



Print to Post Service

Standard Operating Procedure & Accounting Procedure

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Department of Posts
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1 Print to Post: Overview

1.1 India Post transmits and delivers a large volume of mail of corporate customers. A major portion of this mail constitutes periodic B2C mail comprising of bills, statements etc.

1.2 These customers use facilities of printers for their print requirements, of mailing agents for their pre-mailing requirements (like inserting, sealing, franking etc.) and of Department of Posts for their mailing and delivery requirements.

1.3 Keeping in view the requirements of such customers, Department of Posts has introduced Print to Post Service (P2P) which combined with a Post Office offers a total solution to the customers covering printing services, pre-mailing services and mailing services under one roof.

1.4 Print to Post is primarily a facility that executes all pre-mailing activities including printing for the customer so as to generate mail for the post office. A Print to Post facility would, therefore, provide all pre-mailing activities including printing as well as franking of mail articles thus generated.

1.5 Print to Post facility is attached with a Post office where all activities related to booking and dispatch of mail generated by the Print to Post center are carried out.

2. Print to Post: Role of Department of Posts and its Partner

2.1 Print to Post facility is operated by the Department of Posts in collaboration with its Print to Post partner hereinafter called Partner, contracted through a tender process. The roles of the Department and its partner are elaborated as under:

2.1.1 Role of Department of Posts

- a) Provision of space and other supporting infrastructure to the partner for setting up Print to Post facility as per the agreement between the Partner and Department of Posts
- b) Interaction with the customer
- c) Procurement of business
- d) Positioning of a Manager and support staff

The role of the Department of Posts is only managing the P2P facility. It would have no liability of any account in respect of jobs executed by the partner.

2.1.2 Role of Partner

- a) Installation, operation and maintenance of all machines.
- b) Provision of all consumables etc
- c) Provision of necessary manpower for operating the machines
- d) Positioning of 'Operations-In-Charge'
- e) Procurement of business
- f) Execution of job

2.2 Department of Posts at present offer Print to Post service at:-

Kolkata: Kolkata GPO, Kolkata – 700001

Delhi: Civil Lines Post Office, Delhi - 110054

2.3 The current Print to Post Partner of Department of Posts at Kolkata and Delhi is M/s CMS Computers Ltd, 35-A, Rear Building, Ring Road, Opp. Maharani Bagh, Kilokari, New Delhi – 110014.

2.4 The current agreement of Department of Posts with M/s CMS Computers Ltd is valid up to 12th May 2014.

3. Print to Post: Operations Management

3.1 Chief Postmaster General will designate and depute an officer of the Department of Posts as Manager, Print to Post centre. The Manager shall be of the level of ASP or above. Manager, Print to Post centre would, inter-alia, be responsible for the following-

- (i) General supervision of P2P facility to ensure its effective operations
- (ii) Interaction with customers
- (iii) Coordination with the partner who is operating the P2P facility
- (iv) Regulating all accounts and payments etc.
- (v) monitoring the activities of the Print to Post facility so as to ensure that the jobs received are executed in time and in full

3.2 In due course, if the volume of work so warrants the post of Manager may be upgraded to that of Group 'B'.

3.3 Manager, Print to Post may be assisted for all accounting/cash management/record management of Print to Post center by one/two Postal Assistants. They may either be exclusively provided to the Manager P2P or may be shared from the manpower available with the attached post office.

3.4 The Print to Post partner would intimate the organizational set up and duties and responsibilities of each and every person of the partner working in the Print to Post center as well as of the Operations In-Charge (of the Print to Post partner) at the center to the host circle.

3.5 The Operations In-Charge would work under the supervision of Manger, Print to Post.

4. Print to Post: Procurement of business

4.1 It will be the responsibility of the host circle as well as Print to Post partner to solicit and procure business for Print to Post center.

5. Print to Post: Order processing

5.1 A customer looking for availing the services provided by Print to Post center, shall submit a requisition for Print to Post services in the format at **Annex A**, supplying details of the services sought for along with samples etc. to be printed to Manager, Print to Post centre (in duplicate).

5.2 On receipt of the requisition from the customer, Manager Print to Post centre shall allot a Requisition Number which will be assigned in a serial order. A register for keeping record of Requisition numbers allotted would be maintained by the Manager, Print to Post Centre as per format at **Annex B**.

5.3 This would include Requisition Number, date of receipt of requisition, Name and address of the customer, date of forwarding the requisition to Operations-in-charge, date of receipt of quotation from Operations-in-charge and date of issue of Letter of Offer alongwith quotation to the customer.

5.4 Manager Print to Post centre shall forward both the copies of the requisition (**Annex A**) received from the customer along with the sample etc. to the Operations-in-charge for working out the quote.

5.5 The Operations-in-charge shall calculate the costs involved in various services to be provided viz. printing, cutting, inserting, sealing etc and prepare a quotation in triplicate on its

letter head and forward two copies of the quotation along with one copy of requisition (**Annex A**) to the Manager, Print to Post center retaining one copy with Operations-in-charge..

5.6 The quotation of the Operations-in-charge must contain a commitment from him/her that the job would be completed by the Operations-in-charge strictly as per the specifications communicated by the customer and exactly as per the time schedule mentioned therein.

5.7 On receipt of the quotation from the Operations-in-charge, Manager Print to Post centre shall prepare a Letter of offer in duplicate as per format at **Annex C**

5.8 Manager would enter the rates etc. quoted by the Operations-in-charge in the Letter of Offer and enclose the tariff chart of the mail service opted by the customer. He/she will send one copy of the Letter of Offer along with the quotation received from the Operations-in-Charge to the customer. The other copy of the Letter of Offer and quotation received from the Operations-in-charge will be kept serially by the Manager, Print to Post center in a guard file.

5.9 **Acceptance of offer:** The customer shall give his acceptance of the offer as per the format given at **Annex D** in triplicate. One copy would be retained by the customer, second copy would be handed over to the Operations-in-charge and third copy will be kept by Manager, Print to Post center as office copy.

5.10 The accepted offer (**Annex D**) received from the customer will be kept serially in a guard file to be kept in the custody of Manager, Print to Post center.

5.11 On acceptance of the offer by the customer, a Work Order Number would be allotted by the Manager Print to Post center on the "Acceptance of Offer" (**Annex D**).

5.12 A Work Execution Register would be maintained for allotting the Work Order Numbers as per the format at **Annex E**. This register will be kept in the custody of Manager, Print to Post center. The Work Order numbers would be assigned serially.

5.13 One copy of the Work Order will be sent to the Print to Post Operations-in-charge. On receipt of the Work Order, the Operations-in-charge shall start work for executing the job.

5.14 All the responsibilities related to the quality of job, time schedule, quantity as well as price quoted etc. is that of the Operations-in-charge. Department of Posts would not be liable on any of these accounts.

6. Print to Post: Billing Procedures

6.1 On completion of the job, the partner shall prepare the bill (as per format at **Annex F**) in triplicate and send two copies of the bill to Manager, Print to Post center retaining one copy.

6.2 The Manager, Print to Post center shall keep one copy of the bill as office copy and send original copy of the bill to the customer for payment.

6.3 The customer on receipt of the bill, shall make the payment within 15 days of the receipt of the bill to the Manager, Print to Post center.

6.4 Any delay/dispute etc in the payment would be settled between the customer and the partner.

6.5 The payment received would be credited in the post office account by Manager on the same day.

6.6 The liability of any outstanding from the customer would be borne by the partner.

6.7 On receipt of payment from the customer, Manager, Print to post center will issue a sanction in favour of the partner for 95%* of the bill amount (exclusive of the taxes). Copies of the sanction memo will be sent to Postmaster concerned, DAP, Partner etc. and one copy will be retained as office copy.

(* As per the current agreement of Department of Posts with the Partner i.e. M/s CMS computers Ltd.)

6.8 Postmaster concerned will make the payment by A/C payee cheque, under acquittance obtained on copy of the sanction memo to the partner.

6.9 A Payment to Partner Register keeping record of all sanctions issued and payments made to partner will be maintained by the Manager, Print to Post center as per the format given at **Annex G**.

6.10 Postmaster will intimate cheque particulars of payment to Manager, Print to Post center.

6.11 All accounts between the customers and the Print to Post center and the tax authorities should be settled on a calendar monthly basis and on the payments received from the customers during the month.

6.12 Divisional Head/Chief Postmaster/Director of the attached post office would be overall in-charge of the facility and would exercise due financial powers whenever required.

7. Print to Post: Accounting Procedures

7.1 Department of Posts will get 5% commission from the net revenue realized from Print to Post jobs (exclusive of applicable taxes) executed by the partner (As per the present agreement valid up to 12th May 2014 with M/s CMS Computers Ltd, 35-A, Rear Building, Ring Road, Opp. Maharani Bagh, Kilokari, New Delhi – 110014, Print to Post partner of Department of Posts at Kolkata & Delhi).

7.2 Amount received from the customers towards jobs executed by the partner shall be booked under the head 8446-00-101-96-03 of Print to Post and commission realized shall be booked under the 1201-00-800-01-13-00 head (Postal operation).

7.3 Service tax collected would be credited to the Government accounts as per the existing procedure of crediting the service tax. Similarly, VAT or any other due tax so collected would be credited to the Government accounts concerned as per the existing procedures.

7.4 Payment to the partner will be made from the Head of account “8446-00-101-96-03”

7.5 An illustration on how the accounting of revenue is to be carried out is explained at **Annex H**.

8. Print to Post: Preservation of records

8.1 All Records related to Print to Post centre shall be preserved for a period of 5 years in all offices i.e. Post Office, Print to Post centre and DAP. Copy of sanction memos (Payment to partner and Print orders will be preserved for a period of 6 years in monthly bundles by the print to post centre.

8.2 The records pertaining to audit and accounts objections, investigations will not be destroyed even after expiry of the above period. And these will be weeded out only after settlement of objections cases.

9. Print to Post: Booking and Dispatch of mails

9.1 The booking and dispatch of mail generated by the Print to Post center will be carried out at the Post Office attached with the Print to Post center.

9.2 The Operating as well as Accounting Procedure relating to franking by Departmental Franking Machine or Corporate Franking Machine are already stipulated. A Franking Machine,

provided in a Print to Post center would, therefore, be regulated by the accounting/operational procedures prescribed in respect of franking machines.

9.3 Similarly, all bookings either in Speed Post, registered mail or letter mail etc. of the mail generated in Print to Post center would also be regulated by the rules/instructions relating to each of these services.

Requisition for Print to Post service

Requisition No:.....

To The Manager, Print to Post centre _____		Name & Address of the Customer: 		
		Telephone No: 		
Activity	Job Details			Volume
Printing (Sample to be attached in duplicate)	Type	Variable <input type="checkbox"/> Ordinary <input type="checkbox"/>		
	Colour	B/W <input type="checkbox"/> 2 colour <input type="checkbox"/> 4 colour <input type="checkbox"/>		
	Paper size			
	grammage			
Mailing Service to be utilized	Speed Post <input type="checkbox"/> Registered Post <input type="checkbox"/> Letter Mail <input type="checkbox"/> Other			
Other Services (If Any) viz. Inserting, Folding, sealing, lamination etc.				
Date till when the job is to be completed				

REQUISITION NO. REGISTER

Requisition Number	Date of receipt of requisition	Name and address of customer	Phone Number of customer	Date of forwarding the requisition to Operations-in-charge	Date of receipt of quotation from Operations-in-charge	Date of issue of Letter of Offer alongwith quotation to the customer	Signature of Manager

Letter of Offer

No:.....

To

Name & Address of the Customer

1. The estimated rates for Printing activities as requested by you vide your requisition no. dated..... as quoted by M/s..... (Name of partner) will be as follows:-

Expected date of completion of Printing activity			
Service	Rate per piece	No. of pieces	Total
Printing			
Other services (If Any) viz. Inserting, Folding, sealing, lamination etc.			
		Total	
		Service Tax/ VAT/Other levies/local taxes as applicable	
		Grand Total	

2. The quotation received from M/s In this regard is enclosed for consideration and acceptance.
3. The tariff chart for mail services (as opted by the customer) is enclosed.

Terms & Conditions:-

- a) The above quote is of M/s, partner of Department of Posts and Department of Posts is only forwarding the same for consideration
- b) The payment would be made in the form of cheque/ demand draft in favor of Postmaster, Post Office.
- c) All the responsibility related to the quality of job, time schedule, quantity as well as price quoted etc. is that of the Ms/....., partner of Department of Posts. Department of Posts would not be liable on any of these accounts.

Acceptance of Offer/ Work Order

**Work Order No.....
(to be allotted by Manager P2P)**

To

**The Manager,
Print to Post centre**

I,.....(Name),(Designation), hereby, agree to the rates quoted as well as expected date of completion of job vide your Letter of Offer no..... dated.....for availing print to Post services.

This may be treated as work order and you are requested to initiate the printing process. Payment shall be made on receipt of bill for the same.

Date:

Seal and signature of Customer

Address:- _____

Contact No:- _____

WORK EXECUTION REGISTER

Work Order No	Letter of Offer Number and date	Name and address of customer	Phone Number of customer	Total amount of the job (inclusive of applicable taxes)	Date of completion of print job		Details of Bill issued to customer			Date of receipt of payment	Payment particulars (cheque no & date/ draft no. 7 date/ cash etc.)	Date of deposit of payment in Post office along with particulars (i.e. ACG - 67 receipt no & date)	Signature of Manager
					As per letter of offer	Actual date of completion	Total Amount	Bill No	Date				

PAYMENT TO PARTNER REGISTER

Work Order No	Name and address of customer	Bill No. & Date	Amount of bill			Amount received	Date of receipt	Amount due to the partner @ 95% of 4(i)	Sanction Memo No & Date			Cheque No. & date issued by Postmaster on the sanction memo	P2P revenue of the centre (5% of 4 (i))	Signature of Manager
			Net	Taxes	Total				Amount	Memo No.	Date			
(1)	(2)	(3)	4 (i)	4 (ii)	4 (iii)	(5)	(6)	(7)	8 (i)	8 (ii)	8 (iii)	(9)	(10)	(11)

Accounting Illustration

Suppose that there are 1000 articles to be printed for which the partner has quoted Rs1/- for printing activity and no other activity is involved on part of the partner.

The accounting will be done as follows:-

a) Bill Amount:-

Service	Rate per piece	No. of pieces	Total
Printing	1	1000	1000
Other services	-	-	-
		Total	1000
		S.Tax @ 12.5%*	125
		Grand Total	1125

* Assuming that only service tax is applicable in this case

A total of Rs 1125/- is to be credited by the customer in Post office.

b) Service tax: Rs 125/- collected as service tax will be credited into Service tax account by Department of Posts. Other taxes, if any, will be credited to the concerned head of accounts

c) Amount Payable to Partner (5% is Department of Posts commission):-

95% of total amount for printing activity i.e. 95% of Rs 1000 = Rs 950/-

Amount will be first credited into the account head 8446-00-101-96-03 and then the payment to the partner will be made from the same head of account.

d) Department of Posts revenue:-

i) Commission realized on print to post service (5%) – to be booked under the account head 1201-00-800-01-13-00 head (Postal operation).

In the extant case, Rs 50/- (5% of Rs 1000) will be credited into this head of account