

APS RTC

No MA1/4(l)/97-98/AD

O/o the VC & MD Accounts Wing  
Mushirabad Hyderabad  
Dated 7 Jan 98

To  
The Dy CAOs / AOs of  
All Regional Offices  
A P S R T Corporation

Sub ACCOUNTS Booking of Clerical/Service charges collected at the time of issuing Bus Passes to Students and Others - Reg

Ref Accounts Circular No 8/1996-AD, dated 06 09 96

Instructions were issued vide Circular cited to credit any charges collected at the time of issuing Bus Passes to AH 9219 (Clerical/Service charges) w e f Apr 96 accounts

The Test Audit Inspectorate Staff have brought to our notice that some of the Depots have not been implementing the above circular instructions

You are therefore requested to review the existing practice of booking Clerical/ Service charges and ensure strict implementation of the above circular instructions to prevent excess payment of M V Taxes

We also clarify that Clerical / Service charges collected towards the following shall be credited to AH 9219 (Miscellaneous Income Clerical / Service charges)

- 01 Cost of Applications for all categories of Bus Passes and Season Tickets including Physically handicapped and Free Passes
- 02 Cost of Identify Cards for all categories of Bus Passes and Season Tickets including PHC and Free Passes
- 03 Service Charges collected at the time of renewal of Bus Passes

Allocation for regularising misclassification

In 1996-97 A/cs Debit AH 8592 and Credit AH 9292  
In 1997-98 A/cs Debit AH 8533 etc and Credit AH 9219

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