



CIRCULAR NO. 187

No. 500-31/2008-09/CA-I/BSNL

Dated at New Delhi 22nd April 2009

To

The Chief General Managers

All Territorial Telecom Circles / Kolkata & Chennai Phones

BSNL

Sub: **Payment of Landline (wire-line connection) bills through “CellOne Vouchers” - accounting procedure to be followed reg.**

Ref: Order issued by CMTS - O&M Cell of Corporate Officer under No. MOB-17/CellOne Billpay-2006/128 dated 02.01.2009

1. The CMTS – O&M Cell of Corporate Office has issued instructions vide letter under reference regarding introduction of a system by which the Landline subscribers as well as PCO holders of BSNL will be able to pay the bills for landline connections / PCO through “CellOne Vouchers”.

2. **Salient features of the system as detailed in the order under reference:** The salient features of the system as detailed in the order under reference, which are related to accounting of sale of “CellOne Vouchers” in bulk and utilization of “CellOne Vouchers” by Subscribers of BSNL are reproduced below to facilitate accounting. However the Circles must go through the details of the order under reference as well as related orders issued by CMTS-O&M Section of Corporate Office.

2.1 **Circle CBP Nodal Officer:** As per Para 7 of the letter under reference **each Territorial Telecom Circle and two Metro Districts** will select an officer in the rank of CAO who will work as Circle CBP Nodal Officer for Land Line (hereinafter called as ‘**CCNO-LL**’) for smooth functioning of the CBPCT-LL system in the Circle.

2.2 **SSA CPB Nodal Officer:** As per Para 8 of the letter under reference **each SSA of the Circle** will nominate one officer in the rank of AO / SDE from landline billing system, who will work as **SSA CBP Nodal Officer** (hereinafter called as ‘**SCNO**’) for proper functioning of the CBPCT-LL system in the SSA.

2.3 As per Para 7 of letter under reference the **CBP Solution Provider (hereinafter called as ‘SP’) of a Zone** as mentioned in the letters issued by CMTS-O&M Section of Corporate Office having number MOB-17/CellOne Billpay-2006/63 dt. 12.10.2007, MOB-17/CellOne Billpay-2008 dt. 03.06.2008 and MOB-17/CBP ACL-2008/29 dt. 29.08.2008, will procure “CellOne Vouchers” in bulk from **CCNO-LL of each circle**.

2.4 As per Para 7 & 8(xi) of the letter under reference read with Para 4 of CMTS-O&M letter No. MOB-17/CellOne Bill Pay-2008 dt. 03.06.2008 **the CCNO-LL of the Circle** on sale of “CellOne Vouchers” in bulk to SP will make entry in CBPCT-LL system about the sale of bulk “CellOne vouchers”.

2.5 The **System Administrator i.e. SDE (CBP) of CBP System under the Zonal CMTS Nodal centre will keep in the CBPCT-LL system/server** the details of **each Circle-wise** sale of “CellOne Vouchers” in bulk by CCNO-LL of each Circle to SP. As per Para 8(xii) of the letter under reference the **System Administrator i.e. SDE (CBP) of CBP System under**

the Zonal CMTS Nodal centre will keep in the CBPCT-LL system a separate account of each SP in respect of each circle-wise bulk sale of “CellOne Vouchers” made by the CCNO-LL of the said circle to concerned SP.

2.6 As per Para 8(iv) of the letter under reference **BSNL landline subscribers & PCO** holders will purchase “CellOne Vouchers” from Point of Sale (POS) for CBPCT-LL which will be established by SP, and pay their landline/PCO bill through CBPCT-LL system by using the said “CellOne voucher” purchased from POS.

2.7 As per Para 8(vii) of the letter under reference the **System Administrator (CBP) i.e. SDE (CBP) of CBP System under the Zonal CMTS Nodal centre** will generate from the CBPCT-LL facility/system a daily report of Circle-wise SSA-wise successful payment made by landline subscribers/PCO holders in respect of their landline bills using CellOne Vouchers. CBP Reconciliation Officer i.e. AO (CBP) of Zonal CMTS Nodal Centre will reconcile the total of Circle-wise, SSA-wise & date-wise successful payments made through CellOne vouchers with the actual cash deducted from the account of SP vis-à-vis landline / PCO bill marked as paid in the CBPCT-LL system.

2.8 After carrying out the reconciliation the **CBP Reconciliation Officer** will send the reconciled date-wise, SSA-wise payment files to concerned SSA Landline Billing System.

2.9 As per Para 8(ix) of the letter under reference the **System Administrator (CBP) and AO (CBP) of Zonal CMTS Nodal Centre** will generate Circle-wise / SSA-wise a daily summary of successful payment and make the same available to concerned SSA, SCNO, CCNO-LL etc. to enable them to carry out reconciliation.

2.10 As per Para 8(x) of the letter under reference at the close of each month the **System Administrator (CBP) i.e. SDE (CBP) of CBP System & AO (CBP) under the Zonal CMTS Nodal centre** will generate a monthly statement of collection made during the month.

2.11 As per Para 8(ix) of the letter under reference the **CCNO-LL of a Circle** will coordinate with the System Administrator (CBP) i.e. SDE (CBP) of CBP System & AO (CBP) under the Zonal CMTS Nodal centre and **SCNOs** of the SSAs of Circle so that concerned **SCNO** gets all the reports / files as mentioned in Para 2.7, 2.9 and 2.10 above from CBPCT-LL System, and take action for reconciliation of payment particulars received through files and update the bill files and other records available in Billing System/Server.

2.12 As per Para 9 & 10 of the letter under reference, the **CBPCT-LL Solution Provider (SP)** will submit monthly Circle-wise bill in respect of transaction charges (commission) to DGM (Finance) of Zonal CMTS Nodal Centre or any other Officer designated by the CGM of the Nodal Centre. The bill for commission shall be verified by **System Administrator (CBP) i.e. SDE (CBP) of CBP System & AO (CBP)** and send the verified bill to the concerned circle for making payment. The **concerned Circle** will pay the commission as per terms and conditions of agreement entered into by the SP with BSNL.

3. Procedure to be followed for Accounting of sale of CellOne vouchers in bulk, payment of landline/PCO bills through CellOne vouchers and transfer of amount of vouchers utilized to SSAs: The procedure as mentioned below shall be followed by all the Territorial Circles, Kolkata & Chennai Phones, System Administrator (CBP) i.e. SDE (CBP) of CBP System & AO (CBP), CCNO-LL, SCNO etc. for accounting the sale of “CellOne Vouchers” in bulk to SP, subsequent utilization of such “CellOne Vouchers” by subscribers/PCO holder of BSNL for payment of their landline bills and transfer of the amount of vouchers utilized to SSAs .

3.1 The **CCNO-LL of the Circle will function under the Basic Segment of the Circle.**

3.2 To ensure proper accounting of the sale of “CellOne Vouchers” in bulk, utilization of such vouchers by BSNL subscribers later on and transfer of the value of such utilized vouchers to concerned SSA by CCNO-LL, it is necessary that “**CellOne Vouchers**” to be

procured in bulk by a SP from CCNO-LL of a Circle is to be sold by the SP to the landline subscribers of that particular circle only and such vouchers are to be utilized by the landline subscribers for payment of only landline and PCO bill issued by the accounting units of that particular circle only. Therefore the “CellOne Voucher” sold in bulk by the CCNO-LL of a Circle to SP cannot be utilized by the subscribers of other Circles of BSNL to pay their landline / PCO bills.

3.3 The System Administrator i.e. SDE (CBP) & AO (CBP) must ensure the following for proper accounting of the sale of “CellOne Vouchers” in bulk, utilization of such vouchers by BSNL subscribers later on and transfer of the value of such utilized vouchers to concerned SSA by CCNO-LL,

3.3.1 The System Administrator i.e. SDE (CBP) & AO (CBP) shall keep in the CBPCT-LL System / Server the following information for each circle separately about sale of CellOne Vouchers in bulk to SP, in addition to other data which are required by the System as mentioned in the letter under reference (refer Para 2.4 & 2.5 of this letter).

- (i) Circle for which the present bulk “CellOne vouchers” has been sold by CCNO-LL of a particular Circle
- (ii) SP to which the bulk CellOne Vouchers mentioned at Sl. (i) have been sold by CCNO-LL of that Circle.
- (iii) Amount of bulk CellOne vouchers sold as mentioned at Sl. (i) above
- (iv) At the time sale of present bulk CellOne voucher mentioned at Sl. (i) above, how much is the un-utilized amount of bulk CellOne voucher sold prior to present bulk sale for the Circle mentioned at Sl. (i) above, by the same CCNO-LL to same SP mentioned at Sl (ii) above.
- (v) Total amount of un-utilized amount of bulk CellOne vouchers after the present sale mentioned at Sl (i) above (total of the amount of present sale mentioned at Sl. (iii) above, and the un-utilized amount of CellOne voucher as mentioned at Sl. (iv) above).
- (vi) Out of the total amount of bulk CellOne vouchers as mentioned in Sl. (v) above how much amount of “CellOne Vouchers” has been utilized by the landline subscribers & PCO holder of the Circle mentioned at Sl. (i) up to next bulk sale of voucher to the same SP (mentioned at Sl. (ii) above) for the same circle (mentioned at Sl.(i)above)

3.3.2 The System Administrator i.e. SDE (CBP) & AO (CBP) must prepare the monthly statement as mentioned in Para 2.10 above on the 1st day of the month following the month of transaction. This monthly report to be prepared Circle-wise, must contain the data as mentioned below in addition to the other information mentioned in Para 8(x) of the letter under reference:

- (i) Month of Report
- (ii) Name of Circle
- (iii) Solution Provider (SP)
- (iv) CCNO-LL which has sold CellOne voucher in bulk for the Circle mentioned at Sl. (ii) above
- (v) At the beginning of the month of the Report how much is the opening un-utilized balance of bulk CellOne Voucher of the SP (mentioned at Sl. (iii) above) for the Circle (mentioned at Sl. (ii) above)
- (vi) Amount of CellOne vouchers sold in bulk during the month to SP mentioned at Sl. (iii) above.
- (vii) SSA of the Circle mentioned at Sl. (ii) above whose landline subscribers / PCO holder have utilized the CellOne vouchers mentioned at Sl. (v) & (vi) above, to pay their bills during the month of the report.
- (viii) Amount of CellOne vouchers utilized successfully by the Subscribers/PCO holders of the SSA (mentioned at Sl. (vii) above) during the month of report.

Note: The columns at Sl. (vii) & (viii) will be repeated to depict the utilization of all individual SSA of the Circle (mentioned at Sl. (ii) above)

- (ix) Total Amount of CellOne vouchers utilized successfully by the Subscribers/PCO holders of **all the SSAs** of the Circle (mentioned at Sl. (ii) above) during the month of report.
- (x) Balance unutilized amount ** of bulk CellOne Voucher at the close of the month of report for the Circle mentioned at Sl (ii) above

** Balance amount of bulk CellOne voucher as mentioned at Sl. (x) above, shall be worked out by deducting the total amount of CellOne vouchers utilized by the subscribers/PCO holders of all the SSAs (as mentioned at Sl. (ix) above) of the Circle (mentioned at Sl (ii) above), from the total amount of CellOne vouchers mentioned at Sl. (v) and Sl. (vi) above

3.3.3 The System Administrator (CBP) i.e. SDE (CBP) of CBP System & AO (CBP) under the Zonal CMTS Nodal centre will make the above-mentioned monthly report available to the CCNO-LL of concerned Circle and SCNO of concerned SSA positively on the 1st day of the month following the month of transaction/report.

3.4 To account for the sale proceeds of bulk “CellOne Vouchers” by CCNO-LL to SP a new accode as mentioned below is allotted under current liability schedule 119:

1194401 – ‘Sale of vouchers in bulk to SP – CBPCT-LL System’

3.4.1 Accounting of sale of CellOne voucher in bulk by CCNO-LL: - The **Accounting Unit of CCNO-LL of the Circle** will account for the sale proceeds of bulk “CellOne Vouchers” to Accode 1194401 – ‘Sale of vouchers in bulk to SP – CBPCT-LL System’ in the **Collection Bank Book of Basic Segment**.

3.4.2 The CCNO-LL of Circle will enter in CBPCT-LL system the particulars of each sale of CellOne vouchers in bulk to CBPCT-LL Solution Provider. A Register namely “Register for sale of ‘CellOne Voucher’ in bulk by (name of Circle).....Circle” is to be opened by the **CCNO-LL of the circle** in which the details of “CellOne vouchers” sold in bulk to a particular SP for the Circle will be kept. The following information shall be kept in the Register in respect of bulk sale of CellOne voucher for the Circle in question:

- (i) Name of Circle
- (ii) Solution Provider (SP)
- (iii) Month

Note: Under Month column mentioned at Sl.(iii) above there will be five sub-columns as mentioned below from Sl. (a) to (e)

- a) At the beginning of the month mentioned at Sl.(iii) above how much is the un-utilized balance of CellOne vouchers out of the total CellOne Vouchers which were sold in bulk to SP (mentioned at Sl. (ii) above) up to the close of previous month
- b) Amount of CellOne voucher sold in bulk during the month (mentioned at Sl (iii) above) to SP mentioned at Sl. (ii) above for the Circle mentioned at Sl. (i) above.
- c) Particulars of remittance of sale proceeds of bulk sale mentioned at Sl (b) above, to bank.
- d) Total amount of successful transactions (CellOne voucher utilized by subscribers of **all SSAs of the Circle** (mentioned at Sl. (i) above) taken place during the month in question out of the total CellOne vouchers mentioned at Sl (a) & (b) above
- e) Balance unutilized amount ** of bulk CellOne Voucher at the close of the month mentioned at Sl. (iii) above.

Note: The month column mentioned at Sl. (iii) and sub-columns mentioned at Sl. (a) to (e) under month column will be repeated for each month to depict the details OB, Sale, utilization & closing balance of CellOne voucher for Circle mentioned at Sl.(i) above

** Balance amount of bulk CellOne voucher as mentioned at Sl. (e) above, shall be worked out by deducting the total amount of CellOne vouchers utilized (mentioned at Sl. (d) above) by the subscribers/PCO holders of all the SSAs of the Circle mentioned at Sl (i) above, from

the total of CellOne voucher mentioned at Sl. (a) and Sl. (b) above of the Circle mentioned at Sl. (i) above

3.5 Accounting of monthly successful transactions by CCNO-LL: The **CCNO-LL** of Circle shall receive/obtain the monthly statement on the 1st day of the month following the month of transaction from the **System Administrator (CBP) i.e. SDE (CBP) of CBP System & AO (CBP) under the Zonal CMTS Nodal centre** as mentioned in Para 2.10 above and reconcile the same with the SSA-wise daily report of successful transactions as mentioned in Para 2.7 above, and Circle-wise / SSA-wise daily summary report of successful transactions as mentioned in Para 2.9 above. The reconciliation work shall be completed on the same day itself i.e. on the 1st day of the month following the month of transaction.

3.5.1 The **CCNO-LL** of the Circle after carrying out the reconciliation as mentioned in Para 3.5 above will work out each SSA-wise total amount of successful transaction taken place during the month (from the 1st day of the month to the last day of the same month) in question as reflected in monthly statement mentioned in Para 2.10 above.

3.5.2 From the monthly statement as mentioned in Para 2.10 the **CCNO-LL** of the Circle will also work out the total amount of successful transactions taken place in the Circle during the month in question.

3.5.3 The **CCNO-LL** of the Circle will reconcile the opening un-utilized balance of CellOne Vouchers' as reflected in the monthly statement mentioned at Para 2.10 above with the opening un-utilized balance of bulk CellOne voucher as reflected in the Register mentioned at Para 3.4.2 above. The total utilization taken place during the month, which is reflected in the monthly statement as mentioned at Para 2.10 above, will be posted in sub-column (d) of the Register as mentioned in Para 3.4.2 above. Thereafter the closing un-utilized balance at the close of the month in question shall be worked out and posted in Sub-Column (e) of Register and this closing un-utilized balance as reflected in the Register shall be reconciled with the closing un-utilized balance as available in the monthly report mentioned at Para 2.10 above.

3.5.4 After carrying out the exercise as mentioned in Para 3.5 to 3.5.3 above the **CCNO-LL of the Circle** will arrange to account for **through its Accounting Unit** the SSA-wise successful utilization of CellOne vouchers taken place during the month on the 1st day of the month following the month of monthly statement mentioned in Para 2.10 above by preparing the **SSA-wise Intra Circle Basic segment ATC** based on the figure mentioned in Para 3.5.1 above. The JV will be as follows:

1194401 – 'Sale of vouchers in bulk to SP – CBPCT-LL System'	Dr. (Total amount of successful transaction taken place during the month)
To 19902xx	Cr.(SSA-wise amount)
To 19902xx	Cr. -do-
To 19902xx and so on for remaining SSAs	Cr. -do-

19902xx is the originating same circle remittance accode for Basic Segment allotted to SSAs of the Circle.

3.5.5 After passing the JV as mentioned in Para 3.4.4 above, the **Accounting unit of CCNO-LL of circle** will send ATC to the SSAs of the Circle along the detailed particulars of dates of the daily report of successful transaction whose amount has been included in ATC. The Accounting Unit of CCNO-LL / **CCNO-LL** of Circle will **simultaneously up-load the particulars of Same circle ATC along with other details in Web based IBTMS Package.**

3.5.6 After passing the JV and raising the ATC as mentioned in Para 3.5.4 & 3.5.5 above, the **CCNO-LL** of the Circle will reconcile un-utilized balance as reflected in the Register under Sub-Column (e) as mentioned in Para 3.4.2 above with the net credit balance lying in the

accode 1194401-‘Sale of vouchers in bulk to SP – CBPCT-LL System’ at the close of month in question and taking into account the ATC raised in the current month for the utilization of previous month. The difference found if any during reconciliation, shall be settled immediately by the CCNO-LL of the Circle.

3.6 Accounting of monthly successful transactions by SCNO of SSA: - The **SCNO** of SSA **must obtain/download on daily basis** the files containing SSA-wise daily report of successful payment as mentioned in Para 2.7 above and Circle-wise / SSA-wise daily summary of successful payment report as mentioned in Para 2.9 above. The successful transaction as reflected in above-mentioned reports will be reconciled with the bill data available in the Billing Server/Landline billing system.

3.6.1 After carrying out the reconciliation of daily transaction file as mentioned in Para 3.6 above the **SCNO** of SSA will arrange to update on daily basis the bill file available in the Billing Server/Landline Billing system with the reconciled transactions available in reconciled daily successful transaction file. The **SCNO** after making updation will obtain a daily report from the Billing Server/Landline Billing system containing the summary of updation made in the Bill file with the payment made by the debtors through ‘CellOne vouchers” which is considered as a new payment channel as per Para 8(iii) of the letter under reference. The above-mentioned process may continue throughout the month.

3.6.2 On the 2nd day of the month following the month of monthly report as mentioned in Para 2.10 above the **SCNO** of the SSA will obtain/download the details of the ATC for total amount of successful transaction taken place during the month in question from the IBTMS Package which is uploaded by the CCNO-LL of the Circle.

3.6.3 The **SCNO** of SSA will reconcile ATC amount for the month in question as mentioned in Para 3.6.2 with the total of daily report of successful transactions of dates (indicated in the ATC as mentioned in Para 3.5.5 above) and the corresponding daily summary report of updation as mentioned in Para 3.6.1.

3.6.4 After carrying out the reconciliation as mentioned in Para 3.6.3 above the **SCNO** of SSA will accept ATC and account for the same by passing following JV:

19904xx	Dr. (SSA amount)
To respective accode of debtors	Cr.
To respective accode of Service Tax (debtors)	Cr.

Note: 19904xx is responding same circle remittance accode for Basic Segment allotted to Accounting Unit of CCNO-LL.

3.6.5 Payment of Service Tax collected on utilization of CellOne vouchers for payment landline/PCO bills:

The **SCNO and SSA Authorities** of concerned SSA will take necessary action so that service tax and related cess in respect of bills which are paid by the subscribers through “CellOne Vouchers” during the month in question are paid to the Service Tax authorities within due date by debiting the accodes for service tax payable. Even if the physical copy of ATC is not received from CCNO-LL, the **SCNO / SSA authorities** based on daily summary report of updation as mentioned in Para 3.6.1 shall pay the Service Tax within due data by debiting the accode for Service Tax Payable. The details of such advance payment of service tax must be kept in a separate Register. On receipt of ATC proper accounting entry shall be passed by such SCNO / SSA Authorities to adjust the Service Tax paid earlier without having corresponding credit entry. The adjustment entry so made shall be posted in the Register against the corresponding payment entry made previously in the Register at the time of payment of Service Tax before receipt of the ATC.

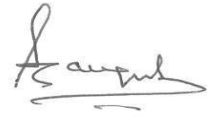
3.6.6 The **SCNO and SSA Authorities** of concerned SSA will take necessary action to update the sub-ledger in respect payment made by the subscribers through CellOne Vouchers.

3.7 Payment of Commission to CBPCT-LL Solution Provider:- On receipt of verified bill from the DGM (Finance) Zonal CMTS Nodal Centre or other officer designated by CGM of Nodal Centre, the **CCNO-LL of the concerned Circle** will verify the same with the daily summary of successful transactions & monthly statement of collection as mentioned in Para 8(ix) & 8(x) of letter under reference. Thereafter based on the reconciled data the **Paying Authority (Basic service) of concerned Circle** will create liability for the commission payable to CBPCT-LL solution provider as per terms and conditions of the agreement by passing the following JV:

1742710 - Commission paid to others for misc.service	Dr.
1131505 – Service tax on input service	Dr.
1131506 – Education Cess on service tax on input service	Dr.
1131512 – Secondary & Higher Education Cess	Dr.
To 1190199 – Creditors – others	Cr.

The payment to be made to Solution Provider shall be debited to 1190199. The CENVAT credit for Service Tax on input service should be availed. TDS as applicable shall be deducted from the amount to be paid to CBPCT-LL Solution Provider

Hindi version will follow



(S. Gangopadhyay)
DGM (CA)

Copy to:

1. GM (Finance) / IFA of all Territorial Telecom Circles / Kolkata & Chennai Phones for necessary action.
2. CGM (IT) Pune / CGM T&D Circle, Jabalpur, BSNL for information
3. General Manager Zonal CMTS Nodal Center, BSNL. Chandigarh, Pune, Kolkata, Hyderabad & Trichy for necessary action
4. GM (Wireless Service – O&M) Corporate Office, BSNL
5. GM (BBF) / (Taxation) / (T&C), BSNL Corporate Office for information
6. GM (TRF), Corporate Office BSNL with a request to take action so that Sub-ledger is updated with the payment made by subscriber through “CellOne Vouchers”.
7. DGM (Wireless Service -OM) / AGM (CME) Corporate Office BSNL New Delhi. He is requested to take action for generation of reports as mentioned in Para 2.12 of this Circular,
8. All AGMs of Corporate Accounts Section, Corporate office New Delhi
9. RAO Corporate Office, BSNL
10. OL Section of Corporate for Hindi version