



TNC/CA-I/Civil-Electrical merger/2014-15/

Dated at Chennai the 15.07.2014

To

1. Executive Engineer/Accounts Officer, Civil Dn
Chennai III, Pondicherry, Trichy, Madurai, Tirunelveli, Coimbatore, Erode, Salem
2. Executive Engineer/Accounts Officer, Electrical Dn
Chennai II, Trichy, Madurai, Tirunelveli, Coimbatore, Salem.

**Sub: Closure of Accounting Unit of civil and electrical Dn
And merging with SSAs –reg.**

Consequent on the decision to introduce ERP in Tamil Nadu circle, the accounting unit of civil and electrical divisions are merged with the SSAs as mentioned below with effect from 01.08.2014.

Name of Civil/Electrical Unit	Name of SSA/Unit to which Civil/Electrical is to be merged
A.O. CIVIL III CHENNAI	A.O.CASH CIRCLE OFFICE
A.O. ELECTRICAL II CHENNAI	A.O.CASH CIRCLE OFFICE
A.O. CIVIL PONDICHERRY	A.O.CASH PONDICHERRY
A.O. CIVIL TRICHY	A.O.CASH TRICHY
A.O.ELECTRICAL TRICHY	A.O.CASH TRICHY
A.O. CIVIL MADURAI	A.O.CASH MADURAI
A.O. ELECTRICAL MADURAI	A.O.CASH MADURAI
A.O. CIVIL THIRUNELVELI	A.O.CASH THIRUNELVELI
A.O. ELECTRICAL THIRUNELVELI	A.O.CASH THIRUNELVELI
A.O. CIVIL SALEM	A.O.CASH SALEM
A.O. ELECTRICAL SALEM	A.O. CASH SALEM
A.O. CIVIL ERODE	A.O. CASH ERODE
A.O. CIVIL COIMBATORE	A.O. CASH COIMBATORE
A.O. ELECTRICAL COIMBATORE	A.O. CASH COIMBATORE

A. Trial Balance

- a) Trial Balance for the month of July 2014 may be compiled and forwarded to Circle Office as usual.
- b) All the Temporary-advance/Imprest should be closed and made Zero
- c) Debit balances/Credit balances available in respect of all the heads of account (except for Bank, Cash, Remittance head of '198' & '199') as on the date of merger (excluding opening balance for 2013-14) shall be transferred to AO, Cash of the SSAs as mentioned above, through ATD/ATC along with requisite Journals. The schedule for the balance items upto 31/03/2014 and from 01/04/2014 to 31/07/2014 should be sent to the SSAs. The copy of the same along with ATD/ATC and journal shall also be forwarded to AO (CA I), Circle Office.



- d) AO,Civil /electrical shall submit the T/B of civil/electrical on month to month basis to circle office, till the closure of accounts for the year 2014-15, with the available balance as on the date of merger.
- e) ATD/ATC for civil / Electrical work of other SSAs will be prepared by AO Civil/Electrical and sent through A.O. Cash of their SSA. This ATD/ATC will be incorporated in the SSA TB only. This procedure will be followed after the merger. (i.e. after 31/07/2014.)
- f) No SSAs/Units should raise any ATDs/ATCs against Civil/Electrical Units, instead it should be raised against the concerned SSA where the Civil/Elec. Div. are being merged.
- g) Civil/ Electrical units should ensure that already raised ATD/ATCs during the current year 2014-15 are all accepted by the concerned SSA/Units before the cut-off date of merger.

B. Banking Operations

I. Operation Account:

- The Cash Balance on hand may be handed over to A.O. Cash of the concerned SSAs through operation cash book by debiting 19902xx and A.O. cash of the concerned SSA will take over the cash by crediting in their operation cash book by crediting 19904xx of the concerned civil/Electrical Dn. Hence A.O. Civil/Electrical will have zero balance as on 31/07/2014 as far as possible.
- All payments may be made through NEFT/RTGS till 31.07.2014, and ensure that there is no unlinked items.
- Cheques issued but not presented may be watched for clearance and BRS for the Operation Account of civil/Electrical be prepared till the Operation Account is finally closed. Excess Operation Bank Balance available over and above the cheques issued may be transferred to Focal point account as usual.
- Unlinked credit/debit, if any has to be taken up with the bank immediately for settlement by the concerned A.O. Civil/Electrical.
- All unused cheque books/RTGS instruction book may be surrendered to the bank under clear acquittance.

II. Collection Account

- It may be ensured that the cash receipt, if any may be remitted immediately to Collection Bank Account and the cash book balance may be brought to zero.
- The cheques remitted but not cleared cases may be taken up with bank for immediate transfer to IFAs Collection account.
- Unlinked debit/credit in collection A/c may be taken up with bank for immediate clearance by AO (Civil /Electrical)
- The entire balance in the collection Account may be got transferred to IFAs Account before finally closing the account.
- BRS in respect of Collection Account have to be prepared by AO (Civil/electrical) till the Account is finally closed.
- Closing balance statement will have to be obtained from the bank for both collection and operation after closure of the Account for Audit purpose.

C. Following particulars/schedules/documents and other connected records shall be handed over to AO, Cash of concerned SSAs.

1. Asset and Accumulated Depreciation (Head of Account '105' and '108')



- Gross Block of the Asset and Accumulated Depreciation (with Asset wise list) as per 21 column statement duly reconciled with Trial Balance as on the date of merger.
2. **Work in Progress (Head of Account '114')**
 - Work in progress along with all statements/Vouchers.
3. **Loans and Advances by BSNL (Head of Account '118')**
 - Details of loans and advances granted by BSNL along with updated schedule etc.
 - Details of Temporary Advance/Imprest for the Accode '1180700/800'.
4. **Earnest Money Deposit and Security Deposit available under the heads '1191400 & 1191500'**
 - Particulars of EMDs and SDs with updated schedule showing full details of contractor/supplier viz. Date of Credit, Name & Address of Contractor, Name of Tender, Amount etc.
5. **Balances under Sch.'113' & '119'**
 - Updated schedule with related records for all Accodes under Sch. '113' & '119'
6. **Any other connected records/documents**
7. **Bills in respect of Contractors/Suppliers**
 - All the bills shall be processed through AO, Civil /electrical and forwarded to A.O.Cash of the concerned SSAs for payment only.
 - Fund requirement for bills etc from 01/08/2014 should be given to concerned SSAs for inclusion in the SSA intimation.
 - A.O. Civil/electrical will not deal with cash receipt and payments only. All other functions will be carried out as usual. In other words only DDO powers transferred to SSAs.
8. **The AO (Civl/Elect) concerned need not be transferred till the implementation of ERP.**

This issues with the approval of PGM(Fin).

Dy. General Manager(ERP-FICO)
O/o Chief General Manager
BSNL, TN Circle, Chennai-2.

Copy to:

1. All PGM/GMs of SSA
2. All IFAs of SSA
3. DGM(F) Circle office
4. PCE/PEE for TN Circle
5. IFAs of Civil/Electrical
6. DGM(ERP) for information
7. All DGMs' - circle office