CORPORATE ACCOUNTS SECTION,
Bharat Sanchar Bhavan (1st Floor)
H C Mathur Lane, Janpath,
NEW DELHI – 110 001 .
TEL: 23734163, 23734164 (fax)

भारत संचार निगम लिमिटेड
(भारत सरकार का उपक्रम)
BHARAT SANCHAR NIGAM LIMITED
(A Govt. of India Enterprise)

CIRCULAR NO. CA-245

No. 500-31/2010-11/CA-I/BSNL
Dated at New Delhi the 07.12.2010

To
The Chief General Manager
All Territorial Telecom Circles / Kolkata & Chennai Telephone District / All Maintenance Circles / All Project Circles, Task Force Gauhati / All Telecom Factories / ALTTC / TTC / NATFM / QA / Inspection Circle / Broadband Net work Circle / Telecom Stores Kolkata / NCES, BSNL

Sub: Leave encashment while availing leave travel concession

Ref: Order issued by PAT Section of Corporate Office vide Officer Order No. 19 of 2010 (No. 1-10/2010-PAT (BSNL)/encashment of EL dated 27.10.2010

1. As per order under reference BSNL employees (absorbed, directly recruited and un-absorbed employees) while availing Leave Travel Concession will be allowed to encash up to 10 days earned leave subject to a maximum of 60 days during the entire career. The earned leave so encashed at the time of availing LTC will not deducted from the overall accumulation limit of 300 days, which is encashable at the time of retirement.

2. In order to account for the expense on such leave encashment at the time of availing LTC the following accodes are allotted:

Accode	Nomenclature	Sch	Sch item
1510701	Leave Salary Encashment while availing LTC	P	14
1520701	Leave Salary Encashment while availing LTC	P	14
1530701	Leave Salary Encashment while availing LTC	P	14
1540701	Leave Salary Encashment while availing LTC	P	14
1550701	Leave Salary Encashment while availing LTC	P	14
1560701	Leave Salary Encashment while availing LTC	P	14
1570701	Leave Salary Encashment while availing LTC	P	14
1580701	Leave Salary Encashment while availing LTC	P	14
1590701	Leave Salary Encashment while availing LTC	P	14
1600701	Leave Salary Encashment while availing LTC	P	14
1610701	Leave Salary Encashment while availing LTC	P	14
1620701	Leave Salary Encashment while availing LTC	P	14
1630701	Leave Salary Encashment while availing LTC	P	14
1640701	Leave Salary Encashment while availing LTC	P	14
1650701	Leave Salary Encashment while availing LTC	P	14
1660701	Leave Salary Encashment while availing LTC	P	14
4510701	Leave Salary Encashment while availing LTC	P	14

3. The accodes mentioned in Para 2 above shall only be utilized to account for the expense towards leave encashment taken at the time of availing LTC. While giving such leave encashment liability shall be created by debiting concerned expense accode mentioned in Para 2 above and crediting the accode 1190900 / 4190900 – Bills payable. At the time of making payment the accode 1190900 /4190900 will be debited.

4. The nomenclature of existing accodes 1510700, 1520700, 1530700, 1540700, 1550700, 1560700, 1570700, 1580700, 1590700, 1600700, 1610700, 1620700, 1630700, 1640700, 1650700, 1660700, & 4510700 is revised as "*Leave salary encashment on retirement / superannuation / resignation" and these accodes* shall only be utilized for booking the expense on leave encashment given on retirement / superannuation.

5. If the expense on leave encashment at the time of availing LTC has already been booked to accodes mentioned in Para 4 above in the current financial year, the said amount shall be transferred to expense accodes mentioned in Para 2 above by passing necessary accounting entry.

Hindi version will follow.

(Arundati Panda)
Sr.GM (CA)

1) PGM (F) / GM (F) / IFA of all Circles of BSNL for information & necessary action
2) CPAO (ITI Bills) / CAO (TCO) Kolkata for necessary action.
3) DGM (CA I) / AGM (R&P), BSNL Corporate Office New Delhi