

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

O/o the VC&MD,
Finance Wing,
Date: 06.02.2023

No. TA/Gen(1)2022-AD

To
All the Depot Managers of
A.P.S.R.T.C.

SUBJECT: **WORK LIST** - Communication of Revised work list of Accounts Personnel in
the Depots - Regarding.

During the recent past many changes have occurred in the work profile of Accounts Personnel. The job description communicated earlier needs to be revised according to the present Accounts related tasks. For smooth functioning of the Finance wing of the Depots, the work list of the concerned Supervisor and Staff are designed for follow up without any deviations, as mentioned below.

I) SUPERVISOR: AM(F)/SUP(F)/DY.SUP(F)

- A) Review of Account Current.
- B) Review of Subsidiary Registers.
- C) Verification of Hire Bus Bills.
- D) Daily review of Traffic Revenue Register.
- E) Daily review of Cargo and all UPI Payments,
- F) Verification of Bank Reconciliation Statement prepared by SA(F)/JA(F),
- G) Audit of Paid Vouchers.
- H) Audit work of all Imprest accounts, and checking of Monthly Incentive verified by SA(F)/JA(F)
- I) Monitoring of all works related to GST, GST-TDS, Income Tax and statements prepared by Jr.Asst(F)/Sr.Asst (F) before sending the same to District Accounting Centers (DAC) and ensure submission of the statements to respective DACs on or before 3rd of every month.
- J) Verification of Online payments made by Stall contractors, Advertisement contractors towards license fee and other online receipts. On receipt of amounts, ensure to gross up the amount received towards LF, GST, IT-TDS. GST-TDS, penalties etc.
- K) Download the information with regard to TAN defaults and verify the IT-TDS details such as Section Code, PAN, Date of Recovery, Date of Payment, Taxable Value, Tax amount and to rectify the same.
- L) Filing of IT returns in time.
- M) Verification of all Regular / Arrears bills/settlements with attachments before uploading to DTO/STO prepared by Sr./Jr. Asst(F),
- N) Audit of 27/R & 29/R Statements,
- O) Audit of Increments of the depot employees.
- P) Verification daily payments and receipts.
- Q) 10% Tray checks & periodical cash checks. Verification of Ticket dump once in 6 months.
- R) Overall supervision of Accounts Staff Activities.
- S) And, any other work entrusted by the Unit Officer and Higher Authorities.

II) SENIOR ASSISTANT (FINANCE) (A1)

- A) Placing of funds requisitions for daily requirements of the depot duly enclosing related documents,
- B) Writing of all Cheques belongs to all depot payments and send to the bank,
- C) Cargo transactions verification & UPI Payments checks.
- D) Vouching and verification & Audit of all Imprest accounts and Monthly Incentive.
- E) Preparation of Bank Reconciliation Statement,
- F) Maintenance of funds register,

- G) Maintenance and updating of 51/B Cash Book, CIR, JE. Register along with vouchers, BRS & Account Current,
- H) Preparation and updating of suspense registers, review for recovery and issue of no due certificates of the employees and other Suspense Registers..
- I) Preparation of Annual Accounts and enclosures and submit to concerned along with components.
- J) Issue and acceptance of debit and credit advices.
- K) Preparation of Quarterly income tax statements of 24 Q & 26 Q and submit files to Auditor for e-filing.
- L) Compilation of GST liability on Outward Supplies for the Invoices raised on the contracts of Stalls, Advertisements, Special Hire, A/C bus earnings etc.
- M) To send Credit Advices to respective DACs towards GST liability as above, on various supplies.
- N) Preparation of Reconciliation Statement of GST Turnover as per GST collected with AH wise turnover as per the Account Current.
- O) Compilation of GST on Inward Supplies and deduction of GST-TDS amounts from the payments made to Suppliers.
- P) To send Debit Advices to respective DACs towards Input Tax Credit, if any, Ex:-procurement of LUB Oils.
- Q) To send Credit Advices to respective DACs towards GST-TDS recovered during the month.
- R) Verification of GSTR-2A before releasing the GST portion to the Suppliers/ contractors.
- S) Collection and verification of PAN Numbers of Suppliers/Contractors and send a consolidated statement of PAN numbers to respective DACs to comply with the provisions of Section 206AB for deduction of TDS at higher rate & 206CCA for collection of TCS at higher rate under the Income Tax Act,1961.
- T) Collection of Form-16A from the Stall Contractors, Advertisement Contractors and recipients of Special Hire etc who have deducted Income Tax – TDS from the payments made to APSRTC and to send Debit Advice along with Form-16A for the Income Tax- TDS (AH.2461) to respective DACs.
- U) Collection and verification of TAN numbers of Firms, Stall Contractors, Advertisement Contractors, recipients of Special Hire, Power Distribution companies and sending consolidated data to respective DACs to obtain Tax Exemption Certificates.
- V) Compilation of GSTTDS & GST data and submission to District office in time.
- W) Audit of S.D refunds of Stalls attached to Depot.
- X) Release of GST after verification of GSTR filing.
- Y) And, any other work allotted by the Supervisor/Unit Officer/higher authorities.

III) JUNIOR ASSISTANT (FINANCE) (A2)

- A) Uploading of New / Revised Basic Pay / AAS Increments in Payroll Herb portal,
- B) Uploading of Regular Salary bills / Supplementary Salary Bills / all kinds of Arrear Pay Bills in Payroll Herb portal and submission to DTO/Sub Treasury Officer, as per Schedule,
- C) Uploading of Attendance days for all employees in Payroll Herb portal,
- D) Verification of TA bills & OT claims and submission to the DTO/STO in arrears bill,
- E) Generation of Pay bills in Payroll Herb Portal and forwarding to APCFMS Portal with Bio Metric Thumb authentication of DDO,
- F) Printing of Form-47, Schedules, Pay bill summary duly obtaining signature of DDO,
- G) Updation of Fly Leaf Register and TBR Register (Manual Register) and submit to STO for verification,
- H) Verification of Status of pay bills in CFMS Portal till completion of salary payments,
- I) Uploading of settlement bills in CFMS Portal with Bio Metric thumb authentication of DDO,

- J) Preparation and maintenance of Records of departmental and non-departmental recovery statements, dispatch to the concerned along with the enclosures such as covering letters, Cheques / credit advices etc.,
- K) Preparation and audit work of APSRTC / ITI App salary / stipends etc.,
- L) Preparation of Allocations (AHs) and JE to the Regular / Supplementary salary / other payments through Treasury / APSRTC.
- M) Issue of LPC along with concerned debit/credit advices and issue of Salary Certificates.
- N) Employees income tax compiling collection of savings, preparing monthly income tax recovery effect and handover the recovery statements to A1 for e-filing and issue of Form 16 to the employees.
- O) Implementation of RPS fixations, compiling of RPS arrears for payment and preparation of Encashment payment sheets whenever announced.
- P) Correctness and thorough verification of daily way bills, earnings related vouchers, TRR posting, allocation (AHs) and tallying. And, other related works, such as preparation of daily earnings transfer statements, police warrants with advices, maintenance of related records etc.,
- Q) And, any other work allotted by the supervisor/ Unit Officer/Higher authorities.

NOTE: In case of Depots having Three clerks or single clerk the above works to be redistributed by the Depot Manager in consultation with the concerned Depot Accounts Supervisor.

The above allotted work list will be in force with immediate effect.


Chief Manager (F&A)

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Copysubmitted to all EDs/DPTOs for information please.
Copy to all Dy. CAOs, AOs, and District Accounts In charges for inf.