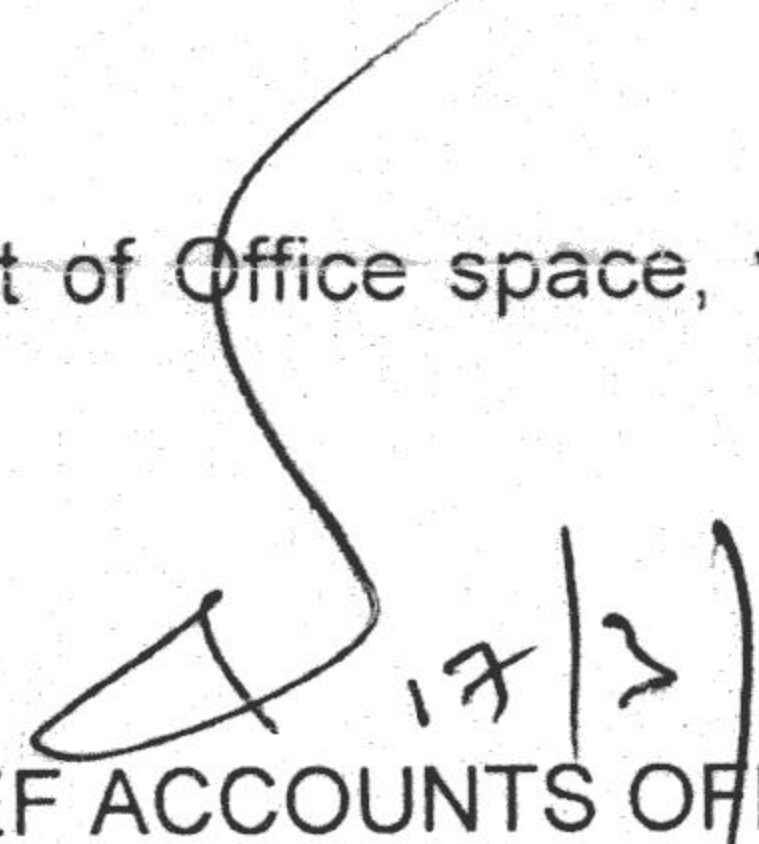
No. MA1/4(1)/2016-17-AD

ACCOUNTS CIRCULAR No. 16 / 2016-17 Dt.17.03.2017

Sub : **ACCOUNTS** : Prescribing New Account Heads and modification of Nomenclature etc. - Reg.

The following changes in Accounts Classification from April 2017 Accounts shall be noted and followed .

1. **AH 7803 - "Hired Vehicles – VAT "(NEW)** : The VAT component on Hire vehicles shall be accounted to this AH.
2. **AH 7804 – Hire Vehicles – Insurance Premium (NEW)**: The amount of insurance premium reimbursed to Hire vehicles shall be accounted to this AH.
3. **AH 2456 – "MACT paid for Hire Vehicle – Recoverable". (NEW)** : There are certain instances where accidents take place wherein hire vehicles are involved and Hon'ble Courts order APSRTC to pay the compensation. Such amounts paid by APSRTC shall be debited to this AH. This is a suspense AH and particulars of Hire vehicle no. Owner name and Aadhar No. shall be recorded. The amount outstanding in the AH shall be recovered from the concerned Hire vehicle owner.
4. **AH 6410 – Fastag Toll passes (NEW)** : As per the existing procedure, expenditure towards Toll Tax is accounted in AH 6411 (Toll Tax), now a new AH 6410 is allotted for accounting of Fast tag coupons expenditure from April 2017 accounts onwards. After completion of the pass validity of Toll taxes, the depots shall switch over to Fast tag coupons to save cost on toll taxes.
5. **Medical Expenditure :-**
AH 6027 - Medical reimbursement to employees (New)
AH 6029 – Cost of Medicines (Modified)
AH 6030 – Payments to Referral Hospitals (Employees) (Modified)
6. **AH 5777 – ZWS – Lease Rent – Land & Buildings (NEW)** : Monthly lease rentals paid towards lease of land & buildings of ZWS shall be accounted to this AH.
7. **AH 6804 – Lease rent** : Lease rent payments pertaining to Depots, garages, Bus station, office space shall be accounted to this AH.
8. **AH 9148 – Lease rent income**: Lease rent income received on leasing out of Office space, vacant land etc., shall be accounted to this AH.


CHIEF ACCOUNTS OFFICER

CC : All AOs, Dy.CAOs, DMs for infn. & n/a.
RAO/AG/APSRTC Branch.
AO(Comp) to make suitable modifications in software.