

**ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION**

O/o the VC & MD Accounts Wing  
Mushirabad Hyderabad

No MA1/4(3)/2001 02 AD

Date 18<sup>th</sup> Dec 2001

**ACCOUNTS CIRCULAR NO 9 / 2001**

Sub ACCOUNTS - Accounts Classification - Revision of – Reg

- Ref 1) GO Ms No 149 TR&B (Tr III) Dept dtd 24 11 2001  
2) GO Ms No 153 TR&B (Tr II) Dept dtd 01 12 2001  
3) ED(O) s Lr No P9/409(15)/2001 OPD(P) dtd 01 12 2001

The Govt of AP vide GO cited at 2<sup>nd</sup> reference specified the following rates for payment of MV Tax with effect from 1<sup>st</sup> Dec 01 as follows

- (a) Ten (10) per cent of Gross Traffic Earnings in respect of Town (Urban) services plying as STAGE CARRIAGES on the strength of pucca/temporary PERMITS in HYDERABAD VISAKHAPATANAM VIJAYAWADA AND WARANGAL cities
- (b) Twelve and half (12 5) per cent of Gross Traffic Earnings in respect of other services

The Govt have also directed to maintain separate financial accounts for Town (Urban) and other services Hence new Group 88 and new AHs in other Groups are created to book Traffic Revenue as well as Earnings Incentive M V Fines and Written off Value of Tickets in respect of Town (Urban) services plying as stage carnages on the strength of permits in Hyderabad Visakhapatnam Vijayawada and Warangal cities w e f 1<sup>st</sup> Dec 01 onwards as follows

A H	Nomenclature
8801	CITY Passenger Earnings
8812	CITY Jathra Operations
8817	CITY Change due
8821	CITY S H on Reg Contracts
8822	CITY S H on Other Contracts
8831	CITY Luggage Earnings
8833	CITY Season Tickets
8834	CITY NGOs Passes
8835	CITY Student Bus Passes
8836	CITY Other Passes
8838	CITY Journalist Coupons
8839	CITY P H C Passes
8845	CITY Others
8846	CITY Fines Mobile Courts
8890	CITY Concession in Fares
8891	CITY Refund of Fares
8892	CITY Prior Period Income
4553	DRI Ergs Incentive (City)
4653	CON Ergs Incentive (City)
4753	MCE Ergs Incentive (City)
4853	GEN Ergs Incentive (City)
4953	OPD Ergs Incentive (City)
5253	OFF Ergs Incentive (City)
7318	M V Fines Overload (City)
7319	M V Fines Others (City)
7412	WOF Tickets (City)
8602	H/V Passenger Earnings (City)
8632	H/V Luggage Earnings (City)

The following points may be noted in this connection

- 01 The existing AHs in Group 85 shall (a) continue to hold Traffic Revenue for all types of services upto Nov 01 and (b) be operated for Traffic Revenue in respect of all Other Services only from 1<sup>st</sup> Dec 01 onwards
- 02 Provision for M V Tax has to be calculated at 10 % of Traffic Revenue after deductions for Town (Urban) services plying as stage carnages on the strength of permits in Hyderabad Vijayawada Visakhapatnam and Warangal Cities only with effect from Dec 01 accounts onwards
- 03 Provision for M V Tax has to be calculated at 12.5 % of Traffic Revenue after deductions for all Other Services with effect from Dec 01 accounts onwards

- 4 Software Program for computation of M V Tax is being revised This may be collected from Head Office in the last week of Dec 01
- 5 Traffic Revenue and Earnings Incentive etc in respect of city operations has to be booked distinctly in accordance with the GO only
- 6 Earnings and Expenditure for Earnings Incentive etc information in respect of city or town or urban services in other cities and towns should also be recorded separately in a manuscript register to facilitate transfer to new AHs on receipt of further instructions

Sd/ (K V Subba Rao)  
CHIEF ACCOUNTS OFFICER

To  
All the Dy CAOs and AOs  
All the Depot Managers  
The ATMs of MGBS and DBS  
A P S R T Corporation

Copies to the EDs of all Zones FA ED (O) all the RMs CA and CTM(O)