

GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT

Resource Mobilization-Collection and Utilization of User Charges-Classification of Receipts and Expenditure-Revised procedure prescribed-Orders-Issued.

**FINANCE (BG.I) DEPARTMENT**

G.O.Ms.No.101,

Dated 20-04-2005.  
Read the following:-

- 1) G.O.Ms.No.170, Fin & Plg. (FW.BG) Dept, Dated 23-04-2001.
- 2) Letter No.I/II 118-I/2001-02, Dt.10-12-2001 and D.O.No.TM-I/II/25-7/2001-02, Dt.23-4-2002 of the A.G.(A&E), AP, Hyderabad.
- 3) G.O.Ms.No.601, Finance (BG) Department, Dated 22-5-2002.
- 3) D.O.Lr.No.TM/A/cs-I/II/25-7-2002-03/38, Dt.25-7-2002 of the AG(A&E), A.P.Hyd
- 5) G.O.Ms.No.97, Finance (BG) Department, dated 18-2-2003.
- 6) D.O.No.TM-I/II/25-7/2003-04/36, dated 30-5-2003 of the AG(A&E), A.P., Hyderabad.
- 7) G.O.Ms.No.390, Finance (BG) Department, dated 23-7-2003.
- 8) D.O.Lr.No.TM/II/25-2/2004-05/26, dated 5-8-2004 of the AG (A&E), A.P., Hyderabad.  
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**ORDER**

In the reference 8<sup>th</sup> read above, the AG (A&E), A.P., Hyderabad has suggested new detailed heads for recording expenditure and receipts relating to User Charges as "800-User Charges" in the place of existing omnibus Sub-head "SH (77)-User Charges" both under expenditure and receipts. The AG (A&E) has also suggested that different nature of receipts and expenditure can be classified under the detailed head "800-User Charges" as Sub-detailed head for enabling to have a clear cut differentiation of User Charges and Non-User Charges expenditure and would not compromise transparency at a higher stage in the accounting classification.

Government after careful consideration hereby decided to adopt "800-User Charges" for recording receipts and expenditure under User Charges in the Government Accounts instead of omnibus Sub-head "SH (77)-User Charges". The new detailed head "800-User Charges" is to be adopted under respective major, minor and sub-heads of account of the Departments concerned for whom the collection and utilization of User Charges have been ordered. As per the nature of expenditure to be met out of User Charges, the corresponding detailed head prescribed in the Government Accounts shall be adopted as sub-detailed head under the new detailed head "800-User Charges" as follows:

1. **800-801-** User Charges-Other Expenditure.
2. **800-802-** User Charges-Transport Facility.
3. **800-803-** User Charges-Traveling Allowances.
4. **800-804-** User Charges-Utility payments.
5. **800-805-** User Charges -Other Office Expenses.
6. **800-806-** User Charges-Advertisements, Sales and Publicity Expenses.
7. **800-807-** User charges- Maintenance.
8. **800-808-** User Charges-Other payments.
9. **800-809-** User Charges-Other Grants-in-Aid.
10. **800-810-** User Charges-Other Administrative Expenses.
11. **800-811-** User Charges-Materials and Supplies.
12. **800-812-** User Charges-Petrol, Oil and Lubricants.
13. **800-813-** User Charges-Scholarships and stipends.
14. **800-814-** User Charges-Purchases.

All the Heads of Departments and Estimating Officers shall classify the expenditure and receipts under User charges in the new detailed head "800-User Charges" as ordered above under which specific allocations have been made in B.E.2005-06.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)  
P.RAMAKANTH REDDY,  
PRINCIPAL SECRETARY TO GOVERNMENT

**O/o the Commissioner and Inspector General of  
Registration and Stamps, A.P., Hyderabad.**

**Endt.No.AR/28700/02,**

**Dated 8-8-2005.**

**Communicated.**

Sd/-A.Raveendranath,  
Assistant Inspector General (CARD)  
for Commissioner and Inspector General of  
Registration and Stamps, A.P., Hyd.

To  
All the District Registrars, V.Os and Dy.Is.G  
and District Registrar(Audit)