

Most Urgent  
Time Schedule  
Closure of Annual Accounts

Govt. of India  
Ministry of Communications and Information Technology  
Department of Telecommunications  
Sanchar Bhawan New Delhi 110 001

To

1. All Controller of Communication Accounts, CCA Offices
2. PAO(Hq) D.O.T New Delhi.,
3. Sr.DDG., TEC, Khurshidlal Bhawan, New Delhi.,
4. Director, T.D.S.A.T. Hotel Samrat, Chankyapuri, New Delhi -21.

No: 41-1/2010/TA II dated at New Delhi the 22<sup>nd</sup> Feb, 2011

Sub: Consolidation and submission of Annual Accounts 2010-11 schedule of Due dates for closing of Accounts – instructions reg.

The Annual Accounts of Government of India for the year 2010-11 are required to be closed and made available to Parliament on specified due dates. For this purpose, the accounts of the Department of Telecommunication are to be closed and submitted to the Controller General of Accounts, Ministry of Finance by even earlier prescribed dates.

The time schedule for the receipt of the Circle Abstract (Cash) and other statements from the Circles are accordingly indicated in **Annexure A** to this letter, which may be noted in the **Calendar of Returns** and adhered to strictly. In view of closure of RBI Books on 15<sup>th</sup> April instead of 25<sup>th</sup> April every year, the CGA has preponed the due dates for March(Prelmy) and March(Final). Since corresponding reduction has been considered by the Directorate, it is reiterated that all CCAs will adhere to the due dates very strictly.

In this regard, attention of all the Heads of DoT Accounts offices is drawn to the guidelines in Annexure-C to Chapter VI of the TA Manual. Additional guidelines for the compilation of accounts/ other statements are given in **Annexure B** to this letter. Suitable instructions may please be issued to all officers/staff concerned to follow these instructions and review the Accounts of 2010-11 before their closure.


It has been seen that certain Accounts offices send good number of Journal Slips after the closure of March (Final) Account. This has to be avoided. Thus a proper planning needs to be done and no adjustments should be entertained from the BSNL other than Interest on GPF after the closure of the March (Final) 2011 Accounts. Any Journal Slip necessitated after the closure of the March (Final) 2011 should invariably contain monthly as well as progressive figures, along with computer code, and the same may be submitted with proper explanation under the signature of the Controller of Communication Accounts/ Head of the Accounts Office.

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The envelope(s) containing the floppy/hard copy/statements may be sent by **Speed Post** by name to Shri.S.K.Mukherjee, Asst. Director General, (DoT cell Accounts), Room .No: 917 Sanchar Bhawan, 20 Ashoka Road, New Delhi 110 001 . The forwarding letter as well as floppy may kindly indicate "**CCA CASH ACCOUNTS for March 2011(P)/201103**" on **top**. The names and official Telephone numbers (both office and residence) of the officers handling these accounts may also kindly be indicated in forwarding letter invariably.


Hindi version will follow.

Encls as above.

  
(D Sai Amutha Devi)  
Director(Accounts- I)  
Tel.No.23036511.


Copy to:

- 1.Sr. PPS to Member(F)/Advisor(F).
- 2 .All Sr.DDG/DDG of Finance wing, DoT.
- 3.Director General of Audit(P&T), Civil lines Delhi 110054.
- 4.The CGA, MoF, DoE, Lok Nayak Bhawan New Delhi 110 003 with reference to his letter No: G 25018/1/2009-10/MF-CGA/FA/TS/ dated
- 5.The Director(Accounts II)), DoT, Sanchar Bhawan, New Delhi
- 6.The Director(Budget)/Director(Trg.& Fin), DoT, Sanchar Bhawan, New Delhi
- 7.Guard File
- 8.Director(OL), DoT for arranging early Hindi Translation.
- 9.Spare

  
(D Sai Amutha Devi)  
Director(Accounts- I)  
Tel.No.23036511.

**DUE DATES OF RECEIPTS OF ACCOUNTS/STATEMENTS**

<b>Sl. No</b>	<b>Particulars</b>	<b>Dates up to which the accounts/ statements should reach the Directorate</b>
<b>1</b>	<b>2</b>	<b>3</b>
1	Cash Circle Abstract March (P) 2011	22.04.2011
2	Cash Circle Abstract March Supplementary Accounts 2011	05.05.2011
3	Cash Circle Abstract March (Final) 2011	19.05.2011
4	Journal Entries in floppy along with hard copy showing the progressive figures	10-06-2011
5	Materials for Union Finance Accounts in the same format as in the previous years	10.06.2011
6	Materials for Appropriation Accounts	10.06.2011
7	Circle Appropriation accounts may be sent to Director(Budget), DoT	11.06.2011

  
(D Sai Amultha Devi )  
Director(Accounts- I)  
Tel.No.23036511.

**Additional Guidelines for compilation of annual accounts/statements for the year 2010-11.**

All floppies should invariably accompany hard copy and certificates prescribed, duly signed by Controller of Communication Accounts. Others i.e who are submitting manually, the cash account current should contain **monthly as well as progressive figures duly agreed along with correct link (TACT) account code** and prescribed certificates.

The booking under M.H.3275-00-103 USO against TACT Code-1515 in Part-I Consolidated expenditure, M.H.3275-00-902-TACT Code-1508 (minus entry of the amount shown against TACT Code-1515 to be booked) and M.H.8235-00-118-TACT Code-2821 under Public Accounts Payments side may be correctly booked. All the three entries are to be equal, hence ensure the correctness of the booking before compiling and send a proper account to the Directorate. Under MH 3451-090-68 no booking should be made by the field Accounts offices, this may be checked and rectified before closing of March 2011 (P) Accounts. Such wrong feedings may be withdrawn in March (P) 2011 accounts invariably and correctness may be ensured before dispatch of accounts to Directorate.

The detailed demand for grants may please be checked and ensured that expenditure has been made only under correct and approved heads of accounts during the year 2010-11.

**Part I A:**

**0020:** This head is meant for accommodation of Corporate Tax received from registered contractors only. (There is no need to operate this Major Head presently by the accounting offices).

**0021:** The recovery of Income Tax should be in whole rupees only against Tact Code-2. The correctness of the bookings under this head should be ensured and Education cess@2% and Higher Education cess @1% should be booked under this head against TACT Code 227 which should be in accordance with the Finance Act of the year to which it is related. It may be ensured that sum of these cess corresponds exactly 03% (2+1) of the amount of Income Tax as booked under Tact code 2.

**0071: (A)** As per instructions issued by the Directorate that all BSNL units have to make monthly contribution on account of Pension contribution and Leave Salary contribution to DoT cell. The Pension Contribution and Leave Salary contributions received from BSNL units combined have to be credited under this head. If the leave salary contribution is received separately, the same has to be credited under MH 1275 00 800 Other Receipts. **However, the break up of figures in respect of Pension contribution and Leave Salary contribution indicating clearly the head of account under which the same has been booked may be furnished in Annexure-VIII.**

**(B)** The contributions recovered under NPS are to be booked under this head both Government servant contribution (account code 0071005000001) as well as government

contribution (account code 0071005000002) against Tact codes 269 and 270. **At the closing of financial year there should be 'NIL' balance under these two detailed heads of accounts. If any balance is appearing under these heads the same may be rectified by passing transfer entries.**

**0210:** This head is meant for booking of subscriptions recovered from the employees working in the Ministry as well as now remaining in the Department and availing CGHS scheme.

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**0216:** This head is meant for bookings of License Fees recovered from those employees who have been allotted General Pool (CPWD) quarters. The license fee recovered from employees occupying P&T quarters may be passed on to BSNL.

**0235:** This head is meant for booking subscriptions received from those employees entered in service prior to 1980 and opted to remain under old Insurance scheme CGEIS-1977. Since premium is Rs 5, the amount recovered will be in multiple of Rs 5. Also there won't be any addition to this scheme, the credit for the year can not be more than that of last year.

**7610:** All calamities advances and festival advances are not to be booked under this Major Head. These are accounted under Service Head only. Further minus receipts are appearing which may be rectified.

**1275:** The booking under minor heads 103-Spectrum charges and 104 - License Fee may be reviewed and verified with the figures being reported to the WPF and LF Branches of Directorate and rectify the misclassification noticed if any.

#### **IB Non Plan:**

**MH 2049** Regarding interest on GPF balances it should be completed by 31-05-11 including BSNL employees, the instructions issued vide letter No: 8-28/96-TAI/kw dated 06.04.2004 with modification in the date of completion may be followed. In brief, on receipt of **Annexure A** from SSAs, BSNL Circle Accounting Unit will submit **Annexure B** to CCA units. CCA will scrutinize the list (**Annexures A & B**) and see that the interest is added in individual account. After scrutinizing the list, CCA should pass necessary Journal entries as explained in letter 8-28/96-TAI/Kw dated 06 .04.2004. **On no account the submission of March(P) and (Special) should be kept pending for want of journal slip on this issue. It may be clarified to the Bharat Sanchar Nigam Limited units that responsibility lies on them on this account.**

**M.H2071:** Pension expenditures are to be classified against TACT Codes 1527,1529,1530,1531and1532. The booking shown against TACT Codes 20,21 and 22 may be withdrawn and taken to the abovementioned TACT codes. **The government's contribution under NPS is to be booked against TACT Code-1526 and its corresponding credit to be booked against M.H 0071005000002-Tactcode-270 and ensure that the booking in both these heads are equal.**

All minus expenditures are required to be reviewed and rectified.

## **PUBLIC ACCOUNTS:**

**MH 8009:** Under MH 8009 it may be ensured that all transactions relating to GPF/CPF/ etc are accounted correctly including Bharat Sanchar Nigam Limited and interest are calculated correctly and adjusted in this Major Head. The break up of subscriptions into 'O/T group D' and 'Group D' are not done by Units which may be rectified before closure of accounts.

**MH 8011: CGEGIS and PLI: (i)** Only receipt side is operated by the Department in respect of PLI premiums recovered from staff of CCA will be accounted. The PLI premiums recovered by B.S.N.L. from the staff of BSNL units will have to be deposited with nearest POs. As such, it may be ensured that no such recovery is passed on through Schedules by the BSNL.

(ii) As regard CGEGIS the amount of recovery should be in multiple of Rs.15/-. Under payment side two heads are operated viz (i) Insurance Fund (fact code 14 and Saving Fund (fact code 15), which may be followed strictly. **Kindly ensure that the payments under Insurance Fund is in multiples of Rs.15000/-.**

**MH 8662:** The 'drawings from Bank' and 'Remittance into Bank' under PSB suspense are operated as credit and debit respectively. Many units are operating both sides. The suspense created earlier have to be cleared by (-) credit or(-) debit as the case may be instead of contra 'debit ' or 'credit'.

**MH 8677:** Remittance to Banks/Treasuries-Minor Head-105-Telecom, sub head Remittance into Banks is accountable only under debit side(Payment).This is a transitory head of account and also normally no amount should be left outstanding at the end of the year. Amount initially booked under this head is cleared as minus debit to the extent of DMS statement is accepted by per contra debit to MH 8662 00 108 PSB Suspense 02-Remittance to Bank. Any outstanding balance under this head represents unlinked items. Regarding Offices dealing with RBI directly, this head is cleared by minus debit per contra debit to MH 8675 Deposits with RBI. The increasing outstanding is adversely commented upon by Audit and as such a thorough review should be conducted and all amount under this head be cleared.

**MH 8670- Drawing from Bank:** "Drawing from Bank" is accountable only under credit side(Receipt). This is a transitory head of account and amount booked under this head is also cleared by minus credit on receipts of DMS statements (incase of offices dealing with Public Sector Banks) by per contra credit to MH 8662 00108 PSB Suspense 01- Drawing from Bank and in case of RBI per contra credit to MH 8675-Deposits with RBI. A thorough review of outstanding under this head should be conducted and cleared before the closure of financial year. There is adverse criticism from C&AG of India for increasing outstanding in this head.

**MH 8675:-** Adjustments with RBI in respect of statements received from Central Accounts Section, Nagpur upto March 2011 (including Residual transactions) should be accounted for in March 2011 with full and proper agreement of Circle figures with those shown by RBI. A certificate to this effect may be furnished by officer-in-charge invariably **(to be submitted with March (P) 2011 and March (Final) 2011 also).**

**8782:** There should be no transaction, except otherwise specified by the Directorate, in CCAs Accounts. All transactions are to be settled in cash by CCA. As such bookings may be reviewed immediately and rectifications be made.

Statement of Losses and irrecoverable dues written off/waived and ex-gratia payments made during the year 2010-11 may also be sent to the March-2011 (Final) accounts.

**All detailed heads appearing under Suspense/Remittance under Public Account (debits/credits) may be reviewed and efforts be made to liquidate them before closure of the Accounts.**

Explanations may be given separately wherever, the balances remain despite the efforts made in this matter under Certificates.

**MINUS BOOKINGS:** Each and every minus bookings appearing under all major heads may be suitably explained in the format given in Annexure VII invariably since the Department is to submit explanations to CGA, MoF and DG Audit (CR) along with Annual Accounts.

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ANNEXURE VIII

**DETAILS OF PENSION AND LEAVE CONTRIBUTIONS RECOVERED AND ACCOUNTED IN THE ACCOUNTS 2010-11.**

Name of the DoT cell:

Sl. No:	Group	No. of Employees & Periods	Amount of Contributions (in whole rupees)		Details of heads	
			Pension	Leave salary	Pension	Leave salary

(Signature)  
Controller of Communication Accounts/  
Jt. Controller of Communication Accounts  
Dy. Controller of Communication Accounts

NOTE: CONTRIBUTIONS MAY BE SHOWN SEPARATELY FOR B.S.N.L, M.T.NL., TCIL, ITU, OR ANY OTHER ORGANISATIONS Telecom Regulatory Authority of India, Telecom Disputes Settlement and Appellate Tribunal ETC.



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CERTIFICATES TO BE ENCLOSED ALONG WITH MARCH (P) 2011 and March (Final) 2011 :

i) Certified that provision exists for all the expenditures included in the Accounts and approval of the competent authority has been obtained.

ii) All the expenditures incurred during the 2010-11 relevant to Grant No: 14 has been classified correctly and no amount pertaining to it has been left unadjusted under any suspense head for want of payment vouchers etc.

iii) Certified that all adjustments (both under Receipts and payments) carried out by CAS(RBI) Nagpur in their monthly statement upto March(Residual) 2011 has been accounted in March(special) 2011 correctly.

Signature:

Controller of Communication Accounts  
Jt.Controller of Communication Accounts  
Dy.Controller of Communication Accounts

ANNEXURE: VI

STATEMENT OF LOSSES AND IRRECOVERABLE DUES WRITTEN OFF/WAIVED AND EX-GRATIA PAYMENTS MADE DURING  
2010-11

( Amount in lakhs of Rupees)

NAME OF THE DOT CELL	Write-off of Losses and Irrecoverable revenues due to waiver of recovery exgratia payments		Neglect Fraud		Other Reasons					
	No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount

Signature  
Controller of Communication Accounts  
Jt. Controller of Communication Accounts/  
Dy. Controller of Communication Accounts

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ANNEXURE-VII

REASONS FOR MINUS EXPENDITURES APPEARED IN THE ACCOUNTS 2010-11:-

Sl. No:	Part IA/ IB(Plan)/IB (N.Plan/III A/III B	Name of the detailed head and DESCRIPTION	Amount	Reasons for minus bookings

Signature:  
Controller of Communication Accounts  
Jt. Controller of Communication Accounts  
Dy. Controller of Communication Accounts