

**ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION**

No.MA1/4(13)/2018-19 AD.

O/o the VC&MD: RTC House,  
Accounts wing: Vijayawada,  
Date: 05.07.2018.

**Accounts Circular No.03 / 2018-19 Dt. 05.07.2018**

**Sub:-Accounts- Apportionment of Yearly Student Bus Pass Amounts- Reg.,**

**Ref:- Circular No. 17/2018-OPD(Bus Pass), Dt: 05.06.2018.**

\*\*\*

With reference to the above subject, As per the bus pass circular No 21/2013-OPD(P) Dt 03/06/2013, APSRTC is issuing various types of concessional yearly bus passes.

It is now required to apportion the yearly amount in the P&L Accounts on monthly basis to eliminate the disproportionate reflection of revenue.

The data of yearly bus pass sales amount during the month can be obtained in the website <https://mis.apsrtpass.in> under transaction reports, TR65, through regional AOs Logins.

The amount to be apportioned during June should be divided by 10 months and account the same to AH 8535 - Student Bus Passes and the balance amount shall be accounted to AH 0619- Academic yearly student bus pass amount (NEW). Through JE No 1 below this amount shall be withdrawn every month upto March through JE No 2 as below.

The amount to be apportioned during July should be divided by 9 months and account the same to AH 8535- Student Bus Passes and the balance amount shall be accounted to AH 0619- Academic yearly student bus pass amount (NEW). This amount shall be withdrawn every month upto March through JE as below.

**Journal Entries**

**1. To Transfer the total yearly Bus Pass Amount from AH 8535 to AH 0619.**

- **DEBIT**  
AH 8535      ACADEMIC YEARLY BUS PASS AMOUNT (FOR THE MONTH)
- **CREDIT**  
AH 0619      ADV - ACADEMIC YEARLY BUS PASS AMOUNT

**2 Breakup of the amount under AH 0619 upto Mar of the Financial Year to be Transferred to AH 8535 on monthly basis.**

Example

Distribution	june (a)	july (b)	aug (c)	sep (d)	oct (e)	nov (f)	dec (g)	jan (h)	feb (i)	mar (j)	Total
JUNE	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	20000
JULY	NIL	1500	1500	1500	1500	1500	1500	1500	1500	1500	13500
AUG	NIL	NIL	1800	1800	1800	1800	1800	1800	1800	1800	14400
SEPT	NIL	NIL	NIL	1600	1600	1600	1600	1600	1600	1600	11200
TOTAL	2000	3500	5300	6900	6900	6900	6900	6900	6900	6900	59100
	↓	↓	↓	↓	↓	↓	↓	↓	↓	↓	
	JUN JE	JUL JE	AUG JE	SEP JE	OCT JE	NOV JE	DEC JE	JAN JE	FEB JE	MAR JE	

DEBIT  
AH 0619

XXXX

CREDIT  
AH8535 XXXX

Likewise the apportionment of yearly bus pass amount shall be apportioned on monthly basis upto March, to be implemented from June 18 Accounts on wards in all the depots.

  
FA&CAO

To  
All EDs/RMs  
All the Dy.CAOs/AOs  
All the Depot Managers  
APSRTC.

Copy to VC & MD for favour information pl.

Copy to ED(O) for favour of information pl.

Copy to Resident Senior Audit Officer/RTC House/Vijayawada for favour of information pl.