



**CIRCULAR NO. 161**

No. 500-31/2007-08/CA-I/BSNL

Dated, at New Delhi, the 14-11-2008

To

The Chief General Manager

All Territorial Telecom Circles / Kolkata & Chennai Telephone District

All Maintenance Circles / All Project Circles / All Telecom Factories / Task Force Guwahati/  
ALTTC / TTC / NATFM / QA / Data Network / T&D / IT Pune / Telecom Stores, Kolkata /  
NCES

BSNL

**Sub: Implementation of VI Central Pay Commission - Accounting of arrear payable to the Central Government staff worked / working in BSNL on deemed deputation basis and absorbed officer who opted for CDA pay scale till their next promotion or retirement whichever is earlier in accordance with the absorption order**

All the accounting units shall follow the detailed accounting procedure on the subject mentioned above.

1. In view of the notifications issued by Ministry of Finance dated 29.08.2008 and this office letter no. 1-33/2008-PAT (BSNL) dated 05.11.2008, the liability for the arrears payable on implementation of the recommendation of sixth CPC in respect of staff who have worked / are working on deemed deputation basis in BSNL and drawn / drawing pay in CDA scale, and the absorbed officer opted for CDA pay scale till their next promotion or retirement whichever is earlier in accordance with the absorption order, shall be created. For creating the liability for arrears, the following new accodes under liability schedule are allotted:

1190213 – 'Arrears due on implementation of pay commission'

4190213 – 'Arrears due on implementation of pay commission'

1.1 While creating the liability for arrears the respective expense accode under Remuneration schedule such as 151, 152, 451 etc. shall be debited and liability accode 1190213 / 4190213 – 'Arrears due on implementation of pay commission' shall be credited.

**2. Arrear for staff worked / working in BSNL on deemed deputation basis**

2.1 The amount of arrears, which will be debited / charged to BSNL account (accodes of respective remuneration schedule) as expenditure of BSNL by crediting 1190213 / 4190213, shall be equal to the amount of arrear pertaining to the period (out of the total period from 1.1.2006 to 31.08.2008) in which the concerned staff had actually worked in BSNL offices on deemed deputation basis.

2.2 40% of the amount of arrear, which will be debited to BSNL account as mentioned in Para 2.1 above, shall be paid to the concerned staff during the financial year 2008-09 by debiting the accode 1190213 / 4190213 – Arrears due on implementation of pay commission and the balance 60% shall be paid in the next financial year as per orders issued by the Govt. of India by debiting the accode 1190213 / 4190213.

2.2 If any staff who is now working in BSNL on deemed deputation, had not worked in BSNL on deemed deputation during the during the period from 01.01.2006 to 31.03.2008 or any portion of the period from 01.01.2006 to 31.08.2008, arrears for such period in which the staff in question had worked outside the BSNL i.e. in Govt. Departments, other PSUs etc. shall not be recognized as expense of BSNL. Arrear for such period shall be paid to such staff by BSNL if the amount of arrear for such period is remitted by the said Govt. Departments, other PSUs etc. to BSNL through cheque / Demand Draft. Amount of arrears for such period if received from the said Departments / PSUs etc. by BSNL, shall be credited to accode 1190213 / 4190213 and debited to the same head while making payment to the said employees.

2.3 If any staff who had worked in BSNL on deemed deputation during 01.01.2006 to 31.08.2008 or any portion of the period from 01.01.2006 to 31.08.2008, is not working in BSNL on deemed deputation as on date i.e. has been transferred from BSNL to the Govt. Departments, other PSUs etc., the arrear for the said period in which he/she had worked in BSNL, shall be drawn by BSNL and liability for such arrear shall be created by recognizing the same as expenditure of BSNL debiting the accodes of Remuneration Schedule and crediting accode 1190213 / 4190213– Arrear for 6<sup>th</sup> pay commission. Cheque for 40% of such arrear shall be remitted to the concerned Govt. Departments / other PSU in which the staff concerned is presently working by debiting the accode 1190213 / 4190213 – Arrears due on implementation of pay commission. Cheque for remaining 60% of such arrear for such period shall be remitted to the concerned Govt. Departments / PSU in which he will be working at the time of payment of such 60% arrear by debiting the accode 1190213 / 4190213 – Arrears due on implementation of pay commission.

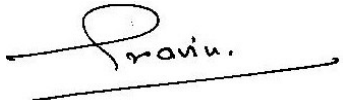
**3. Arrear for absorbed officer who opted for CDA pay scale till their next promotion or retirement whichever is earlier in accordance with the absorption order**

3.1 Arrear for the absorbed officer as mentioned above for the period from 01.01.2006 to 31.08.2008 or any portion of the period from 01.01.2006 to 31.08.2008 in which such absorbed officer had actually worked in BSNL, shall be drawn, treated as expense of BSNL, and accounted to accodes as mentioned in Para 1.1 above. Payment of arrear so accounted and charged in BSNL account shall be disbursed to such absorbed officer as per order issued by the Central Government.

3.2 However, if such absorbed officer had worked during 01.01.2006 to 31.08.2008 or any portion of the period during 01.01.2006 to 31.08.2008 outside BSNL i.e. in Govt. Department/ other PSUs arrear for such period either 40% or 60% shall not be treated as expense of BSNL and will be paid when the amount of arrear for the period in question will be received by BSNL from the said Govt. Department / other PSUs.

4. The arrear (both 40% & 60%) which will be recognized as expenditure of BSNL shall not be treated as prior period items rather the same will be treated as expense of 2008-09.

Hindi version will follow

  
(P K Purwar)  
GM (CA)

- Copy to : - (1) PGM (Finance)/ GM(Finance) / IFAs of all circles, BSNL  
(2) All PGMs / GMs of Finance Wing, Corporate Office, BSNL  
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(4) All DGM / AGMs of CA section  
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