

APS RTC

Mushirabad Hyderabad

Dated 20 01 2000

No MA4/4(l)/99-2000/AD

O/o the VC & MD

Accounts Wing

ACCOUNTS CIRCULAR NO 01/2000

Sub ACCOUNTS - Compilation of monthly P & L Account Provision for
Dearness Allowance – Reg

At present, provision for Exgratia Encashment and Gratuity are being incorporated in the monthly accounts of all Consolidation Centres Rate of Dearness Allowance is revised twice in every year from Jan and Jul onwards Provision required for additional DA is being incorporated and subsequently cleared as and when actual payment is made in Head Office accounts only for and on behalf of all Units throughout the Corporation

In order to ensure maintenance of accounts of all Consolidation Centres reflecting full and complete position as far as possible it is decided to decentralise accountal for making provision for DA also to Consolidation Centre level Hence the Accounts Wings of all Regional offices Zonal Offices and AO (P & A) HO are required to adopt the following accountal procedure with effect from Jan 2000 accounts onwards

- * Pass one JE every month from Jan or Jul onwards as the case may be by debiting AH 7516 and crediting AH 1130 in the accounts of Regional Office or Zonal Office or AO (P & A) HO as the case may be
- * Reverse the JE (s) in the accounts of the month(s) in which actual DA payment is made

Journal Entries have to be passed for the amounts as furnished in the Annexure These amounts are subject to revision from time to time

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

End One

Note Enclosure not Printed