

APS RTC

O/o the VC & MD Finance Wing  
Mushirabad Hyderabad  
Dated 12 May 97

No SO(HO) 7/4(3)/96-97/AW

**ACCOUNTS CIRCULAR No 7 / 1997 AD**

Sub HSD Oil Returns Preparation of HSD Oil Return (MTD-29) in Depots  
Instructions issued – Reg

The accounting of HSD Oil Receipts and Issues is a centralised function carried out by the Accounts Officer (Stores) in Head Office on the basis of Central MIS s HSD Oil Account Current as per information sources from Regional MIS s HSD Oil Accounts Current Account (MTD 36) The Regional Offices compile their HSD Oil Accounts Current on the basis of Returns of Receipts Issues and Balances of HSD Oil (MTD 29) furnished by Depots

The payment of bills to Oil Companies amounting to about RS 25 -30 crs is made by the Account Officer (Stores) Head Office every month based on the information in MTD-29 Returns and Invoices certified by the Depot Managers The cost of HSD Oil issued to our vehicles as well as for other miscellaneous purposes as shown in MTD 29 Returns is booked as expenditure in monthly P & L Account Thus MTD 29 Returns prepared in Depots play a vital role in payment of Oil Company bills as well as booking of expenditure in P & L Account Therefore every care has to be taken to ensure that all the Receipts and Issues are properly accounted and clearly exhibited in MTD 29 Returns at depot level But while scrutinising MTD-29 Returns received from Depots, the following common irregularities are observed

- 01 The receipt and issue of Oil from/to other State Transport Undertakings is not shown distinctly in the prescribed columns on the obverse of the MTD 29 Returns Date wise details or STU wise details are not clearly furnished on the reverse of the MTD 29 Returns Such omissions result in delays in raising or passing of meter state Oil bills at Regional Offices
- 02 There is no separate column to record local purchase of HSD Oil for vehicles operated on inter state routes So the receipt of Oil is shown under Receipts IOC/STORES column This practice may be continued but the word "LP" should be compulsorily written
- 03 Details of Oil issued for departmental vehicles and miscellaneous purposes are not shown separately
- 04 For want of space Summary is not written legibly Also the particulars furnished in Summary do not correspond with details in the Return

In order to ensure proper accountal all the Depot Managers are requested to note the following

- 01 After completing the MTD-29 Returns in all respects they should be thoroughly checked by the concerned Mechanical Supervisor and test checked by the Depot Manager
- 02 The original Invoices should be enclosed to the MTD 29 Returns The details of the Invoices (No and date) should be mentioned clearly in the MTD-29 Return
- 03 MTD 29 Returns along with all the enclosures should be sent to the AO(Stores) Head Office within 5 days of closure of the respective fortnights
- 04 The Summary of Oil transactions should be furnished in a separate sheet in the proforma enclosed herewith The Summary should be placed on the top of the MTD-29 Returns The Depots may get the proforma typed for immediate requirements and furnish their suggestions for improvement to the Dy CAO (S P & A) so as to get the Summary Form printed for supply

Sd/ (KV SubbaRao)  
CHIEF ACCOUNTS OFFICER

End Proforma

## SUMMARY OF HSD OIL TRANSACTIONS

Of Depot \_\_\_\_\_ for the period from \_\_\_\_\_ to \_\_\_\_\_

### Summary

Particulars	Qty in Litres
Opening Balance	
Add Receipts	
Total	
Less Issues	
Closing Balance	

### Details of Receipts

Particulars	Qty in Litres
IOC/HPC/BPC/IBP	
Local Purchase	
Out Depots	
OTHER STUs	
M S R T C	
KSRTC	
OSRTC	
T T C	
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Drained from vehicles Stock	
Adjustment (Excess)	
Others (specify)	
Total	

### Details of Issues

Particulars	Qty in Litres
A OWN DEPOT	
1 Passenger Vehicles	
2 Departmental Vehicles (Other than Cars/Jeeps)	
3 Generators	
4 Other Purposes	
a) DM s Jeep	
b) EE s Jeep	
c) Other Cars/Jeeps	
d) Cleaning	
e) Others (specify)	

- B OUT DEPOTS
- 1 Passenger Vehicles
  - 2 Departmental Vehicles
  - 3 Others C OTHER STUs

- 1 M S R T C
- 2 K S R T C
- 3 O S R T C
- 4 T T C

- D PRODUCTION UNITS
- 1 Workshop
  - 2 Tyre Retreading Shop
  - 3 Body Building Unit
    - a) New Vehicles
    - b) Others
  - 4 Printing Press
  - 5 BULK ISSUES (Specify)
  - 6 STOCK ADJUSTMENT (Short)

Total

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