

This is issued with the concurrence of the Chief Accounts Officer

Sd/- (I Prabhakar Reddy)  
CHIEF PERSONNEL MANAGER

APS RTC

O/o the VC & MD Accounts Wing  
Mushirabad Hyderabad

No MA1/4(3)/98 AD

Dated 14 Sep 98

**ACCOUNTS CIRCULAR No 6/1998 AD**

Sub ACCOUNTS Prescribing new AHs modification of Nomenclature etc  
Reg

Please note the following changes in Accounts Classification with immediate Effect

- 01 A new AH 0602 with nomenclature "Security Deposits Others" is hereby prescribed for booking Security Deposits collected for
- (a) Sweeping, Washing, Cleaning of Premises Buses. Head Rest Covers etc
  - (b) Annual Maintenance Contracts for Computers, Xerox Machines Typewriters Machinery Equipment Air Conditioners PBX TV VCP etc
  - (c) Operation of APSRTC buses on Special Hire for the employees of PSUs (Eg BHEL) etc
  - (d) Display of Advertisements
  - (e) Carnage of Goods, Parcels etc
  - (f) All other types of Contracts which are not specifically related to Ahs 0601 0605,0606 0607 0608

Hence review the balances in AH 0618 as well as other AHs and transfer SECURITY DEPOSITS of above nature to the newly prescribed AH 0602 by passing Journal Entries

- 02 AH 0606 is being operated for "Security Deposits - Private Operators" – It is Clarified that this AH 0606 has to operated to accommodate Security Deposits lodged by Hired Bus Owners that is Owners of Buses who supply their Buses to the Corporation on hire basis
- 03 A new AH 0622 with nomenclature "Withheld from Bills" is hereby prescribed for amounts withheld from Bills (for Civil Maintenance, Purchase, Supply Disposal, Fabrication, Repairs etc) for want of clarifications, submission of documents, orders of the competent authority etc

Sometimes, Security Deposits are collected in instalments by way of recoveries from Bills Such amounts should not be credited to this AH 0622 Similarly amounts withheld from Employees also should not be booked to this AH

- 04 AH 0632 with nomenclature "PF/SBT Amounts payable" is being presently operated for PF/SBT withdrawals and Settlements The nomenclature of this AH 0632 is hereby modified to read as "PF, SBT etc, payable" to accommodate similar payments made from Small Savings Scheme
- 05 All items of Normal Stationery including Paper Pencil Carbons etc supplied by the Stores Department 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 including Printer Heads (if not provided form the AMC) purchased by the Unit Officers directly shall be debited to AH 7004
- 06 In view of introduction of "JET" Tickets (Jubilees Express/Hi-Tech) notified in ED(O) s Circular No 41/98-OPD (Marketing) dated 31 07 98 new Account Head 8513 is hereby prescribed and styled as "Passenger Earnings – JET Tickets"
- 07 On a review of the size of balances as on 31 03 98 and nature of transactions we have reduced the number of AHs changed the Group/AH and modified nomenclature in certain cases as listed in the Annexure These revisions may please be taken note of and the balances in the Existing AHs have to be transferred to the Continuing / New AHs shown against each by passing Journal Entries in the Annexure

Sd/- (K V Subba Rao)  
CHIEF ACCOUNTS OFFICER

**ANNEXURE TO ACCOUNTS CIRCULAR No 6/1998-AD**

AH No	Existing AH No and Nomenclature	AH No	Continuing / New / AH No and Nomenclature
0609	Security Deposits Sales (Auctions)	0621	Deposits Disposals
0610	Security Deposits Auctions (Annual Cont)		
0611	E M D Stalls	0614	Earnest Money Deposits
0613	E M D Works		
0614	E M D Suppliers		
0901	Unpaid Pay & Allowances etc	0901	Unpaid Wages etc
0905	Unpaid Stiphends		
0921	Training Expenses	1145	Others
0927	Telephone Bills		
0929	Other Expenses		
0926	Accident Claims	1141	Accident Claims
1028	APGIS Deputationists	1028	Deputationists
1029	Other Deputationists		
0923	Rents & Rates	1138	Rents Rates & Taxes
1138	Local Taxes Bus Stand Fee etc		
1140	Non Agricultural Land/Property Tax		
1644	Electrical Equipment	1644	Equipment Electrical
2317	Stall Rents Recoverables	2317	Rents Recoverable
2318	Other Rents Recoverable		
2409	Advances Cement	2413	Advances Civil Engineering
2411	Advances Steel		(Note This should be operated for Advances to Outsiders le Firms only and not to Staff)
2413	Advances Contractors		

AH No	Existing AH No and Nomenclature	AH No	Continuing / New / AH No and Nomenclature
2505	Chairman s Peshi Imprest	2517	Other Imprest (Note Clear details that is break up with Nature and Custodian of imprest should be recorded in the Suspense Register)
2506	VC & Md s Peshi Imprest		
2507	Board Office Imprest		
2511	Postal Imprest		
2512	Bus Station Imprest		
2513	Squad Imprest		
2514	Medical Imprest		
2515	Temporary Imprest		
2516	Freight Imprest		
2517	General Imprest		
2518	On-line Imprest		
6011	Child Care Centre - Estt Expenses	6013	Child Care Centre
6013	Child Care Centre Other Expenses		
7003	Telegrams	7003	Postage & Telegrams
7005	Postage		
7007	Telex	7007	Telex Fax etc
7008	Teleprinter		
9101	Quarters - Employees	9101	Rent on Quarters
9102	Quarters Others		
9105	Stills	9105	Staff Rents
9112	Lease on Lands and Buildings		