

FOOD CORPORATION OF INDIA
HEAD QUARTERS : NEW DELHI

No. Accts 9(21)/92.

DT: 19.1.93

CIRCULAR NO. 617/ACCTS.

Sub.: Revision of pay scales & allowances for Cat III & IV employees of the Food Corporation of India w.e.f. 1.8.87 on IDA Pattern – Accounting Procedure –reg.

Reference is invited to Headquarters Circular No. 20 of 1992 issued under reference No. WRC/1/5/91/Vol. III dt. 9.11.92 revising the pay & allowances of Category III & IV employees of the Corporation w.e.f. 1.8.87 on IDA pattern.

2. According to the Accounting policy, arrears of pay & allowances are accounted for on accrual basis and the liability thereof has already been provided for in 1991-92 accounts. The differential amount on account of variation therein at the time of payment shall only be adjusted against the relevant account head of the current year & not against the previous year account head as clearly envisaged in H.O. Circular No. 597/Accts. dt. 13.4.92.

3. Arrears paid to officers (Asstt. Managers) opted for IDA scale as Asstt. Grade-I and promoted on or after 1.1.89 should be booked under new accounts heads 15.015, 15.215, 15.415 & 15.815.

4. The arrears for the year 1992-93 are to be debited under existing relevant account heads namely pay, IDA, HRA, CCA, reimbursement of lunch expenses & local conveyance.

5. It should be ensured that adhoc payments made towards arrears against wage revision on IDA pattern w.e.f. 1.8.87 booked under Accounts Heads 15.012, 15.212, 15.412 & 15.812 for officers and account heads 16.012, 16.212, 16.412 & 16.812 for staff along with various advances paid in lump-sum towards wage revision are fully recovered from the arrears bills of the individual employees concerned.

A separate subsidiary ledger may be maintained to keep proper records of individual – wise arrears from 1.8.87 to 31.3.92 disbursed to employees on IDA pattern due to revision.

Sd/-
(A.K. CHAKRABORTY)
JOINT MANAGER (A/cs)