

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

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

Office of the VC&MD,
RTC House, Accounts wing,
Vijayawada, Dt.30.04.2019

Accounts Circular No. 1 / 2019-20 Dt. 30.04.2019 **(Revised)**

Sub:- Revision of Accounts classification 2017 under Income groups-Reg.,

The Accounts Classification under income groups have been revised with respect to the applicability of GST and also few other non operative heads were removed in the new classification as under

85. OPERATING INCOME - OTHER SERVICES

8501	Passenger Earnings
8502	Passenger Earnings JNNURM (District)
8503	Passenger Earnings CNG (District)
8504	CNG Vehicles Earnings > 5 Years (District)
8511	Loss of Tickets
8517	Change due to Passengers
8520	Divya Darshanam Earnings-GST 18%
8521	Spl. Hire on Regular Contracts-GST 18%
8522	Spl. Hire on Other Contracts-GST 18%
8525	RTC Squad Traffic Receipts
8532	Earnings Outside A P
8533	Season Tickets
8534	NGOs Passes
8535	Student Bus Passes
8536	Other Passes
8537	MLA Coupons
8538	Journalist Coupons
8539	P H C Passes
8541	Postal Mail Bags
8543	Rayathi Coupon TTD RTC Vehicles-GST 18%
8545	Others
8548	Return Journey Tickets TTD RTC Vehicles
8553	Passes Issued for Travel on RTC Mofussil Services
8590	Concession in Fares
8591	Refund of Fares
8592	Prior Period Income
8599	POS Earnings (RTC)

86. OPERATING INCOME - HIRED VEHICLES (H/V)

8601	H/V-Passenger Earnings
8602	H/V-Passenger Earnings (City)
8603	H/V-Passenger Earnings CNG (District)
8604	H/V-Passenger Earnings CNG (City)
8633	H/V-Season Tickets (City)
8634	H/V-NGOs Passes (City)
8635	H/V-Student Bus Passes (City)
8636	H/V-Other Passes (City)
8637	H/V-Season Tickets
8639	H/V-Student Bus Passes
8640	H/V-Other Passes
8647	H/V-Operational Delinquencies
8653	H/V-Passes Issued for Travel on Hired City Services
8692	H/V-Prior Period Income
8699	H/V- POS Earnings

87. NON-OPERATING INCOME – SALE OF SCRAP (S/S)

8701	S/S-Vehicles-GST 18%
8705	S/S-Plant & Machinery-GST 18%
8711	S/S-Other Assets-GST 18%
8720	S/S-Oils-GST 18%
8721	S/S-Aluminium-GST 18%
8722	S/S-Batteries-GST 28%
8723	S/S-Bearings-GST 18%
8724	S/S-Building Materials-GST 18%
8725	S/S-Waste Paper-GST 18%
8726	S/S-Waste Parings (Items)& scrap of rubber-HSNC-4004- GST 5%
8727	S/S-Inner tubes of rubber- HSNC-4013- GST 18%
8728	S/S-Retreaded/Used tyres & flaps - HSNC-4012- GST 28%
8729	S/S-Electrical items-GST 18%
8730	S/S-Empties-GST 18%
8731	S/S-Tools-GST 18%
8732	S/S-Other Scrap Material-GST 18%
8733	S/S- Scrap of Plastic-HSNC-3915- GST 5%
8792	S/S-Prior Period Income

88. OPERATING INCOME – CITY SERVICES (CITY)

8801	CITY-Passenger Earnings
8802	Passenger Earnings JNNURM (City)
8803	Passenger Earnings CNG (City)
8804	CNG Vehicles Earnings > 5 Years (City)
8811	CITY-Loss of Tickets
8812	CITY-Jathra Operations
8817	CITY-Change due
8821	CITY-S H on Reg. Contracts-GST 18%

8822	CITY-S.H on Other Contracts- GST 18%
8833	CITY-Season Tickets
8834	CITY-NGOs Passes
8835	CITY-Student Bus Passes
8836	CITY-Other Passes
8838	CITY-Journalist Coupons
8839	CITY-P H C Passes
8845	CITY-Others
8846	CITY-Fines-Mobile Courts
8853	CITY-Passes Issued for Travel on RTC Services
8890	CITY-Concession in Fares
8891	CITY-Refund of Fares
8892	CITY-Prior Period Income

90. NON-OPERATING INCOME – INTEREST AND DIVIDENDS

9001	Interest on Investments
9007	Interest on Deposits
9009	Interest-Others
9011	Dividend on Shares
9092	Prior Period Income

91. NON-OPERATING INCOME – RENTS AND OTHERS

9101	Rent on Quarters- Non GST
9102	DOT-Stalls- GST 18%
9106	Stall Rents (Taxable) - GST 18%
9107	Cycle & Scooter Stand- GST 18%
9108	Toilets- GST 18%
9109	Guest / Rest House
9110	BOT - Upfront Amount- GST 18%
9111	Others- GST 18%
9112	way side Dhabas- GST 18%
9113	Person weighing Machines- GST 18%
9114	BOT-Toilets- GST 18%
9115	Canteens- GST 18%
9116	Fast Food Centre- GST 18%
9117	Bank ATM - GST 18%
9119	Temporary Business/product Display- GST 18%
9120	Special Hire of Deptl. Vehicles
9124	Advertisement Revenue on AC Services- GST 18%
9125	Advertisement on Buses- GST 18%
9126	Advertisement in side Buses- GST 18%
9127	Advertisement in Bus Stations- GST 18%
9129	Advertisement on Seat Back of Buses- GST 18%
9130	Advertisement on Seat Covers- GST 18%
9131	TVs inside Buses- GST 18%
9132	Electronic Digital Screens in Bus Stations- GST 18%
9133	Advertisements Through CCTV- GST 18%

9134	Unipoles - GST 18%
9135	Hoardings,Backlit boards & Arches- GST 18%
9136	Terrace Hoardings- GST 18%
9137	Advertisement on pillars- GST 18%
9138	Advertisement on reverse of Bus Tickets- GST 18%
9139	BOT Projects- GST 18%
9140	HSD Oil Outlets- GST 18%
9141	RTC Neeru
9143	Parcels through AC Buses
9144	Parcels Contract Booking
9145	Roof top poles in bus stations & GBMs- GST 18%
9146	Mini theatres- GST 18%
9147	Naming rights to bus stations- GST 18%
9149	Toilets- Operated by APSRTC
9150	Parking Charges- GST 18%
9192	Prior Period Income- GST 18% (w.e.f 01.07.2017.)

92. MISCELLANEOUS INCOME

9201	Tender Forms- GST 12%
9202	Penalties & Fines- GST 18%
9203	Penalties & Fines-Employees
9205	Grants
9206	Cash Discounts
9207	Forfeiture of Deposits
9208	Unpaid amounts
9209	Incidental Charges- GST 18%
9210	Stipends from Government
9211	Handling Charges – Hire Buses
9212	Passenger Information System Fee
9213	House Magazines
9215	Toll Plaza User Fee
9217	Surplus on Works Contracts
9218	Lost Property
9219	Clerical / Service Charges- GST 18%
9221	Training Fee- GST 18%
9222	Excess Cash
9223	Training Fee - ADTT
9224	Sale of Grass, Trees etc. - GST 5%
9225	Sale of Power (W E P)
9226	Miscellaneous Income - GST 18%
9227	CAT Cards
9229	Cost of Damages
9230	Membership for R E M F Scheme
9233	Sale of RRT
9234	HSRP – Income- GST 18%
9238	Grant-in-Aid
9247	Financial Assistance from Govt.

9250	Value Added Service Charges
9259	Freedom Fighters' Subsidy
9260	Reimbursement for Passes
9292	Prior Period Income

93. CARGO REVENUE ACCOUNTS

9301	Cargo – Daily Parcel Booking - RTC Counter - GST 5%
9302	Cargo – Daily Parcel Booking - ATB agents - GST 5%
9303	Cargo – Daily Parcel Booking – LBD - GST 5%
9304	Cargo – Daily Parcel Booking - Business Facilitators - GST 5%
9305	Cargo – Daily Courier Booking - RTC Counter - GST 18%
9306	Cargo – Daily Courier Booking - ATB agents - GST 18%
9307	Cargo – Daily Courier Booking – LBD - GST 18%
9308	Cargo – Daily Courier Booking - Business Facilitators - GST 18%
9309	Cargo – Bulk Booking - GST 5%
9310	Cargo – Contract Booking - GST 5%
9311	Cargo – Revenue realised on exclusive vehicles Provided - GST 5%
9312	Cargo – Insurance Premium Collected - GST 18%
9314	Cargo – Tender Fee Collected - GST 12%
9315	Cargo – Penal Interest - GST 18%
9316	Cargo – Rents realised - GST 18%
9317	Cargo – Forfeiture of SD, EMD etc.,
9319	Cargo – Revenue realised through Adds in Website- GST 18%

The revised classification will come into effect from 01.04.2019.

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.

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Copy to Resident Senior Audit Officer/RTC House/Vijayawada for favour of information pl.