

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.6 /2013-14 Dt.12.08.2013

Sub:- ACCOUNTS- Prescribing the New Account Head for On line Top Up by ATB Agents and related Transactions - Accounting procedure - Reg.

Ref: 1 FA & CAO Lr.No.MA1/4(6)/2003-04-AD dt. 08.10.2004.
2 VC&MD Cir No.11 / 2012-OPD (MKTG) dated 02.03.2012.
3 VG & MD Lr.No. M/801(1)/2012 dt.09.05.2012.
4 ED(O,MIS & AM) Lr.No.M/801(1)/2012-OPD(MKTG) dt.23.05.2013.

Vide circular cited at reference (4) above it is decided to introduce Net Banking facility to all ATB Agents to make the system full proof duly dispensing of manual top-up system to arrest the fraudulent activities.

1) Vide reference cited at (1) above, AH 2841 and 2842 were prescribed for accountal of Advance Booking earnings. AHs 2841 & 2842 will be continued to be operated for Reservation by RTC Counters (Ground Booking at Bus Stations) **through CASH only**.

2) In view of the change in procedure on Top Up amounts by ATB Agents at Corporate level the following New AHs are created.

Therefore, the revised accounting procedure to be followed is detailed below. **This has to be implemented w.e.f 1 April, 2013.**

New Heads created for Top Up Amount.

- AH 2849 - ADV. Reed - ATB Agents for depots **(New)**
- AH 2850 - ADV. Reed ATB Agent for other Depots **(New)**
- AH 2852 - ATB Top Up amount receivable**(New)**

I) Entries to be passed at B&F SECTION/HO

When the TOP UP amount is received from ATB Agent through Bank.

- a) Dr AH Bank A/c
Cr AH 2850 - ADV. Reed ATB Agent - for other Depots**(New)**

Entry at the end of the month for ATB Top up amount in transit.

- b) Dr AH 2852 A/c ATB Top Up amount receivable
Cr AH 2850 - ADV. Reed ATB Agent - for other Depots **(New)**

(Note: The above JE to be passed for difference in amount between the actual receipts in Bank and to be received as per **OPRS monthly summary report**).

c) **The below entry to be passed for the reversal of amount in the beginning of the following month.**

Dr.2850 A/c

Cr AH 2852 A/c ATB Top Up amount receivable (to the extent of reversal of previous month receivable)

Note: B&F should generate from OPRS ATB Agent Summary report in the month end. **(Annexure-1)**

II) Entries to be passed at Bus Stations / Depots connected to Bus Stations.

a) For Accounting the TOP UP amount in relevant Bus Stations / Bus Depots attached to Bus Station.

- Dr. AH 2850 - ADV. Recd - ATB Agent - for other Depots**(New)**
- Cr. AH 2849 - ADV. Recd - ATB Agent - for depots**(New)**

(at the end of the month obtain Agent wise TOP Up amount pertaining to the Bus Stations and pass the **JE - Generate Agents payment Report** from OPRS.(Annexure-2)

b) For Accounting SRT / TDS / Commission treated as top up on Tickets booked by ATB Agents.

- Dr. AH 2849 - ADV. Recd - ATB Agent - for depots**(New)**
- Cr. AH 8540 - SRT amount
- Cr. AH 1035 - TDS on commission
- Cr AH 2849 - ADV. Recd - ATB Agent-for depots (Commission treated as TOP Up)**(New)**

(The above JE to be passed at the end of the month **IDT issues report summary** to be generated at the end of month and attached to the JEs. This summary report would exhibit the total SRT amount / TDS and commission on Tickets booked for the month) **(Annexure-2)**.

C) For refund to passengers on cancellation of Tickets through ATB Agents(Annexure-2)

- Dr. AH 2835 - Refund to Passengers **(New)**
- Cr. AH 2849 - ADV. Recd - ATB Agent - for depots(refund by the agent as adjustment in TOP up amount of refunding amount)

D) For refund to passenger on cancellation at Bus Stations in Cash (including tickets originally booked by ATB agents)

- Dr. AH 2835 - Refund to Passengers **(New)**
- Cr. Bank A/c

E) For accounting penalty amount on cancellation of Tickets (Annexure-2)

- Dr. AH 2849 - ADV recd - ATB Agents for depots (adjustment penalty amount in the Top up amount original booking Agent)
- Cr. AH 9202 - Penalty & Fines (accounting of the amount retained as penalty on cancellation)

F. For Commission adjustment of ATB Agent on cancellation of tickets booked by ATB Agents

- Dr. AH 2849 - Adv Recd - ATB Agents for depots (adjustment of top up amount to the extent commission foregone)
- Cr. AH 9214-ATB-Commission (to the extent commission reversed)

III) Entries to be passed at Depots. (Annexure-3)

a) On receipt of Auxiliary Way Bill.

- Dr AH 2849 - ADV. Recd - ATB Agent for depots(New)
- Dr AH 9214 - ATB Commission (New)

- Cr AH 8501 - Passenger Earnings
- Cr AH 9215 - Toll Plaza User Fee
- Cr AH 0323 - Passenger Cess.
- Cr AH 2810 - Police Warrants received at Depots.
- Cr AH 8531 - Luggage Earnings
- Cr AH 6803 - Rent Passenger Accommodation

(Entry to be passed at the end of the month in Depots on the basis of **Auxiliary Way Bills**).

COS/Computers and AO (Computers) are advised 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 APRIL 2013 accounts onwards.

On implementation of the above the AOs/ Dy.CAOs shall monitor regularly and suggestion if any shall be submitted to Chief Manager (A&S)/HO for further instructions required.


**Financial Adviser &
Chief Accounts**

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 CE(IT) for favour of information and with a request for arranging for necessary incorporation in FACTIS / OPRS

Copy to CM(A&S), CFM and CA for information.

Copy to the Resident Sr. Audit Officer, AG RTC Branch..

Copy to COS (Computers) to make suitable modification in the software to generate the above mentioned reports in the annexures from OPRS for making JEs in the Accounts.

Copy to AO(Computers) to make suitable modification in the software.

