

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

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

Office of the VC&MD,
RTC House, Accounts wing,
Vijayawada, Dt.13.09.2019.

Accounts Circular No. 06/ 2019-20, Dt. 13.09.2019

Sub:- Retreading of Hire Buses Tyres at TRSs accounting procedure -Reg.,

Ref:-MED-Circular No. 10/2019, dated 01.07.2019

With reference to the above subject, the procedure For Hire Bus Tyres Recapping Repairs at TRS of Zonal Workshop is as follows

PROCEDURE FOR HIRE BUS TYRES RECAPPING REPAIRS AT TRS OF ZONAL WORKSHOP

1. Handing over Hire Bus Tyre at Depot where the Hire Bus is operating, and the same was transferred to TRS.
2. Transportation charges of Rs. 50/- for each tyre has to be charged.
3. On receiving the tyre from Depot the AME (Tyre) will issue the work order.
4. Getting material from 'J' Ward.
5. After completion tyre retreading or repairs the same should be sent to Depot.
6. The cost of RC tyre work which is transferred from TRS to Depot has to be recovered from Hire Bus Owner in the same month.

Account Heads for Hire Bus Tyres recapping repairing, Tyre Repair Patches, and GST

- AH. 5497 TRS - H/V Sales (Modified)
AH. 1061 NDR CGST Collect
AH. 1062 NDR SGST Collect
AH. 2896 Hire Vehicles Tyre Repair charges. (NEW)
AH. 9261 Transport charges for H/V tyre repairs. (NEW)

JE's for H/V tyre repairs transactions:

1. Initially, a separate Journal entry is to be passed at Zone/TRS for Accounting of the repair charges, Transportation charges and the GST thereon shown as below.

S.No	Zone	Repair Charges	Transportation Charges	Taxable Value	CGST @ 9%	SGST @9%	Total Value
1	KDP	3602	50	3652	329	329	4310
2	NLR	3814	50	3864	348	348	4560
3	VJA	3814	50	3864	348	348	4560
4	VZM	3729	50	3779	340	340	4459

Example of Journal Entry to be passed at Kadapa Zone:

Debit AH	Amount	Credit AH	Amount
2896	4310	5497	3602
		9261	50
		1061	329
		1062	329

Further, GST applicable for the transportation charges is @18%, being the main supply, i.e., repair charges for H/V tyre attracts GST @18%. As the invoice is generated at Zone/ TRS, it is advisable to account the income for the transportation charges in the books of Zone / TRS only.

2. For transferring cost of tyre repairs to Depot from TRS along with GST-18%, Issuing of Debit Advice and invoice to the hire bus owner.

Dr. 3281 Outside Debit Advices

Cr. 2896 TRS – H/V Sales

3. Transferring the GST amount collected at Dy.CAO, Zone to Head Office.

Dr. 1061 NDR CGST Collect

Dr. 1062 NDR SGST Collect

Cr. 3282 Outside Credit Advices.

4. Accepting of Debit Advice at Depot.

Dr. 2896 Hire Vehicles Tyre Repair charges

Cr. 3281 Outside Debit Advices.


5. Recovering the Tyre Charges amount from Hire Bus Owner from Hire Bills. Clearance of AH 2827- Drawing Account -Others

Dr. 7801 Hire Charges

Cr. 2896 Hire Vehicles Tyre Repair charges

Cr.2827 Drawing Account -Others

All the Dy.CAOs / AOs are advised to implement the above account heads w.e.f, 01.09.2019


Financial Advisor &
Chief Accounts Officer

To
The All EDs/RMs
The All Dy.CAOs & AOs,
The All Depot Managers,
A P S R T C.

Copy to WM/COS for information
Copy to AME/TRS for information
Copy to AO(IT) to make suitable modification in FACTIS /CIS.