



ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

No.MA1/4(Acc.Cir)/2014-15-AD.

O/o the VC & MD: Accounts Wing,
Bus Bhavan: Hyderabad,
Date:01.04.2014.

Accounts Circular No. 1 / 2014-15 Dt.01.04.2014.

Sub:- ACCOUNTS- Booking of Provision towards interim relief arrears paid in April, 2014 Accounts relating to Feb & March, 2014 - Instructions issued - Reg

Ref: 1. Accounts Circular No. 17 / 2013-14 dated 05.02.2014. 2. VC & MD Cir No.PD-11/2014 dated 01.04.2014.

With reference to the above subject, the provision towards interim relief has to be provided in the month of March 2014 accounts.

Vide VC & MD Cir. Under reference 2nd cited, the interim relief is payable to all employees including Supervisors and Officers of the Corporation from February 2014 at the rate of 27% of Basic Pay through supplementary salary bill on 10th April 2014.

In this connection, all the accounting centers of the Corporation are required to incorporate provision in March 2014 accounts based on actual payment of Interim Relief arrears payable on 10.04.2014

The following guidelines are issued for **booking of provision towards interim relief arrears** for the months of Feb'14 and Mar'14 in **Mar⁵14 accounts**,

Dr. xx 37s (Regular Employees)	Rs. xxxx
Dr. xx 38s (Contract & Casual employees)	Rs. xxxx
Cr. 1132 - Pay & Allowances.	Rs. xxxx

On Payment of interim relief arrears in the month of April 2014, the **following entry to be passed in April 2014 Accounts.**

Dr. 1132-Pay & Allowances. (to the extent of the provision as shown above)	Rs. xxxx
Cr. Bank	Rs. xxxx

From April 2014 onwards the interim relief amount drawn through regular salary bill the relevant Account Heads shall be booked directly.

The Regional AOs /Dy. CAOs have to ensure the correct account of above transactions in March 2014 accounts and also April 2014 accounts.


Financial Adviser &
Chief Accounts Officer.

To
AllIEDs/RMs,
All the Depot Managers,
ATM(MGBS/DBS/PNBS),
All the Dy.CAOs/AOs,
A.P.S.R.T.C.

Copy to CM(A&S) / C A / CFM for information..

Copy to Resident Senior Audit Officer, Bus Bhavan, Hyderabad for information.