

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION



Office of the VC & MD : AUDIT WING
Mushirabad, Hyderabad-20

No. PA2/4(2)/2013-AD

Date: 15-10-2013

Accounts Circular No.10/2013-14. Dt.15.10-2013

Sub:- Salary Bills - Generation of Salary Bills / Adjustments of Salary for the month of Aug/Sep-13 in respect of employees of VZM/ VJA/ KDP/ NLR Zones-Reg.

Ref: 1) VC & MD Lr.No.IR/781(6)/2013-PO-IV, Dt.20.09.2013.
2) VC & MD Lr.No.IR/781(6)/2013-PO-IV, Dt.11.10.2013.

Further to the references cited, the following instructions have to be followed for generation and Accountal of Salary Bills for the months of August & September, 2013 in respect of the employees of the above mentioned zones.

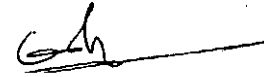
- 1. For such of those employees who have not participated in the strike and for whom adhoc salaries for the months of August & September, 2013 were drawn in terms of** reference 1st cited as per the Salary Bill of July, 2013 (Net Salary), the regular Salary Bills should be prepared for these employees by debiting Pay & Allowances heads and crediting Recovery heads, duly adjusting the adhoc advance booked under AH 2443. The Bills have to be audited on or before 23rd of October, 2013 to account the same in August, 2013/September, 2013 Accounts. If any excess/less amount was paid as Advance for the months of August & September, 2013 the same should be adjusted from October, 2013 Salary Bill. The NDRS and other recoveries to be remitted to the respective authorities.
- 2. For such of those employees who have participated in the strike and for whom strike advance is given, the Salary bills for the months of August & September, 2013 should be generated and accounted by debiting the respective Pay & Allowances heads and crediting to AH.No.1132. The accounting for NDRS and other recoveries to be done at the time of actual payment only.**

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- 3.(a) While generating the salary bills, the period of absence during strike period shall be treated as "Leave Due" for all employees participated in the strike and reported on or before 14-10-2013. The earned leave at the credit of the employee should be debited against the period of absence. If the earned leave at the credit of the employee is not sufficient to be adjusted against the period of absence, the remaining days should be adjusted against earned leave to be earned in future.

(b) The leave balances as per PMS and Pay Roll have to be reconciled and uploaded in Pay Roll mandatorily.
4. While making the actual payment of salaries for the months of August & September, 2013 during the months of March, 2014 & May, 2014, proper care has to be taken for recovery and remittance of NDRS and adjusting the provision made against AH.No. 1132.
5. In case of employees retiring from August, 2013 onwards, the instructions issued at SL Nos. 6, 7 & 8 of reference 2nd cited to be strictly followed. Written undertakings to be obtained for recovery of any shortfall in earned leave and balance advance unrecovered from terminal benefits including Gratuity.
6. The advances paid should be debited to [AH.No.2443](#) - Salary Advance.
7. The Salary Bills of August, 2013 & September, 2013 shall be generated and accounted before October, 2013 Salary Bill generation and accountal.



FINANCIAL ADVISER &
CHIEF ACCOUNTS OFFICER

To

All RMs, EEs, Dy CAOs, AOs, DMs & POs of VZM,
VJA, KDP & NLR Regions/Zones.

Copy to the ED (A&P), CPM, CFM, CA

Copy to the EDs of VZM, VJA KDP & NLR Zones