

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

No.MA1/4(15)/2011-12-AD

O/o the VC & MD: Accounts Wing,
Mushirabad: Hyderabad.
Date: 22nd February 2012.

ACCOUNTS CIRCULAR No. 1/2012 Dt.22/02/2012.

Sub: **ACCOUNTS** - Accountal of HSD Oil Receipts and Issues at Depot Level -
Instructions Communicated - Reg.

Ref: -1) Accounts Circular No 3/2010 Dated 23-03-2010.
2) Accounts Circular No 03/2011 Dated 28th May 2011.

Computers Department has developed software in VEMAS for recording the Receipts and Issues of HSD OIL by the Depots with Quantity and Values. This report is being generated fortnightly in the style. "DEPOT HSD OIL ACCOUNT CURRENT FOR THE FORTNIGHT FROM....."

Taking advantage of this report it is decided to account the transactions recorded in the HSD OIL/CNG Account Current in the Accounts of Depots itself. The Computers Department has developed Software for generation of Monthly reports of similar nature and a Journal Entry to be incorporated in the Books of Accounts of Depots. The Specimen copies of HSD OIL/CNG Account Current and Journal Entry Voucher are enclosed for reference and guidance.

Basing on the Monthly Journal Entry Voucher obtained from VEMAS, the Accounts Incharge of the Depot shall pass Journal Entry in the Books of Accounts of the Depots through FACTIS which will facilitate closing of Monthly Accounts at an early date by the Depots and for generation of Financial Performance of all the Units/Depots.

All the Depot Managers/Accounts Officers/ Dy. Chief Accounts Officers shall ensure that the Accountal of HSD OIL/CNG Issues and Receipts are accounted in the Books of Accounts of the Depots based on the Journal Entry Voucher generated through VEMAS from the Accounts of FEBRUARY 2012 without Fail.

It can be observed from the HSD OIL/CNG Account Current and Journal Entry voucher from VEMAS that Newly prescribed Account Heads have been operated. The details of these Account Heads to be operated at Depot Level, Regional Level and Head Office Level are given in the Annexure "A", Annexure "B", and Annexure "C" respectively.

The Suspense balances in the AH 2805 " HSD OIL Shortage" & AH 2806 " HSD OIL Excess" arising on Accountal of Shortages/Excess adjusted based on the above Journal Entries shall be cleared by the Depot Managers duly obtaining the Write-Off /Write-Back Sanction of the Competent Authority and to operate AH 7407 -WOF - HSD OIL/CNG (NEWLY CREATED)

All the existing activities of Verification/Certification/Audit of MTD 29 R / MTD 36 and reconciliation by the Depots/Regions/RMIS/CMIS/AO Stores at Head Office shall be continued.

CE (IT) is requested to arrange to take necessary action in implementation of Software at all Depots and to ensure timely generation of the HSD OIL/CNG Account Current and Journal Entry Voucher in addition to modify the Software in FACTIS also to the extent required.

Enclosures:As above



CHIEF ACCOUNTS OFFICER

Copy to: FA / CFM / CA for information.

Copy to: ED (E& IT)/CE (IT) for information and necessary action.

Copy to: All Dy. CAOs /AOs shall ensure that proper Accountal of the receipt and issues of HSD Oil in the FACTIS by all the Depots before submission of Accounts.

Copy to: All Depot Managers for necessary action.

Copy to AO(S) & Dy.CAO (SP&A) for necessary action in monitoring the implementation of these instructions and to take clearance action required on monthly basis.

Copy to AO (Computers) to modify FACTIS software and to generate statements/reports required as per Dy.CAO (Main Accounts) & Dy.CAO (SP& A).

Copy to Dy.CAO (TA) for information and necessary action.

Copy to Resident Audit Officer, AG, APSRTC Branch, Bus Bhavan Hyderabad.

ANNEXURE- A

JE's TO BE PASSED AT DEPOT LEVEL FOR ACCOUNTAL OF HSD

OIL/CNG. A) A) For Accountal of HSD OIL/CNG receipt. DEBIT AH 2101 -

INV- HSD OIL

(For the Amount equal to the total of all Credits of the JE, except AH **2867** AH **2110**
i.e. total of all Receipts in the Report less amounts against AH **2867** & AH **2110**)

DEBIT AH 2106 - INV - CNG (NEWLY CREATED)

(For the Amount equal to the total of all Credits AH **2867** & AH **2110** of the JE)

**CREDIT AH 2848 HSD OIL- RECEIPTS OIL COMPANIES (NEWLY
CREATED)** (For the Value of Supplies received from the OIL Companies)

CREDIT AH 2867 CNG RECEIPTS - GAS COMPANIES (NEWLY CREATED)
(For the Value of Supplies received from the GAS Companies)

**CREDIT AH 2108 INV- HSD OIL-OUT DEPOT RECEIPTS (NEWLY
CREATED)** (For the Value of HSD OIL received by the Vehicles of Depots from
other Depots)

CREDIT AH 2110 INV- CNG -OUT DEPOT RECEIPTS (NEWLY CREATED)
(For the Value of CNG received by the Vehicles of Depots from other Depots)

CREDIT AH 2865 HSD OIL - INTERSTATE RECEIPTS (NEWLY CREATED)
(For the Value of HSD OIL Received from other STUs' for the Depot Vehicles)

**CREDIT AH 6301 HSD OIL - PASSENGER
VEHICLES** (For the value of HSD OIL drained from
the Vehicles)

**CREDIT AH 2860 CNG L.P. Adj. Account (NEWLY
CREATED)** (For the Value of CNG purchased locally)

**CREDIT AH 2861 HSD OIL L. P.- Adj.
Account** (For the Value of HSD OIL
purchased locally)

**CREDIT AH 2862 HSD OIL - BULK TRANSFER - RECEIPTS (NEWLY
CREATED)** (For the Value of HSD OIL received from other Units in BULK (thro'
MTD 68/B)

CREDIT AH 2806 HSD OIL Excess
(For the Value of HSD OIL Stock Adjusted - Ground Tank Excess)

(The above JE shall be passed every month for receipt of HSD OIL duly verified by
the concerned DC and certified by Mechanical Supervisor and Depot Manager,
saying the necessary entries were recorded in the MTD 29 R).

B) For Accountal of Issues of HSD OIL/CNG.

DEBIT AH 6301 HSD OIL - PASSENGER VEHICLES
(For the Value of HSD OIL Consumed by the Depot Own Vehicles)

DEBIT AH 6302 CNG - PASSENGER VEHICLES
(For the Value of CNG Consumed by the Depot Own Vehicles)

**DEBIT AH 2864 HSD OIL - INTERSTATE ISSUES (NEWLY
CREATED)** (For the Value of HSD OIL Supplied to the Vehicles of
Other STUs')

DEBIT AH 4201 DA/- HSD OIL
(For the Value of HSD OIL issued to the Depot Managers Jeep, Squad Jeeps, Departmental Vehicles and Depot DGTs)

DEBIT AH 7325 CLEANING MATERIAL
(For the Value of HSD OIL issued for cleaning, Misc. purposes)

DEBIT AH 6706 HSD OIL FOR GENERATOR
(For the Value of HSD OIL Issued to the Depot Generator)

DEBIT AH 2107INV- HSD OIL-OUT DEPOT ISSUES (NEWLY CREATED) (For the Value of HSD OIL issued to the Vehicles of other Depots)

DEBIT AH 2109 INV- CNG -OUT DEPOT ISSUES (NEWLY CREATED)
(For the Value of CNG issued to the Vehicles of other Depots)

DEBIT AH 2863 HSD OIL BULK TRANSFER - ISSUES (NEWLY CREATED)
(For the Value of HSD OIL Issued to other Units in BULK (thro' MTD 68/B)

DEBIT AH 2805 HSD OIL Short

(For the Value of HSD OIL Stock Adjusted - Ground Tank

Short) CREDIT AH 2101 - INV - HSD OIL

(For the Amount equal to the total of all Debits of the JE, i.e. total of all Issues in the Report except AH 6302 & AH 2109)

CREDIT AH 2106 - INV - CNG (NEWLY CREATED)

(For the Amount equal to the total of Debits of the AH 6302 & AH 2109)

- NOTE:- (The above JE shall be passed basing on the statement generated through VEMAS with the Values)

C) For Accountal of transfer of advice for Interstate Issues/Receipts of HSD OIL/CNG made by the Depots of Corporation to the buses of other STUs.

- i) For issuance of Debit Advice for the value of HSD OIL issued to the other STU Buses including APTDC.

DEBIT AH 3283 - IUT- Inside Debit Advices.

CREDIT AH 2864 HSD OIL - INTERSTATE ISSUES (NEWLY CREATED) (For the Value of HSD OIL Supplied to the Vehicles of Other STUs' and Other Corporation Buses)

- ii) For issuance of Credit Advice for the value of HSD OIL received from the Depots of other STUs by the Buses of the Depots of Corporation.

DEBIT AH 2865 HSDOIL - INTERSTATE RECEIPTS (NEWLY CREATED)
(For the Value of HSD OIL Received from other STUs' for the Depot Vehicles

CREDIT AH 3284 IUT- Inside Credit. Advices

ANNEXURE -B

JEs TO BE PASSED AT REGIONAL ACCOUNTS OFFICE.

A. For Acceptance of advice issued by the Depots of the Region for Interstate Issues / Receipts of HSD OIL/CNG made by the Depots of Corporation to the buses of other STUs.

i) For acceptance of Debit Advice issued by the Depots of the Region for the value of HSD OIL issued to the other STU Buses including APTDC.

DEBIT AH 2864 HSD OIL - INTERSTATE ISSUES (NEWLY CREATED)
(For the Value of HSD OIL Supplied to the Vehicles of Other STUs' and Other Corporation Vehicles)

CREDIT AH 3283 - IUT- Inside Debit Advices.

ii) For acceptance of Credit Advice issued by the Depots of the Region for the value of HSD OIL received from the Depots of other STUs by the Buses of the Depots of Corporation.

DEBIT AH 3284 IUT- Inside Credit Advices

CREDIT AH 0825 - C/L - INTERSTATE OIL BILLS (For the Value of HSD OIL received from other STUs' for the Depot Vehicles. Regional Accounts Office shall Credit AH 0825 - C/L - INTERSTATE OIL BILLS only instead of AH 2865 HSD OIL - INTERSTATE RECEIPTS. And AH 0825 C/L -INTERSTATE OIL BILLS will be cleared on arranging payment.

B. On raising the Invoice on other STU towards supply of HSD OIL by the depots of the Region.

DEBIT AH 2331 INTERSTATE OIL BILLS RECEIVABLES

CREDIT AH 2864 HSD OIL - INTERSTATE ISSUES (NEWLY CREATED)
(For the Value of HSD OIL Supplied to the Vehicles of Other STUs', basing on the statement received from the Depots)

CREDIT AH 9219 CLERICAUSERVICE CHARGES
(For the Amount of Service charges applicable to the STU)

(THIS JE REPLACES THE ACCOUNTAL PROCEEDURE (ENTRIES) MENTIONED AT ITEM 09, PAGE 168 OF ACCOUNTS MANUAL 2004.)

- NOTE: HEREAFTER, NO CREDIT ADVICE WILL BE SENT BY AO (STORES) TO THE REGIONS FOR THE VALUE OF HSD OIL RECEIVED FROM OTHER STUs' BY THE VEHICLES OF THE DEPOTS OF THE RESPECTIVE REGIONS)

ANNEXURE - C

JEs TO BE PASSED AT HEAD OFFICE (AO STORES)

- 1) On making Advance Payment to the OIL Companies.

DEBIT AH 2405 ADV HSD/PETROL/CNG

CREDIT AH 2709 FUNDS TRANSFERRED BY B&F TO HO UNITS. (JE shall be passed for the amount of advance given to the OIL Companies).

- 2) On receipt of Invoice from the OIL Companies.

DEBIT AH 2848 HSD OIL- RECEIPTS OIL COMPANIES (NEWLY CREATED)

DEBIT AH 2867 CNG RECEIPTS - GAS COMPANIES (NEWLY

CREATED) CREDIT AH 0823 C/L HSD OIL/PETROL/CNG

(JE shall be passed for the amount of Invoice less any shortages on receipt of Invoice from the OIL Companies).

- 3) For Clearance of Advance.

DEBIT AH 0823 C/L HSD OIL/PETROL

CREDIT AH 2405 ADV HSD/PETROL.

(JE shall be passed with amount of Invoice accepted by the AO (Stores) duly connecting to the invoice received from the Depot. This is as being done at present).

G U N T U R-2 DEPOT HSD JEs FOR THE MONTH OF 02/2012

JE TO BE PASSED FOR ACCOUNTAL OF RECEIPTS IN HSD OIL

AHNO	DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
2101	Inv. HSD Oil	5309516.23	0.00
2848	HSD Oil Suspense Credit(Suppliers)	0.00	5292366.00
2108	Inv. HSD Oil ODR	0.00	17150.23
2865	HSD Oil Suspense ISR	0.00	0.00
6301	HSD Oil Passenger Vehicle	0.00	0.00
2861	HSD Oil LP Adj. Account	0.00	0.00
2862	HSD Oil Susp Bulk Transfer-Receipt	0.00	0.00
2806	HSD Oil Excess	0.00	0.00
2848	HSD Oil Suspense Credit(Bio-Diesel)	0.00	0.00
	TOTAL	5309516.23	5309516.23

JE TO BE PASSED FOR ACCOUNTAL OF ISSUES IN HSD OIL

AHNO	DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
6301	HSD Oil Passenger Vehicle	5819781.50	0.00
4201	HSD Oil Dept.Veh - DGT	4629.45	0.00
4201	HSD Oil Dept.Veh - DM Jeep	2336.77	0.00
4201	HSD Oil Dept.Veh - Other Jeeps	12341.73	0.00
4201	HSD Oil Dept.Veh - Other Dept.Vehs	0.00	0.00
6706	HSD Oil for Generator	0.00	0.00
7325	Cleaning Material	1807.69	0.00
6301	HSD Oil Passenger Vehicle	0.00	0.00
2107	Inv. HSD Oil ODI	90197.37	0.00
2864	HSD Oil Suspense ISI/Outside Corp	19840.50	0.00
2863	HSD Oil Susp Bulk Transfer-Issues	0.00	0.00
2805	HSD Oil Shortage	0.00	0.00
2101	Inv. HSD Oil	0.00	5950935.01
	TOTAL	5950935.01	5950935.01

SNO	DATE	QTY	VALDE	BULK RECEIPTS FROM REF-NO	REF-DATE	I.S.R	BUS RECEIPTS O.D.R	DAY PRICE	BUSES	DGT	ISSUES OTHERS	O.D.I	I.S.I	EXTRA TOPUP	BULK ISSUES VALUE	TOTAL ISSUES
1	01/02/12	20000	882061.00	IOC 652208443	01/02/12	0.00	0.00	44.04	458192.16	0.00	1497.36 OTH-JP	3258.96	0.00	0.00	0.00	462948.48
2	02/02/12	0	0.00			0.00	0.00	44.06	450910.04	0.00	1057.44 OTH-JP	3392.62	0.00	0.00	0.00	455360.10
3	03/02/12	20000	882061.00	IOC 652251903	03/02/12	0.00	1145.56	44.06	460779.48	0.00	749.02 OTH-JP	3392.62	0.00	0.00	0.00	464921.12
4	04/02/12	20000	882061.00	IOC 652279101	04/02/12	0.00	0.00	44.08	457903.04	0.00	2380.32 OTH-JP	10799.60	0.00	0.00	0.00	471082.96
5	05/02/12	0	0.00			0.00	13227.00	44.09	472821.16	0.00	661.35 DM-JP 220.45 MISC	22045.00	0.00	0.00	0.00	495747.96
6	06/02/12	20000	882061.00	IOC 652306205	06/02/12	0.00	0.00	44.09	478111.96	0.00	1322.70 OTH-JP	3350.84	0.00	0.00	0.00	482785.50
7	07/02/12	0	0.00			0.00	0.00	44.09	421412.22	0.00	881.80 OTH-JP 220.45 MISC	11375.22	0.00	0.00	0.00	433889.69
8	08/02/12	20000	882061.00	IOC 652359717	08/02/12	0.00	0.00	44.09	415945.06	0.00	969.98 DM-JP 220.45 MISC	3350.84	0.00	0.00	0.00	420486.33
9	09/02/12	0	0.00			0.00	0.00	44.09	407082.97	0.00	881.80 OTH-JP 220.45 MISC	1322.70	0.00	0.00	0.00	409507.92
10	10/02/12	0	0.00			0.00	1322.70	44.09	443765.85	4629.45	220.45 MISC	10140.70	0.00	0.00	0.00	458756.45
11	11/02/12	0	0.00			0.00	0.00	44.09	213042.88	0.00	132.27 MISC	0.00	8818.00	0.00	0.00	221993.15
12	11/02/12	20000	882061.00	IOC 652439580	11/02/12	0.00	0.00	44.09	442751.78	0.00		6789.86	0.00	0.00	0.00	449541.64
13	12/02/12	0	0.00			0.00	0.00	44.09	213042.88	0.00	132.27 MISC	0.00	6613.50	0.00	0.00	219788.65
14	12/02/12	0	0.00			0.00	1454.97	44.09	450952.52	0.00	705.44 DM-JP 3571.29 OTH-JP 440.90 MISC	10978.41	0.00	0.00	0.00	466648.56
15	13/02/12	0	0.00			0.00	0.00	44.09	6613.50	0.00		0.00	0.00	0.00	0.00	6613.50
16	14/02/12	0	0.00			0.00	0.00	44.09	6613.50	0.00		0.00	0.00	0.00	0.00	6613.50
17	15/02/12	0	0.00			0.00	0.00	44.09	6613.50	0.00		0.00	0.00	0.00	0.00	6613.50
18	16/02/12	0	0.00			0.00	0.00	44.09	6613.50	0.00		0.00	4409.00	0.00	0.00	11022.50
19	17/02/12	0	0.00			0.00	0.00	44.09	6613.50	0.00		0.00	0.00	0.00	0.00	6613.50

S U M M A R Y :

RECEIPTS

Description	Quantity	Value	Class	Description	Quantity	Value	Class
OPENING BALANCE	: 37141.0	1635689.64		ISSUED TO BUSES	: 132026.0	5819781.50	6301
SUPPLIER RECEIPTS	: 120000.0	5292366.00	2848	ISSUED TO DGTS	: 105.0	4629.45	4201
OUT-DEPOT RECEIPTS (MTS2)	: 389.0	17150.23	2108	ISSUED TO DM JEEP	: 53.0	2336.77	4201
INTER-STATE RECEIPTS (MTS2)	: 0.0	0.00	2865	ISSUED TO OTHER JEEPS	: 280.0	12341.73	4201
DRAINED FROM VEHICLES	: 0.0	0.00	6301	ISSUED TO OTHER DEPT VEHs	: 0.0	0.00	4201
LOCAL PURCHASES	: 0.0	0.00	2861	ISSUED TO GENERATOR	: 0.0	0.00	6706
BULK RECEIPTS (68/B)	: 0.0	0.00	2862	MISCELLANEOUS ISSUES	: 41.0	1807.69	7325
STK ADJUSTED FOR G.T. EXCESS:	: 0.0	0.00	2806	EXTRA TOP UP IN VEHICLES	: 0.0	0.00	6301
BIO-DIESEL MIXED IN G-TANK :	: 0.0	0.00	2848	OUT-DEPOT ISSUES	: 2046.0	90197.37	2107
				INTR-ST/OUTSIDE CORP ISSUES :	450.0	19840.50	2864
				BULK ISSUES	: 0.0	0.00	2863
				STK ADJUSTED FOR G.T. SHORT :	0.0	0.00	2805

TOTAL RECEIPTS (EXCL IS/ODR) :	120000.0	5292366.00		TOTAL ISSUES (INCL IS/ODI) :	135011.0	5950935.01	2101
TOTAL RECEIPTS (INCL IS/ODR) :	120389.0	5309516.23	2101	TOTAL ISSUES (EXCL IS/ODI) :	132505.0	5950935.01	
TOTAL CONSUMPTION FOR DEPOT :	132894.0	5858047.37		CLOSING BALANCE	: 22920.0	977120.63	

* BIO-DIESEL RECEIPTS : 0.0 0.00

Note :- Total Consumption for Depot = TOT-ISS(INCL IS/ODI) + ODR + ISR - ODI - ISI - BLK-I - ADJU-I
 Closing Balance = OP-BAL + TOT-RECPT(EXCL IS/ODR) - TOT-ISS(INCL IS/ODI)

SUMMARY DETAILS:

SUPPLIER RECEIPTS		INTER-STATE RECEIPTS		OUT-DEPOT RECEIPTS		INTR-ST/OUTSIDE CORP ISSU		OUT-DEPOT ISSUES			
NAME	QTY	VALUE	NAME	QTY	VALUE	NAME	QTY	VALUE	NAME		
IOC	120000.0	5292366.00	VJA-	26.0	1145.56	APT1	450.0	19840.50	HYD1	50.0	2204.00
			R P	20.0	881.80				KRMR	150.0	6613.50
			TNL	10.0	440.90				WL-2	1433.0	63171.16
			PDRL	33.0	1454.97				ADB	194.0	8553.46
			VSP	300.0	13227.00				BAIN	50.0	2204.50
									BPTL	46.0	2027.68
									NRT	73.0	3218.57
									KOD	50.0	2204.50

TOT	120000.0	5292366.00		389.0	17150.23		450.0	19840.50		2046.0	90197.37
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