



File No. CIT/8-10/2013/ERP/

Dated 22nd Jan 2014

To

The Chief General Manager
AP / Gujarat / Punjab Telecom Circle
BSNL

Sub: Clarifications regarding merger of CMTS accounting unit.

Please refer to corporate office letter no.ERP/FICO/MH POC/2013-14/ dtd. 29.11.2013. Lot of queries have been raised by circles regarding transfer of staff to SSAs. The following clarifications are herewith issued:

1. The basic principle of merger is that of accounting units. There will be two levels of accounting units in a circle – one at the circle level and the other at the SSA level.
2. There will be two trial balances – one at SSA level and the other at circle level. The TB being issued till now by the CMTS wing will now be merged with the TB of Circle Office, after assets are transferred either to SSAs (wherever applicable) and remaining to be merged with asset register of the Circle Office.
3. The owner of an asset is the SSA where the asset is physically located, other than assets located at Circle HQ and appearing in the existing books of CMTS accounting unit. In all other cases,
 - 3.1 If a BTS 1 is located in SSA A then the owner of BTS 1 is the head of SSA A.
 - 3.2 The expenditure incurred by the SSA A on BTS 1 will be booked in the TB of that SSA,
 - 3.3 BSC maintained by the SSA and its staff located in the SSA also belong to that SSA.and accordingly,
4. The staff maintaining that BTS and making expenditure on the maintenance of the asset also belongs to the SSA.
5. All common equipments like MSC, IN equipments, Billing systems etc. will be assets of circle office and the manpower maintaining these assets belong to the circle office.
6. Presently CMTS/CDMA assets are maintained in the asset register of CMTS wing. The CMTS/CDMA assets (e.g. BTS, BSC and related infrastructures) which are being maintained by SSAs will be transferred to respective SSAs and balance CMTS/CDMA assets (e.g. Core equipments MGW/MSS/HLR and related infrastructure etc.) being maintained by Circle office will be merged with

*DM (RA/ERP)
in file of
[Signature]*

