

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

O/o the VC & MD Accounts Wing
Mushirabad Hyderabad

No MA1/4(3)/2001 02 AD

Date 31st Dec 2001

ACCOUNTS CIRCULAR NO 10 / 2001

Sub ACCOUNTS - Accounts Classification - Revision of - Reg

On a review of existing Accounts Classification the following new AHs are prescribed with effect from Dec 01 accounts onwards

5092	BBU Consumables
5413	TRS Bearer Expenditure
5418	TRS Entertainment expenditure
5420	TRS Conveyance expenditure
5422	TRS Newspaper expenditure
5423	TRS Stationery expenditure
5424	TRS Brief Case expenditure
5473	TRS Rates & Taxes
5474	TRS Telephones
5813	P P Bearer Expenditure
5818	P P Entertainment Expenditure
5820	P P Conveyance Expenditure
5822	P P New Papers Expn
5823	P P Stationery Expenditure
5824	P P Brief Case Expenditure
5864	P P Back Wages
5874	P P Telephones
6727	Electrical Consumables
8702	S/S Loss on sale of Vehicles
8712	S/S Loss on sale of Other FAs

In this connection the following points may be noted

- (a) AH 5092 (BBU Consumables) Cost of Drill Bits Electrodes Rods Brazing Flux Taps Sets Snaps Brushes Gas Cylinders Blades Grinding Wheels Welding Screens Carbridge Grease Solutions Gun Jaws Holders Machine Chuck Key etc issued to the BBU shall be booked to AH 5092 The Dy CAO (C E) is advised to get this point incorporated in the OLIMS Program
- (b) New AHs in Group 54 and 58 are created to book expenditure from Dec 01 accounts onwards for specified purposes distinctly as in case of similar Groups
- (c) AH 6727 (Electrical Consumables) 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 new AH 6727 in case of all other Units with effect from Dec 01 accounts onwards All the concerned Dy CAOs are advised to get this point incorporated in the OLIMS Program

- (d) AH 8702 (S/S Loss on sale of Vehicles) This AH shall be booked with loss on sale of Vehicles We are withdrawing AH 7415 from operation
- (e) 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 We are withdrawing AH 7413 and AH 7417 from operation

Sd/ (K V Subba Rao)
CHIEF ACCOUNTS OFFICER

To
All the Dy CAOs and CoSs
The WM(BBW) and WM(PP)
All the Accounts Officers
The AMEs of all TRSs
A P S R T Corporation

Copies to the EDs of all Zones FA ED (Engg) CcoS and CA