

APS RTC
No MA1/5(3)/94 95AD

O/o the VC & MD Accounts
Wing
Mushirabad Hyderabad
Dated 02 Mar 96

ACCOUNTS CIRCULAR No 2 / 1996

Sub ACCOUNTS Accountal of Prior Period Items Reg

Keeping the provisions of Circular No 9949 dated 25 01 96 issued by the Central Government in view the following accountal procedure is prescribed for "Prior Period Items"

When any payment or receipt relating to previous financial year(s) is made or received in the current financial year

- If provision was not made operate AHs prescribed for Previous years transactions
- If provision was made operate the final AHs for the difference amount

Please review the amounts booked to AH 91 of all Expenditure Groups and AH 92 of all Income Groups from Apr 95 onwards in the light of above revised instructions and propose necessary rectification journal entries

Also furnish details of amounts booked to AH 91 of all Expenditure Groups (except Pay & Allowances Groups) and AH 92 of all Income Groups for the entire financial year 1995 96 in duplicate, to the Dy CAO/AO of the respective Consolidating Centres in the following Proforma within one week of submitting Mar 96 Account Current

Particulars	<u>P O / J E</u>		Normal A H	Prior Period A H	Amount
	No	Date			

"Normal AH" means Account Head which would have been normally operated if the item of expense or income related to the current financial year

The Dy CAOs/AOs of the Consolidation Centres are requested to consolidate the information and forward to the AO (MA)/HO with one copy each of the statements received from all their constituent units

Sd/- (K V Subba Rao)
CHIEF ACCOUNTS OFFICER