

55/c

**BHARAT SANCHAR NIGAM LIMITED**  
**(A GOVERNMENT OF INDIA ENTERPRISE)**  
**CORPORATE ACCOUNTS SECTION, 1<sup>st</sup> FLOOR,**  
**BHARAT SANCHAR BHAWAN, JANPATH,**  
**NEW DELHI – 110001.**

**No.500-87/LF/CA-III/(Pt. 3)**

**Dated 28 /04/2011**

To

The PGM (F) / Sr. GM (F) / GM (F) / IFAs  
All Territorial Telecom Circles, Kolkata Phones & Chennai Phones & Southern  
Maintenance Region,  
BSNL.

**Sub:-** Revenue booked by circles in Accode 1361003 - 'Change of plan charges',  
1361099 – 'Other receipts' and 1362001 – 'Fixed Charges-W/L Broadband  
service by O/Organization'

The Corporate office has reviewed the trial balance of February 2011 particularly the quantum of revenue accounted by the Circles to Accode 1361003 - 'Change of plan charges', 1361099 – 'Other receipts' and 1362001 – 'Fixed Charges-W/L Broadband service by O/Organization'. The details of booking as reflected in the Trial Balance of February 2011 are furnished in Annexure-I.

Regarding booking of revenue towards "change of Plan charges" it may be mentioned that at present no charge for change of plan is taken by BSNL. Hence the circles, which have booked amount to accode 1361003, must verify the booking and rectify the mistake by transferring the same to correct accode as per the nature of revenue received.

Regarding 'Other receipts' it is mentioned that some circles have booked huge amount, which appears to be incorrect. All the circles are requested to examine the booking and pass necessary rectification entry for transferring the amount to correct accode. If the bookings are found to be correct the nature and amount of each type of revenue booked to accode 1361099 shall be furnished to this office.

Regarding 'Fixed charges – W/L Broadband service by O/Organization' concerned circles are requested to examine the booking and intimate the nature of revenue booked to accode 1362001. In case of mistake in booking the rectification shall be carried out.

The rectification entry to be passed if any must be accounted in March Final Trial balance 2011. The information as asked for as mentioned above must be submitted to this through Fax having number 23734107/09 and also by e-mail [agmca3@rediffmail.com](mailto:agmca3@rediffmail.com) latest by 04.05.2011. This may kindly be treated as most urgent.

Encl: As above.



(Rajeev Singh)  
GM (CA)

Endorsement No. CA-I/ *Acct+ Proc/Vol-VIII/55*

Dated: *29* -04-2011

Copy is forwarded for information and necessary action to:-

DGM(F)/CAO(TA)/AO(Cash) ..  
% GMTD/TCD/TED/CTSD/Circle Office  
BSNL, \_\_\_\_\_

*Please fax/e-mail your reply by 02-05-2011.*

*Fax No.- 0171 - 2603246.*

*Email - cau@rediffmail.com*



(Prem Singh)  
AO (CA)  
O/o CGMT HR, Circle,  
Ambala-133001