

No.26-10/TA-I/2014 | 2022 to 2060
GOVERNMENT OF INDIA
DEPARTMENT OF TELECOMMUNICATIONS
20ASHOKA ROAD, SANCHAR BHAWAN,
NEW DELHI-110001.

Dated 30-05-2014

OFFICE MEMORANDUM

Sub:- Accounting procedure on disbursement pensionary benefits to all combined service optee absorbed employees of MTNL- reimbursement reg.

Considering the various practical constraints in taking over the immediate disbursement of pensionary benefits to all the combined service pension optee employees of Mahanagar Telephone Nigam Ltd.(MTNL) covered vide OM No. 42-4/2012-Pen(T) dated 28-04-2014, it has been decided with the approval of the competent authority to reimburse to MTNL, the pension paid by it to the pensioners for the month of April 2014 to June 2014 .

2. The reimbursement to MTNL in respect of covered pensioners will be carried out by Pr. CCA, Delhi and Pr. CCA, Mumbai. The Pr. CCA, Delhi and Pr. CCA, Mumbai may obtain banking and other details in this regard from MTNL.

3. The Pr. CCA, Delhi and Mumbai will seek budgetary requirements from the Budget Division of Department of Telecom.

4. O/o Executive Director, MTNL Delhi & Mumbai units, as Head of Office shall file claim with Pr.CCA Delhi and Mumbai respectively each month separately indicating the payment made on account of pension to individual pensioners in the enclosed proforma along with duly certified bank scrolls of pension payments. The CMD, MTNL will intimate the banking details to Pr. CCA Delhi and Mumbai.

5. The O/o Pr. CCA, Delhi and Mumbai will verify the claims and reimburse the same to MTNL Delhi and Mumbai units respectively.

6. The payment released to MTNL shall be charged to the pension head of account i.e. MH 2071 as mentioned in the table below, under the relevant detailed heads of account as proposed for MTNL:

S.No.	Head of Account	Description
1.	MH 1275 00 800 04 00	Advance payment by MTNL for the additional liabilities of pensionary benefit to the employees of MTNL
2.	MH.2071 01 101 01 03	IDA MTNL-pension
3.	MH.2071 01 102 01 03	IDA MTNL- Commuted value of pension
4.	MH.2071 01 104 01 03	IDA MTNL- Gratuities
5.	MH.2071 01 105 02 03	IDA MTNL- Family Pension
6.	MH 8447 00 101 05 00	Accumulation of pension payments made by MTNL.

7. The accounting treatment for monthly liability of MTNL towards pension payments shall be:

Credit MH 1275 00 800 04 00: Advance payment by MTNL for the additional liabilities of pensionary benefit to the employees of MTNL and

Deduct from Credit MH 8447 00 101 05 00 : Accumulation of pension payments made by MTNL

8. As regards, reimbursement of pension payment to MTNL, the net amount will be paid through cheque (net amount means total amount of pension paid by MTNL to the pensioners minus the amount of liability of MTNL and pension contribution receivable from MTNL for the month) by Pr.CCA Delhi and Mumbai to the MTNL Delhi and Mumbai units respectively.

9. The detailed accounting instructions have been issued separately vide OM of even number dated 26 -05-2014.

Encl:- As above

U. Banerjee

Director(Accounts-I)

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To

1. DDG (Estt.), DOT, New Delhi.
2. DDG (TPF), DOT, New Delhi.
3. DDG (FEB), DOT, New Delhi.
4. Pr. CCA, Mumbai
5. Pr.CCA, Delhi
6. DDG (Accounts), DOT, New Delhi.
7. CMD, MTNL

Copy for information to:-

1. PPS to Member (Services)
2. PPS to Member (Finance)
3. PPS to Advisor (F)
4. PPS to AS (T)

5. JS (T)/JS (A)

6. All Principal CCAs/CCAs

7. Director (IT), DOT, New Delhi with the request to upload the OM on the DOT website under the link to the TA Section