

# ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

No.MA1/4(10)/2005-06

O/o VC & MD: Accounts wing,  
Mushirabad: Hyderabad,

Date 22-08-2005

## ACCOUNTS CIRCULAR No 5 / 2005

Sub: ACCOUNTS - Accountal of Advance Booking Earnings remitted by Advance Ticket Booking Agents - Reg.

In view of .the significant increase in the number of Advance Ticket Booking (ATB) Agents, it is decided to account for the ATB Agents' commission duly prescribing a separate Account Head for the purpose.

To ensure uniform procedure by all the Accounting Units of the Corporation, the following procedure is prescribed for accounting the Advance Booking Earnings remitted by the ATB Agents:

1) For accounting Advance Booking Earnings remitted by ATB Agents:

At the time of receipt of cash from ATB Agents, clear distinction between Own Depot Vehicles and Out Depot Vehicles can not be made and as such in the TRR , the total of Actual Fare has to be credited to AH 8501 and Reservation Charges to AH 8540. The total Commission Charges retained by the Agents have to be debited to AH 7104, newly prescribed now and styled as" Commission -Ticket Booking Agents" and the Net Cash to AH 2701 - Funds tfd. by Units to RO.

For example, if an Agent remits Rs.220.00 (Fare Rs.225.00 plus Reservation charges Rs 5.00 minus Commission Charges Rs.10.00) the entries to be made in the TRR are as under

Debit		Credit
AH 2701 Rs. 220.00		AH 8501 Rs. 225.00
AH 7104 Rs. 10.00		AH 8540 Rs. 5.00
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Rs. 230.00		Rs. 230.00
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Reservation charges of Rs.5 00 is to be credited to the Depot Account only irrespective of the reservation made to Own Depot vehicles or Out Depot vehicles.

2) For accounting Advance Booking Earnings remitted by ATB Agents for Out Depot Vehicles:

The Depot which is receiving remittance from ATB Agents for Out Depot Vehicles shall pass a J E at the end of every month as under:

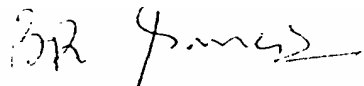
Debit	Credit
AH 8501 Rs.225.00 (Actual Fare)	AH 2842 Rs 215.00 (Actual Fare minus Commission Charges)
	**AH 7104 Rs 10.00 (Commission Charges)
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Rs.225.0	Rs. 225.00
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\*\* Credit to AH 7104 here is to neutralize the Debit at 1) above since the Commission Charges are to be borne by the Out Depots.

3) The Depot for which reservation was made by Out Depots shall pass a J E at the end of every month as under:

Debit	Credit
AH 2841 Rs.215.00 (Actual Fare minus Commission Charges)	AH 8501 Rs.225.00 (Actual Fare)
AH 7104 Rs. 10.00 (Commission Charges)	
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Rs. 225.00	Rs. 225.00
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These instructions shall come into force with immediate effect.



CHIEF ACCOUNTS OFFICER.

To  
All the Dy.CAOs and AOs  
All the Depot Managers  
The ATM (MGBS) and ATM (DBS)  
APSRT Corporation.

Copies to the FA and ED (O) for information  
Copies to the CA. all the Regional Managers for information  
Copy to the Sr RAO. AG RTC for information  
Copy to the Dy CAO (Comp) for information and necessary action