

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

No.MA1/4(13)/2017-18AD.

O/o the VC&MD: RTC House
Accounts wing: Vijayawada
Date: 05.07.2017.

Accounts Circular No. 8 / 2017-18 Dt. 05.07.2017

Sub: - ACCOUNTS: - Classification of Cargo Revenue & Expenditure -Reg.,

Ref: - Cargo Circular No.13/2016-OPD(C-II), dt. 03.06.2016.

The Corporation is expecting to reap the benefits of Cargo Parcel Service which is set to grow by more steps by absorbing the business of ANL services by non issue of extension of Cargo Parcel agreement with M/S.ANL. In this front operation department is already geared to support and strengthen the business.

To make right analysis and presentation of income and expenditure and to help in setting the fruitful targets, it is proposed to categorise the income and expenditure in the following classified appropriate manner.

06. Group- Deposits & Advances	
0603	Cargo- Security Deposits - Business facilitators
0615	Cargo- EMDs- Business Facilitators
16. Group – Cargo Office Equipment and Computers	
1650	Cargo Office Equipment
1686	Cargo Office Computers
28. Group -Cargo- IDT-Advices to be issued for clearance	
2873	Cargo- To Pay- Originating Depot
2874	Cargo- To Pay- Recipient Depot
Cargo-Personnel Cost:- The salary bill pertaining to cargo employees shall be generated in 33 Payroll code. The salary bill (J form) of 33 code shall be allocated in the following personnel cost group of 79,80,81,82.	
79. Group - Cargo Officers Pay	
7901	Cargo- Managers Pay
7906	Cargo- Cargo- Managers DA
7909	Cargo- Managers HRA
7910	Cargo- Managers- City Compensatory Allowance
7911	Cargo- Managers- Equalization Allowance
7912	Cargo- Managers- Special Allowance
7937	Cargo- Managers- Interim Relief
7951	Cargo- Managers- TA & DA
7957	Cargo- Managers- Other Allowances
7959	Cargo- Managers- Incentive
7960	Cargo- Managers- Encashment of Leave
7961	Cargo- Managers- Prov. For Encashment
7969	Cargo- Cash Awards
7991	Cargo- Prior Period Expenditure

80. Group - Cargo Expenditure-GENERAL(SUPERVISOR&CLERICAL)	
8001	Cargo-General-Pay
8006	Cargo- General Dearness Allowance
8009	Cargo- General House Rent Allowance
8010	Cargo- General City Compensatory Allowance
8011	Cargo- General Equalisation Allowance
8012	Cargo- General Special Allowance
8020	Cargo- General Conveyance Expenditure
8024	Cargo- General Brief Case Expenditure
8027	Cargo- General Day Out Allowance
8028	Cargo- General Washing Allowance
8034	Cargo- General Chappal Allowance
8035	Cargo- General Uniform/ Stitching
8037	Cargo- General Interim Relief
8041	Cargo- General Advertisement
8051	Cargo- General TA & DA
8057	Cargo- General Other Allowances
8059	Cargo- General INCENTIVE
8060	Cargo- General Encashment of Leave
8061	Cargo- General Prov. For Encashment
8067	Cargo- General Contract Wages
8069	Cargo- General Cash Awards
8091	Cargo- General Prior Period Expenditure
81. Group - Cargo Expenditure-DRIVERS	
8101	Cargo-Drivers - Pay
8106	Cargo- Drivers -Dearness Allowance
8109	Cargo- Drivers -House Rent Allowance
8110	Cargo- Drivers- City Compensatory Allowance
8111	Cargo- Drivers- Equalisation Allowance
8112	Cargo- Drivers -Special Allowance
8127	Cargo- Drivers -Day Out Allowance
8128	Cargo- Drivers -Washing Allowance
8134	Cargo- Drivers -Chappal Allowance
8135	Cargo- Drivers -Uniform/ Stitching
8137	Cargo- Drivers -Interim Relief
8141	Cargo- Drivers -Advertisement
8151	Cargo- Drivers -TA & DA
8157	Cargo- Drivers -Other Allowances
8159	Cargo- Drivers- Incentive
8160	Cargo- Drivers- Encashment of Leave
8161	Cargo- Drivers- Prov. For Encashment
8167	Cargo- Drivers -Contract Wages
8169	Cargo- Drivers -Cash Awards
8191	Cargo- Drivers -Prior Period Expenditure
82. Group - Cargo Expenditure-Conductors	
8201	Cargo-Conductors-Pay
8206	Cargo- Conductors- Dearness Allowance
8209	Cargo- Conductors -House Rent Allowance
8210	Cargo- Conductors -City Compensatory Allowance
8211	Cargo- Conductors -Equalisation Allowance

8212	Cargo- Conductors -Special Allowance
8227	Cargo- Conductors -Day Out Allowance
8228	Cargo- Conductors- Washing Allowance
8234	Cargo- Conductors -Chappal Allowance
8235	Cargo- Conductors -Uniform/ Stitching
8237	Cargo- Conductors -Interim Relief
8241	Cargo- Conductors -Advertisement
8245	Cargo- Conductors -Night Shift Allowance
8251	Cargo- Conductors -TA & DA
8257	Cargo- Conductors -Other Allowances
8259	Cargo- Conductors -Incentive
8260	Cargo- Conductors -Encashment of Leave
8261	Cargo- Conductors -Prov. For Encashment
8267	Cargo- Conductors -Contract Wages
8269	Cargo- Conductors -Cash Awards
8291	Cargo- Conductors -Prior Period Expenditure
83. Group – Cargo Expenditure Account Heads	
8306	Cargo- Pre- Printed Stationary
8307	Cargo- Hamali Charges Loading
8308	Cargo- Hamali Charges UnLoading
8309	Cargo- Telephone/Internet Expenditure
8310	Cargo- Stationery Expenditure
8311	Cargo- Advertisement Charges/Preparing Adds
8312	Cargo- Transaction Fee Paid to Software Provider
8313	Cargo- GST Paid
8314	Cargo- Charges paid to Local Transport
8315	Cargo- Transaction Fee Paid to Hardware and Man Power Providers
8318	Cargo- Insurance Premium Paid
8322	Cargo- Commission paid to ATB Agents
8323	Cargo- Commission paid to LBD's
8324	Cargo- Meeting Expenditure
8325	Cargo- Commission paid to Business Facilitators
8333	Cargo- Special Hire cost. **(See Note under Circular)**
8338	Cargo- Light Vehicle Expenditure (HSD, Maintenance, etc.,)
8370	Cargo- Tender Charges & Other Misc Expenditure
93. Group - Cargo Revenue Account Heads	
9301	Cargo-Daily Parcel booking Through RTC counter
9302	Cargo-Daily parcel booking Through ATB agents
9303	Cargo-Daily Parcel booking Through LBD
9304	Cargo-Daily Parcel booking Through Business Facilitators
9305	Cargo-Daily Courier booking Through RTC counter
9306	Cargo-Daily Courier booking Through ATB Agents
9307	Cargo-Daily Courier booking Through LBD
9308	Cargo-Daily Courier booking Through Business Facilitators
9309	Cargo-Bulk booking
9310	Cargo-Contract booking
9311	Cargo-Revenue realised on exclusive vehicles provided
9312	Cargo-Insurance Premium collected
9313	Cargo-GST collected
9314	Cargo-Tender Fee collected

9315	Cargo-Penal Interest
9316	Cargo-Rents realised
9317	Cargo-Forfeiture of SD, EMD etc.,
9318	Cargo-Top-up advances
9319	Cargo-Revenue realised through Adds in website

Note: For A.H.8333:

Expenditure Incurred for separate vehicle provided towards bulk transport of Cargo shall be accounted as under

<u>Account Head</u>	<u>Nomenclature</u>	<u>Dr/Cr</u>	<u>Amount</u>	<u>Remarks</u>
A.H.8333	Cargo Special Hire Cost	Dr	XXXX	(KM's Operated X ₹ 25.00)
A.H.4857	Gen-Other Allowance	Cr	XXXX	(KM's Operated X ₹12.00)
A.H.4265	D/V- Other Misc.Expenses	Cr	XXXX	(KM's Operated X ₹12.00)
A.H.7370	Other Misc.Expenses	Cr	XXXX	(KM's Operated X ₹1.00)

The expenditure already incurred shall be transferred from respective accounts heads to the above new account heads.

It is instructed to implement the above account heads w.e.f 01.04.2017.


CHIEF ACCOUNTS OFFICER

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

Copy to FA/ED(A&P,HRM)/CM(A)/CM(F) for information.
Copy to Resident Senior Audit Officer, Bus Bhavan, Hyderabad for information.
Copy to AO(Comp) to make suitable modification in FACTIS.
Copy to CTM (O&M) to make suitable modifications in Cargo Software.