



Circular CA-272

No. 500-31/2011-12/CA I/BSNL/POT Rule

Dated at New Delhi the 11th January 2012

To

The Chief General Manager

All Territorial Telecom Circles, All Maintenance Regions, All Project Circles, All Telecom Factories, Calcutta Phones, Chennai Phones, Task Force Gauhati, NATFM, ALTTC, TTC, Inspection Circle, Broadband Network Circle, TS Kolkata, QA & NCES
BSNL

Sub: Leave Salary paid by BSNL to Govt. employees (un-absorbed employee) on deputation in BSNL – ascertainment of the amount of leave salary and recovery thereof – reg.

1. As per the Rule, leave salary for the period of leave taken by Govt. employees who are on deputation / Foreign Service is to be paid by the parent Department of the Govt. Employee in question. BSNL, as per the arrangement prevailing since its formation, has been paying leave salary contribution as well as the leave salary to the un-absorbed Govt. employees on deputation in BSNL for the period of leave taken by such employees during deputation period. To recover such leave salary paid by BSNL to un-absorbed employees on deputation by BSNL, no claim has been submitted to DOT (CCA) since as per instructions of Govt. the issue of refund of leave salary contribution and/or leave salary paid by BSNL in respect unabsorbed employees on deputation in BSNL will be decided on completion of Absorption process.

2. BSNL Management has reviewed the issue of payment of leave salary as well as leave salary contribution in respect of un-absorbed employees on deputation in BSNL. It has been decided that all the units of BSNL shall ascertain the month-wise and financial year-wise amount of leave salary which has been paid by BSNL to un-absorbed employees on deputation in BSNL, for the period from 01.10.2000 to 31.12.2011 and against which no claim bill has been submitted by the Units of BSNL to DOT (CCA) till date. The Circle will prepare the details about such leave salary paid to each concerned un-absorbed employees posted in the units of the Circle. The details must include the information about name, designation & staff number of employee; name of SSA / Division / Unit / Office of Circle where the employee in question was / is posted while on leave; period of leave (from date to date) taken; month, financial year and amount of leave salary paid; pay bill / supplementary bill particulars; payment particulars i.e. Cheque number & date / RTGS etc.

3. After ascertaining the details of month-wise and financial year wise amount of leave salary paid to un-absorbed employees on deputation in BSNL, the Circle authorities will account for the amount of such leave salary by passing the following accounting entry:

1130728 – Claim recoverable from DOT on a/c of leave salary paid to employees on Deptn.	Dr.
4130728 – Claim recoverable from DOT on a/c of leave salary paid to employees on Deptn.	Dr.
To Accode for 'Pay' of concerned Remuneration Schedule such as 151, 451, etc	Cr.

The amount of leave salary pertaining to the period from 01.10.2000 to 31.03.2011 to be credited to Accode of Remuneration Schedule as mentioned above, should not be recognized as 'Prior Period item' due to reasons mentioned in Para 1 above.

4. After passing the accounting entry as mentioned above, claim bill shall be prepared and submitted to concerned CCAs. The claim bill must accompany the full details of leave salary paid to each un-absorbed employees on deputation as mentioned in Para 2 above. The details of claim bills so raised shall be furnished to Corporate Accounts Section of Corporate Office.

5. Action shall be taken immediately so that the accounting as well as preferment of claim for the period from 01.10.2000 to 31.12.2011 is completed within 31st January 2012 and the same is reflected in the trial balance of January 2012.


6. From January 2012 onwards, whenever leave salary will be paid by units of BSNL to un-absorbed employees on deputation in BSNL, the said amount of leave salary shall be accounted by passing the following accounting entry:

1130728 – Claim recoverable from DOT on a/c of leave salary paid to employees on Deptn.	Dr.
4130728 – Claim recoverable from DOT on a/c of leave salary paid to employees on Deptn.	Dr.
To 1190700 – Salary payable*	Cr.
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To Accodes pertaining to various salary related recovery (under 119 / 419 schedule)	Cr.

*the amount which is actually paid to the employee on deputation shall be booked to accodes.

Monthly claim bill shall be prepared for the monthly amount booked to Accode 1130728 and 4130728 and submitted to respective CCA for recovery of the leave salary paid by BSNL. The claim bill should be supported by full details of leave salary paid as mentioned in Para 2 above.

Hindi version will follow.



(Rajeev Singh)
GM (CA)

Copy to:

1. PPS to ED (Finance) Corporate Office for information
2. PGM (F) / Sr. GM (F) / GM (F) / IFA of all Telecom Circles BSNL for information for necessary action.
3. The CPAO (ITI Bills), Bangalore, AGM (R&P), CO BSNL for information and necessary action.
4. GM (F) O/o CGM ITPC Pune for information.
5. DGM (CA I), all AGMs of CA Section of CO BSNL for information and necessary action.
6. OL Section for Hindi Version.