

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

O/o VC & MD: Accounts Wing,
RTC House: Vijayawada,
Date: 11.09.2020.

No.MA1/4(13) /2019-20-AD

Accounts Circular No.12/ 2019-20, Dated 11.09.2020.

To
All Dy.CAOs and AOs
AO(P&A)/ Zones/ Regions
A P S R T C.

Sub:-Salaries of APSRTC paid by Govt.Treasury set off Expenditure Procedure- Reg.,

Ref:- 1) G.O.Ms.No. 50 of TR&B (TR.II) Dept., dated 30.12.2019.
2) Lr.No.E1/PTD(01)/2020-PD dated 04.01.2020.

Vide GO MS No.50 dt. 30.12.2019, the regular employees of APSRTC were absorbed by Govt. of AP from 01.01.2020 by creating Public Transport Department (PTD) and the employees does not belong to APSRTC., as far as the salaries aspects are concerned. The Govt. of AP started releasing the net salaries to the employees bank accounts directly through APCFMS by PAO, Govt. of AP. From Jan 2020 to Mar 2020 gross salaries have been booked in the accounts to reflect actual profit or loss of the corporation as the corporation is utilizing the PTD employees for the operations of the corporation.

Now, it is proposed to nullify the gross salaries booked in the accounts from Jan 2020 to Mar 2020 to comply with the GO in ref.1 cited. Earlier the gross salaries paid by the government (net salaries + NDRS) was booked under AH 9235 (Revenue grant from Govt. for salaries). The amount under AH 9235 shall be transferred to the respective the personnel cost Groups under 45, 46, 47, 48, 49, 51, 52, 53, 54, 55, 79, 80, 81, 82 and 5901(Provident Fund) to the **Newly Created XX99** of the relevant groups in every March Accounts to Clear the AH 9235.

Now, the Depots and All Units are required to transfer the balance in AH 9235 to respective personnel cost account heads as given under in March 2020 accounts and in subsequent years March account, so that costing of expenditure is not disturbed in monthly accounts. In monthly accounts the units has to book gross salaries of the corporation to reflect the true Profit or Loss of the Corporation.

JE to be Passed as under

AH	Nomenclature	Dr	Cr
9235	Revenue Grant from Govt. for Salaries	XXXX	
4599	DRI- Salaries set off		XXXX
4699	CON- Salaries Set off		XXXX
4799	MCE- Salaries Set off		XXXX
4899	GEN- Salaries Set off		XXXX
4999	OPD- Salaries Set off		XXXX
5199	MEDI- Salaries Set off		XXXX
5299	OFF- Salaries Set off		XXXX
5399	D/V- Salries Set off		XXXX
5499	TRS- Salaries Set off		XXXX
5599	ZWS- Salaries Set off		XXXX
7999	Cargo Managers- Salaries Set off		XXXX
8099	Cargo General- Salaries Set off		XXXX
8199	Cargo Drivers- Salaries Set off		XXXX
8299	Cargo Conductors - Salaries Set off		XXXX
5999	Employee Provident Fund Set off		XXXX
Total		XXXX	XXXX


FA & CAO