

## **ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION**

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No MA1/4(1)/2002 AD

Dated 29<sup>th</sup> Oct 02

### **ACCOUNTS CIRCULAR NO 14 / 2002**

Sub ACCOUNTS - Revising accountal procedure for Revenue towards Bus Passes -  
Apportioning revenue between Corporation vehicles and Hired vehicles Reg

At present revenue earned towards sale of Bus Passes is being booked into accounts separately for District services and City services to the following AHs in Groups 85 and 88

AH 8533 Season Tickets  
AH 8535 Student Bus Passes  
AH 8536 Other Passes  
AH 8833 CITY Season Tickets  
AH 8834 CITY NGOs Passes  
AH 8835 CITY Student Bus Passes  
AH 8836 CITY Other Passes

Bus Pass holders do travel in both Corporation vehicles and Hired vehicles but the entire amount of revenue is being booked to AHs for Corporation vehicles only as a result of which profitability of Hired vehicles is not worked out correctly To correct this position it is decided to apportion the revenue earned towards sale of Bus Passes between Corporation and Hired Vehicles and account for separately every month as detailed below

#### **01 APPORTIONMENT**

Apportion revenue earned towards sale of Season Tickets NGOs Passes Student Bus Passes and Other Passes between Corporation vehicles and Hired vehicles in proportion of Revenue KMs operated by ORDINARY services of Corporation and Hired vehicles

02 ACCOUNTAL

(a) Revenue earned towards sale of NGOs Passes Season Tickets Student Bus Passes and Other Passes should be initially credited to AHs in Groups 85 and 88 for District services and City services respectively for Corporation vehicles as at present At the end of every month amount allocable to Hired vehicles should be worked out as stated at 01 above and transferred by passing JE to the following new AHs hereby created in Group 86 relating to Hired vehicles revenue

- AH 8633 - H/V-Season Tickets (City)
- AH 8634 - H/V-NGOs Passes (City)
- AH 8635 - H/V-Student Bus Passes (City)
- AH 8636 - H/V-Other Passes (City)
- AH 8637 - H/V-Season Tickets
- AH 8639 - H/V-Student Bus Passes
- AH 8640 - H/V-Other Passes

- (b) The above new AHs come into force with effect from Apr 02 accounts Hence all the Depot Managers are requested to work out Season Tickets NGOs Passes Student Bus Passes and Other Passes revenue allocable to Hired vehicles and incorporate the JE in accounts every month from Oct 02 onwards Amount relating to the period from Apr to Sep 02 may be incorporated in Nov 02 accounts
- (c) The Dy CAOs of HCR VJA and AO of VSP are advised to regulate accountal for transfer of Bus Pass revenue in accounts from Depots to RM s Office and vice versa in consultation with the Dy CAO (Computers)

Sd/ (K V Subba Rao)  
CHIEF ACCOUNTS OFFICER

To  
All the Dy CAOs and AOs  
All the Depot Managers  
A P S R T Corporation

Copies to the FA and all the Executive Directors

Copies to CA CTM CMM CCM and all the Regional Managers