

APS RTC
No MA1/4(3)/98 AD

O/o the VC & MD Audit Wing
Mushirabad Hyderabad
Dated 13 Apr 98

ACCOUNTS CIRCULAR No 4 / 1998 AD

Sub ACCOUNTS - Accountal of RPS 97 Arrears and Encashment Reg

A RPS 1997

Instructions were issued through Circular No PD-89/1997 dated 22-12 1997 to implement RPS 97 from DEC 97 Instructions were issued through Circular No PD 01/1998 dated 03-01 98 to pay arrears on Account of RPS 97 on or after 14 01-98 Instructions were reiterated in Circular No PD 29/1998 dtd02 04 1998 with regard to implementation of revised rates of Allowances w e f 01 10 97 With regard to Officers instructions for RPS 97 are not issued yet

Since RPS 97 were effective from APR 97 only all the payments made upto MAR 98 in pursuance of RPS 97 were debited to respective final heads of account (Current Period) only in 1997 98 However for the RPS 1997 (for all categories including Officers) payments made from APR'98 onwards the following accountal procedure shall be followed

01 Upto MAR 98

- (i) Expenditure relating to the period upto MAR 98 shall be debited to AH 63s (RPS arrears) of respective categories
- (ii) Employer s Contribution to Provident Fund and Contribution to Gratuity Fund relating to the period upto MAR 98 shall be debited to AH No 5963 (RPS arrears) now being newly created
- (iii) In respect of outstanding liability for expenditure relating to the period upto MAR 98 Head Office will carryout required adjustments for Annual Accounts purpose on accrual basis

02 Form APR 98

Expenditure relating to the period APR 98 to MAR 99 shall be debited to respective final heads of account (Current Period) in 1998 99 accounts

B ENCASHMENT

Instructions were issued through Lr No B&F/F1/237(l)/97-98/FD dtd04-04 1998 to arrange payment towards encashment of Earned Leave on or after 15 04-1998 Payments shall be allocated to AHs 60s of respective groups only as usual

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