

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

No.MA1/4(1)/2013-14-AD

O/o the VC&MD: Accounts wing,  
Bus Bhavan Hyderabad.  
Date: 12.08.2013.

**ACCOUNTS CIRCULAR No.5 /2013-14 Dt.12.08.2013**

Sub: - ACCOUNTS - Prescribing the New Account Head for "PASSENGERS AMENITIES FUND" for booking of collection of Passenger Cess from traveling public to provide better amenities in Bus Stations- Accounting procedure - Reg.

Ref: 1 Govt of A.P G O Rt.No. 633 dated 01.07.2013.  
2. ED(O) Jt. Operations & Accounts Circular No.28/2012 dt 01.07.2013

I. The Government of Andhra Pradesh has issued GO vide ref. 1<sup>st</sup> cited, for permitting to collect cess @ Re.1.00 from each passenger traveling in high-end (special type) services viz., Express, Deluxe, Super Luxury and AC buses except District Ordinary and all city type services so as to enable APSRTC to utilize the revenue generated solely to provide and maintain better passenger amenities at Bus Stations. Vide circular 2<sup>nd</sup> cited guidelines for implementing the same and also intimating new Account Head for crediting the amount collected from traveling public towards PASSENGER CESS have been communicated.

II. In this connection **New Account Heads** and Accounting procedure to be followed are detailed hereunder.

**AH 0323 - Passenger Amenities Fund** : This New Account Head is created for accounting the amounts collected from the Commuters as Passenger Cess and shall be credited to this Account Head.

**AH 0324 - PA Fund BS Assets**: This Account Head is to be operated by the Main Accounts Section / HO only. Amount is to be transferred from Passenger Amenities Fund to the extent of Fixed Assets created every year.

**AH 1720 - WIP- BS Passenger Amenities**: Passenger Amenities - Amounts incurred for construction of Bus stations / extension of existing Bus Stations / Bus Shelters, construction of approach roads to Bus Stations, other capital construction in existing bus stations / CC Works etc., has to be debited to this account Head before capitalising and on capitalizing this account head has to be credited duly debiting AH 1620- Bldgs-Bus station- Passenger Amenities

**AH 1620- Bldgs- BS- Passenger Amenities:** **On completion of construction, capitalization of the Bus Stations / Bus Shelters and other Capital Works relating to Bus Stations constructed by utilizing the Passenger Amenities Fund has to be debited to this account head duly crediting to AH 1720 - WIP- Bus station- Passenger Amenities.**

**AH 1629- Bldgs- BS- Partially completed:** For account of I expenditure incurred on capital works which are partially completed and put into use relating to Bus Stations / Bus Shelters shall be debited to this AH.

**AH 1639- P&M - BS- Plant & Machinery:** The Capital expenditure incurred on procurement of Equipments, Generators, Automatic Washing Machines, etc of Bus Stations / Bus Shelters are to be debited to this Account Head.

**AH 1681- F&F- BS- Furniture & Fixtures:** The Capital expenditure on procurement / installation in Bus Stations items like Chairs / Benches / iron safes etc., to be debited to this Account Head.

**AH 1682 F & F BS - Computers / UPS:** The Capital expenditure on procurement / installation in Bus Stations items like Computers / UPS / Printers and related items etc., to be debited to this Account Head.

**AH 1683 F&F BS - Electronic Equipment** The Capital expenditure on procurement / installation in Bus Stations items like FAX / TVs / VCRs / Surveillance System etc to be debited to this Account Head.

**AH 1684 F&F BS - Electrical Equipment** The Capital expenditure on procurement / installation in Bus Stations items like Air Coolers / Air Conditioners / Water Coolers / RO plants / Stabilizers, pumps, public addressing systems etc., to be debited to this Account Head.

**AH 1685 F&F BS - Security & Fire Equipment:** The Capital expenditure on procurement / installation of items in Bus Stations like Fire Extinguishers, Metal Detectors etc., to be debited to this Account Head.

**AH 4308 - R&M - Bus Station - New Addl. Minor Works:** Repairs & Maintenance pertaining to Bus Stations / Bus Shelters Civil works, Minor and Major White washing, Painting etc., are to be debited to this Account Head.

**AH 4310- R&M - Bus station - New Reel. Minor Works:** Replacements pertaining to Electrical replacement, Plumbing, repairs etc., of Bus Stations / Bus Shelters are to be debited to this Account Head.

**AH 4312 - R&M - Bus Station:** Expenditure pertaining to (other than Civil Works) Repairs to Plant and Machinery, Equipments, Generators, Automatic Washing Machines, CCTV Cameras, Surveillance Camera Maintenance, Public Address System etc and AMC charges for equipments etc., of Bus Stations are to be debited to this Account Head.

**AH 4968 - OPD- Out Sourcing Contracts - Bus Station:** The amount incurred on the activities pertaining to maintenance of Bus Stations including Security, traffic guides in the Bus stations only, which are presently accounted under the Account Head 4967, will be accounted under this Account Head.

**AH 4990 - BS - Personnel Cost:** This Account Head is to be operated by the Main Accounts Section / HO only. Amount pertaining to BS Personnel Cost (ATMs MGBS / PNBS / DBS) is to be transferred to this AH by MA / HO every year.

**AH 6702 - BS- Electricity:** The payment of Electricity charges pertaining to the Bus station are to be accounted under this head.

**AH 6704 - BS - Water Charges:** The Amount incurred on Water Charges for the bus station has to be accounted under this head.

**AH 6822 - BS Property Tax:** The Property Tax paid for the Bus Station / Bus Shelters and Bus stations lease rental is to be booked under this head.

**AH 6824 - Bus stand Fee:** The existing expenditure booking to this AH may be continued.

**AH 7010 - BS telephone Charges:** The payment of Telephone charges including the Cell Phone charges and the internet charges of the Bus Station are to be accounted under this head.

**AH 7374 - BS - Miscellaneous Expenditure:** All miscellaneous expenditure pertaining to Bus Stations / Bus Shelters has to be booked to this AH.

**AH 4989 - BS Prior Period Expenditure:** All prior expenditure relating to Bus Station / Bus Shelters will be booked under this AH.

**Accounting procedure:**

A) **AH 0323 - Passenger Amenities Fund:** The amounts collected from the Commuters as Passenger Cess and shall be credited to this Account Head and **the balance in this AH has to be dropped at year end in the units.** The Dy.CAO(MA) / HO should continue the balance in the fund account.

B) All Regions shall send details (AH wise for the amount debited to AHs 4308, 4310, 4312, 4968, 6702, 6704, 6822, 6824, 7010, 7374, 4989 and amount credited to AH 0323) **to Dy. CAO(MA) along with the monthly Account Current.**

PROFORMA:

Expenditure relating to AH No. \_\_\_\_\_ for the  
Region

..for the month of \_\_\_\_\_

Depot Name	Particulars	Amount Rs.		Remarks
		Dr.	Cr.	

C) The Dy.CAO (MA) shall debit to AH 0323 - with these amounts duly crediting AHs 4308, 4310, 4312, 4968, 6702, 6704, 6822, 6824, 7010, 7374, 4989 and personnel expenditure heads booked in MGBS, PNBS and DBS on yearly basis. **The balance in these AHs in the Units will be dropped in year end as adjustments will be carried out at Head Office.**

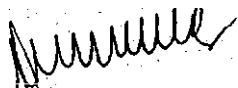
D) **AH 0324 - PA Fund BS Assets:** This Account Head is to be **operated by the Main Accounts Section / HO only.** Amount is to be transferred from Passenger Amenities Fund to the extent of Fixed Assets created under AHs 1620, 1629, 1639, 1681, 1682, 1683, 1684, 1685 every year.

**All the expenditure payable for the month of July'13 onwards to be accounted under the new heads prescribed.**

Every month a report will be generated for all the above Account Heads prescribed to assess the total debit towards expenditure on bus station to the Passenger Amenities Fund at Dy.CAO (MA)/HO

AO (Computers) is requested to make suitable modifications in the software for creation of New Account Heads and generation of monthly report required as above.

**This shall come into force with effect from JULY 2013 accounts onwards**

  
Vibe Chairman &  
Managing

To  
All the EDs / RMs.  
All the Dy.CAOs and AOs,  
All the Executive Engineers,  
All the Depot Managers,  
The ATM (MGBS) / (DBS)/(PNBS)  
APSRT Corporation.

Copy to FA & CAO for favour of information.  
Copy to CE(IT) for favour of information and with a request for arranging for necessary incorporation in FACTIS Programme.  
Copy to CM(A&S), CFM. CA for information.  
Copy to the Resident Sr. Audit Officer, AG RTC Branch.,  
Copy to AO(Computers) to make suitable modification in the software.