

# ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

No. OP2/420(2)/2002-MED

Office of the VC & MD  
Mushirabad, Hyderabad-20.

CIRCULAR No. 06/2002-MED, DT. 15-05-2002

**SUB. :- Accountal of revenue kms. in Log Sheet Challan and MTD 110 - Accountal of Non revenue Bus Kms. Calculation of Revenue HSD KMPL & Gross HSD KMPL - Instructions issued - Reg.**

**1.0 Corporation operates more than 200 crore KMs. year consuming about 40 crores liters of HSD Oil. Proper accountal of KMs., operated and diesel consumed is very much essential to judge the performance of the Depots in key parameters like HSD KMPL, EPK etc.**

In the EDs/HODs/RMs meeting with VC & MD held recently, the improper accidental of kilometers leading to variations in operated KMs., accounted by traffic and maintenance wings of depots, HSD Oil topped up in Buses and issued for other purposes were discussed at length. It was decided to study the accountal practices in detail and issue Circular instructions for strict implementation uniformly at all depots.

**2.0 Study Conducted at Depots :**

In principle, the revenue KMs., recorded in Log Sheet Challan (MTD-42/R) shall tally with the operated KMs., taken in MTD 110 of traffic wing. There may be variations on a particular day for the reasons like vehicle not turned up because of line failure, accident, traffic jam etc. The variation in KMs., taken by depot garage and traffic wing of such services/ buses shall get fulfilled on the next day when the vehicle arrives at the depot. Thus there is no scope for any MTD 110 by the end of the month, provided proper coordination exists between the Mechanical and Traffic sections and cross checking of KMs recorded by both wings is done on a day to day basis.

**2.1 Discrepancies in Accountal of Revenue & Non revenue KMs. :**

A study has been conducted recently at Hyd-I, Hyd-II, BHEL, KLDG, MBNR, SDNR, HPT & GPP depots on the procedure/practices with regard to accountal of Revenue KMs by garages as per Log Sheet Challans and by traffic wings as per MTD 110. Lot of variations were observed in the KMs recorded in Log Sheet Challan and in MTD 110. In most of the depots, KMs recorded as per Log Sheet Challan are found to be in excess of the KMs recorded in MTD 110. Some of the irregularities noticed in the accountal of Revenue KMs in the Log Sheet Challan and MTD 110 are furnished here under.

- 1. Incorrect recording of KMs cancelled on account of breakdowns, late supply, part cancellations for want of conductor or driver etc.**
- 2. Incorrect recording of Non-revenue KMs due to route deviations and vehicles taken for FC renewal etc.**
- 3. Adoption of different Schedule KMs by Traffic and Mechanical wings leading to variations in daily operated KMs.**
- 4. Failure to inform the changes done in scheduled kilometers of services in advance to Mechanical wing.**
- 5. Accountal of non-revenue KMs., operated by Buses for FC renewal, relief, CO of vehicle etc., in Bus gross KMs. In some depots, Kilometers operated by DGT, Water Tanker and DMs Jeep are also taken in Bus Gross KMs in a few depots.**

The above variations are not being cross checked daily by the maintenance and traffic wings giving scope for lot of variations in KMs accounted in Log Sheet Challan and MTD 110.

**2.2 Discrepancies in HSD Oil Accountal :**

During the study it is also observed that the practices related to the issue and accountal of HSD Oil are varying from depot to depot. The following types of miscellaneous

issues of HSD oil are observed at depots.

1 liter/2 liters/3 liters of HSD oil is being issued per vehicle for clearing purpose during Sch III/IV due to non availability of Kerosene.

20 liters of HSD oil is being issued towards Engine Change/Top overhaul for operation in idling condition (KLDG Depot).

- Around 10 to 20 liters per vehicle is being issued in case of HSD oil tank change, (MBNR. Depot) while it should be accounted on the same vehicle.

20 to 30 liters of HSD oil is being issued periodically for cleaning of Air cleaner and for spaking spring leaves (BHEL Depot).

HSD Oil issued to Generators is being recorded in MTD 29. But hours of operation of Generator, period of power failures are not being maintained properly in a register.

- After decanting HSD oil from scrap vehicles, full quantity (tank capacity) is not being accounted in 72-B.

As detailed above, the KMs operated by buses are recorded incorrectly in the Log Sheet Challan at most of the depots and this is leading to wrong projection of revenue/ gross KMPL and wrong incentive payments on HSD KMPL. To avoid the above irregularities and to maintain uniformity in all the depots, the following guide lines are issued for strict implementation.

### **3.0 Procedure for Accountal of Revenue & Non Revenue KMs. :**

1. Cross checking of Kilometers operated (service wise) as per log sheets and conductor SRs shall be done invariably by the ADCs preparing Log Sheet Challans and MTD 1 10 in the Depot. There is a provision to generate a checklist in the computer. (Format of check list enclosed at ANNEXURE-I) "Checklist of Vehicle operation particulars" gives the details of Vehicle number, service number. Driver number, KMs operated & cancelled KMs as per SR. The ADC preparing Log Sheet challan has to cross check the operated KMs as per the trips recorded on Log Sheets and take cancellation KMs if any, into account. If variation is noted in case of any service, the reason should be clearly specified and the reconciliation in respect of that services should be carried out on the following day for the shortfall or excess KMs accounted in Log Sheet or MTD 110.
  2. The Log Sheet Challan as per the log sheets shall be prepared after reconciliation of KMs operated service wise with the kms taken service wise by traffic wing as per SRs.
  3. Cancelled Kms for any reason shall be correctly accounted by both Traffic and Mechanical wings.
  4. Any changes incorporated in the Schedule Kms., should be intimated in writing by the in-charge of Traffic wing to the in-charge of Mechanical wing, at least 24 hrs. in advance so as to enable the latter to plan for effecting the changes in oil bunk records.
- 4(a) The route-length arrived at as per the survey conducted in accordance with the instructions issued vide Circular No. 7/2001-OPD-I, Dt. 29-01-2001 should be adopted for computing the revenue kms of the depot. In other words, the route-lengths should be based on the actual distance traversed but not on the distance adopted for fixing the fare.

To be specific, if the correct route-length is 63 kms., the revenue kms., should be 63 only but not 65 kms.. for which the fare is charged from the passengers, in accordance with the fare-structure.

This step will not only result in fixing correct running time, proper reflection of

**schedule kms., and other traffic parameters like EPK, AVU, EPB but also avoid unwarranted payment of incentive on HSD KMFL.**

- 5. Non-revenue kms., operated for the following reasons shall only be shown in Bus non revenue KMs.**
  - Temporary route evaluation of a service Bus.**
  - Sending the Bus for FC, CO, Scrap and relief for break-down.**
  - Sending of a service bus for Bank, Crew change over or for any other specific purpose.**
- 6. The non revenue Kms., operated by departmental vehicles other than the Bus i.e., DGT, Car, Jeep, Water tanker. Oil tanker, Mobile Court, Exclusive vehicle meant for crew change over (HCR) etc., shall be accounted separately as departmental non revenue Kms., and they shall not be shown in Bus non revenue Kms., under any circumstances.**
- 7. The Incharges of Mechanical and Traffic sections shall scrutinise the Log Sheet Challan and MTD 110 respectively daily and sign in the statements before sending to DM for signature and for onward submission.**
- 8. For any wrong accountal noticed in the revenue KMs./Bus Non revenue KMs./ Departmental non revenue Kms., concerned ADCs who prepare the statements and Section Incharge shall be made responsible.**
- 9. The KMPL task register shall contain the daily revenue KMs., as per Log Sheet Challan and as per MTD-110. Reasons for variance if any shall be clearly recorded. The format for recording non-revenue Kms., revenue KMPL and Bus gross KMPL is enclosed at ANNEXURE-II.**
- 10. The Depot Manager shall review the accountal of Kilometers on daily basis together with the variance between Log Sheet Challan and MTD 110.**

**In case any variance is notices it should be ensured that the reasons for such variance are recorded in the log-sheet challan and proper reconciliation is done on the following day as explained at in para 3.1. Such variance in accountal of KMs., should also be reflected in KMPL Task Register as a measure of cross-check.**
- 11. The revenue KMs., accountal in both Traffic and Mechanical wings shall in any case tally by the end of the month. HSD Oil accountal procedure is detaild at ANNEXURE- III. All the Depot Managers are advised to implement the above guidelines strictly for correct accountal of KMs., and HSD oil. Any deviation will be viewed seriously.**

**All the DVMs, Dy. CMEs and RMs shall ensure implementation of these instructions with out any deviation and responsibility shall be fixed if any irregularities are observed during the course of their depot inspections.**

**Sd/-(R. P. SINGH)  
Vice Chairman & Managing Director**

**// Attested //**  
**Sd/-**  
**(M. V. NAGAVENDER RAO)**  
**Executive Director (E)**

**ANNEXURE-1**

**CHECK-LIST OF VEHICLE OPERATION PARTICULARS  
(To be Generated through Computer by Traffic Section Daily)**

**Depot**

**Date :**

si.. No.	Vehicle No.	Service No.	Driver No.	KMS Optd.	Cancelled Kms.	Remarks
	<b>Total :</b>					

**ANNEXUREII**

**PROFORMA FOR HSD KMPL TASK REGISTER**

SI. No	Date	Revenue Kms.		Revenue Kms.		Variance of KMs.		Bus		
		as per Log Sheet Challan		as per MTD 110		in Log Sheet Challan		Non-Revenue KMs.		
		Daily	Cum	Daily	Cum	Daily	Cum	Daily	Cum	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Gross Bus KMs.		Rev.	Gross	Remarks	Comp-	Veri-	Sign.	Sign.		
(Rev+Bus Non-Rev.)		HSD KMPL	HSD KMPL	for variance in KMs. if any	lied by	fied by	of MF	of DM		
Daily	Cum	Daily	Cum	Daily	Cum					
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)

**ANNEXURE III**

**PROCEDURE FOR HSD OIL ACCOUNTAL**

**: HSD Oil Issues to Buses :**

- HSD Oil issued to Buses shall be recorded on the concerned log sheet and the same quantity shall be reflected in the log sheet challan against the same vehicle.
- HSD Oil decanted from the Buses detained for scrap shall be correctly accounted through MTD-72-B to the extent of HSD Oil tank capacity of the particular Bus.

**HSD Oil Issues for Miscellaneous Purpose :**

Quantities of diesel to be issued for miscellaneous works if kerosene is not available in depot are furnished below.

Purpose	Qty. in Liters
Cleaning the aggregates in Sch-III/IV Air cleaner filters and spring leaves	2 per vehicle 25 in a month

The above quantities of oil shall be issued by the oil ADC, only after receipt of the requisition from the mechanical supervisor.

- The quantity issued shall be accounted in MTD 29/R on day to day basis under miscellaneous head. The quantities shall not exceed the limits specified.

HSD Oil shall not be issued under miscellaneous account except for the above works.

**HSD Oil Accountal of Generators :**

A separate register shall be maintained by the garage in charge which shall contain diesel issues and hours of usage of generator in the following format.

**GENERATOR OPERATION DETAILS FOR THE MONTH OF: .....**

Date	Time of operation of Generator set		Hours of Generator usage		Diesel Topped up		Sign. of Shift I/c.
	on	off	Daily	Cumulative	Daily	Cumulative	

- The information recorded shall be summarised monthly and to be scrutinised by the DMs. HSD oil consumption on generator shall not exceed 8 liters per hour of operation.

HSD Oil shall be issued for generator only on the receipt of requisition from the mechanical supervisor and it shall be recorded in the MTD 29/R separately on day to day basis.

**HSD Oil Issue to Departmental Vehicles :**

Diesel issued to departmental vehicles such as DGT, Jeep, Car, Water tanker etc., shall be recorded separately in MTD 29/R on day to day basis.

**Calculation of Revenue and Gross KMPL :**

Revenue KMPL	Revenue KMS as per Log Sheet Challan / Oil issued to Buses (including for Bus Non-Revenue Kms. Operation)
Bus Gross KMPL	Revenue KMs. + Bus Non-Revenue KMs. as per Log Sheet Challan / Oil issued to buses (including for Bus Non-Revenue KMS. Operation)

Revenue, Non-Revenue and Gross KMs. and related entries recorded in MTD 151, Log Sheet Challan (42/R) and Garage task register shall be the same in all three records.