

**Most Urgent**  
**Time Schedule**  
**Closure of Annual Accounts**

भारत सरकार/Govt. of India  
संचार मंत्रालय/Ministry of Communications  
दूरसंचार विभाग/Department of Telecommunications  
20, अशोक रोड/, Ashoka Road  
संचारभवन, नईदिल्ली/ Sanchar Bhawan, New Delhi.

No. 41-1/2017-18/TA-II/TS/ 1967 - 1004

Date: 12<sup>th</sup>, March 2018

To  
All Pr CsCA/Cs CA,  
DG, NICF Ghaziabad  
Director (Finance), TEC, Khurshid Lal Bhawan, New Delhi.,  
Director (Accounts-II), D.O.T HQrs, New Delhi.,  
Director, (Accounts & Admin.) TDSAT Hotel Samrat, Chankyapuri, New Delhi.

Sub: Consolidation and submission of Annual Accounts for 2017-18 schedule of due dates for closing of Accounts – instructions - reg.

The Annual Accounts of Government of India for the year 2017-18 are required to be closed and made available to Parliament on specified due dates. For this purpose, the accounts of the Department of Telecommunications are to be closed and submitted to the Controller General of Accounts, Ministry of Finance by even earlier prescribed dates.

2. As per O.M No.S-11022/01/153/MF-CGA/DAMA/Prov/2017-18/856 dated 7<sup>th</sup> March, 2018 received from O/o CGA, the following time schedule has been drawn for processing of March (Prelim), Sy-I and Sy-II on e-lekha for the financial year 2017-18:-

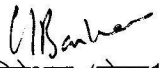
Sl. No.	Activity	Dates up to which the accounts/ statements should upload / reach to the Directorate
1.	March (Prelim.)	16 <sup>th</sup> April, 2018
2.	March (Sy-I)	02 <sup>nd</sup> May, 2018
3.	March (Sy-II)	04 <sup>th</sup> Sep, 2018
4.	Journal Entries through e-lekha	08 <sup>th</sup> June, 2018
5.	Summary statement of Loans and Advances made by the Union Government (IGAS-3)	11 <sup>th</sup> May, 2018

3. Necessary guidelines for the compilation of accounts / other statements are given in **Annexure 'A'** to this letter. Suitable instructions may please be issued to concerned officer/officials to follow the guidelines, review the Accounts of 2017-18 and rectify the errors if any, well before their closure. It has been observed that certain Accounting units had sent many Journal Entries even after the closure of March (Final) Accounts last year, the same will be not accepted henceforth.

4. In view of the above, competent authority has desired to check the final accounts thoroughly before finalization and Journal Entries should be avoided. There is a need of proper planning. No adjustments would be entertained after the closure of the March - 2018 Accounts. All are requested to adhere to the timelines.

Hindi version will follow.

Encl: as above

  
निदेशक (लेखा1)  
Director(Accounts- I)  
Tel.No.23036511

Copy to:

1. PPS to Member(F) / Advisor(F).
- 2 .All Sr.DDG/DDG of Finance Wing, DoT.
- 3.The Director (B& P), DoT, Sanchar Bhawan, New Delhi
- 4.Director(OL), DoT for arranging early Hindi Translation.
- 5.AC AO PAO(HQrs) DoT, Sanchar Bhawan, New Delhi
- 6.Guard File
- 7.Spare
8. ADG (DCA), DoT (HQ), with the request to upload the same in DoT website under TA-II Section.

  
निदेशक (लेखा1)  
Director(Accounts- I)  
Tel.No.23036511  
E-mail: [dir-acs1-dot@nic.in](mailto:dir-acs1-dot@nic.in)

## ANNEXURE – “A”

### **Additional Guidelines for compilation of annual accounts/statements for the year 2017-18.**

The booking under MH.3275.00.103. 01.01.33 subsidies under Compensation to Service Provider for USO,+ booking under MH.3275.00.796.02.01.33 subsidies under Tribal Area Sub Plan would be equal to minus booking under MH.3275.00.902.01.00.70 Amount Met from USO Fund and booking under MH.8235.00.118-USO Payments. All the three entries are to be equal, hence ensure the correctness of the booking before consolidation of accounts as under:-

- (+) 3275-00-103-01-01 Compensation to Service Provider for USO  
Plus
- (+) 3275-00-796-02-01 Tribal Area Sub Plan =
- (-) 3275-00-902-01-00 Amount Met from USO =
- (+) 8235-00-118-00-00 USO (Payments)

2. The detailed demand for grants may please be checked and ensured that expenditure has been made only under correct and approved heads of accounts for the year 2017-18.

#### **Part I A:**

**0021:** The recovery of Income Tax should be in whole rupees. The correctness of the bookings under this head be ensured as Primary Education Cess @2% (Minor Head 002100504) and Secondary and Higher Education Cess @1% (Minor Head 002100505) of total income tax would be booked under this head in accordance with the Finance Act of the year.

**0049:** Amount booked under account head 0049.03.800.01.01 interest on other advances, if any needs to clarify the nature of advance for which it has been received. Otherwise rectify the misclassifications before consolidation of accounts.

**0070:** Receipts under right to information act. 2005 will be booked under account head 0070.60.118.00.00. If there is any booking under account head 1275.00.800.02.01 – in respect of fee on account of RTI Act 2005 the same has to be transferred under account head 0070.60.118.00.00.

**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 account head 0071.01.500.00.00 (both Government servant contribution as well as Government contribution). **At the closing of financial year there should be 'NIL' balance under this head of account.** If any balance is appearing under this head the same may be rectified by passing transfer entry before consolidation of the account.

**1275:** The booking under minor heads 103-WPC/Spectrum charges, 104 – License Fee, 105 – Universal Access Levy, 500 – Receipt Awaiting Transfer and 800 – Other Receipts may be reviewed and verified with the figures as being reported to the WR,WPF, LF and USOF Branches of the office/Directorate and rectify the misclassification noticed, if any. **At the closing of financial year there should be 'NIL' balance under account head 1275.00.500.00.00 RAT.**

**Part I B :**

**MH – 2049:** interest on GPF balances should be completed by 30-04-2018 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 office 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 No.8-28/96-TAI/KW dated 06 .04.2004

**MH- 2071:** DoT Pension expenditures are to be classified against **Grant No 14** (Telecommunications) only. The detailed head wise bookings in respect of pension pertaining to CDA/IDA may be booked according to the instructions issued vide letter no. 46-7/2014/TA-II/Rev of HoA/3177 to 3204 dated 01/08/2014 and letter no.46-7/2014/TA-II/Rev of HoA/667 to 750 dated 4<sup>th</sup> February 2015. It may be ensured that there should not be any booking left out in the following heads of accounts:-

- (i) 207101101010004
- (ii) 207101102010004
- (iii) 207101104010004
- (IV) 207101105020004

It should also be noted that pension disbursement in respect of civil pensioners if any, has been booked under **Grant No 039-(Pensions)**.

**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. Booking under account head 8009011010102- Group 'D' Official if any, may be reviewed and transferred to under 8009011010101 as at present there is no group 'D' official.

**MH- 8011: CGEGIS and PLI:** PLI booked under MH-801100101 & 801401101 if any, needs to be transferred under MH- 8014-01-104- PLI Endowment Assurance Schemes and ensure that nothing has been left under MH-801100101 & 801401101 in respect of PLI. In this regard detailed instructions have already been issued vide this office letter no. 46-7/TA-II/2014-15/3629 to 3657 dated 04/09/2014. Only receipt side is operated by the Department in respect of PLI premiums recovered from staff of CCA office 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 Post Offices. As such, it may be ensured that no such recovery is passed on through schedules by the BSNL.

Service Tax collected in respect of PLI premium if any needs to be booked under account head 0044-00-146-01-00 and not to be clubbed with account head 8014-01-104-00-00 – PLI Premium.

Insurance Fund Contribution payment under account head 8011.00.103.02.01 if any, should be in the multiple of Rs. 15000/-.

**MH – 8662- Suspense Account :** 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'. **Please ensure that nothing has been booked and left out under MH-8658-Suspense Account, as this head of accounts is not for Telecom.**

**MH - 8670 Drawing from Bank- (A):** "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 / scrolls from Bank by contra credit to MH 8662. 00.108 PSB Suspense 01- Drawing from Bank. 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 under this head. Since Major Head 8670 – Cheques and Bills is an intermediary accounting head for initial record of transactions which are eventually cleared based on the receipts scrolls from the Bank. There should not be any booking under MH 8670. 00. 102 & MH 8670. 00. 111. Booking under 8670.00.102 if any, may be transferred under MH-8670.00.106 and booking under account head 8670.00.111 may be transferred under 8670.00.112 before consolidation of March-18(Pre) Accounts.

(B) Further Rule 47(2) of Central Government Accounts (Receipts & Expenditures) envisages that cheques remaining unpaid for a period of three months after the month of their issue and not surrendered for renewal are to be reversed and cancelled by (-) crediting Major Head 8670 – Cheques and Bills and (-) debiting to functional head to which the expenditure was originally debited and the amount is to be written back in the accounts. Large outstanding amount under this head reflects that the Circles are not taking necessary action as required to be taken under the Rules. To the extent the amounts are outstanding under Major Head 8670 – Cheques and Bills, the Government cash balances stands overstated.

**MH - 8677:** Remittance into 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 non receipt of scrolls from Bank.

**MH - 8675:** Adjustments with RBI in respect of statements received from Central Accounts Section, Nagpur upto March 2018 (including Residual transactions) should be accounted for in March 2018 account with full and proper agreement of Circle figures with those shown by RBI. Out of the said amount, it may be ensured that contra effect for Drawing from Bank & Remittances into Bank has been effected in MH-8662 for appropriate amount and residual amount which is actually due to pension payment has been charged to the relevant head of account i.e MH-2071. A certificate to this effect may be furnished by officer-in-charge invariably **to be submitted with March (Pre) – 2018 accounts.**

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

Booking under below noted heads of accounts if any, may please be transferred to under correct head of account and ensure that nothing has been booked and left out under these heads of accounts, as the same does not pertain to DoT:-

8658.00.101  
8658.00.102  
8658.00.102.25

8658.00.108  
8670.00.102  
8670.00.110  
8670.00.111  
8675.00.101.01  
8675.00.101.02  
8675.00.101.03

Statement of Losses and irrecoverable dues written off/waived and ex-gratia payments made during the year 2017-18 may also be sent along with the March-2018 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.**

**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, DG Audit (CR) and P&T Audit along with Annual Accounts.**

**CERTIFICATES TO BE ENCLOSED ALONG WITH MARCH 2018 accounts.**

- 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 2017-18 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)-2018 has been accounted in March -2018 correctly.

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

**Note: Any other certificates, if any, may also be included**

Statement of Losses and irrecoverable dues written off / waived and  
Ex-gratia Payments made during 2017-18

Name of Circle	Failure of system		Neglect fraud		Other Reasons	
	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



REASONS FOR MINUS EXPENDITURES APPEARED IN THE ACCOUNTS 2017-18

Sl. No:	Part IA/ IB/ IIIA/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

ANNEXURE VIII

**DETAILS OF PENSION AND LEAVE SALARY CONTRIBUTIONS RECOVERED AND ACCOUNTED  
IN THE ACCOUNTS 2017-18.**

Name of the DoT cell Unit :

Sl. No.	Group	No. of Employees & Period	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.N.L, TCIL, ITU, B.B.N.L OR ANY OTHER ORGANISATIONS viz., Telecom Regulatory Authority of India and Telecom Disputes Settlement and Appellate Tribunal etc.**