

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

No.AO (S)/320(1)/2012-13-AD

Office of the VC&MD(AW)
HYDERABAD
DT: 14.09.2012

JOINT ACCOUNTS & MAINTENANCE CIRCULAR NO. 06 /2012 DATED:14.09.2012.

Sub :- FUEL - HSD Oil - Adjustment of shortage/excess above 0.25% on issues.—Reg. Ref:- 1.
Joint Accounts & Maintenance circular no14 Dt 16 June 1990
2. MED circular no14 Dt 21 July 1995
3. MED circular no 32 Dt 04 December 1998
4 Joint Accounts & Maintenance Circular No.12/2009-MED, dt.26.06.09.
5..Minutes of the meeting of all DyCAOs/AOs with FA &CAO on 6^h
June 2012.

Vide circulars cited at reference 1 to 3 above detailed instructions were issued regarding the procedure to be followed in case HSD Oil shortages more than / less than 0.25% on the issues.

Even though instructions are given to review HSD Oil shortages in periodical meetings conducted by RMs with DMs, the subject is badly neglected leading to huge accumulated shortages. The Committee on Public Undertakings has adversely commented on the heavy shortage of HSD Oil at Depots and also commented that corrective action is not promptly taken Region wise HSD Oil shortages as on 31.07.2012 is given in Annexure-1.

At present shortages up to 0.25 % (being evaporation losses) are being adjusted by the Regional Audit Inspectors in their regular internal audit. The procedure to be followed whenever HSD Oil shortages which are below 0.25% is explained in the Accounts

Manual at Page Nos163 to 166.

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The Regional Managers are requested to advise their Dy CMEs to collect Depot wise HSD Oil excess/shortage as per MTD 29R returns received in the Statistical wing of the Regional Office. In case where HSD Oil excess/shortage is less than 0.25% of the issues the Inspectorate staff be advised to go over to the Depots to verify the records from the last date of the inspection and adjust the excess/shortage in the MTD returns. The DMs have to take necessary action either to fix responsibility or process for write off sanction.

There is no change in the procedure in case of accountal of shortages upto 0.25% on issues. All DMs are advised to obtain write off orders for adjusting the values of AH 2805 (HSD Oil shortage) and AH 2806 (HSD Oil excess) to AH 7507 . (Prov. Stock adjustment account) in accounts. Regionwise amount outstanding for adjustment in Accounts is given in Annexure-2. No debit advice for HSD Oil shortage and HSD Oil excess below 0.25% will be issued from Head Office as per Accounts Circular No.01/2012, dt.22.02.2012.

Presently in case of shortages more than 0.25% of the issues, the inspectorate staff do not adjust the same during their regular audit. Depot Managers are required to pursue for Investigation through the Committee designated. The investigating Committee consisting of DyCME and Dy CAO or AO shall verify the HSD Oil receipts issues/issues and accountal particulars and investigate into the causes for excess/shortages as per the guidelines already issued and submit a report to fix up responsibility or obtaining write off sanction and thereafter the adjustment is made in the MTD 29 R by the Inspectorate Staff.

The above process takes lot of time and therefore the actual shortages are not reflected in the Books of Accounts.

Therefore, it is proposed to book the shortage in excess of 0.25% on issues also in the books of Accounts, as is being followed for shortages less than 0.25% on issues.

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The excess/shortage of HSD Oil in excess of 0.25% of the issues shall be adjusted in the MTD 597.

The existing Account Head 2805, HSD OIL Shortage is renamed as "2805 HSD OIL Shortage which is below 0.25%" and Account Head 2806 HSD OIL excess as "2806 HSD OIL Excess which is below 0.25%".

AHNO 2866 - HSD Oil shortages beyond 0.25% and AH 2867 - HSD Oil Excess beyond 0.25% are newly created.

The following Journal Entry may be proposed to book the shortage in excess of 0.25% on issues into Book of Accounts at the Depot level.

Dr AHNO. 2866 HSD Oil - Shortages beyond 0.25%. Cr
AHNO 2101 INV-HSD Oil

To book the excess of 0.25% on issues the following JE to be proposed

Dr AHNO. 2101 INV - HSD Oil Cr
AHNO 2867 HSD Oil Excess beyond 0.25%

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All other procedures involved after accounting, the shortage of HSD Oil in excess of 0.25% on issues in the Books of Accounts of the Depot as above remains the same, until write off is obtained. The shortages in excess of 0.25% on the issues presently not booked in the Accounts and under investigation should be immediately taken into the books of Accounts at Depot level before finalization of Accounts of Sep. 2012.

Further, as and when the Inspectorate Staff complete their audit as per procedure prescribed above, the shortage / excess has to be booked in the books of Accounts **at Depot level**, pending investigation.

The committee is responsible for investigating the causes of shortages and fixing the responsibility for shortage, unit managers on the basis of the report of the Committee would be responsible for recovering the shortage value from the concerned responsible and processing the case for write-off, to the concerned Authority within **ONE MONTH**, as per the existing guidelines.


FA&CAO


ED (E& IT) 14/9/12

Copy to all Officers of the Corporation.
Copy to AG: RTC Branch/MSRD Hyderabad.


STATEMENT SHOWING HSD OIL SHORTAGES FOR THE MONTH OF JULY-2012									
S.N O	Region	Book Bal. in Ltrs.	Book Bal. Value	Phy. Bal. in Ltrs.	Phy. Bal. Value	Var. in Ltrs	Percentage of Variance	Rate/Ltr 31/07/2012	Value of Shortage
1	2	3	4	5	6	7	8	9	10
1	RANGAREDDY	216781	9624430	190397	8454296	-26384	-12.17	44.40	-1170135
2	NALGONDA	198021	8765452	149106	6599054	-48915	-24.70	44.24	-2166398
3	MAHABOOB NAGAR	312645	14000309	287940	12894829	-24705	-7.90	44.72	-1105481
4	MEDAK	122806	5470710	121657	5419426	-1149	-0.94	44.58	-51284
5	HYDRABAD CITY REGION	804527	35631774	568093	25160440	-236434	-29.39	44.31	-10471334
6	KARIM NAGAR	384101	17088823	244480	9963948	-139621	-36.35	44.51	-6214344
7	ADILABAD	140844	6323382	126757	5690605	-14087	-10.00	44.88	-632777
8	NIZAMABAD	157523	7064008	155946	6993356	-1577	-1.00	44.84	-70652
9	WARANGAL	196268	8672087	159269	7039478	-36999	-18.85	44.18	-1632610
10	KHAMMAM	231354	10263308	176926	7851727	-54428	-23.53	44.38	-2411580
11	KRISHNA	382622	16845112	342731	15090198	-39891	-10.43	43.99	-1754914
12	GUNTUR	361883	15995033	340495	15051579	-21388	-5.91	44.26	-943454
13	WEST GODVARI	241947	10695852	188795	8339678	-53152	-21.97	44.16	-2356174
14	VIJAYANAGARAM	95131	4170064	79984	3505763	-15147	-15.92	43.79	-664302
15	VISHAKAPATNAM	227991	9916663	205962	8958947	-22029	-9.66	43.54	-957717
16	SRIKAKULAM	132756	5842048	111996	4928715	-20760	-15.64	43.94	-913333
17	EAST GODAVARI	259382	11401478	244062	10730645	-15320	-5.91	43.96	-670832
18	NELLORE	351797	15495466	266487	11738034	-85310	-24.25	43.96	-3757432
19	ONGOLE	279254	12314008	194125	8554782	-85129	-30.48	44.09	-3759225
20	CHITTOR	527164	2327106	329642	14537847	-197522	-37.47	43.96	-8709259
21	KADAPA	257553	11311448	223784	9825791	-33769	-13.11	43.9	-1485656
22	KURNOOL	330150	14632724	300169	13306407	-29981	-9.08	44.4	-510857
23	ANANTAPUR	342575	12410508	265634	11769810	-76941	-22.46	44.38	-3417072
CORPORATION TOTAL		6555075	287181793	5274437	232405355	-1280638	-19.54	44.23	-55826822

(Signature)

ACCOUNTS OFFICER (STORES)
HEAD OFFICE

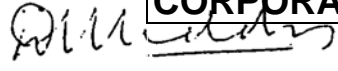
Annexure - 2


AH - 2806 HSD OIL EXCESS UP TO JULY-2012		
S.NO	Region	Closing Balance
1	RANGAREDDY	440562.45
2	NALGONDA	26985.91
3	MAHABOOB NAGAR	124972.10
4	MEDAK	587225.05
5	HYDRABAD CITY REGION	224853.84
6	SECUNDERABA	701465.94
7	KARIM NAGAR	148916.75
8	ADILABAD .	297823.95
9	NIZAMABAD	324457.41
10	WARANGAL	0.00
11	KHAMMAM	0.00
12	KRISHNA	176489.41
13	GUNTUR	118756.51
14	WEST GODVARI	333765.37
15	VISHAKAPATNAM	215690.89
16	NEC	0.00
17	EAST GODAVARI	143104.65
18	NELLORE	0.00
19	ONGOLE	360681.35
20	CHITTOR	189874.48
21	KADAPA	540867.56
22	KURNOOL	0.00
23	ANANTAPUR	0.00
CORPORATION TOTAL		49,06,493.62


 Dy. Chief Accounts Officer (C.A.O.)
 APSRTC, Head Office, H.D.

Annexure - 2

AH - 2805 HSD OIL SHORTAGE UP TO JULY-2012		
S.NO	Region	Closing Balance
1	RANGAREDDY	971848.15
2	NALGONDA	5770290.87
3	MAHABOOB NAGAR	10361415.56
4	MEDAK	3008731.79
5	HYDRABAD CITY REGION	4060060.37
6	SECUNDERABA	5274311.38
7	KARIM NAGAR	7246755.49
8	ADILABAD	5491140.79
9	NIZAMABAD	585255.00
10	WARANGAL	4065831.68
11	KHAMMAM	555128.25
12	KRISHNA	3516619.42
13	GUNTUR	4075074.28
14	WEST GODVARI	1089274.90
15	VISHAKAPATNAM	1739262.14
16	NEC	1535310.23
17	EAST GODAVARI	4354443.08
18	NELLORE	5008455.71
19	ONGOLE	2375685.58
20	CHITTOR	-1135601.46
21	KADAPA	1187127.32
22	KURNOOL	1399239.48
23	ANANTAPUR	655041.00
CORPORATION TOTAL		73190701.01


 Dy. Chief Accounts Officer (SF&A)
 APSRTC, Head Office, Hyd.


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 APSRTC, Head Office, Hyd.