



**COAL INDIA LIMITED**  
**"COAL BHAWAN"**  
**10 NETAJI SUBHAS ROAD**  
**KOLKATA – 700001**

No. CIL/C-5A(PC)/Pay Revision/171

Date : 10.10.2012

**OFFICE MEMORANDUM**

Sub : **Booking under separate account head for 4% of basic plus DA for Post Superannuation Medical Benefit - as stipulated in the Pay Revision for Board Level and below Board level executives of CIL & its Subsidiary Companies with effect from 1.1.07.**

In terms of CIL's Office Memorandum bearing No.CIL/C-5A(vi)/005/35/1210 Dated 2/7<sup>th</sup> May,2009, under para 13 against superannuation benefit ,it was stated that the said benefit will be limited to 30% of basic pay + DA out of which 4% of fund was allocated against Post Superannuation Medical Benefit.

Accordingly, w.e.f. 1.1.2007 a provision/charge equivalent to 4% of basic plus DA for all executives (both Board level & below Board level) on its roll, till their superannuation be made by CIL & its subsidiaries . The same may be booked through separate account heads captioned as below :

	<b>Account Code</b>	<b>Description</b>
1)	<b>003035</b> (Note 24 – P&L statement)	4% Post Superannuation Medical Benefits – Company Contribution
2)	<b>820177</b> (Note 9 – Balance Sheet)	Liability for Post Superannuation Medical Benefits Co's Contribution

All the post retirement medical expenses incurred for executives are to be debited as per the following :

- against a/c code **820177 – for executives retired on or after 1.1.2007**
- against a/c code **003031** ( reimbursement of medical / hospital expenses to retired employees) – **for executives retired prior to 1.1.2007.**

  
(M Nazar Ali)  
General Manager (P/PC)

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