

**ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION**

No: MA1/4(11 )/2011-12-AD

O/o the VC & MD: Accounts Wing,  
Bus Bhavan: Hyderabad,  
Date: 30<sup>th</sup> November, 2011.

**ACCOUNTS CIRCULAR NO: 5/ 2011**

Sub: ACCOUNTS - Prescribing of new Account Heads for booking various  
outsource Contracts - Payments- Reg.

Various activities have been outsourced during recent past. And the Unit Officers are being instructed for implementation of various activities under Out Sourcing Contracts.

It is observed that, different account heads are being operated by different units for the Out Source Contract amounts paid.

To have uniformity in accountal of expenditure incurred through Out Source Contracts it is decided that:

- a) To account expenditure pertaining to Garrage Activities Outsourced to "AH No. 4767 - MCE - Out Source Contract Remuneration" (Newly created):-  
Following are some of the activities outsourced to be accounted under this Account Head are Sch. -I, II, III and IV Maintenance, HSD Oil Top-up contracts, Assistants to Mechanics, Supply of Artisans, Bus Body repair Works, Battery Maintenance Contract, Sweeping and cleaning of Garrage yard, Washing and Sweeping of Busses, Painting Activities, Mechanical Supervisors, Stores Supervisors, Trimming Works, Tyre Maintenance etc., (All works related to Garrage)
- b) To account expenditure pertaining to General Activities Outsourced to "AH No. 4867 - GEN - Out Source Contract Remuneration". (Newly created):-  
Following are some of the activities outsourced to be accounted under this Account Head are:, personnel Department Supervisors, Accounts Department Supervisors, Home Guards, Typists, Stenos,- Attenders and unskilled workers of offices, Sweeping and Washing of Offices. (All works related to Office)
- c) To account expenditure pertaining to Operational Activities outsourced to "AH-No. 4967 - OPD - Out Source Contract Remuneration". (Newly created):-  
Following are some of the activities outsourced to be accounted under this Account Head are: Sweeping and-Washing of Bus Stations, Offices, Traffic Passenger guides, Audio and Video Maintenance activities, Attendants to Indra/Garuda Services, Head Rest Covers Washing etc., (All works related to Operations)

- d) To account the expenditure pertaining to Bus Body Unit activities outsourced to "AH 5068 -BBU- Out Source Contract Remuneration". (Newly created). :-  
The expenditure incurred on the activities outsourced in the Bus Body Unit shall be accounted under this Account Head.
- e) To account expenditure pertaining to Medical Department Activities Outsourced to "AH No. 5167- MEDI - Out Source Contract Remuneration". (Newly created):-  
Following are some of the activities outsourced to be accounted under this Account Head are Doctors, Nurses, Lab-Technicians, para medical staff, Sweeping and Washing, Attenders, Ward Boys and un-skilled workers etc., (All works related to Hospitals)
- f) To account the expenditure pertaining to Officers activities Outsourced to "AH 5267 - OFF- Out Source Contract Remuneration". (Newly created) :-  
Expenditure incurred on hiring the services of the retired officers on contract basis shall be accounted under this Account Head.
- g) To account expenditure pertaining to Departmental Activities Outsourced to "AH No. 5367 - DA/ L.V Drivers - Out Source Contract Remuneration". (Newly created):-  
Following are some of the activities outsourced to be accounted under this Account Head are Light Vehicle Drivers.
- h) To account expenditure pertaining to Tyre Shop Activities Outsourced to "AH No. 5468 - TRS - Out Source Contract Remuneration" (Newly created):-  
Following, are some of the activities outsourced to be accounted under this Account Head are Removal of Tread Rubber from Scrap Tyres, RP Cutting, Sanding Belts, Supply of Semi-Skilled Shramiks, Sweeping and Cleaning Contracts at Tyre Shop, Tyre Handling Works, Mechanical Supervisors, Other Supervisors engaged in Tyre Shop etc., (All works related to Tyre Shops)
- i) To account expenditure pertaining to Zonal Work Shop Activities Outsourced to "AH No. 5568 - ZWS - Out Source Contract Remuneration". (Newly created):-  
Following are some of the activities outsourced to be accounted under this Account Head are Assistants to . Mechanics, Supply of Artisans, Bus Body repair Works, Battery Maintenance Contract, Sweeping and cleaning of ZWS Garrage yard, Mechanical Supervisors, Stores Supervisors, Trimming Works, Canteen Contracts, Security Personnel engaged on contract basis etc., (All works related to Zonal Work Shops).

Gist of Account Heads prescribed for Accounting expenditure incurred on Out Sourcing of activities in various departments.

AH NO	NOMENCLATURE
4767	MCE – Out Source Contract Remuneration
4867	GEN – Out Source Contract Remuneration
4967	OPD – Out Source Contract Remuneration
5068	BBU – Out Source Contract Remuneration
5167	MEDI – Out Source Contract Remuneration
5267	OFF – Out Source Contract Remuneration
5367	D/V – Out Source Contract Remuneration
5468	TRS – Out Source Contract Remuneration
5568	ZWS – Out Source Contract Remuneration
5868	PP – Out Source Contract Remuneration

j) To account expenditure pertaining to Printing Press Activities Outsourced to "AH No. 5868 - Printing Press works - Out Source Contract Remuneration" (Newly created) :-

Following are some of the activities outsourced to be accounted under this Account Head are Sweeping and Washing of Printing Press yard, un-skilled workers etc., (All works related to Printing Press unit)

All the Accounting Units of the Corporation shall operate above Account Heads for the amounts paid in connection with various Out Source Contracts for which separate Account Heads prescribed now as usual from December, 2011 Accounts onwards.

Further all the Accounting Units of the Corporation are hereby advised to transfer the amounts already accounted under various other Accounts Heads during the period from April 2011 to November 2011 in the December Accounts and to send a compliance to Dy.CAO (MA & IT)/HO for the expenditure pertaining to the above Account Heads newly created.

While making provision for the amounts not paid on or before 31<sup>st</sup> March, respective heads shall be debited and AH 1103 "C/L - Out Sourcing Contract Remuneration" shall be credited.

Earlier this Account Head has been operated to account the liability towards Cleaning & Sweeping. With immediate effect this nomenclature has been changed as "C/L - Out Sourcing Contract Remuneration" to have proper track of the liabilities provided for.

Necessary modifications in the software are requested to be carried out by CE / Computers in FACTIS to generate with the above classifications in all the outputs.

  
CHIEF ACCOUNTS OFFICER

TO  
All the Executive Directors (Zone)  
All the Regional Managers,  
All the Depot Managers,  
All Dy. CAOs and AOs,  
A.P.S.R.T Corporation.

Copy to FA, CFM, and CA for information.

Copy to ED (O&MIS), ED(E&IT), ED(HRD&MED)& Secretary to Corpn for information.

Copy to CE (IT) for information and with a request to arrange to modify the program.

Copy to Resident Senior Audit Officer, RTC Branch, Bus Bhavan for information.