



CIRCULAR NO. CA-367

No. 500-31/2016-17/CA I/BSNL/102

Dated: 27/02/2017

To
The Chief General Manager
All BSNL Circles

Sub: Merger of QA Circle, Bangalore with Inspection Circle (earlier T&D Circle), Jabalpur and creation of new Circle named as 'QA & Inspection Circle' with Head Quarter at Jabalpur.

Ref.:- Letter No.- 4-2/2014-Restrgr.V-III/Pt. I dated 18/02/2016 issued by GM (Restg./WS & I), BSNL CO

With reference to above, it is mentioned that:-

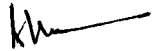
- (i) Inspection Circle and QA Circle are being merged and a new Accounting Circle named as 'QA & Inspection Circle' with Head Quarter at Jabalpur is being created w.e.f. 01.04.2017.
- (ii) Inspection Circle shall be renamed as 'QA & Inspection Circle' w.e.f. 01.04.2017. The effective date of creation of new Circle (Cut-off date) shall be 01.04.2017.
- (iii) GM(CIT) / GM(ERP), BSNL CO has to issue Order regarding that present Company Code of Inspection Circle -1093 shall be renamed as 'QA & Inspection Circle' and shall be used by new Circle w.e.f. 01.04.2017.
- (iv) GM(ERP), BSNL CO has to issue separate order regarding modalities/ guidelines such as Transfer of closing balances as on cut-off date by QA Circle to new Accounting Circle 'QA & Inspection Circle' under ERP for smooth transition. The guidelines shall also be provided in such Order for action to be taken till cut-off date/after Cut-off date by BA, which were earlier under QA Circle and later on transferred to 'QA & Inspection Circle'.
- (v) The closing balances of Assets / Liability as on cutoff date shall be transferred by QA Circle to new circle 'QA & Inspection Circle'. The Depreciation up to cut-off date shall be computed by QA Circle separately and transferred along with Assets to new Circle 'QA & Inspection Circle'.
- (vi) Settlement of pending remittance items originated by / to be responded by QA Circle till cut-off date:- Following modalities for settlement of such pending remittance items shall be adopted :
 - (a) Remittance within same circle: - QA Circle shall settle all the remittance within same circle before cut-off date.
 - (b) ATD/ATC Originated by QA Circle and to be responded by other Circles: - Other Circles shall respond to QA Circle regarding all the pending ATD/ATC Originated by QA Circle till cut-off date without any fail.
 - (c) ATD/ATC Originated by other Circles and to be responded by QA Circle: - All such ATD/ATC originated by other circles till cut-off date shall be responded by QA Circle without any fail.
 - (d) There shall not be any pending remittance items originated by/to be responded by QA Circle as on cut-off date.

Page-1/2

- (vii) Bank Reconciliation Statement (BRS) are required to be completed by QA Circle till cutoff date. All the unreconciled items of BRS shall be transferred to new Circle 'QA & Inspection Circle'.
- (viii) Revenue and expenditure up to a cut-off date are to be accounted by QA Circle.
- (ix) All the pending staff claims pertaining to staff of QA Circle as on cut-off date shall be transferred to new Circle 'QA & Inspection Circle' and shall be settled and accounted at new Circle 'QA & Inspection Circle'.
- (x) Cash Balances as on cut-off date appearing under Collection/Operation Account of all BA of QA Circle shall be transferred to Collection Account of BFCI Branch, BSNL Corporate Office.
- (xi) QA Circle is required to settle all Temporary Advance before cut-off date.
- (xii) After cut-off date, License Fee/DOT Claims /pension contribution etc. of QA Circle shall be settled by new Circle 'QA & Inspection Circle'.
- (xiii) Statutory requirements: From cut-off date, all types of statutory functions regarding QA Circle are to be carried out by new Circle 'QA & Inspection Circle' itself and not by the QA Circle. Hence, Inspection Circle (to be renamed as new Circle 'QA & Inspection Circle' w.e.f. cut-off date ,i.e., 01.04.2017) shall take necessary action to fulfill the necessary procedural requirements/registration relating to Service Tax, TDS, Sales Tax, EPF, Pension contribution, GPF, BSNL GS LI etc.
- (xiv) For opening of new Bank Account and other Banking and Budget arrangements, separate Order shall be issued by BFCI Section, BSNL CO.
- (xv) On Taxation issues, separate order shall be issued by Taxation Section, BSNL CO.
- (xvi) The Circle Code for the new Accounting Circle, i.e., 'QA & Inspection Circle', shall be '35' under legacy accounting procedure. As the case may be, above Circle Code shall be used for legacy accounting procedure/creating SAP GL under relevant Major Schedule such as 121,122,197, 198,199, 421, 497,498 & 499 etc.

This Issues with the approval of Competent Authority.

Hindi Version will follow.



(P.D.Chirania)
GM (CA)

Copy for information and necessary action to:

1. PPS to CMD/ all Directors,BSNL
2. IFAs of all BSNL Circles
3. All PGM(F)/Sr.GM(F)/GM(F)/,BSNL Corporate Office
4. GM (CIT)/GM (ERP), BSNL Corporate Office for necessary action on Para- (ii) &(iii) above
5. GM(BFCI), BSNL Corporate Office for necessary action on Para-(xiv) above
6. GM(Taxation), BSNL Corporate Office for necessary action on Para-(xv) above
7. DGM (CA-I) /DGM (CA-II)/DGM(CA-ERP)/AGM(R&P), BSNL Corporate Office
8. Director General of Audit , Post & Telecommunications , Sham Nath Marg, Delhi-110054
9. RAO, BSNL Corporate Office
10. OL Section for translation and circulation

Page-2/2