



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

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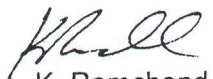


asset register of Circle office. There will be no separate Asset register with CMTS wing.

7. In case there is manpower maintaining a CMTS asset in an SSA whose location is different from the circle office location and is today reporting to the CMTS wing of circle office and in this case if circle for some special reasons wants to continue this administrative position, then it can do so. However the expenditure incurred on that asset physically located in that SSA will come in the books of that SSA only. If this causes any administrative inconvenience then that manpower should be transferred to that SSA only. Hence CMTS staff located in SSA reporting to the circle team will be very rare.

In such rare cases and also for central equipments of circle office, the staff will be under the circle office and the expenditure (including their salaries) will come in the TB of circle office.

8. If any manpower located in SSA A maintains assets of SSA B, then he continues to be under the administrative control of SSA A only. The expenditure incurred has to be split between the SSAs (Between Business Areas in ERP language, and will be accomplished by assigning multiple cost centers).
9. There may be cases where a particular person may be responsible for assets belonging to two profit centres like CMTS and CFA within the same SSA. In this case too, the person administratively shall be part of that SSA and the expenditure will be booked in the TB of that SSA and is distinguished between the profit centres as per the GL code allotted.
10. In summary, the SSA owns the assets as well as the manpower (maintaining the assets) located physically in the SSA.
11. Any assets (manpower or physical) not covered under any of the scenarios mentioned above shall be part of Circle Office.


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