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Ministry of Communications
Department of Posts

POSTAL FINANCIAL HANDBOOK
VOLUME-II

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P R E F A C E

This edition of Financial Hand Book Volume-II, now known as ‘Postal Financial Hand Book Vol.-II, brings the publication updated as at 31-03-2022. Lots of changes have taken place during this long span of time in the Business of the Department of Posts as well as in the procedure and execution of rules at ground. It contains procedure to be followed for various items of work being done in Department of posts including the procedure of submission of accounts to Postal Accounts office, payment of pension, accounting of postal receipts, manage of statutory taxes, accounting of on-line transactions and its reconciliation, procedure to be followed by RMS accounting units, etc. Necessary addition of new services/products with their accounting procedures has been attempted in this Handbook.

Rules which have been found obsolete in today’s context have been deleted, whereas generic rules have been retained in their original form. Suitable changes, therefore, have been made in the relevant business rules. Efforts have also been made to simplify the rules citing the relevant references wherever necessary. The changes and modification carried out in this edition of Postal Financial Handbook Vol. II, supersedes the earlier corresponding provision of P&T FHB Vol-II published by Department of Posts. Any errors and omissions found may be brought to the knowledge of PA Wing of Postal Directorate immediately for issuing necessary amendments thereto. Any addition, deletion or correction to any of the contents of this Handbook will be issued by the PA Wing only after the approval of the Secretary and Chief Accounting Authority, Department of Posts.

(Alok Sharma)

Date: -----

Director General Postal Services

FOREWORD

Over a period of time, the P&T Financial Handbook, Volume –II as a whole and the products & services in particular, have undergone sea change. The accounting was P&T centric after the Departmentalization of Accounts in the year 1976 in the Ministry of Communications. Further with the separation of Department of Telecom from the erstwhile P&T, it became specially focused on the Postal business but many of the accounting Manuals still remained P & T centric. Department of Posts during this long period of more than 50 years has been transformed in many ways, be it a roll out of number of new business products catering the requirements of this age or embracing the new technology. Certainly, this has had an impact on the accounting systems of the Department.

Since the publication of last edition of P&T FHB Volume II, lot of changes have taken place in the rules in order to make them simple and practicable in their implementation by the departmental employees, but due to non-revision of the last edition of P&T FHB Vol-.I, it has somehow lost its usefulness, utility and credibility amongst the users. Therefore, the Department has now decided to come up with the revised edition of ‘Postal Financial Hand Book Volume-II’, incorporating therein the latest additions of products and services and its accounting & reconciliation covering the under mentioned topics.

- Receipt, supply, accounting and stock of definitive and commemorative stamps
- Postal Revenue receipts
- Payment of Money & maintenance of accounts by DDO and NCDDO
- Railway mail service Accounts
- Statutory taxes- Income tax and Goods & Services Tax
- Pension payments. – Payment through POSB and bank.
- Accounts of other units-Administrative units

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- Miscellaneous chargers
- Digital payments
- Payment of haulage charges to Railway Department. Etc.

Rules which have become obsolete are replaced by the new ones have been deleted from this Volume. The endeavour of the Department has been to make this Handbook more meaningful and useful, from the DDO's perspective and also for the staff working in the field units while referring it in handling of multiple tasks. It is also important to mention here that while pursuing this task of revision; it is quite possible that some errors may have crept in. We would heartily appreciate if those errors and omissions are brought to the notice of the PA Wing, Dak Bhawan immediately as and when they are noticed. Then only can this book be useful and fruitful to every such person who refers it, in real manner.

(Anil Kumar Nayak)

Additional secretary & Financial Advisor

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Chapter I

Introductory

1. The rules contained in this Handbook describe primarily the procedure relating to the initial and compiled accounts of the Post Office and Railway Mail Service Branches of the Department. The rules relating to the Post office initial off-line & on-line transactions Account and the compilation of the relevant Treasury Rules have been included in this Handbook, with necessary modifications and have been supplemented by the special rules applicable to the Department. The rules in the Handbook describe also (1) the financial rules of the Post Office and Railway Mail Service branches and (2) the rules pertaining to initial accounts preparation electronically for on-line & of-line transactions which should be followed by all offices & officers dealing with the disbursing offices of the post office and Railway Mail Service Branches of the Department.

The transactions are classified at point of source and thus cash Account is the classified Abstract wherein transactions are classified into 15 digit Head of Account of DOP as approved by CGA. The instructions detailed herein describe the procedure to be followed for offline & online transactions in regard to the receipt, custody, and disbursement of money in post Offices including other units of DOP, maintenance of accounts and submission of Accounts to Ministry of Finance CGA through Circle Postal Accounts office.

Definition

2. Unless there is something repugnant in the subject or context, the terms below have been used in this Handbook in the sense herein explained: —

(i) The Drawing and Disbursing Officer means Designated Authority in any unit of DOP who is responsible for drawing bills and making payments on behalf of the Central Government and is responsible for all moneys received or disbursed in his office and the

maintenance & submission of accounts Head of Accounts wise thereof to CGA through Circle Postal Accounts Office.

(ii) Non-Cheque Drawing DDOs means the DDOs which have not been vested with cheque drawing powers but prepare and disburse payments obtaining funds from Cheque Drawing DDO. NCDDOs shall be responsible for all moneys received or disbursed in his office and maintenance & submission of accounts Head of Accounts wise thereof to CGA through Circle Postal Accounts Office.

(iii) Head of Postal Accounts Office means the Head of an Office of Accounts subordinate to Head of Circle and responsible for scrutiny, review, monitoring, and reconciliation of e-accounts rendered by DDOs/NCDDOs & submission thereof to CGA at periodical intervals as prescribed by CGA, Ministry of Finance.

(iv) "The Bank" means any office or branch of the Banking Department of the Reserve Bank of India, any branch of the State Bank of India acting as the agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act (2 of 1934) and any branch of a Subsidiary Bank as defined in Section 2 of the State Bank of India (Subsidiary Banks) Act 1959 (38 of 1959) which is authorized to transact Government business as agent of the State Bank of India, or any other agency appointed by the Reserve Bank of India.

Ministry of Finance (Department of Economic Affairs) letter No. F-10(60)-B/65, dated 31-8-1966 issuing C. S. No. 477 to compilation of Treasury Rules, Volume I (First Edition/Seventh Reprint).

(v) The Secretary means Secretary, Department of Posts

(vi) The Director General means the Director-General of Department of Posts.

(vii) The Department means the Department of Posts.

(viii) The Government means the Central Government.

(ix) The Head of a Circle means a Chief Postmaster General of a Circle, Department of Posts and/or any other Officer specifically declared as such by the Competent Authority.

(x) The Head of a Department means any authority declared under S. R. 2(10) if the declaration is made in general terms and not with reference to certain specified rules only, or any other Officer specifically declared as such by orders of the President for the purpose of these rules.

NOTE: - The President has declared the Director-General of Department of Posts to be *Head of the Department*.

(xi) Treasury includes a sub-Treasury. The term also means the Bank where it conducts the cash business of a Treasury.

(xii) Head of Accounts means the major heads (four Digits) divided into, Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two digits), and Object Heads (digits) as prescribed by CGA, ministry of Finance.

(xiii) Postmaster-General: The expression ‘Postmaster-General’ means a Chief Postmaster-General, Regional Postmaster General, or a Director of Postal Services and includes any other officer exercising the powers of the Chief Postmaster-General or Regional Postmaster-General or Director Postal services.

(xiv) Railway Mail Service: The expression Railway Mail Service means the service responsible for the carriage of mails by rail, road, river and air and for the collection and distribution of mails received from Post Offices by Mail Offices and sections. .NOTE- The abbreviation RMS is used for Railway Mail Service.

(xv) Superintendent.- Superintendent of Post Offices is the Chief Officer in charge of a Postal Division and Superintendent of RMS is the Officer holding a similar position of a RMS Division. A Superintendent is in administrative charge of the Division under his

control and all officers in the Division are subordinate to him. He is immediately subordinate to the Director Postal services and also Head of the Circle/Region wherever identified as such.

NOTE- The expression “Superintendent” used in this book includes Superintendents and Senior Superintendents of Postal and RMS Divisions unless it is clear from the context that only one of these classes of Superintendents is meant; when used to signify a Superintendent of Post Offices; the term includes a Senior Superintendent of Post Offices and a first class Postmaster except where there is anything contrary to the context.

(xvi) Head Office. - A Head Office is the main office of a group Post Offices consisting of itself and a number of small offices called sub and branch offices which have been placed under its Accounts jurisdiction. It is the main office of account for itself and for all the sub and branch offices within the group, and the monetary transactions of the latter offices are incorporated in its accounts. The Officer in-charge of a Head Office is designated a Head Postmaster.

(xvii) General Post Office. - The first class Head Office situated at the Headquarters of the Head of a Circle or, where there is more than one such Head Office, the one attached to the Headquarters, is termed General Post Office.

NOTE.- Classes of Head Offices: First Class Head Offices under the control and supervision of Senior Time Scale Officer. He is called Chief Postmaster. Second Class Head Offices under the control and supervision of a Group ‘B’ Officer. He reports to Sr. Superintendent of Post Offices.

(xviii) Sub-Office. - (1) A sub-office is Post Office subordinate to and in account with a Head Office and its monetary transaction are incorporated in the accounts of the latter office. The officer in-charge of a sub-office is designated a Sub-Postmaster.

(2) A sub-office situated in a town or its suburbs where there is also a Head Office is termed a town sub-office.

(xix) Branch Office.- (1) A Branch Office is a Post Office of lower status than a sub-office. It is in direct account with a Head or sub-office which is termed its accounts office and its monetary transactions are in-corporated in the accounts of the latter office. The Office in-charge of a Branch Office is designated as Branch Postmaster.

(xx) Transit Office. - Any Post Office which is situated on a line of through mail communication, and receives and sorts bags intended for offices in advance, without opening them, is a transit office. The bags which are thus forwarded onwards unopened are termed forward bags. The transit bags addressed to a transit office are opened there, and the forward bags contained in them are sent onwards, either loose or enclosed in other transit bags. The use of a transit office is to reduce the number of loose bags.

(xxi) Transit Mail Office. - A branch of RMS where closed bags are received and dispatched, sorting of letters is not done in this unit. Mail Agent or Mail Guard is in charge of this unit. This can function in number of sets depending upon requirements.

(xxii) Computerized Transit Mail Office. - In certain cities, computers along with application have been provided to handle the work of the Transit Mail Office. These Offices are called Computerized TMOs.

(xxiii) Sorting Office.- An office charged with the duty of opening the sorting mail bags received by its and disposing of their contents is termed as Sorting Office. A Sorting Office may receive articles of all kinds in sorting. The use of a Sorting Office is (a) to simplify the work of sorting in other offices, (b) to reduce the number of bags exchanged

between Post Offices, and (c) to reduce the weight of mails carried on mails lines.

(xxiv) Automatic Mail Processing Centres.- In important cities where mail traffic is high, sorting machine have been provided which have high speed of sorting.

(xxv) Computerized Registration Centres.- The Registration Branch of the Mail Office, where the processing of registration work is done on computers, is called Computerized Registration Sorting Centre (CRC). A CRC can be situated in the Mail Office itself or in a separate location.

(xxvi) Sorting sub-office – A sorting sub-office is a sub-office which is selected from its position at or near the junction of several mail lines, to serve as a Sorting Office for articles addressed to, or received from, offices to which the route lies through the sorting sub-office. It is authorized to receive articles of all kinds in sorting.

(xxvii) Returned Letter Office.- A Returned Letter Office is established at the Headquarters of a Postal Circle and deals with unclaimed and refused articles and articles without addresses or with undecipherable or incomplete addresses NOTE- The abbreviation RLO is used for Returned Letter Office.

(xxviii) Transcription Centre.- A transcription center is a cell established in a Sorting Office, situated normally at the Headquarters of the Circle or at any other convenient Sorting Office in the Circle. Transcription center transcribes into English the addresses written in regional languages on postal articles posted in Post or Mail Offices.

(xxix) Office of Exchange, Offices of exchange of transit bags, Foreign Post Offices and Sub-Foreign Post Offices.- (a) A Post Office or Sorting Office or Section which exchanges mails with offices in

foreign countries is known as an “Office of Exchange”. It is referred to as the dispatching office of exchange in respect of mails it makes up and addresses to an office of exchange in another country, while it is called the receiving office of exchange in respect of mails addressed to it by an office of exchange from another country. The term “outward office of exchange” and “inward office of exchange” are also used to describe them. Even offices functioning as both inward and outward offices of exchange may function in one of the capacities only for certain countries.

An Office of Exchange on the border which only receives and dispatches closed bags addressed to or received from other offices of exchange in India is known as an “Office of Exchange of transit”. Such an office will not close bags for foreign countries or open inward foreign bags. Its function is only to exchange mails with the carrier or with the officials of a foreign administration.

(xxx) A “Foreign Post Office” is an office of exchange in which the work of assessment of customs duty on foreign mails is also carried out. Although mails may be intercepted (and articles not suspected to contain anything dutiable released) in many exchange offices, the work of actual assessment of duty (and opening of articles for this purpose where necessary is done only in the Foreign Post Offices. Articles received in one office of exchange and suspected to contain dutiable goods, for delivery from an office nearer another office of exchange are directed to the latter for actual examination and assessment of duty. The Foreign post office maintains all accounts relating to customs duty.

(xxxi) A “Sub-Foreign Post Office” is an office which is not an exchange office (i.e., which does not close bags for other countries and which does not receive from foreign countries bags addressed to it) but in which the work of customs examination, assessment and accounting of customs duty is carried out. Such sub-Foreign Post Offices are opened mainly for the convenience of senders and

addressees who may be required to present documents, etc., for the release or dispatch of their foreign articles.

(xxxii) Mail Office.- Mail Offices are stationary offices of the Railway Mail Service and are of two kinds, viz., Sorting Mail Offices and transit Mail Offices. The principal point of difference is that, while the former deal with the contents of mail bags addressed to them as well as with closed forward bags, the latter deal only with closed bags. The officer in-charge of a set of a Sorting Mail Office is designated a Head Sorting Assistant and the officer in –charge of a set of transit Mail Office, a Mail Agent irrespective of the status of the incumbent.

(xxxiii)Corporate Mail Office or Bulk Mail Centre (CMO/BMO).- Consequent on the increase of corporate mail, RMS units, viz., Corporate Mail Offices/Bulk Mail Centres are opened in big cities. Each bulk Mailer, i.e., a firm which is capable of posting of 5000 unregistered articles/250 registered articles at a time is identified a bulk mailer. These bulk mailers are supplied with customized sorting list. Bundles are prepared by the bulk mailers as per the customized sorting list. The details of bundles prepared are entered in one invoice which is prepared in duplicate and brought to Bulk Mail Centre. The officer in-charge of the center verifies bundles received from each bulk mailers with reference to invoice received and group them destination-wise for further despatch.

(xxxiv)Mass mailing Centre (MMC).- In order to help the customers who are regularly posting maximum number of letters, Department of Posts started assistance centres which are called Mass Mailing Centres in bigger cities. The responsibility of this Centre is to receive the loose letters, circulars and blank envelopes separately from the customers and help them in writing the addresses, enclose the circulars/letters inside the envelopes and if necessary, affixing the postage stamps/franking the mail. For this purpose, Mass Mailing Centre may

engage the assistance of college students, house-wives, pensioners, etc., on payment of some amount on hourly basis. To meet this expenditure, the customers will have to pay extra in addition to the postage as decided by the Department from time to time.

(xxxv) Record Office. - A Record Office is a stationary office of the Railway Mail Service where the work-papers of the sections attached to it are prepared, checked and placed on record, and by which all forms, bags and stationery required for the use of those sections are supplied. The official in-charge of a Record Office is designated a Record Officer.

(xxxvi) Head Record Office.- It is a stationary office situated at the Headquarters of RMS Division which, in addition to the ordinary duties of a Record Office is entrusted, with the preparation salary and contingent bills for the entire Division and the accounts connected therewith is termed a Head Record Office. The official Incharge of a Head Record Office is designated a Head Record Officer.

(xxxvii) Sub-record office. - A sub-record office is a stationary office of the Railway Mail Service, situated at the same station as a Mail Office, where the work papers of the Mail Office as well as the sections, if any, attached to the Sub-Record Office are prepared, checked and place on record and by which all forms, bags and stationery required for the use of the Mail Office and the sections are supplied. The official in-charge of a Sub-Record Office is designated a Sub-Record Officer. A Sub Record Officer may also work as Head Sorting Assistant or Sub-Sorting Assistant or Mail Agent.

(xxxviii) Account bag. - An account bag is used between a sub-office and its Head Office to enclose cash bags and articles, documents, etc., connected with accounts as well as correspondence unconnected with accounts, from the Head Office to one of its sub-offices and vice versa. When sent by the Head Office to the sub-office, it contains the S.O. slip and when sent by the sub-office to the

Head Office, it contains the S.O. daily account. Account bags may be loose or enclosed in mail bags made up by Post Offices and Mail Offices. Account bags are due bags. They should contain all types of postal articles posted in SOs deliverable at HO and vice versa.

(xxxix) Branch office bag. - A branch office bag is used between a branch office and its account office to enclose cash bags and all articles, documents, etc., exchanged with the account office. Branch office bags may be sent loose or enclosed in mail bags made up by Post Offices and Mail Offices. Branch office bags are due bags.

(xl) Cash bag. - A cash bag is used to enclose remittances of cash between Post Offices. Cash bags are not due bags. They are ordinarily dispatched enclosed in account bags, registered bags, or branch office bags, but may also be sent loose in the charge of postman, village postman, overseer, or other subordinate.

(xli) Overtime duty. - The expression overtime duty means the duty performed under the orders of the Superintendent, Assistant Superintendent, Inspector or Record Officer by a Sorting Assistant, Mail Guard, Van-Peon, Porter, or other staff of the RMS after the completion of prescribed term of duty.

(xlii) Digital Payments: Digital payment transaction means transaction in which the customer authorizes the transfer of money through electronic means, and the funds flow directly from one account to another and is “Faceless, Paperless, and Cashless”. Digital Payment transactions can be done through Bharat Interface for money (BHIM), BHIM Aadhaar, Bharat QR Code, Unified Payments Interface (UPI), Unstructured Supplementary Service Data (USSD), Immediate Payment Service (IMPS), Debit / Credit Cards, National Electronic Funds Transfer (NEFT), Real Time Gross Settlement (RTGS) etc.

Chapter II

Supply of Stamps

Introductory

3. Rules for supply and distribution of stamps of all descriptions (Including Postage stamps) laid down by the Government are printed as Appendix 1 to this Handbook.

Post Offices

4. The officer-in-charge of each Post Office is required to hold a stock of ordinary postage stamps, revenue stamps of such denominations as are frequently required for sale to the public or for supply to Railway Mail Service Offices, and of such aggregate amount as may have been fixed for the Post office. The maximum value of stamps to be kept in stock will be fixed by Divisional Head for Non-Gazetted Postmasters, DPS for Group 'B' Postmasters and CPMG/PMG for Group- 'A' Postmasters.

Note 1:- The word "stamps" in this rule and in Rule 5-10 includes postage stamps, non-postal stamps, envelopes and Post cards.

Note 2:- Detailed rules regarding fixation of stamps balances of Post offices are given in chapters 1 and 2 of the postal Manual, Volume VIII.

5. Head Post Offices will obtain their supply of stamps¹, not exceeding their respective authorized maximum stamp balances, from Postal Stores Depots² (PSD). Head Post Offices will obtain their requirement of Revenue stamps from Treasuries on payment of cash. Payments into Treasury for purchase of Revenue Stamp should be charged and classified to 8553-01-101-34-00-00 and on its sales; it will be given contra credit with residual amount classified under 1201-

¹ Through defined workflow process in the application under use in DOP.

² Postal Directorate Letter No.12.6/2016-UPE dated 25th August 2020.

00-200-12-00-00 revenue as Commission realized on A/C of sale of Revenue Stamps. The requisition will be made in form ACG- 39 which will be prepared in duplicate. One copy thereof will be returned to the Post Office through the official actually deputed to purchase the stamps with the actual supply duly noted therein and signed by the Treasury and the other copy will be retained by the Treasury. It shall maintain proper inventory of Revenue stamps and responsible for its custody & supply to sub-post offices on requisition.

Supply of stamps from Stamp Depot

6. (a) The Head Post Offices within the jurisdiction of Postal Stores Depot obtain their supplies of Postage Stamps, Postal Stationery, and other type of Stamps, creditable to Postal Revenues on its sale, from the Postal Stores Depots wherever these exist. The Head post office shall follow end to end electronic process of procurement, sales, inventory, transfer, verification, etc., from Stores Depot using the application deployed in DOP from time to time. The Postal stores Depot which are responsible for procurement and supply of such stamps to Head Post Offices is as under³:

Sl.No	Name of the PSD	Circles to be served
1	PSD Guwahati	Assam Circle and North east Circle
2	PSD Patna	Bihar Circle and Jharkhand circle
3	PSD Delhi	Delhi Circle
4	PSD Ahmedabad	Gujarat Circle
5	PSD Jammu	Jammu and Kashmir Circle
6	PSD Bengaluru	Karnataka Circle
7	PSD Kochi	Kerala Circle
8	PSD Bhopal	Madhya Pradesh Circle and Chattisgarh Circle
9	PSD Bhubaneswar	Odisha Circle

³ Postal Directorate letter No.12.6/2016-UPE dated 25th August 2020.

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10	PSD Ludhiana	Punjab Circle, Haryana Circle, and Himachal Pradesh Circle
11	PSD Jaipur	Rajasthan
12	PSD Hyderabad	Andhra Pradesh & Telangana
13	PSD Kolkata	West Bengal Circle
14	PSD Lucknow	Uttar Pradesh and Uttarakhand
15	PSD Chennai	Tamil Nadu Circle

(b) On receipt of stamps and the Postal Stationery from the Postal Stores Depot, the Head Postmaster or any other person authorized in this behalf shall check and verify the articles received, with reference to the invoice/e-invoice, accompanying the package without any delay and return one copy of invoice, duly acknowledged to the officer-in-charge of the Stores Depot, immediately after verifying the stamp and stationery and not later than 3 days of the receipt of the supply.

(c) The face value of the articles received from the Postal Stores Depot shall, be entered in the Stock register as “Receipt from the Stores depots” and daily transfers, sales etc. be deducted from the stock for the unit. The Head Post Office shall furnish e-data⁴ to Circle PAO of the supply received from Postal stores Depot in a month depicting face value of stamps and Stationery. The corresponding sale value is brought into Daily Transaction Report for the day under relevant Head of Account.

(d) The Postal Stores Depot shall furnish the details of stamps supplied to Head Post offices in a month in e-format to the Circle Postal Accounts Office for verification to ensure that the supply is received at Head Post office and accounted in the stock register not later than 3 days of the receipt of each supply.

⁴ The circle PAO shall have access in the application to view for such checks and balances.

(e) Unserviceable stocks of stamps and stationery shall be exchanged for serviceable ones of the same kind from the Postal stores Depot. The surplus stocks of stamps and stationery shall be returned by the post offices to the Postal Stores Depot for exchange with other denomination of stamps actually required.

(f) The losses of stamps during transit or in Post Offices will be dealt with under the usual provisions, as contained in the "*Rules for the supply and Distribution of Stamps*" given in Appendix-2 of this Handbook.

Form of e-schedule⁵ of postage stamps/service stamps, etc. received from Postal Stores Depot by -----Head Post Office from Postal Stores Depot ----- during the month of-----

Sl.No.	Date of Receipt of Stamps	No. and date of Invoice with which Received	Value of		
			Postage stamps	Service stamps	Total

Signature of Postmaster

Supply of Commemorative Stamps

7.

(i) Commemorative stamps are supplied by Nasik Security Press to certain Philatelic Bureaus and Presidency Post offices. The following procedure should be followed by the Post Offices when they receive supplies of these stamps from Nasik Security Press:-

a. The Nasik Press will dispatch the supplies to the designated Post Office accompanied by an invoice in triplicate. One copy of the invoice shall also be forwarded direct to the Circle Postal Accounts Office of the Post Office by the press. PAO shall cross verify the

⁵ Manual procedure may be followed wherever Computerised system is not in vogue.

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accounting in stock register through e-stock register maintained by Head Post Offices concerned.

b. At the receiving office the packets containing the stamps will be opened in presence of the Postmaster or the concerned group officer.

c. The value of the stamps along with count as in the copy of invoice for various types of stamps will be taken to e-stock register on the same day.

d. Two acknowledged copies of the invoice will be returned to Nasik Press immediately on opening and verifying the supplies. The two copies should be marked first copy and second copy.

e. On the day of issue and subsequent days, these stamps should be supplied to the philatelic bureau of the Post office through electronic process and the stock transferred accordingly.

f. On transfer to other philatelic bureau, e-stock is updated and sales be accounted under the following heads.

1201-00-101-16-01-00	Sale of philatelic stamps through m/s e-bay.in
1201-00-101-16-03-00	Sale of philatelic stamps through bureau/POs/exhibitions
1201-00-101-16-04-00	Sale of philatelic stamps through outsourced agent
1201-00-101-16-06-00	Sale of philatelic stamps - organisation/institutions
1201-00-101-16-08-00	Sale of philatelic stamps through e-post office

g. It shall be ensured by the postmaster that sales for the day as in the system should correspond to the amount as credited in the respective head of account in the daily transaction report and e-schedules. Any charge on account of commission/incentive etc. will be debit against such credits.

h. It shall be ensured by the postmaster that closing balance as per stock register matches with the actual physical quantity as per the periodicity fixed.

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i. Postmasters should ensure that any sale proceeds through outsourced agent, organisations/institutions/ through bureau & exhibitions are brought to Books of account immediately.

j. Postmasters shall promptly receive and acknowledge the receipt of commemorative stamps whenever received from Bureau/Head Post Office and take stock immediately to the stock register. All invoices⁶ are kept in guard file serially numbered.

(ii) The Presidency Postmasters, Mumbai, Kolkata and Chennai will follow this procedure mutatis mutandis when they receive supply of postage stamps direct from the Central Stamps Store Nasik under the provisions of Note 2 below Rule 9 (ii) of the “Rule for the Supply and Distributions of Stamps.”

8. Postmasters will arrange for the sale of stamps held in stock by them in the manner laid down in Rule 45 of the Postal Manual, Volume VI, and must satisfy themselves, from time to time, that the stock held by the different officials/Dak Sevaks in their offices are correct. The name of each official to whom stamps are supplied and the value of the stamps given to him should be entered in a memo and he should be required to sign the memo against the entry of his name in acknowledgement of the receipt.

9. postmasters shall verify the correctness of e-stock and accounting of sales proceeds in the books of account thereon under sale of postage stamps, sale of service stamps, and Commemorative stamps as in para 7 (f) above for each month in the following format.

Sl. No	Description	Definitive stamps	Commemorative stamps	Service stamps	Others
1	Total value at the beginning of the month				

⁶ Includes e-invoices.

2	Received during the month				
3	Total of 1 and 2				
4	Transferred during the month ⁷				
5	Closing Balance				
6	Total of 4 and 5				
5	Sales during the month (3-6)				

10.

a. When postage stamps and stationery are lost or damaged, or become useless or obsolete, the value thereof should be written off under the orders of the competent authority. The stock account is updated accordingly.

b. When damaged, useless or obsolete postage stamps or stationery and commemorative stamps are held by a Postmaster, the orders of the competent authority should be obtained for to write off their value from the stock Register. In every case, a copy of the order is communicated to the Postal Accounts Office with a copy to PSD.

Philately:

11. Philately is an art of systematically collecting and studying stamps and postal stationeries including research activities on stamps & other philatelic products. Apart from commemorative stamps, the following are the various products offered by the Department of Posts

- a. First day covers
- b. Souvenir sheets
- c. Miniature sheets

⁷ Includes lost or damaged, or become useless or obsolete, the value thereof is written off under the orders of the competent Authority.

- d. Souvenir cards
 - e. Maxim cards
 - f. Stamp booklets, coil stamps
 - g. Collectors pack, thematic packs, souvenir packs
 - h. Presentation packs
 - i. Information sheets/cards
 - j. Cancellation on cards and on other items
 - k. Items of Postal stationery like acknowledgements card etc.
12. Definitive stamps are issued for day to day use as postage for availing postal services by customers and such stamps are reprinted when exhausted. Commemorative stamps issued to commemorate certain events, personalities, themes, flora, and fauna etc., and they are not reprinted when the stock is exhausted. Thematic or Topical stamps are special stamps issued on specific themes like birds, butterflies, wildlife, ships, aircraft, automobiles, architecture, science and technology, flora and fauna etc., provisional stamps are temporary issues often hastily prepared usually bearing surcharges or overprints resulting from change in Government, change in currency or change in postal rates/surcharges etc.,

Offices handling philatelic products

13. **Philatelic Bureau:** It is a branch of a HO or SO specifically setup by the Department to deal with the receipt and sale of all philatelic items like special/commemorative stamps, first day covers, special covers, new issues in definitive stamps, and new stationery etc., It also provides special cancellations on first day covers and special covers. It maintains upto date record and relevant information of all the issues for supply to the stamp collectors and intending purchasers. It maintains Philatelic deposit Accounts. The officer-in-charge or Postmasters concerned shall ensure that receipts are properly accounted for in the e-stock register, sales accounted in the days accounts of the office, proper inventory is maintained and closing balance of stock is kept securely.

14. **Philatelic Counters:** It is a counter for sale of philatelic items and is a part of the post office specially selected for the purpose. A philatelic counter is functioning in each Head post office. These counters, however, do not provide cancellation of first day covers or special covers, but a standard cancellation of “ First Day of Issue “ only, which is similar for all the philatelic issues. These counters offer registration facility for opening Philatelic Deposit account with supply of material by the Parent bureau.

15. **Philately Deposit Account scheme:**

Philatelic Bureau, Philatelic counter of HO, and selected SOs are authorised to open and maintain Philatelic Deposit Accounts by which philatelic account holders can get commemorative/special issue of stamps, FDCs, information sheet and new postal stationery soon after their issue, based on preferences indicated at the time of opening the account. They can also get philatelic items issued by other philatelic bureaus and post offices through their bureau where their accounts stand. An amount of Rs.200/- has been prescribed as Security deposit⁸ in Philatelic Deposit Account, failure of it, no supplies will be made to PDA holders. Officer-in-charge/postmasters concerned shall ensure that proper e-ledger/ledger of PDA account holders are maintained, issue accounted for and ensure corresponding deposit amount from the ledger is debited and credit given to the relevant Philately Head of account for the day, stock is correct at the end of each day. Detailed rulings are available in the Standard operating procedure issued by the Philately Division of the Postal Directorate. First week of every month, the philatelic items are sent to the account holder by service registered post subject to availability of balance in the account in excess of Rs.200. In case of philately deposits are received through electronically, the Nodal Office –Sansad Marg HPO shall follow the provisional accounting procedure described in Postal Directorate letter No PA/BK/e-PDA/2021-22 dated 30-11-2021.

⁸ Philately Division letter No. 46-1/2015-Phli dated 17-11-2016.

16. **Special Covers:** An event which is not nationally important enough to be commemorated by issue of commemorative/special stamp or for which a stamp cannot be accommodated in the annual issue programme is commemorated by the Department by issue of special covers which can be cancelled with a special cancellation at the post office selected for the purpose. The charges as prescribed from time to time by Philately Division of Directorate shall be collected and credited to the Heads of accounts as mentioned herein. Such portion of special covers which are available for sale in the philately counter be on each issue is taken to stock, for which numerical account of issue, closing balance be maintained in the manual or electronic format using the application which is in force.

17. **My Stamp:** It is the brand name for personalised sheets of commemorative postage stamps of India post. The personalisation is achieved by printing a thumb nail photograph of the customer images and logo of institutions, or images of artwork, heritage buildings, famous tourist places, historical cities, wildlife, other animals and birds etc., alongside the selected commemorative stamp. This scheme is available in selected philatelic bureau and counters/important post offices/post offices situated at tourist places. The discount structure for My stamp is for purchase of 2-100 my stamp sheet let is at 10% and for purchase of more than 100 My stamp sheet lets will be 20%. *Discount of 20% will be allowed only on additional sheet lets over 100.* Corporate customers need to mandatorily order for minimum 5000 quantity for which 20% discount is available. Details are available in guidelines⁹ issued by Philately Division of the Directorate.

18. The Head of account under which sale proceeds are credited is as depicted below. The concerned Officer in Charge /Postmasters have to ensure that daily sales have been posted correctly in the daily transaction report

⁹ Philately Division letter No. 46-10/202-phil/ dated 25-02-2020.

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Major Head	Sub MH	Minor Head	Sub Head	Sub Detailed Head	Object Head	Description
1201	00	101	16	01	00	Sale of philatelic stamps through M/s e-bay.in
1201	00	101	16	02	00	Payment of commission to m/s e-bay.in for sale of philately stamps
1201	00	101	16	03	00	Sale of philatelic stamps through Bureaux /POS/exhibition
1201	00	101	16	04	00	Sale of philatelic stamps through outsourced agent
1201	00	101	16	05	00	Payment of commission to outsourced agents for sale philately stamps
1201	00	101	16	06	00	Sale of philatelic stamps - organisations/institutions
1201	00	101	16	07	00	payment of commission to other organisation/institutions -sale philately stamps
1201	00	101	16	08	00	Sale of philatelic stamps through e-post office
1201	00	101	20	01	00	Sale of my stamps through philatelic bureaux/counters
1201	00	101	20	02	00	Payment of commission paid to postal assistant for sale of My stamps
1201	00	101	20	03	00	Sale of my stamps through outsourced agents
1201	00	101	20	04	00	Payment of commission paid to outsourced agents for sale of My stamps
1201	00	101	20	05	00	Sale of my stamps through other institutions/tie-up
1201	00	101	20	06	00	Payment of commission paid to other institutions/tie-up
1201	00	800	37	01	00	Sale of special stamps and other materials
1201	00	800	37	02	00	Sale philately ancillaries including FDC brochure presentation packs

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1201	00	800	37	03	00	Sale philately ancillaries including FDC brochure presentation packs
1201	00	800	37	04	00	Ded commission outsourced agents-sale philately ancillary
1201	00	800	37	05	00	Sale philately ancillaries including FDC brochure pre packs albums etc.
1201	00	800	37	06	00	Payment of commission to other organisation/institutions/sale-philatelic ancillaries
1201	00	800	37	07	00	Sale philatelic ancillaries through e-post office
1201	00	800	37	08	00	Sale of philatelic sovereign special stamps/material

Railway Mail Service Offices

19. The supply of required stamps as per the authorised limit shall be made by the designated post office as advance supply to mail office of the Railway Mail Service, Sub- Record officer or Head Record officer having Mail Office under him and such advance shall be shown in the designated post office as advance to such offices akin to advance made to counter Postal assistants and post office is required to obtain a receipt countersigned by the Superintendent, Railway Mail Service for the value of the stamps supplied to him. The separate receipts of Sub Record officer or Head record officer having Mail Offices under them should be renewed on the 1st April each year and also whenever the charge of Sub-Record Office or Head Record Office is transferred from one officer to another. The replenishment of stamps consequent on sales shall be by purchase of stamps by cash in the designated post office counters as and when required. This procedure shall be followed by other similar offices/units which require stamps for Post Office business purpose and office-in-charge of such units are responsible for total advance made by designated Post Office including its safe custody.

Chapter III

Revenue Receipts

Postal Revenue

20. The Department earns revenue under Major Head 1201 (The First Four digits of 15 digit CGA Head of Account). The areas include sale of the following products and services from segments like mail operation (Traditional and Business Development), Postal savings Bank Operations and other allied services. The Sub Major Head (The next two digits of major Head) for DOP is 00. The Minor Head (The next three digits from Sub Major Head) 101, 102, 108, 200, 800, 201 accommodates Traditional & BD product Revenue, Commission on Money order/IPO Commission on PRRS, Other services including management of SB and Certificates, other receipts, and net receipts from other Postal administration respectively. The remuneration available from Postal Life Insurance Fund segment is taken as Deduct working expenses of DOP. Any refunds or charges not covered under separate budget head is debitible to the respective product or services Head under which revenue is earned & accounted for in the books of DOP.

Sl. No	Description of products and services
1.	Postage realised in cash for ordinary services
2.	Speed post-Documents
3.	Speed post- cash on delivery fee
4.	Revenue realised under business reply speed post articles
5.	Business post.
6.	Greeting post
7.	Direct post
8.	Postage realised in cash for Mass Mailing Services.
9.	Postage realized in cash for one India one rate speed post
10.	Bill mail service
11.	Sale of postage stamps
12.	Sale of service stamps.

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13. Postage realised in cash on account of e-post services (rate per page).
 14. Postage realised in cash through mail business centre for free post services.
 15. Registration fee for free post services.
 16. Renewal fee for free post service.
 17. Advance deposit for free post service.
 18. Handling charges for free post services.
 19. Postage realised for mail business service for e-iod
 20. Postage realised for National bill Mail service.
 21. PRC for print to post service
 22. Over-night parcel post
 23. Business parcel
 24. Business parcel cash on delivery fee
 25. Insurance charges for business parcel
 26. PRC through RMFM
 27. Speed post-e.commerce revenue
 28. PRC speed post- e.commerce- COD
 29. PRC speed post-e.commerce-non COD
 30. Cod fee e-commerce speed post
 31. Business parcel e commerce revenue
 32. Business parcel e commerce COD revenue
 33. Business parcel e commerce non COD revenue
 34. Cod fee business parcel e commerce COD
 35. PRC for international express mail service (EMS)
 36. PRC for international parcel
 37. PRC for international letters (Registered)
 38. PRC for international app e-packet service
 39. Speed post parcel
 40. Cash on delivery fees speed post parcel
 41. Insurance charges for speed post parcel
 42. Proof of Delivery fee speed post parcel
 43. Registered parcel
 44. Acknowledgement fee registered parcel
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45. Insurance charges for registered parcel
 46. Registered letter/article
 47. Acknowledgement fee registered letter/article
 48. Insurance charges for registered letter/article
 49. India post global express revenue- DOP share
 50. Commission on Indian postal orders
 51. Commission on field postal orders
 52. Commission on international foreign service money orders
 53. Commission/remuneration/delivery charge on IFS Money orders.
 54. Commission on eMO
 55. Service charges on sale and cancellation of railway tickets through post offices
 56. Post boxes & bags
 57. Rent & taxes
 58. Service charges recovered from officials occupying free and rented quarters in government buildings.
 59. Rent recovered from officers occupying a portion of private building rented for office cum residential purposes. & rent of buildings also.
 60. Recoveries from other govt. Departments for service rendered
 61. Advertisement receipts
 62. Registration fee for cable TV operators & registrants.
 63. Commission for Railway Tickets reservation at Srinagar GPO
 64. Commission realized on a/c of Revenue stamps
 65. Remuneration for workers wage account for MGNREGA
 66. Retail post
 67. Receipts on account of logistics post (surface)
 68. Receipts on account of logistics post (Air Services)
 69. Recoveries from mail motor contractors for the privilege of carrying mails.
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70. Commission collected in case of old age pension paid , received from State Governments
 71. Commission received for payment of wages to NERGA workers
 72. Commission/upfront charges under new pension system
 73. Commission realised on sale of gold coin
 74. Commission on UIDAI project
 75. Interest on delayed remittance of DOP dues from money gram
 76. Commission on a/c of international money transactions of money gram
 77. Commission on account of international money transfer of money gram
 78. Commissions on a/c of IMT transactions of WUMT
 79. Income/DOP share on a/c of PMJJBY
 80. Share of DOP on account of Pradhan Mantri suraksha Bima Yojana received from National Ins Corporation
 81. Handling charges of DOP received from PFRDA and incentive payable to staff entrusted with the work of AP
 82. Commission /share DOP on a/c of sale of sovereign gold bonds
 83. Gain by exchange on account of international electronic money order
 84. Revenue from CSC service
 85. Net receipts from other postal administration
 86. Other receipts
 87. Other items- misc.
 88. Examination fee etc.
 89. Fees for communication of marks to candidates in respect of recruitment examination conducted by the department.
 90. Sale of publications & blank forms
 91. Sale proceeds of printed rule books and application form in respect of examination conducted by the department.
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92. Fees for sale of posts publication on loan to examining viz. 1/3rd of the cost of the books where refund of 2/3 of the cost is granted otherwise the whole cost.
93. Receipts under contributory health scheme for govt. Servants
94. Sale proceeds of VPMO forms
95. Forfeited money orders
96. Forfeited Indian postal orders
97. Contributions for leave salary & pension benefits
98. Contribution & recoveries towards pension and other retirement benefits
99. Commission for collection of premia on behalf of LIC.
100. Sale proceeds of identity cards & plastic covers
101. Recoveries on account of lost damages on insured articles
102. Recoveries on account of mail robberies
103. Proceeds from sale of waste paper dead stock etc.
104. Special recoveries from private individuals etc. On account of experimental offices.
105. Sums found excess in counters/treasuries/letter boxes
106. Sale proceeds of post office compound products.
107. "Value of postage stamps and unused post cards
108. Excess credit or short charge on a/c of Indian postal orders.
109. Short payments on a/c of saving bank money orders and cash certificate transactions.
110. Miscellaneous sums paid into post office by railway mail service officers.
111. Overhead charges on supplies of stamps and seals made by the postal seals office Aligarh.
112. "Postal fee on outward parcels liable to customs duty and 3% commission on sale proceeds of abandoned parcels recovered from the customs departments. *Also credits custom duty on account of postal fee*
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113. Recoveries on account of penal interest charged on the outstanding LTC/TA advances.
114. Fees from contractors.
115. Unpaid amounts on the closure of saving bank accounts.
116. Credits for the cost of making goods the damage done by the hostile tribe's men to the postal assets of the postal department.
117. Recoveries on account of wards and recoveries on a/c of travelling allowances for medical examination for postal life insurance in previous years.
118. Credits erroneously taken to saving bank depositor and adjusted by transfer entry to this head.
119. Amount at credit of a saving bank depositor drawn as per audit office instructions but not paid for want of information about the whereabouts of the depositor.
120. Share due to government on a/c of fee received by government servants for work done for private bodies.
121. Sale proceeds of Assets
122. Unexplained differences in the customs duty ledger with the sanction of DG (post) when the balance is credit more.
123. Excess credit or short debit on a/c of custom duty on inward foreign male articles as well as outward prepaid parcels.
124. Fee recovered from a government servant for supplying copy of service book on his quitting service.
125. Fee for the issue of a certificate of discharge for PO certificate.
126. Excess sale proceeds of depreciated value of assets abandoned /dismantled /sold /replaced /reconstructed.
127. Fee for the application for registration of a second nomination or of any variation in nomination or cancellation thereof.
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128. Dividends on share capital received from postal co-operative societies.
129. Postage realised for sale of philatelic stamps through m/s e-bay.in
130. Sale of philatelic stamps through philatelic bureaux/counters/POS/ exhibitions
131. Sale of philatelic stamps through outsourced agents
132. Sale of philatelic stamps through other organizations/institutions
133. Sale of philatelic stamps through e-post office
134. Sale of my stamps through philatelic bureaux/counters/POS/exhibitions
135. Sale of my stamps through outsourced agents
136. Sale of philatelic stamps through other institutions/tie-ups
137. Sale of special stamps and other materials
138. Sale of philatelic ancillaries including FDC brochure presentation packs albums etc.
139. Sale of philatelic ancillaries including FDC brochure presentation packs albums etc. through outsourcing agents
140. Sale of philatelic ancillaries including FDC brochure presentation packs albums etc. through other or outsourcing agents
141. Sale of philatelic ancillaries through e-post office
142. Sale of philatelic souvenirs
143. Interest on delayed reimbursement of DOP dues recd. From WUFSI
144. Other services and service fees
145. Other biometric/demography updation
146. Aadhar printout colour
147. Aadhar printout black and white
148. New Aadhar enrolment
149. Mandatory biometric updation of children
150. Market place commission
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151.	Fixed closing fees
152.	Commission/remuneration for sale of tickets for road transport corporation
153.	Sale of surveys
154.	Fee for verification of addresses
155.	Retail post charges payable to the department from sale of parcel boxes and envelopes on sale or ret
156.	Amount realised for issue of post office identity cards e-bills,(BSNL, Airtel, Education ,Finance, RTO,
157.	Telecom , Electricity, Water supply , Property tax, Income tax departments etc.
158.	Commission on collection of bills of m/s mobi link
159.	Media post
160.	Commission on sale of international (STIC) i-card application forms& hand books
161.	Management of SB Accounts
162.	Management of cash certificates-Discharges
163.	Maintenance, revival & service charges in r/o silent account
164.	Interchange fee received from other Bank customers for interoperable ATM transactions

Postage collections

The postage collection is done through any of the following modes for the services rendered by Department of Posts:

Cash

Cheque and DD

Digital modes¹⁰- Debit/credit card, Net banking, UPI Payments, live QR/QR code, POSB debit, etc.

Franking

Book Now Pay Later and advance payments.

¹⁰ Wherever applicable

Posting of Registered Newspaper without prepayment of postage

The amount of the recoveries referred to in above rule 15 and 16, should be credited to Head Postage realised in cash for ordinary services and the memorandum ACG 46 transferred by the Assistant Postmaster to the accountant being treated as a voucher in support of the credit in the Post office accounts.

Registered Newspapers may be granted by the Head of Circle / Head of the Regions as the case may be, licenses to post their newspapers without pre-payment of postage under certain conditions in accordance with Rule 136 post office Guide Part-I. As soon as license has been issued, an intimation should be sent by the Head of circle and Head of the region as the case may be to the Postal Accounts office concerned regarding the name of the newspaper organization and the amount of Security Deposits accepted from it as well as the form in which accepted. If licenses so issued are cancelled, these facts may be intimated to the circle Postal Accounts office by Circle office / Regional office.

The article posted under this arrangement must be accompanied by an invoice in duplicate in the prescribed form as in Rule 136 of Post Office Guide, Part-I. The Postmaster should properly check the entries in the invoice with the articles posted, retain the original copy of the invoice and return the duplicate to the customer after it has been duly signed and date stamped.

The office of posting will prepare fortnightly (i.e. for 1st to 15th and 16th to the end of each month) bills in form MS-98 showing the total amount of postage payable for each date as shown in the invoices and present the bill to the newspaper on the 16th and 1st of each month. A copy of the bill will be forwarded at the same time to the Head office where necessary and the Postal Accounts office to enable it to watch the credit. The amount realized will be credited under the Head Postage realised in cash for ordinary services. The Post office will keep a close watch on the receipt of the amount within the prescribed

period and in the case of non-payment, report the matter at once to the Divisional Head/Postmaster General who will cause immediate steps to recover the amount by appropriate means.

The license should be deemed to have been cancelled, if the bill remains unpaid by the end of the fortnight following the fortnight to which it relates.

Franking services

21. A postal franking machine is a stamping machine intended to stamp impressions of dies of approved design on private and official postal articles in payment of postage and postal fees Any one (individual, organization) can use the franking services subject to the condition that they hold a valid license issued by Postal Authorities for using franking machines. The Fee for applying for a new license is Rs. 375. Renewal Fee for the expired license is Rs.475. This will be a postal receipt and credited to 1201-00-800-42-35-00.

The Licensing Authority will be the authority that is authorized to issue/ renew /suspend/ cancel license for the Franking Machine from time to time. This shall be the Head of the Postal Division or independent Gazetted Postmaster of the office, or Directors Mumbai, Kolkata and New Delhi GPO or Officer Commanding Postal/ SDS Unit/ SBPO within whose jurisdiction the machine is located.

The following services are available at designated post offices:

1. Pay License fee for new/renewal of License
2. Apply for new Franking Machine License
3. Apply for renewal of Franking Machine License
4. Apply for cancellation of License/Franking Machine
5. Apply for change in address of Franking Machine
6. Recharge of Franking Machines

7. Refunds in case of mutilated impressions etc. less 5% commission

8. Availing rebate as applicable for normal and providing electronic data.

India Post Provides License in three categories for using Franking machines:

a. Individual- An Individual licensee will be a person / firm or organization who uses the franking machines for his / its own mail or those of his/its sister concerns. Sister Concern is one functioning in the same premises as that of the licensee/applicant and If corporate, the holding or a subsidiary company, or a company having a common Chairman or Managing Director or If proprietary, owned wholly or in partnership by a common owner.

b. Commercial- The Franking Machine User can avail Commercial License only if he submitted a list of clients along with their consent letters on whose behalf he wants to frank the mail. The Commercial Licensee may be:

i) A Mailing Agent who is a person, a firm or a company performing the work of sending articles through the Post Office on behalf and in the name of a third party for mutually agreed remuneration or,

ii) A Registrar who is a person, firm or a company performing the work of sending articles through the Post Office on behalf of a third party but in the name of the Registrar on mutually agreed remuneration.

c. Departmental - exclusively for Department of Posts. However, customers can apply for Individual and commercial licenses.

Franking machine license is valid for 5 years after date of license generation request. The license will expire automatically after 5 years. To renew license customer have to raise renew request for particular license and pay renewal fee for the same. The minimum recharge amount stands at Rs.2000. Minimum amount of advance

payment for subsequent deposits for resetting of franking machine will be Rs. 1000/- (One thousand only) + multiple of Rs. 100/-.

Advance payment for resetting of franking machine will be initially taken to 8446-deposit Head and once service is provided, at the time of booking, deposit account is debited and contra credit will be given to DOP products & service for which service is provided. In case of franking utilised for ordinary mails, it will be credited to PRC-through RMFM.1201-00-101-23-01-00.

Book Now pay Later Facility:

22.

a. Bulk customers is eligible for credit facility to avail Speed post and Business Post facility provided they enters in to an agreement with the Department. Bulk customer is defined as anyone who provides Rs. 10,000 worth of speed post business or business post or combination of both in calendar month at a Speed Post booking office or any other location identified by DOP. .

b. The bulk customer will have to enter into an agreement with the designated authority. On getting approval, the customer other than customer exempted from paying Bank Guarantee shall have to produce Bank Guarantee. The contract will be applicable for a period of one year and approving authority shall renew the contract on an annual basis.

c. The BNPL bill will be prepared on a monthly basis (Calendar month) by the office of posting. The invoice will be after deduction of eligible discount plus statutory taxes applicable from time to time. The bill will be raised by 7th day of the following month (bill date). The bulk customer shall pay the bill amount in full on or before last day of the month in which bill is raised.

d. In case the customer fails to make the payment by the due date, penalty at the rate of 12% per annum on the amount of the bill amount shall be imposed from the bill date.

e. In case, the bulk customer chooses not to avail the credit facility and to make full payment at the time of Speed Post articles, he/she will be eligible for discount of the speed post business provided by him in a calendar month is Rs 50,000 and above or more.

f. The discount structure and other points are as under:

Monthly Speed Post business	Discount
Rs 50,001/- to 5,00,000/-	10 %
Rs 5,00,001/- to 25,00,000/-	15 %
Rs 25,00,001/- to 100,00,000/-	20 %
Rs 100,00,001/- to 500,00,000/-	25 %
Above Rs 500,00,000/-	30 %
<ul style="list-style-type: none"> ● 1% additional discount to those customers who either avail advance deposit facility or make payment at the time of booking. ● 2% additional discount for customers having monthly revenue more than 25 lakh who either avail advance deposit facility or make payment at the time of booking. ● Booking data is to be made available to the booking office in electronic format as prescribed. ● In case booking data received with a paper manifest only without soft copy, the discount would be reduced by half. 	

g. The overall facility that a registered customer may avail comprises the following :

- ✓ Volume discount
- ✓ Credit Facility
- ✓ Monthly billing
- ✓ Fortnightly billing for customers providing monthly business more than Rs 50 lakh
- ✓ Flexible modes of payment
- ✓ Book Now Pay Later
- ✓ Advance Payment
- ✓ Payment at the time of booking
- ✓ Free pick up
- ✓ National Account Facility
- ✓ Customized MIS and account management
- ✓ Cash-on- Delivery facility
- ✓ Open speed post account and track status of articles in bulk.

h. Detail Rulings of the feature are available in the Standard Operating procedure and accounting procedure issued by Business Development Directorate and PA wing of the Postal Directorate respectively. In case customer pays advance deposit, initially it will be taken to Major Head 8446 Deposits and on issue of monthly invoice respective product will be given credit by giving contra debit to Major Head 8446 Deposits. Each registered customer will have sub ledger facility which depicts the status of customer account and balance.

Unpaid postage

23.

a. Unpaid and insufficiently paid letters and newspapers are taxed by Postmaster and the amounts so realized are credited in accounts of the offices of the delivery under the head “Postage realised in cash for ordinary services” (1201-00-101-01-01-00) and if the postal articles are redirected to or sent to the Returned letter office, the postmaster is personally responsible for the faithful and correct

performance of the duties in connection with the realization of this revenue.

Postal receipt

24. The various sources of postal receipts have been depicted in Rule 13 above, from various segments like postal operations, Financial Services, Post Office Insurance services and other allied services operating third party transactions.

1. Postage realised in cash for ordinary services

Postage realised in *cash for ordinary services only* like, sale of postcard, Inland Letter card, Embossed envelope, letter post, Book Packet containing printed books only, Book Pattern and sample packets, Book packets containing periodicals registered with Press registrar of India, registered Newspaper, Registration, Parcels, Recall of Postal articles, late fee for booking Registered and unregistered articles, Air mail fee, Unpaid postage, etc. are brought under this head. The revenue on Registered Parcel, Acknowledgement fee registered parcel , Insurance charges for registered parcel, Registered letter/article, Acknowledgement fee registered letter/article, Insurance charges for registered letter/article, are brought under this head. The Head of Account is 1201-00-101-01-01-00-Postage realised in cash for ordinary services.

2. Speed Post

The revenue under these services is from the following categories.

- (i) Speed post-Document
- (ii) Speed post- cash on delivery fee
- (iii) Revenue realised under business reply speed post articles
- (iv) Postage realized in cash for one India one rate speed post
- (v) Speed post-e.commerce revenue
- (vi) PRC speed post- e.commerce- COD

- (vii) PRC speed post-e.commerce-non COD
- (viii) Cod fee e-commerce speed post
- (ix) Speed post parcel
- (x) Cash on delivery fees speed post parcel
- (xi) Insurance charges for speed post parcel
- (xii) Proof of Delivery fee speed post parcel

Domestic Speed Post (Document & parcel) , provides affordable Local & distance based service having varied features like Insurance, Pick up, Book Now pay later, Cash On Delivery, Volume based Discounts, and compensation for delay in service or loss of article etc. The registered customers are having facility to pay advance amount against which booking can be done subsequently. International Speed Post articles/EMS can be booked in all the Departmental Post offices across the country. Apart from off-line transactions, booking can be done digitally as online transactions. Detailed Rules on the subject is available in the Standard Operating and accounting procedure issued by Business Development Directorate and PA wing of the Postal Directorate respectively from time to time.

The respective Postmasters handling registered customers shall ensure that the receipts under these heads are promptly brought to accounts especially accounting BNPL customers dues on payment, adjustment of advance payment of registered customers against invoice, incorporation of COD fee is realised, and brought to account. Any digital payments including direct payment into Postmasters Bank Remittance account are brought to Post Office account without loss of time. The Postmaster shall check the receipt entries in the bank account on day to day basis and any direct payments by registered customers into the account be brought to account by clearing the outstanding against the relevant customer. The corresponding Heads of account under which Speed post postal receipts is accounted is given in Table-1.

Table-1

Description
<ul style="list-style-type: none"> • Speed post-Document • Speed post- Cash on Delivery fee • Revenue realised under business reply speed post articles • Postage realized in cash for one India one rate speed post • Speed post-e.commerce revenue • PRC speed post- e.commerce- COD • PRC speed post-e.commerce-non COD • Cod fee e-commerce speed post • Speed post parcel • Cash on delivery fees speed post parcel • Insurance charges for speed post parcel • Proof of Delivery fee speed post parcel

3. Business post

Business Post provides complete mailing solutions right from mail preparation to mail delivery, ideal for small businesses as well as large companies. Customers can choose from a range of cost-effective and professional mailing services, including collection of mail from customer premises, franking, inserting, sealing and addressing etc. to meet their specific business needs. India Post has set up Business Post Centres in major cities specially to handle Business Post Consignments. Business Post services can also be set up in the customer's premises where the mail volumes are very large. Detailed Rules on the subject is available in the Standard Operating and accounting procedure issued by Business Development Directorate and PA wing of the Postal Directorate respectively from time to time. The Revenue is to be credited to Head of Account 1201-00-101-03-

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01-00- Business Post. The Postmasters or officer-in-charge of the respective unit shall ensure that corresponding Business Post revenue is accounted for against the activity performed under Business Post.

Sl.No.	Activity	Business Post rates effective from 01-04-2015 (In Rs.)	
		Un-Registered	Registered
1	Collection from Premises	0.30	0.50
2	Franking	0.40	0.50
3	Addressing	0.50	0.50
4	Sealing	0.20	0.20
5	For Inserting(per insertion)	0.20	0.20
6	For Folding before insertion	0.10	0.20
7	For Continuous stationery that requires cutting	0.05	0.05
8	For pasting pre-gummed computerized address label	0.05	0.05
9	Pasting computerized address labels that are not pre gummed	0.10	0.10
10	For insertions that are to be matched with address on the envelope	0.15	0.15
11	Special handling for articles weighing upto 100 grams	0.30	0.70
12	Special handling for every additional 100 grams or part	0.20	0.20

4. Logistics Post

Logistics Post manages the entire value chain from collection to storage to transmission to distribution across the country. Consignments either in full truck load (FTL) or Less than a Truck Load (LTL), one parcel or multi-parcels, based on their requirements. Logistics Post uses a special network for carrying and delivering packages and consignments across the nation. It moves the shipments by road, rail and air and ensures safe and timely delivery. Exclusive Logistics Post Centres have been established across the country to service transmission and distribution needs. Consignments are transmitted by road, rail or air depending upon the requirements of the customer. Warehousing options for storage of consignments prior to dispatch/ delivery available for customers. Order processing and order management solutions also available that takes a "whole of business" approach. Logistics Post will make the entire Logistics operations smooth by providing 'pick and pack' facilities based on specific requirements of the customers. Each consignment will be packed with the specific goods, as desired by the customer. Return services available under Logistics Post. The Heads of Account for Logistic Post by surface and by Air are 1201-00-800-13-01-00 and 1201-00-800-13-02-00 respectively. Detailed Rules on the subject is available in the Standard Operating and accounting procedure issued by Parcel Directorate and PA wing of the Postal Directorate respectively from time to time.

5. Business Parcel

Business Parcel is a premium surface service wherein postage or tariff for the parcel shall be determined with the reference to weight i.e. gross weight or volumetric weight whichever is more and with attractive volume discounts. Cash on Delivery service available for Bulk customers, especially e-commerce players who can avail of cash on delivery facility for upto INR 50,000. Detailed Rules on the subject is available in the Standard Operating and accounting procedure issued by Parcel Directorate and PA wing of the Postal Directorate

respectively from time to time. The Revenue collections on account of business parcel and Business parcel COD is credited to Head of account 1201-00-101-22-01-00 & 1201-00-101-22-02-00 respectively. The revenue collections on account of Business parcel e-commerce revenue and COD fee on it is classified to 1201-00-101-24-13-00 and 1201-00-101-24-14-00 respectively. The insurance charges on Business Parcel are credited to-1201-00-101-22-03-00. The postmasters concerned or officer-in-charge of the Nodal office responsible for crediting BP COD shall ensure that it is credited to Post Office accounts on the day of its realisation.

6. Cash on Delivery

In order to meet the requirement of bulk customers for collection of amount for costlier goods, Cash on Delivery facility is available which provides collection of amount up to Rs. 50,000/- at the time of delivery of consignments. The fee collected is credited to respective product COD fee Head of account as mentioned in the product concerned. It shall be the responsibility of respective payment office or nodal office to ensure proper accounting of COD fee as prescribed in the operating procedure issued by Business Development Directorate & parcel Directorate. Cash on Delivery facility shall be available to speed Parcel, Business Parcel and Speed Post document customers subject to the following conditions, namely:

- a. Customer is a contractual customer and has agreement with the Department for transmission Cash on Delivery articles.
- b. Amount specified for recovery from addressee in the case of any such postal article shall not exceed fifty thousand rupees (Rs. 50,000/-) and shall not include a fraction of rupee.
- c. Such articles do not contain coupons, tickets, certificates or introductions designed for the sale of goods on what is known as the Snowball System.
- d. In addition to postage, insurance fee wherever leviable, the sender of the postal article intended to be transmitted by post as Cash

on Delivery article shall be required to pay the following additional fee on delivery of such postal article:

Additional Fee	
Amount to be recovered from addressee	Schedule of fee
Up to Rs.5,000/-	2% of the amount recovered or Rs. 50/- whichever is more
Above Rs.5,000/-	Rs. 100/- + 1% of amount exceeding Rs. 5,000/-

e. The above fee shall be exclusive of taxes and the taxes, if leviable, have to be paid extra as notified by the Central Government from time to time.

f. Insurance of Cash on Delivery articles shall not be compulsory irrespective of amount of recovery from addressee.

g. Amount, recovered from addressee on delivery of such article by post, shall be remitted to the sender through ePayment.

7. Direct Post

Direct Post is the un-addressed component of Direct Mail, and would comprise of un-addressed postal articles like letters, cards, brochures, questionnaires, pamphlets, samples, promotional items like CDs/Pen Drives and Cassettes etc., coupons, posters, mailers or any other form of printed communication that is not prohibited by the Indian Post Office Act 1898 or Indian Post Office Rules 1933. A minimum quantity of 1000 pieces can be accepted under the 'Direct Post'. These will be accepted in bulk in designated offices and will not be posted in a letter box. In case of articles meant for delivery in other towns, Direct Post articles would be accepted in PIN Code wise bundles. The price for the Direct Post articles is as follows and is creditable to the Head of account: 1201-00-101-06-00-00.

Price of 1 Direct Post Article	Per Article for 1st 20 grams		Per article (for every additional 20 grams or part thereof)
	Local	Inter City	
	Rs. 1.50	Rs. 2.00	Rs. 1.00 For both local and inter-city articles

Where Direct Post articles are tendered in quantities of over 50000, a discount to the sender, or commission to the concerned advertising agency, of 5% would be admissible.

8. Media Post

India Post offers a unique advertisement concept to help the Indian corporate and the Government organizations reach potential customers through Media Post. Media Post offers a range of advertising mediums such as Postal Stationery, Postal Premises etc. The tariff includes,

Media	Rate(per price)		Advertis ement space (in Cm)	Minimum order quantity
	Single Colour	Multi- Colour		
Post Card	10 paise	20 paise	3*2.2	One million pieces for multi-colour advertisements 0.5 million pieces for single colour advertisements
Inland Letter Card	15 paise	30 paise	9*2.5	
Aerogram me	20 paise	40 paise	4*5.5	
Envelopes	-	30 paise	9*2.5	

Meghdoot Post Card	-	200 paise	9*6.5	One Lakh pieces
Money Order Forms	10 paise	-	2*4.25	1 million
Post Office savings pass books	10 paise	-	9*2.25	0.5 million

9. Bill Mail service

Communications in the nature of financial statements, bills, monthly account bills or any such other items of similar nature may be posted by a service provider to customers at least once in 90 days under this service. The Bill Mail Service does not include communication in the nature of letter mail or having personal communication or exclusive commercial publicity material. Inclusions (those permitted under Direct Post) are permitted at ₹ 0.25 per insertion. The minimum quantity of articles to be posted at a time is 5000. Rate of postage will be ₹ 3.00 for a weight not exceeding 50 grams and ₹ 2.00 for additional 50 grams or a fraction thereof. The customer is required to hand over Bill Mail, which is fully sorted pin code wise and bundled delivery post office wise at the identified Post Offices. There is no credit facility. Detailed rulings along with SOP and SAP are issued by Business Development Directorate and PA wing of the Postal Directorate. The revenue collections are classified under 1201-00-101-09-00-00 and 1201-00-101-15-00-00 for PRC-Bill Mail service and PRC-National Bill mail service respectively.

10. Free Post Services

"Free Post" is a product to offer special numerical codes to persons/organizations who may like to receive responses/orders without having to supply reply cards, labels or envelopers to their

prospective customers. The prospective customers would be able to send their responses/orders (a) without a reply card/label/envelope having been supplied to them,(b) without having to pay any postage, and(c)by writing just the free Post Code, without any address. This, however, does not preclude the persons/organisations availing of Free Post facility, to supply reply card/label/envelope to its prospective clients. They may write their address or Free Post Code or both on such reply cards/labels/envelops. In case they write the Free Post code or both, i.e. address plus Free Post code, the article will be treated as a free post article. The various components of postal receipts under includes Registration and its renewal fee, Postage collection on free post articles and any other handling charges that Department may charge from time to time. Free Post services are normally available at Mail Business centres. The various components of revenue under Free post service includes, Postage realised in cash through mail business centre for free post services, Registration fee for free post services, Renewal fee for free post service, Handling charges for free post services. The various accounts under which the transactions are classified is given in Table-2.

Table-2

Sl.No.	Description
1	Postage realised in cash through mail business centre for free post services.
2	Registration fee for free post services.
3	Renewal fee for free post service.
4	Advance deposit for free post service.
5	Handling charges for free post services.

11. International mail services

International mail products includes International letters, (letters, Small packets, printed papers, Airmail postcard, Aerogramme, mail

bag), EMS/International speed post, International Air parcel, International Tracked packets, export of commercial items through postal channel for which separate tariff is prescribed. The postal receipts under these transactions are classified as in Table-3

Table-3

Sl.No	Description
1	PRC for international express mail service (EMS)
2	PRC for international parcel
3	PRC for international letters (Registered)
4	PRC for international app e-packet service

12. Commission on e-Money Orders

e-Money order is an order issued by the Post Office for the payment of a sum of money to the person whose name the money order is sent through the agency of the Post Office. Commission on e-Money orders issued from post offices is realised from remitters, at the rates prescribed in the Indian Post Office Rules, 1933. Detailed Rules on the subject are given in the Chapter II of the Postal Manual Volume-II. The eMO commission is credited to Head of Account 1201-00-102-10-00-00.

12. Commission on IFS money order

The service is operational with La Poste Group, France and UAE. The revenue thereon is credited to Head of Account 1201-00-102-07-00-00.

13. Rent of Post Boxes and bags

DOP provides service of renting post boxes and bags entitling the renters to receive delivery of postal articles received to their address in

a post box or bag on payment such fees and on such terms and conditions as laid down in the Post office Guide. The fee so collected will be credited to Head of Account 1201-00-200-05-00-00

14. Commission on sale of Indian Postal orders

Commission on Indian Postal orders sold at post offices is realized at the prescribed rate from the purchasers in addition to the face value of the orders sold. The total value and the total commission of each denomination of Indian Postal Orders sold during the month are shown separately in the e-list of Indian Postal Orders sold. The commission on sale of IPOs is credited to head of account 1201-00-102-03-00-00. Detailed rules on the subject are given in Chapter V of Postal manual, Volume VI Part II. E-IPOs are also being sold through e-post office and officer in charge of e-post shall ensure that accounting of value & commission in the books of his office and no amount is lying unadjusted & un-accounted in his Daily accounts.

15. Greeting Post

Greeting Post a product of India Post comprises of a card with envelop with pre-printed postage stamp upon the envelope. The envelope contains multi coloured embossed stamp (which is a miniature replica of the design that appears upon the card) of 5 cm x 4 cm x 3 cm of the denomination of Rs.5/- written on the stamp. The Greeting Card also has in built a round stamp in grey blue on the back of the card precisely on the flap. All the rules and regulations for the postage dues will be applicable to the Greeting Post. As per the current rules, Rs.5/- postage entitles the sender to send the article to any part of the country up to 20 grams. The same rule will be applicable for the Greeting Post also. Detailed Rules are available in the SOP issued by Business Development Directorate & Marketing Division and the revenue collected on it will be classified to Head of Account PRC-Greeting Post 1201-00-101-04-00-00.

16. Sale of Postage stamps

Definitive stamps are used for day - to - day postal mailing purposes and are available in various ascending denominations from 25 paise onwards at all post offices. Definitive stamps include special definitive stamps. Sale of postage stamps is credited to Postal receipts Head 1201-00-101-10-01-00. Booking of postal articles against pre-affixed postage stamps is taken as debit sale of postage stamps to bring & depict the revenue under product wise.

17. Sale of service stamps

India Service Postage Stamps are sold in all post offices and such sales are credited as postal receipts under Head of account 1201-00-101-11-01-00. Booking of postal articles against pre-affixed service stamps is taken as debit sale of service stamps to bring & depict the revenue under product wise.

18. PRC for print to post service

Print to Post is product of India Post that offers total solutions to the businesses covering printing services, mail room services, distribution services and bill collection services. Print to Post service, covers one-stop-shop service that combines printing, inserting, sealing, franking, mailing, distribution and collection of the bills. Once printed, the bills and other communication will be sent by letter post or Speed Post, as per the requirements of the customer. The entire communication chain becomes easy and integrated, through Print to Post services. The target sector includes Government, Banking, and Insurance, Utilities, Telecom and other organizations. The revenue collections under this activity are credited to Postal receipts Head of account 1201-00-800-01-13-00. Detailed Rulings and procedure is available in the Standard Operating and accounting procedure issued by Business Development Directorate & marketing division vide letter No.16-02/2010.BD&MD dated 26th April 2011.

19. Commission on field postal orders

Field Postal Orders available at Army Post offices for sale which is a convenient, safe and economical, remittance facility available to

defence personnel for which DOP charges certain amount of commission which is classified under commission on field postal order credited to Head of account 1201-00-102-05-00-00.

20. Retail post

Through 'Retail Post' Department offers convenience to the general public by making third party products and services available in their vicinity through select Post Offices. Retail Post leverages the vast network of more than 150,000 Post Offices across the country. Under Retail Post, a range of services are offered including the collection of electricity bills, collection of taxes, collection of other bills and fee for the Government etc. Further, under Retail Post, the Post Office sells application forms. The payment to the customer will be done through e-Payment according to the biller id. The Post Office network is used to sell third party products and services like sale of application forms of various educational institutions and recruiting agencies, sale of Railway Reservation Tickets, sale of Rakhi envelopes, address verification service etc. Post Offices are being transformed into a one stop shop to provide a range of utility services to the customers in association with third partner. Thus PO performs various businesses for which it earns Revenue/commission.

21. Media Post

India Post offers a unique advertisement concept to help the Indian corporate and the Government organizations reach potential customers through Media Post. No other medium can match the sheer expanse of India Post in terms of volume and reach. Media Post offers a range of advertising mediums such as Postal Stationery, Postal Premises etc. Detailed rulings on the subject is available in Standard Procedure issued by Business Development Directorate and revenue earned will be classified as Postal Receipt under Head of account 1201-00-800-11-00-00 Media post and any revenue towards printing component is taken to 1201-00-800-11-01-00.

22. Philately

The sale value of philately various products is classified to Postal Receipts under various Head of accounts as enumerated in Rule 18 of Postal FHB Volume –II. The e-post office ensures proper booking of revenue of sales through portal and nodal office designated for accounting e-commerce shall ensure correct accounting of sales happened through e-commerce portal.

23. e-Post services

Through ePost, customers can send their messages to any address in India with a combination of electronic transmission and physical delivery through a network of Post Offices. e-Post sends messages as a soft copy through internet and at the destination it will be delivered to the addressee in the form of hard copy. e-Post can also be availed by the corporate customers, by having a business agreement with India Post. Corporate customers will get special e-POST rates and other value additions. Detailed rulings are available in Standard operating procedure issued by Business Development Directorate New Delhi. The revenue under this service is credited to Head of account 1201-00-101-12-01-00.

24. National Bill Mail service

National bill mail service will accept bills/financial statements or other such items of similar nature fulfilling the conditions for Bill Mail Service, fully prepaid with postage as applicable for Bill Mail service at identified post office / Business post centres etc. for delivery within a circumscribed area like one city or one district anywhere in the country. Bills can be received for delivery in multiple destinations. National bill mail service will be received, pre-sorted PIN code wise and pre-bundled delivery post office wise in respect of each destination. Each article will be pre-paid and should contain the superscription "Bill Mail Service". PIN code wise sorted and bundled Bill Mail Service article, as above will be packaged destination wise by the sender / mailer or by the Business Post Centre (in which case

this will be done on a suitable extra charge). Each such package will contain only the Bill mail article meant for delivery in one city or one district. There can be more than one package for a destination. Each packet should not exceed the maximum weight limit prescribed example for dispatch as Speed Post / EPP, the maximum weight limit per packet is 35 kgs. The securely closed package (s) for delivery in another station will be dispatched to the destination station as EPP / Speed Post / Registered Parcel etc. depending upon the choice of the customer. The postage collections on this service are credited to 1201-00-101-15-00-00.

25. Sale of Central Recruitment Fee stamps

Discontinued vide OM No.6-4/2006-PO (Part) dated 23-01-2015.

26. Revenue from Common Service Centre

DOP has entered into a tie up with Common service Centre-special purpose Vehicle, e-Governance Service in India Limited for delivery of Citizen centric services from post offices using Digital Sewa portal of CSC. Detailed operating procedure is available in the SOP issued from Rural Business Division and Standard accounting procedure issued by PA wing of Postal Directorate. Commission earned under this service is credited to Head of Account 1201-00-800-63-00-00.

27. Forfeited Money orders

The unpaid balance eMOs relating to a particular financial year is kept open in the books for three financial years and the balance i.e., the excess of actual receipts over payments, under this head will lapse to Government at the close of the third financial year and be transferred to the revenue head “forfeited Money Orders”. This does not, however, prevent subsequent payment of such money orders, should the claims in respect of them is established. It is necessary to maintain eMO issue unpaid data to enable transfer of such data centrally by Nodal PAO and also data of eMOs stands transferred to revenue as forfeited for future reference. The forfeited eMOs is credited to Head of account 1201-00-800-23-00-00.

28. Forfeited Indian Postal Orders

In case of unclaimed IPOs, received at PAOs are kept & preserved for a period of twelve months , following the month of issue and thereafter action is taken to transfer such amount to postal receipts to 1201-00-800-24-00-00.

29. Customs Duty-Postal fee

On receipt of every foreign parcel and article of letter mail, the office of foreign exchange is required to arrange with the Custom Department to have the customs duty assessed on all parcels and articles of letter mail on which customs duty is payable. The duty so assessed is noted on the parcel receipts and assessment memos for recovery from the addresses along with the departmental dues, if any. The duty includes postal fee at prescribed rate of Rs.100/- (parcel and EMS) or Rs. 30/- (small packet) , as the case may be which need to be accounted under Head of Account 120100101010100. The customs duty is accounted under Head of Account 003700800120000.

30. Commission on Aadhar services

UIDAI is leveraging the national network of the Department of Posts to provide Aadhaar and the accompany authentication services to all residents. The DOP provides such services like updation, new enrolment, etc. and gets the service charges credited under postal receipts head of account:

1201-00-200-22-01-00	Other Biometric/Demography Updation
1200-00-200-22-02-00	Aadhar Printout Colour
1200-00-200-22-03-00	Aadhar Printout black and white
1200-00-200-23-01-00	New Aadhar Enrolment
1201-00-200-23-02-00	Mandatory Biometric Updation of Children

31. Commission on sale of Railway Tickets (PRRS)

In order to provide Railway Tickets at the doorstep of the public, Railway Reservation Tickets of all classes is booked at select Post Offices. To provide Railway tickets through convenient locations, Railway reservation tickets for all classes are being sold at selected Post Offices in association with the Ministry of Railways (MOR). The service is being provided in those areas where there is no Rail head/Railway counters. The service is presently made available at 312 Post Offices across India especially in rural and semi-rural areas. Commission on sale of Railway tickets is credited to 1201-00-108-00-00-00.

32. Revenue from management of SB accounts and certificates

On account of its widespread organization, the Department of Posts is utilized by other Departments to perform multifarious services which are not strictly speaking included in its ordinary functions. For instance, Saving Bank and cash Certificate (discharge) with a large number of branches is managed by the Post Office etc. The Department is remunerated for Management of the Post Office Savings Bank and Discharge of Post Office Certificates. The remuneration is classified under Head of account 1201-00-200-01-00-00 and 1201-00-200-02-00-00 respectively. The receipts on account of Maintenance, revival & service charges in r/o silent account are credited to Head of account 1201-00-200-03-00-00. The National Savings Certificates (VIII issue) account and Kisan Vikas Patra Account, which are introduced effective from 12.12.2019 are brought under Savings bank category for calculation of remuneration.

33. Recovery on PLI & RPLI Business

Till Financial Year 2004-05, the working expenses in the form of Direct cost taken from the Department of Posts through appropriation of allotted funds, were debited to POLIF & RPOLIF and the credited back to the Department and the flat rate

remuneration used to be paid to the department on the basis of calculations made by DPLI and concurred by Internal Finance Wing at a flat rate per active policy for PLI and RPLI in a particular year. The calculation of FRR is based on the formula(e) recommended by the “Patankar Committee” constituted by the Ministry of Finance for recommendations for remuneration for SB&CC works as well as for PLI. The recommendations and the formula (e) were accepted by the both, Ministry of Finance and Department of Posts. This formula continues to be the accepted method of calculation of FRR for PLI & RPLI. In 2011, this formula was revised with FRR (Fixed Rate of Return) as 4% and 12% of the premium income for PLI and RPLI respectively+ direct costs as per the actual and the same formula is continuing from 2011-12 till date. The amount is taken as recovery; deduct 3201 working expenses from existing Post Offices done centrally at PA wing of the Postal Directorate. (F. No 4-2/2004-LI dated 26.04.2011 from Directorate of Postal Life Insurance)

34. Revenue from DOP E-Payments solutions

The Post office performs various businesses for which it earns Revenue/Commission using e-payment solutions. e-Payment is a smart option for businesses and organizations to collect their bills or other payments through Post Office network. When businesses require collection of bills and other payments from customers across the country, Post Office offers them a simple and convenient solution in the form of e-Payment. e-Payment is a many-to-one solution which allows collection of money (telephone bills, electricity bills, examination fee, taxes, university fee, school fee etc.) on behalf of any organization. The collection is consolidated electronically using applicable application and payment is made centrally through Cheque/ECS from a specified Post Office of biller’s choice. The information and MIS regarding the payment can be had by the biller online. In majority of the cases commission is recovered at source either from Bill at source or upon raising bills against Client.

Postmasters shall ensure that the bills are raised periodically and commission is obtained and accounted for. Some of these services (list not exhaustive) along with Head of account are listed below.

Sl.No	Description	Head of Account
1	Commission/remuneration for sale of tickets for road transport corporation	
2	e-bills,(BSNL, Airtel, Education ,Finance, RTO, Telecom , Electricity, Water supply , Property tax, Income tax departments etc.	
3	Commission on collection of bills of M/S Mobi link	

35. Sale of Revenue Stamps

Revenue stamps and other non-Judicial stamp papers are obtained from respective State Treasury and sold across Post offices and difference of cost price and sale price is taken to Postal Receipts under the head commission on sale of Revenue stamps 1201-00-200-12-00-00.

36. Sale of sovereign Gold Bonds

Sovereign Gold Bond (SGBs) is Government securities which are denominated in grams of gold. They are, in fact, issued as a substitute for holding physical gold. Here investors have to pay the issue price in cash and the bonds will be redeemed in cash on maturity. The bond is issued by the RBI on behalf of the Government of India. The transactions under this business will be done in head Post Offices as per the operating procedure issued by Business Development Directorate vide Letter No.F.No-36-36/2015 dated 4-11-2015 read with PA wing postal Directorate accounts procedure vide Letter PA wing No 6-4/2015-16-PA(TECH) 1246to 47 dated 1-3-2017. The commission at 1% collected at Nodal office Mumbai GPO is credited

to 1201-00-800-60-00-00 commission of DOP for sale of sovereign Gold Bond.

37. Postage realised for mail business service for e-iod

E-Intimation of Delivery (e-IOD) is a value added service, which provides electronic information about delivery of articles through e-mail, Department's web site or electronic web based access to the senders. Delivery information of e-IOD articles would be uploaded by delivery post offices on to the central server, and an e-mail would be generated to the mail box of the sender at the e-mail address provided by the senders at the time of registration. The senders could also be provided a limited access to e-IOD server to download the delivery information in respect of articles sent by them. If the customers need a paper-based proof of delivery, they can use the Acknowledgement Due (for registered articles) or PoD (for Speed Post and BP) till other paper based proof of delivery services is devised.

The e-IOD service was offered initially with Bill Mail Service, and gradually with other services offered by the Department of Posts. Conditions for offering the e-IOD service (e.g. the minimum no. of articles to be tendered, manner and place of tendering them etc.) may differ for different products/services, and would be laid down from time to time by Business Development Directorate Delhi. The revenue collected under this service is credited to 1201-00-101-14-00-00.

38. Interchange fee for interoperable ATM transactions

For each settled acquirer financial and non-financial transactions DOP receives applicable Interchange fee and fee is credited centrally at Nodal office to the Head of Account 1201-00-200-16-01-00.

39. Fees from contractors

DOP will charge late fee from the successful contractor in case if he fails to pay the prescribed Performance Guarantee and such late fee (0.1% of the performance guarantee amount) is credited to Postal Receipt 1201-00-800-42-14-00.

40. Other Receipts-other items.

The DOP earns Miscellaneous Revenue credited to Major Head 1201 Postal Receipts under the following details of activity. The corresponding Heads of accounts is noted against each.

Sl.No	Description
1	Rent & taxes
2	Service charges recovered from officials occupying free and rented quarters in Government buildings.
3	Rent recovered from officers occupying a portion of private building rented for office cum residential purposes. & rent of buildings also.
4	Recoveries from mail motor contractors for the privilege of carrying mails.
5	Examination fee etc.
6	Fees for communication of marks to candidates in respect of recruitment examination conducted by the department.
7	Sale of publications & blank forms
8	Fees for sale of posts publication on loan to examining viz. 1/3rd of the cost of the books where refund of 2/3 of the cost is granted otherwise the whole cost.
9	Sale proceeds of VPMO forms
10	Contributions for leave salary & pension benefits
11	Contribution & recoveries towards pension and other retirement benefits
12	Sale proceeds of identity cards & plastic covers
13	Recoveries on account of lost damages on insured articles
14	Recoveries on account of mail robberies
15	Proceeds from sale of waste paper dead stock etc.

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| 16 | Special recoveries from private individuals etc.
On account of experimental offices. |
| 17 | Sums found excess in counters/treasuries/letter
boxes |
| 18 | Sale proceeds of post office compound products. |
| 19 | Excess credit or short charge on a/c of Indian
postal orders. |
| 20 | Short payments on a/c of saving bank money
orders and cash certificate transactions. |
| 21 | Miscellaneous sums paid into post office by
railway mail service officers. |
| 22 | Recoveries on account of penal interest charged
on the outstanding LTC/TA advances. |
| 23 | Unpaid amounts on the closure of saving bank
accounts. |
| 24 | Credits for the cost of making goods the damage
done by the hostile tribe's men to the postal assets
of the postal department. |
| 25 | Recoveries on account of wards and recoveries on
a/c of travelling allowances for medical
examination for postal life insurance in previous
years. |
| 26 | Amount at credit of a saving bank depositor
drawn as per audit office instructions but not paid
for want of information about the whereabouts of
the depositor. |
| 27 | Share due to government on a/c of fee received by
government servants for work done for private
bodies. |
| 28 | Fee recovered from a government servant for
supplying copy of service book on his quitting
service. |
| 29 | Fee for the issue of a certificate of discharge for
PO certificate. |
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30	Excess sale proceeds of depreciated value of assets abandoned /dismantled /sold /replaced /reconstructed.
31	Fee for the application for registration of a second nomination or of any variation in nomination or cancellation thereof.
32	Amount realised for issue of post office identity cards
33	Excess credit or short debit on a/c of custom duty on inward foreign mail articles as well as outward prepaid parcels.
34	Remuneration for workers wage account for MGNREGA
35	Commission collected in case of old age pension paid , received from State Governments
36	Commission received for payment of wages to NERGA workers
37	Commission/upfront charges under new pension system
38	Income/DOP share on a/c of PMJJBY
39	Share of DOP on account of Pradhan Mantri suraksha Bima Yojana received from National Ins Corporation
41	Handling charges of DOP received from PFRDA and incentive payable to staff entrusted with the work of APY
42	Gain by exchange on account of international electronic money order
43	Interest on delayed reimbursement of DOP dues recd. From WUFSI
44	Registration fee for cable TV operators & registrants.
45	Fee for verification of addresses

46	Retail post charges payable to the department from sale of parcel boxes and envelopes on sale or return
47	Commission for collection of premia on behalf of LIC.

41. E-commerce portal

The primary objective of the India Post e-Commerce Portal is to maximize the public access of the postal department range of products and services and enhancing the quality of services at any location in the country. This portal is to encourage rural entrepreneurship and will connect the entire country through this platform and also to strengthen the rural economy with the digital and physical connectivity. Detail Rules on operating and accounting procedure is issued by parcel Directorate New Delhi.

The following are the general services provided under the e-Commerce Portal:

- **Sell Products through e-Commerce Portal:** It is proposed that the India Post e-Commerce Portal will provide an e-marketplace to all sellers, especially rural artisans, Self Help Groups (SHGs) and women entrepreneurs. Besides, the state and central public sector organizations and self-governing bodies will also be able to sell products to the buyers across the country using India Post Portal.
- **Purchased Products Delivery:** The products that are purchased through the India Post e-commerce portal will be shipped through the postal department's Speed Post service and delivered within the stipulated time.
- **Return of Items:** This online marketplace would also have a policy under which customers can return their purchased products as quoted by the Department of Posts.
- **Delivery Charges:** Parcel directorate will decide on the rates of the parcel and other related issues.

Under e-commerce activities specific revenue includes Market Place Commission and Fixed Closing charges, which need to be classified to head of account 1201-00-200-24-01-00 and 1201-00-200-24-02-00 respectively. The officer in charge of the Nodal Post office identified shall ensure the correctness of booking such revenue under proper head of account in the daily transaction of the day.

42. Magazine post

Magazine post is designed as a new product by Business Development Directorate for booking & delivery of the magazines in the country which will have additional features of tracking facilities and SMS alerts in respect of delivery of magazines by India post. The magazines will be posted at paper sorting office at identified locations like Delhi, Ahmedabad, Bangalore, Chennai, Hyderabad, Kolkata, Guwahati, Lucknow, and Bhopal. Delivery will be address specific and the provision of BNPL and Advance payment facility is extended to Magazine post. No volume discount under BNPL scheme or rebate under the scheme of advance payment is admissible under Magazine post. The magazine post revenue is credited to Head of account 1201-00-001-33-00-00. Detailed standard operating and accounting procedure is available in F.No BD/2/2021-BDMD-DOP dated 17th Feb 2022.

The rates at which Magazines will be booked are as under:

Description	Upto 20 grams	For every additional 100 grams or part thereof
For magazines to be delivered outside the municipal area of the posting locations	Ra 12/-	Rs 3/-
For magazines to be delivered within the municipal area of the posting locations	Rs 8/-	Rs 3/-

Above rates are inclusive of GST at 18%.

43. Commission on account of IMT Transactions of WUMT

Money Transfer Service Scheme is a quick and easy way of transferring personal remittances from abroad to beneficiaries in India. Only inward personal remittances into India such as remittances towards family maintenance and remittances favouring foreign tourists visiting India are permissible. No outward remittance from India is permissible under MTSS. As a result of the collaboration of the Department of Posts, Government of India with the Western Union Financial Services, a state of the art International Money transfer Service is available through the Post Offices in India, which enables instantaneous remittance of money from around various countries and territories to India. The recipients can in fact collect the money in minutes after the sender has made the remittance. The service is targeted to particularly fulfil the needs of NRI dependent families in India, visiting International tourists and foreign students studying in India. Detailed operating cum accounting procedure is available in Postal accounts Manual Vol-I and related orders issued by Customer Service Centre Postal Directorate from time to time. The commission, being adjusted centrally is credited to Head of account 1201-00-800-55-01-00.

Chapter IV
Post Office Accounts

Duties and Responsibilities of the treasurer

25. (a). In every Head office, one of the Postal Assistant will be selected to be the Treasurer. This Postal Assistant may be entrusted solely with the duties of the Treasurer, or he may be required to discharge these duties in addition to any other work that may be assigned to him. All the money, postage stamps, and Indian Postal Orders in the office, and the other articles of property and documents required by the rules to be kept in the office safe and safes, are in the joint custody of the postmaster and Treasurer, each of whom is provided with key of the safe(s).

Note: - In offices where a separate Assistant Treasurer is sanctioned independent of the Treasurer he will be responsible for the sale, custody and distribution of stamps, postal stationery, and saleable publications. The 1st Class Postmaster or Superintendent of Post Offices may exempt the Assistant Treasurer from any of these duties. This should be clearly set forth in the memo of distribution of work. All the above articles should be kept in a separate safe or safes in the joint custody of the postmaster and the Assistant Treasurer each of whom should be provided with keys of the safe(s).

(b) Duties of the treasurer includes-

1. To supply funds from the office cash to subordinate offices, postmen and village postmen of the Head office and to the several departments of the office to meet their requirements during the day as per the system/application in vogue;
2. To take over under receipt, account bags from the delivery Postal Assistant and Branch office bags from the mail ;and
3. To receive from the postmen, village postmen and window Delivery Postal Assistant, collections on account of letter and parcel postage, registration fee and customs duty, with the relative postal fee realized on foreign parcels and redirection

fees on parcels; from the postmen and village postmen cash returned from unpaid money orders; from the parcel Postal Assistant the amount of customs duty and other charges (if any) and the relative postal fee collected from the sender of each parcel posted with charges prepaid, as also the form of agreement signed by the sender: and from the postmaster and the Several departments of the office all other cash receipts, treasury receipts and vouchers, receipts forming part of the office balance, and all other articles, documents and property to be kept in his charge.

4. Consolidation of DOP cash wherever multiple treasurers exists.
5. Arrange and supply cash to other Assistant Treasurer.
6. Processing and accounting for Drawings from bank and Remittance to bank in cash through system designed workflow and its accounting in the books of Treasurers cash Book as per codified procedure laid down in postal FHB Volume –I.
7. Ensure correctness of Drawings from Bank- cash and Remittance to bank by cash is correctly accounted for in the Postmasters Drawing and remittance bank account concerned by cross reference to e-statement downloaded from the bank Portal and obtain signature of Postmaster on day to day basis.
8. Making Disbursement and accounting of all bills relevant to various segments of Postal business other than being handled by counter Assistants against proper sanction of competent authority.
9. Remittance of cash and cheque to offices linked like Circle office, Regional office, MMS, PSD, and P&T audit on receipt of indent/e-indent through system process.
10. Supply of cash on approval for ATM cash loading agency or any other agency designated.
11. Maintain e-treasurers cash Book and ensure that the closing DOP cash balance matches with Physical cash on hand.

12. Jointly responsible for safe custody of cash; insured articles and such other article to be kept in safely including out of account sums.
13. Maintain such records for sums kept which have not been accounted at the end of the day but being accounted in the books on T+1 or so, day basis.
14. Joint custodian with designated staff as per Memorandum of Distribution of work.
15. To keep cash and other valuables in joint custody with postmaster during the closure of office.
16. Remittance of out of account sums to concerned by due dates after tallying with system posted documents and watch for acknowledgement.
17. Custodian of main stock of retail stationery items including items authorised for sale like Gangajal, Greeting cards, etc.
18. Receipt, issue, stock and requisition including maintenance of e-records for definitive stamps and stationery including commemorative stamps.
19. Remittance of cash and cheque to SOs and BOs as applicable and watch for the system acknowledgments and cash in transit.
20. Process for online payment/cheque for discharge of Public Account transactions like Money order, postal Bank, Postal Insurance fund etc.
21. Submission of all vouchers to Accounts section against which disbursement effected directly by treasurer.
22. Maintenance of error book and documenting such errors, omissions and commissions.
23. Re-issue of cheque in lieu of cancelled and revalidations of cheques.
24. COD biller online/offline payments
25. Cheque book supply to subordinate offices.
26. Settlement of cash transactions with Postmen and such other delivery agents.

27. Periodical collection of surplus cash from counter assistants
28. Issue letter of credit/limit in case of sub ordinate SOs who are having drawing /Remittance Bank account.
29. Opening of cash Bags as prescribed in Postal manual Vol VI part III and its accounting.
30. Daily maintenance of e-stamp balance register for definitive and commemorative stamps.

(c) The procedure to be followed by the treasurer in receiving and making remittances from and to subordinate offices is given in Chapter I of the Posts Manual, Volume VI part-III.

(d) The treasurer is solely responsible for the safe custody during working hours of all the money, articles, documents and property contained in the office safe from which current transactions are carried on, and for the correctness of the Treasurer's Cash Book. In offices where there is a reserve safe, he is jointly responsible with the postmaster for the safe custody of the cash, etc. kept in the reserve safe. The Treasurer is also jointly responsible with the Postmaster that the cash balance¹¹ and the other balances before the close of the office, with the cash, articles, documents, or property in the office safe or safes, and for the custody of such cash, etc., after the safe or safes are locked up for the day. He should ensure that the closing balance as seen in the daily transaction report balances with the Treasurers cash Book balance and if there is any variation, brought such variation with Postmaster and other authorities designated for the purpose to set right the variation if any including raise such issue in error entry.

Note:--During the working hours, the Assistant treasurer will be solely responsible for the safe custody of stamps, postal stationery, Reply coupons and saleable publications entrusted to him and at other hours he will be jointly responsible with the Postmaster.

¹¹ DOP cash balance for the office as per Treasurers Cash Book.

e-Treasurers cash Book

26. E-Treasurer's Cash Book (Format ACG-2) is intended for the entry of all sums actually received and paid by the Treasurer. All the entries in this book must be made by the Treasurer himself exactly as the transactions occur and at the time they occur. All transactions under the heads, Receipts and Payments, should be serially numbered.

Note 1. -- In the case of Presidency Post offices or such Head post offices where the use of single Treasurer's Cash Book by the Treasurer and his assistant attached to different Branches of the office is likely to cause delay in making payments to the public, the Head of the Region/Circle may, with the concurrence of Postal Accounts Office concerned, in each case authorize the maintenance of subsidiary registers (in the Treasurer's cash book form) by the Treasurer's assistants for recording the transactions dealt with by them. The number of such subsidiary registers will be fixed by the Head of the Circle according to the requirements of each office. The Postmaster or other officer entrusted with the duty of checking the Treasurer's Cash Book should specify the number of each subsidiary register in a certificate to be endorsed by him in the Treasurer's Cash Book at the end of each day to the effect that the totals of the transactions recorded in the subsidiary registers have been incorporated in the Treasurer's Cash Book. Necessary detailed checks over the subsidiary registers should be exercised either by the officer entrusted with the duty of checking the Treasurer's main Cash Book or by some other suitable officer who is not himself responsible for the actual transactions of the branch of the office to which the subsidiary register relates.

Note2:-During the course of the day, when the Treasurer is off duty, fund required by the officials of the Head office to meet the demands of the public or for payment of other claims may be obtained from other counter PAs from out of their collections under receipt in the receipt book (Form no. MS -7). Such receipts should be prepared in the manner laid down in Rule 26(3) of postal Manual, Volume VI and should be authorized by the Postmaster or in his absence by the

Deputy Postmaster or Assistant Postmaster or Supervisor or any other officer specially authorized in that behalf against the sum in the receipt book as authority for payment before cash is actually made over. Such inter-branch transfers of money should be intimated to the treasurer as soon as he returns to duty. The latter should at once record these transfers in his Cash Book in order to verify the figures on account of transfers included in the abstract prepared by each counter-PA and obtain the initials of the Postmaster or in his absence, of the Deputy Postmaster, Assistant Postmaster or supervisor or any other officer specially authorized in that behalf against these entries.

Note3:-- Actual cash transactions only will be entered in the Treasurer's cash Book. Receipts and payments by book transfer should not be entered.

Note 4:-- In offices where a separate Assistant Treasurer Independent of the Treasurer is sanctioned, a subsidiary Register in the Treasurer's Cash Book Form) for recording the transactions dealt with by him should be maintained by him. The instructions in Note 1 with regard to the checks to be exercised by the Postmaster or other officers on the main Treasurer's Cash Book and subsidiary Registers will apply here also.

Note 5:-- the procedure outlined in Note 2 above will apply mutatis-mutandis in respect of important Sub-Post Offices, where the Treasurer's Cash Book is maintained under special orders of the Head of the circles/ Head of the Regions.

31. When money is received from or paid to the money order, saving bank or Post Office certificate PA or a village Postman of the Head office, the name and designation of the official from whom it is received or to whom it is paid, with the amount should be entered in the book. When a remittance is received from or sent to another Post Office, the name of that Post Office and the amount should be entered in all other cases (except where money is handed to or returned by postmen in connection with the payment of money order or where money is made over to village postmen for payment of money orders,

for which a special procedure is prescribed in subsequent rules) full particulars should be entered showing from whom money is received or to whom it is paid and on what account.

32. In all cases in which money is paid to another official of the Head office (except that in which money is given to Postmen for payment of money orders for which a special procedure is prescribed in rule-34 below), the amount should be entered both in words and figures in columns 6 and 7 respectively on the “payments” side of the Treasurer’s Cash Book. The entry in words should be written below the name of the official to whom the money is paid and should be initialled by the treasurer while the signature of the official who receives the money should be taken in acknowledgement of receipt in column 9 of the book below an entry in manuscript “Received Rs. in words and figures.”¹²

27. The following procedure should be followed by the Treasurer in connection with the payment of money orders by the postmen:--

(i) When money is to be given to Postmen for the payment of money orders, the register of ordinary money orders received as the case may be will be sent to the treasurer by the money order PA. The Treasurer should hand over to each Postman the amount entered by the Money order PA against the postman’s name in register concerned, and

¹² in case of system process transfer of sum with validations, approved workflow is taken as acknowledgment for payment & receipt of money.

should make the Postman sign his name, and write in words and figures the total amount of the money orders given to him in that register; but if the amount to be given to any Single Postman exceeds the limit of Rs. 5000/-¹³ or any higher limit fixed by the Head of the Circle in consultation with IFA, the Treasurer should not make over the money to him in the absence of written orders by the Head Postmaster in the Register mentioning the name of the official selected to accompany the postman for greater security. At the time of handing over the amount, the Treasurer should require the official selected for the purpose to affix his signature below the acquittance of the Postman in the register. The Treasurer should enter in his cash book the total amount given to all the Postmen, and see that this amount agrees with that entered by the Money order PA at the foot of the entries in the register or registers of money orders received. No receipt for the amount should be taken in the cash book from the Postmen, but the Money order PA should be required to place his initials against the lump entry in that book before he/she takes back the register.¹⁴

(ii) When money is brought back unpaid by the Postmen and given to the treasurer, it should be acknowledged by the Treasurer in the Postman's Book in words and figures and the amount received from each Postman should be entered against his/her number and name in the Treasurer's Cash Book. The money order PA should be required to initial each entry in token that the Postman has paid in the correct amount due from him.

28. Both sides of the Treasurer's Cash Book should be totalled for the day and balanced, the closing balance being written in words, and the book being signed both by the Treasurer and the Head Postmaster below the closing balance. Opening balance plus receipts should equal to disbursements plus closing balance. It should be ensured by the

¹³ Limit as prescribed from time to time by Directorate.

¹⁴ Where end to end process of e-Money orders delivery is computerised, treasurer shall pay such sum based on the system requisition and ***watch for its disposal either by relinquishment of such payments or return of such money by the end of day.***

treasurer that accounts tallied for the day irrespective of accounts being compiled on T+1 day basis or so due to pooling of all accounts transactions for the day of different segments. The corresponding closing balance as in the Daily transaction report for the day should tally with the treasurer cash Book closing balance and the treasurer and the postmaster are jointly responsible for the accuracy and corresponding physical cash balance in the treasury.

29. Sums received by the Treasurer from other officials of the Head office should be acknowledged in their receipt books. Separate receipts should be given and taken for sums received from and paid to persons who are not officials of the Head office.

30. Before giving cash to any of the officials, the Treasurer must obtain the initials of the Head Postmaster, or in his absence, of the Deputy Postmaster, Assistant Postmaster or Supervisor or any other officer specifically authorized in that behalf, against the entry of the sum in his cash book in token that the payment is authorized by the latter. Cash to be made over to another official of the Head office should always be given to him directly, and not through a third person.

31. Where a post office is attached with bank Account for drawl of funds and remittance of surplus cash, it shall be ensured by the Treasurer and postmaster that the funds remitted to bank by cash and the funds drawn from Bank is accounted correctly in the books of bank & in the treasurer cash book respectively on the day of remittance with reference to the e-bank statement which is generated from the respective bank website/portal for which postmaster should get authorisation. It shall be the joint responsibility of Treasurer and Postmaster and this work is in addition to the work of Bank reconciliation as codified in Postal Financial Handbook Volume-I General-2021 edition.

Daily Adjustment of Treasurers Accounts

32. (a) The Treasurer is strictly prohibited from keeping running accounts with the PAs, Postmen and GDS. All amounts advanced to the Counter PAs by the Treasurer, or received by them during the day on account of e-money orders, Indian Postal Orders, Saving Bank, Post office certificates, or other transactions, or as postage due on articles received for delivery, etc. must as an absolute rule be adjusted before the office is closed. All monetary cash and bank transactions be brought into account and tallied for the day.

(b) It is the Treasurer's duty to receive the collections on account of letter and parcel postage and customs duty, with relative postal fee, from Postmen and GDS directly and not through any of the PAs. The accounts with the Postmen must be adjusted daily at the hour fixed by the Head Postmaster, and with the village postmen immediately on their return to the post office.

Payment of Money

General

33. (a) The bill or other documents presented as a claim for money will be received and examined by the Accountant, and then laid before the Postmaster, who if the claim be admissible, the authority good, the signature and counter-signature where necessary genuine and in order, and the receipt a legal quittance, will sign the order for payment at foot of the bill etc., taking care to adopt the precautions prescribed in Rule 37(c) of Financial Hand Book, Volume I. Care should also be taken that all bills and vouchers passed for payment are paid on the same day and that no payment is made except under the written order of Postmaster.

(b). After payment order has been signed by the Postmaster on the bill or other document, it should be passed on to the Treasurer who will make the payment and indicate on the bill mode of payment i.e. whether in cash, by cheque, or by bank Draft/Government Drafts,

enter it in his cash Book, deface the stamp, if any, with the date stamp and stamp it with the “Cash Paid” stamp.

Note: - Deputy Postmasters are authorized to sign payment orders on occasions when the Head Postmaster is away from office during office hours.

Payments of Head Record Clerks of the RMS

36. (a) When an establishment or contingent bill, or a receipt for advance, prepared by Head Record clerk of the Railway Mail Service is presented at the Head Post Office with a remittance memorandum in the prescribed form (ACG.34) duly signed, for payment in cash or by Service money orders the Head Postmaster should, after examining the continuity of the bill numbers, stamp the bill or receipt and the remittance memorandum with this cash paid stamp, issue the cash and Service money orders required, and return the bill or receipt to the Head Record Officer. Particulars of the payment should be entered in the schedule of payments to Head Record Officer of the Railway Mail Service [Form ACG.6(c)] the charge being supported by the Head Record Officer’s receipt for the amount.

(b) To ensure disbursement, on the last working day of each month, except in case of March when pay and allowances are disbursed on first day of the next month of the pay and allowances to the Railway Mail Services officials working at stations outside the Headquarters of Railway Mail Services Divisions, the Head Record Officer will present at the Head Post office attached, two or three days before close of each month, the system processed salary details for effecting online transfer of disbursements through POSB (CBS) or bank as the case may duly tallying the entries.¹⁵

¹⁵ No service eMO is permissible in case of salary payments including other bills payments to the departmental employees and Grameen Dak Sevaks. Payment of salary by cash is not permitted.

Responsibility for Accounts

37. The Head Postmaster and the postmaster is personally responsible that the Daily Transaction Report for the office is correctly and punctually generated on the day following that to which the entries relate and generally that his accounts are correct and the closing balance of DOP cash tallies with the actual physical cash balance held in the office. He shall ensure that no transactions done off-line and on-line are missed to be incorporated in the days account. All transactions wherein one leg of the receipt or disbursement relates to cash or bank and such corrective entries operating 15 digit Head of account need be brought into the accounts. He shall pursue for any transactions not reported in the Daily transaction and brought into the accounts immediately before the month accounts are closed.

38. The entries in the Daily Transaction Report must be verified by the Head Postmaster himself except when under the special orders of the Head of Circle or Postmaster General has been allowed to delegate the duty of verifying the DTR to one of his subordinates. When the duty of verification of DTR is with the special sanction of the Head of the Circle, left to a subordinate, it must be understood that the whole responsibility or its correctness will still rest with the Head Postmaster, and it is essential therefore that he should be particularly careful, before signing the daily transaction Report each day, to verify every item by reference to the e-journal, e-account or other e-document or bills/vouchers from which it is taken.

Note1:- When the duty of verifying the DTR in accordance with clauses above is, under the special authority of the Head of the circle or Postmaster General, delegated to the subordinates employed in the office, the Head Postmaster must himself, check at least two totals under each of the heads “receipts” and “payments” in the DTR before he submits the accounts to circle Postal Accounts Office or any other designated office as codified from time to time. The two entries so examined should be marked by him “Examined” before he signs the

DTR. The selection of entries is such that all Heads of Account under which receipt and payment normally occurs in a month are covered.

Note2: In the case of Presidency Post Offices, the personal duties of verifying the daily Transaction Report and of verification of balances have been delegated under orders of the Director General to one of the Postmaster's Deputies. On the last day of the month, however, the DTR must be scrutinised, verified personally and signed by the Presidency Postmaster.

Entry in Accounts

39. Every item received or paid must at once be brought in a register or e-schedule subsidiary to the daily transaction Report as a line item and numbered in a consecutive daily series for each e-schedule or register. The daily totals of all receipts and payments recorded in separate registers or e-schedules will pass into the daily Transaction Report and Classified abstract generated from the system. The corresponding e-returns for the circle Postal Accounts Office should be checked, in order to ensure their punctual dispatch on due dates. The monthly totals of the e-schedules relevant to items mentioned in para 175 above shall only be posted in the e-classified abstract.¹⁶ . It shall be ensured by the accounts group of the Head Post Office that total for the day of all receipts and payments (Head Post Office plus Sub Post Offices plus Branch Post offices and any other unit under it as DDO/primary accounting unit) are correctly depicted in the classified abstract as generated through system and accompanied bills/vouchers/lists/journals etc. are available.

Consolidation of Accounts

40. Post Offices are, for account purposes, divided into three classes, such as :-

- (i) Branch offices, which perform transactions and reporting to what is technically known as their "Account office". This may,

¹⁶ *e-classified abstract means cash based classified receipt and payment account generated from the system based on the data as in the e-schedules.*

according to administrative orders, be either a sub office or a Head office. The branch offices are in account with Account office for meeting its cash/fund requirement on day to day basis and sub postmaster or Head Post master as the case may be shall check the accuracy of its transactions line item wise with reference to the e-documents/documents and vouchers/bills as the case may be. It shall check the correctness of accounting of remittances made by it and remitted by Branch offices. Branch office shall submit all related transaction documents to Account office. Account office ensures that proper accounting of cash transactions done by Branch post offices in digital mode like collection and disbursement of IPPB deposits & payments respectively and confirms that agent or GDS is accounting such sum immediately without loss of time. Verification and checking the correctness of closing balance as in the DTR of the Branch post office shall be the responsibility of its accounts office.

(ii) Sub post offices including Mukya Dak Ghar which performs transactions and reporting to their Head Office for funds requirement including payment by cheque. The sub post offices & MDG are in account with Head office for meeting its cash/fund requirement on day to day basis and Head Post master shall check the accuracy of its transactions line item wise with reference to the e-documents/documents and vouchers/bills as the case may be. It shall check the correctness of accounting of remittances made by it and remitted by sub post offices. Sub office including Mukya Dak Ghar shall submit all related transaction documents, vouchers, e-lists, and details to head office in support of its transactions for the day to facilitate head office for check. Sub post office ensures that proper accounting of all transactions done by it in digital mode like collection and disbursement of IPPB deposits & payments respectively and confirms that agent or GDS is accounting such sum immediately without loss of time. Few sub post offices are placed with Bank account for obtaining funds for their business requirement and to remit surplus cash. Verification of closing balance for the day of its office

and Branch offices under it lies with sub post master with reference e-records and documents available and received from Branch offices.

(iii) Head offices, which render daily e-accounts for themselves, and the sub and Branch offices within their jurisdiction, to the circle Postal Accounts Office concerned. The head office is responsible for checking of transactions under various segments done by Sub offices under it like Postal Bank segment in accordance with post office Savings bank (CBS) Manual , Post office Insurance segment as per Post office Insurance Rules and postal operations & Logistics segment including the receipt and disbursement relevant to budget ceiling items. Verification of closing balance for the day of its office and sub offices & Branch offices under it lies with head office with reference e-records and documents available and received from sub and branch offices.

(iv) Certain offices like Postal Civil Division, Postal Electrical Division, National Postal Academy, Mail Motor service, are placed directly in bank account and act as Drawing and Disbursing officer and renders accounts on daily basis to Controller General of Accounts through Circle Postal Accounts Office.

(v) Certain offices like Postal Directorate, PA wing, PLI Directorate, BD Directorate, PSD, Postal Training Centre, HRO, Circle offices, Regional offices, CEPT Mysore, etc. are placed with Head offices for fund requirement & cash management and render accounts on daily basis to Controller General of Accounts through Circle Postal Accounts Office.

(vi) Certain types of units like mail office, Speed Post hubs, Office of exchanges, Foreign post, Bulk post centre, Parcel hubs performs postal business transactions and submits the e-accounts to attached Head office. Any requirement including postal divisions may obtain funds from the attached head office for meeting day to day expenses and accounted against its office which will get consolidated in the

accounts of the Drawing and Disbursing Office.

Daily Transaction Report

41. The Daily Transaction Report is the account of Head of Account wise cash receipts and disbursements of the offices mentioned in para 176 supra depicting opening balance plus receipts under various heads of account equating with payments under various heads of accounts plus closing balance for each day. The detailed line items of transactions are available in the system generated as e-schedule/e-lists/e-journals as the case may be and the total of schedule agrees with the figures as in DTR for the day. Any transactions done as a result of correcting any misclassification entries which do not impact cash or cheque normally not appeared in the DTR, which needs to be kept in view while agreeing the figures.¹⁷ Each type of Postal unit performing transactions shall ensure verification of Daily Transaction report and its correctness.

The detailed procedure to be followed by the Branch Office in compiling their daily accounts and in submitting them to their account office (i.e. Head office or Sub-office with which they are in account) will be found in the Rules for Branch Office.

The types of units which performs transactions includes General Post Office, Head Post Office, Mukya Dak Ghar, Sub Post Offices Branch Post Office, Postal Account Office, BD Directorate, Speed Post BNPL, Postal Civil Division, Postal electrical Division, CEPT, Circle office, Regional office, PSD, Postal Directorate, Express parcel hubs, Foreign Post, Head Record Office, Logistic hub/post, Mail Motor service, mail office, National Postal Academy, Bulk post centre, Pli

¹⁷ Any intermediary heads used in the operation which do not have relevance to Government accounting Rules 1990, be cleared and its net balance be made zero for each day.

Directorate, Sub Record offices¹⁸, postal training Centre, National speed Post hub, etc.

Unpaid Postage Abstract

42. In Head Offices, the total postage due on all unregistered articles of the letter mail received for delivery from the Head office and the sub and Branch Office in its jurisdiction whether taxed by the office of posting or by the Head office itself; must be carefully calculated by the Postmaster himself and entered in the Unpaid Postage Abstract [Form ACG.45 (revised)] in the column headed "Total postage due on articles of the letter mail received this day". The postage due on articles received before the unpaid delivery is made should be entered in unpaid postage Abstract for the day and the articles should then be transferred to the delivery department. The postage due on articles received after the unpaid delivery has been made should be entered, at the time of receipt, in the Unpaid Postage Abstract for the following day and the articles should be kept in the Postmaster's personal custody until the following day, when they should be transferred to the delivery department with the unpaid articles received on that day. The postage realised on these shall be accounted under major head 1201-postage realised in cash for ordinary services.

Note 1:-Business reply cards and envelopes are required to be sent out for delivery by the delivery department, following their receipt in the office of destination. The articles received on a working day preceding a Sunday or a Post Office holiday after the unpaid delivery is made, should be transferred to the delivery department on the same day. The amount of postage due on the articles delivered on a Sunday or a Post office holiday may be accounted for on the next working day. In case, also when the Postmen do not return to the office in time to render their accounts of the postage collections on a working day, the

¹⁸ Included such offices which works on permanent cash Imprest and performs transactions.

collections due from them may be accounted for on the next working day.

Note 2:-Unpaid and insufficiently paid articles, if intercepted under the orders of a District Magistrate, are handed over to the authority concerned without realization of the postage due.

Note 3:-The Postmaster's personal duties prescribed in the above rule, under the order of the Head of circle, may be performed by the Dy. Postmaster, Assistant Postmaster, Supervisor or Head Clerk in the case of Head offices and by the Dy. Sub Postmaster, Assistant Sub-Postmaster, Supervisor or Head Clerk in the case of Sub-office.

43. The calculation of the postage due on station articles of the letter mail, received at the Head office for delivery from itself and Sub and Branch Office in its jurisdiction, as well as the entry of the total amount for each day in the Unpaid Postage Abstract is a duty specially assigned to the Postmaster, who will be held personally responsible for its faithful and correct performance; and all such articles on which postage is due whether taxed by the office of posting or by the office of delivery, must be impressed with the Postmaster's unpaid stamp, before they leave the Postmaster's custody. The Postmaster is required to initial the unpaid postage abstract each day, in the column provided, in token of his having seen that the procedure laid down in this Rule has been strictly followed.

Note _ the delegation of personal duties of the Postmaster prescribed in Note 3 below Rule 177 applies to this rule also.

44. The Unpaid Postage Abstract Deposit Account [Form No. ACG.45 (revised)] prescribed to be maintained vide Rule 49 above should be maintained by the mails/delivery PA in accordance with the rules laid down in Chapter 5 of the Postal Manual Volume VI. The entries in columns "Postage due on articles redirected" and Postage due on articles sent to the "Returned Letter Office" should be made by the Postmaster personally.

Note- The Postmaster's personal duties prescribed in the above rule, under the orders of the Head of circle may be performed by the Dy. Postmaster, Asstt. Postmaster/ Supervisor or Head clerk in the case of head offices and by the Deputy Sub-Postmaster, Assistant Sub-Postmaster, supervisor or Head clerk in the case of Sub-office.

Note- The due so taxed shall not be brought to accounts unless it is realised in cash or cheque.

Redirected Inland Parcels Postage Account

45. The rules regarding the redirection of inland parcels and the collection of redirection fees on such parcels are given in Rule 189 of the Postal Manual, Volume VI. The Postage realized on account of redirection fees should be accounted for the following manner:-

(a) The total postage due on account of redirection fees on all redirected parcels received for delivery must be carefully examined by the Postmaster himself and entered in the "Redirected parcels Postage Account (Form No. ACG.44) in the column headed "Total postage due on articles of the redirected parcel mail received this day." The postage due on articles received before the parcel delivery is made should be entered in redirected parcels postage Account for the following day. The total postage due on all redirected parcels received should be shown in column 2 of the account under the initials of the postmaster the sub-Postmaster, as the case maybe.

(b) At the close of each day, below the total of column 2 for that day, the total amount of fees realized as per total of column 10 of the account as also the total amount of fees due on parcels again redirected to some other Head office should be shown in red ink under the initials of the postmaster or the Sub-Postmaster, and the aggregate total of the red ink entries deducted from the total of column 2 and a balance struck. This balance will represent the total fee due on parcels in the custody of parcel PA and will be the opening balance for the next day.

(c) In the case of redirected parcels to be delivered through Branch Office, the total amount of redirection fees due on parcel sent to each Branch office will be shown in the column 4 of the redirected parcels postage account, the name of the Branch Office concerned being noted in column 5. This amount should also be deducted (in addition to the amounts indicated in clause (b) from the total column 2 in arriving at the opening balance of the next day. On the date on which the receipt for a redirected parcel delivered is received back from a Branch Office, it should be seen that stamps of the value of the redirection fee have been affixed to the receipt. The date and amount of the redirection fee will then be noted against the original entry in column 4 relating to the Branch Office concerned. When the amount noted in the entry against a Branch Office is completely adjusted the remark "adjusted" will be written against the entry under the initial of the Postmaster or Deputy or Assistant Postmaster or Sub-Postmaster, as the case may be. In case a parcel is returned by the Branch Office to its account office as unclaimed, refused or redirected, suitable remarks indicating the fact and also stating the further disposal of the parcel should be made against the original entry in column 4 under the initial of the officer concerned. All the entries in column 4 of the account regarding redirected parcels sent for delivery through Branch Office should be reviewed daily till their final adjustment.

(d) The calculation of the postage on account of redirection fees due on all redirected parcels received at a Head Office or a Sub-Office for delivery as well as the entries (in the Redirected Parcels Postage Account) of the total amount for each day including that of postage on parcels redirected again to some other Head Office, is a duty specially assigned to the Postmaster or the Sub- Postmaster who will be personally responsible for its faithful and correct performance.

e) The amount on account of redirected fees recovered on delivery of the parcels should be converted by either the Treasurer or a PA selected for the purpose by the Superintendent into postage stamps and affixed to the respective parcel receipts which should be shown to

the Postmaster or Deputy or Assistant Postmaster for check of the Postage realised. The Postage stamps should then be defaced by the Parcel PA by means of the obliterating stamp in the presence of the Postmaster or Deputy or Assistant Postmaster, as the case maybe.

Head Office classified cash Book

46. (a) The transactions are classified at point of source i.e., point of transaction. The erstwhile Head office Cash Book is called Head Office Classified Cash Book as the transactions are classified system driven. Transactions includes Transactions which hit cash and bank head of Accounts and such accounting entries done to accommodate non-cash transactions(15 digit Head of account to 15 digit Head of account) and transfer entries done for rectification of misclassification. The Head Office Classified Cash Book (Form No. ACG.4) is a record of the transactions of the head office including the transactions of the subordinate offices within the jurisdiction of Head Office. The other items under heads “Receipts” and “Payments” will be drawn up directly from the Head Office, Sub-Office and Branch Office transactions fir the day. The daily totals of the Head office, Sub-office, and Branch office transactions Head of account wise will be added together in Head Office classified Cash Book. Progressive totals should also be made from the first to the end of the month.

(b) The several items of which the daily balance of the Head Office classified Cash Book is composed will be shown in the Postmaster’s Balance Sheet. The object of the Postmaster’s Balance sheet is to work out reconciliation between the Head Office classified Cash Book and the Treasurer’s Cash Book by deducting from the closing balance of the Head Office Cash Book the actual admitted balances of subordinate offices and items in transit. The balance sheet must be written up by the Head Postmaster personally and the certificate at the foot must be signed by him after he has verified the accuracy of his accounts.

Note 1. – In cases where the duties prescribed in any or all of the clauses have been delegated to the Deputy or the Assistant Postmaster, the responsibility regarding the verification of the accuracy of the accounts is shared to that extent by the Deputy or the Assistant Postmaster, as the case may be.

Schedules of Receipts and Payments

47. In a computerised operation, e-schedule of Receipts and payments is available under each head of account for all the products and services that department operates including attached statutory taxes and the respective Postmaster or any officer in charge of any other unit is responsible to ensure that the total of the schedule figure for the day & month tallies with DTR/Day Head office classified cash book and monthly classified abstract. It shall be mandatory for the postmaster or officer in-charge of other units to ensure for every payments there exists a bill or voucher manually or a computerised format. Any vouchers that form part of payments made against budget requires voucher except in the case payments made digitally against employees and regular GDS and other standing instructions as per approved Standing operating Procedure. All validated e-schedules/schedules are made available in the system for circle Postal Accounts office for such checks and balances.

48. A e-schedule¹⁹ as mentioned supra is to be maintained daily for each of the following classes transactions:-

A. Receipts:

Sl.No.	<i>Description of schedule</i>
Major Head 0021-Income Tax Receipts	
1	TDS-Salary- Income Tax from Salary-Collection including Deductions
2	TDS 194C- Deduction of Income Tax from contractors

¹⁹ Applicable for all products and services Heads of account wherein transaction took place for the day.

3	TDS:194A- Deduction of Income Tax Interest payments other than Securities
4	TDS:194H -Deduction of Income Tax from Commission, Brokerage
5	TDS:193-Deduction from Interest on Security
6	TDS: 192-Deduction IT u/s.192 from Govt.Emp Other than Union Government employees.
7	TDS:194I- Deduction of Income Tax on rent
8	TDS:194EE -Deduction IT on withdrawal of NSS
9	Income tax- Tax Surcharge
10	Income tax- Health and Education Cess

Major Head 1201- Postal Receipts

11.	Postage realised in cash for ordinary services
12.	Speed post-Document
13.	Speed post- cash on delivery fee
14.	Revenue realised under business reply speed post articles
15.	Business post.
16.	Greeting post
17.	Direct post
18.	Postage realised in cash for Mass Mailing Services.
19.	Postage realized in cash for one India one rate speed post
20.	Bill mail service
21.	Sale of postage stamps
22.	Sale of service stamps.
23.	Postage realised in cash on account of e-post services (rate per page).
24.	Postage realised in cash through mail business centre for free post services.
25.	Registration fee for free post services.
26.	Renewal fee for free post service.
27.	Advance deposit for free post service.
28.	Handling charges for free post services.
29.	Postage realised for mail business service for e-ioid
30.	Postage realised for National bill Mail service.

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31. PRC for print to post service
 32. Over-night parcel post
 33. Business parcel
 34. Business parcel cash on delivery fee
 35. Insurance charges for business parcel
 36. PRC through RMFM
 37. Speed post-e.commerce revenue
 38. PRC speed post- e.commerce- COD
 39. PRC speed post-e.commerce-non COD
 40. Cod fee e-commerce speed post
 41. Business parcel e commerce revenue
 42. Business parcel e commerce COD revenue
 43. Business parcel e commerce non COD revenue
 44. Cod fee business parcel e commerce COD
 45. PRC for international express mail service (EMS)
 46. PRC for international parcel
 47. PRC for international letters (Registered)
 48. PRC for international app e-packet service
 49. Speed post parcel
 50. Cash on delivery fees speed post parcel
 51. Insurance charges for speed post parcel
 52. Proof of Delivery fee speed post parcel
 53. Registered parcel
 54. Acknowledgement fee registered parcel
 55. Insurance charges for registered parcel
 56. Registered letter/article
 57. Acknowledgement fee registered letter/article
 58. Insurance charges for registered letter/article
 59. India post global express revenue- DOP share
 60. Commission on Indian postal orders
 61. Commission on field postal orders
 62. Commission on international foreign service money orders
 63. Commission/Remuneration/Delivery charge on IFS money orders.
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64. Commission on eMO
 65. Service charges on sale and cancellation of railway tickets through post offices
 66. Post boxes & bags
 67. Rent & taxes
 68. Service charges recovered from officials occupying free and rented quarters in government buildings.
Rent recovered from officers occupying a portion of private building rented for office cum residential purposes. & rent of buildings also.
 69. Recoveries from other govt. Departments for service rendered
 70. Advertisement receipts
 71. Registration fee for cable TV operators & registrants.
 72. Commission for Railway Tickets reservation at Srinagar GPO
 73. Commission realized on a/c of Revenue stamps
 74. Remuneration for workers wage account for MGNREGA
 75. Retail post
 76. Receipts on account of logistics post (surface)
 77. Receipts on account of logistics post (Air Services)
 78. Recoveries from mail motor contractors for the privilege of carrying mails.
 79. Commission collected in case of old age pension paid , received from State Governments
 80. Commission received for payment of wages to NERGA workers
 81. Commission/upfront charges under new pension system
 82. Commission realised on sale of gold coin
 83. Commission on UIDAI project
 84. Interest on delayed remittance of DOP dues from money gram
 85. Commission on a/c of international money transactions of money gram
 - 86.
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87. Commission on account of international money transfer of money gram
 88. Commissions on a/c of IMT transactions of WUMT
 89. Income/DOP share on a/c of PMJJBY
 90. Share of DOP on account of Pradhan Mantri suraksha Bima Yojana received from National Ins Corporation
 91. Handling charges of DOP received from PFRDA and incentive payable to staff entrusted with the work of AP
 92. Commission /share DOP on a/c of sale of sovereign gold bonds
 93. Gain by exchange on account of international electronic money order
 94. Revenue from CSC service
 95. Net receipts from other postal administration
 96. Other receipts
 97. Other items- misc.
 98. Examination fee etc.
 99. Fees for communication of marks to candidates in respect of recruitment examination conducted by the department.
 100. Sale of publications & blank forms
 101. Sale proceeds of printed rule books and application form in respect of examination conducted by the department.
Fees for sale of posts publication on loan to examining viz.
 102. 1/3rd of the cost of the books where refund of 2/3 of the cost is granted otherwise the whole cost.
 103. Receipts under contributory health scheme for govt. Servants
 104. Sale proceeds of VPMO forms
 105. Forfeited money orders
 106. Forfeited Indian postal orders
 107. Contributions for leave salary & pension benefits
 108. Contribution & recoveries towards pension and other retirement benefits
 109. Commission for collection of premia on behalf of LIC.
 110. Sale proceeds of identity cards & plastic covers
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111. Recoveries on account of lost damages on insured articles
 112. Recoveries on account of mail robberies
 113. Proceeds from sale of waste paper dead stock etc.
 114. Special recoveries from private individuals etc. On account of experimental offices.
 115. Sums found excess in counters/treasuries/letter boxes
 116. Sale proceeds of post office compound products.
 117. "Value of postage stamps and unused post cards
 118. Excess credit or short charge on a/c of Indian postal orders.
 119. Short payments on a/c of saving bank money orders and cash certificate transactions.
 120. Miscellaneous sums paid into post office by railway mail service officers.
 121. Overhead charges on supplies of stamps and seals made by the postal seals office Aligarh.
"Postal fee on outward parcels liable to customs duty and 3% commission on sale proceeds of abandoned parcels recovered from the customs departments. *Also credits custom duty on account of postal fee*
 122. Recoveries on account of penal interest charged on the outstanding LTC/TA advances.
 123. Fees from contractors.
 124. Unpaid amounts on the closure of saving bank accounts.
 125. Credits for the cost of making goods the damage done by the hostile tribe's men to the postal assets of the postal department.
 126. Recoveries on account of wards and recoveries on a/c of travelling allowances for medical examination for postal life insurance in previous years.
 127. Credits erroneously taken to saving bank depositor and adjusted by transfer entry to this head.
 128. Amount at credit of a saving bank depositor drawn as per audit office instructions but not paid for want of information about the whereabouts of the depositor.
 - 129.
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130. Share due to government on a/c of fee received by government servants for work done for private bodies.
131. Sale proceeds of Assets
132. Unexplained differences in the customs duty ledger with the sanction of DG (post) when the balance is credit more.
133. Excess credit or short debit on a/c of custom duty on inward foreign mail articles as well as outward prepaid parcels.
134. Fee recovered from a government servant for supplying copy of service book on his quitting service.
135. Fee for the issue of a certificate of discharge for PO certificate.
136. Excess sale proceeds of depreciated value of assets abandoned /dismantled /sold /replaced /reconstructed.
137. Fee for the application for registration of a second nomination or of any variation in nomination or cancellation thereof.
138. Dividends on share capital received from postal co-operative societies.
139. Postage realised for sale of philatelic stamps through m/s e-bay.in
140. Sale of philatelic stamps through philatelic bureaux/counters/POS/ exhibitions
141. Sale of philatelic stamps through outsourced agents
142. Sale of philatelic stamps through other organizations/institutions
143. Sale of philatelic stamps through e-post office
144. Sale of my stamps through philatelic bureaux/counters/POS/exhibitions
145. Sale of my stamps through outsourced agents
146. Sale of philatelic stamps through other institutions/tie-ups
147. Sale of special stamps and other materials
148. Sale of philatelic ancillaries including FDC brochure presentation packs albums etc.
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149. Sale of philatelic ancillaries including FDC brochure presentation packs albums etc. through outsourcing agents
 150. Sale of philatelic ancillaries including FDC brochure presentation packs albums etc. through other or outsourcing agents
 151. Sale of philatelic ancillaries through e-post office
 152. Sale of philatelic souvenirs
 153. Interest on delayed reimbursement of DOP dues recd. From WUFSI
 154. Other services and service fees
 155. Other biometric/demography updation
 156. Aadhar printout colour
 157. Aadhar printout black and white
 158. New Aadhar enrolment
 159. Mandatory biometric updation of children
 160. Market place commission
 161. Fixed closing fees
 162. Commission/remuneration for sale of tickets for road transport corporation
 163. Sale of surveys
 164. Fee for verification of addresses
 165. Retail post charges payable to the department from sale of parcel boxes and envelopes on sale or ret
 166. Amount realised for issue of post office identity cards e-bills,(BSNL, Airtel, Education ,Finance, RTO, Telecom ,
 167. Electricity, Water supply , Property tax, Income tax departments etc.
 168. Commission on collection of bills of m/s mobi link
 169. Media post
 170. Commission on sale of international (STIC) i-card application forms& hand books
 171. Management of SB Accounts
 172. Management of cash certificates-Discharges
 173. Maintenance, revival & service charges in r/o silent account
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174.	Interchange fee received from other Bank customers for interoperable ATM transactions
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	Major Head 0037/0049/0070/0071/0075/0210/0216/0235
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177	Deduct- Refunds of Custom Duty
178	Custom Duty on Inward foreign Mail Article
179	Interest Receipt-House Building Advances
180	Interest Receipt-Purchase of Motor Cars
181	Interest Receipt-Advance Purchase of Motor Conveyance
182	Interest Receipt-Other Receipts Purchase Advance Other Conveyance
183	Interest Receipt-Personal Computer Advance
184	Interest Receipt-Govt Servants Other Advances
185	Interest Receipt- P & T Co-op Societies
186	Interest Receipt-Other Misc receipts
187	Dividends from India Post Payments bank
188	Other Services Passport Fees
189	Other Services Receipts under RTI Act
190	Contribution towards NPS 2004 for Government servants
191	Subscription for Service Discharge Benefit Scheme
192	Management Expenditure under SDBS for GDS
193	Payment of Severance amount under SDBS for GDS
194	Misc Gen Services Unclaimed Deposits
195	Exchange Gain - Western Union Money Transfer
196	Exchange Gain -foreign Money Orders
197	Exchange Gain -British Postal Orders
198	Interest from Bank delayed remit-excess Reimbursement
199	Misc Gen Services DEDUCT refund
200	Med & Public Health Contribution for CGHS
201	Gen Pool Accommodation Rent/Licence Fee
202	Govt Employees Insurance Scheme
203	3201 working Expenses Bills paid
204	Audit office recovery
205	5201-Capital outlay

- 206 3201- working expenses plan
207 2552 & 4552- Expenses NE region
Major Head 7610-Loans and advances-Recovery & payments
208 Loans and advances-advances for purchase of House Building
209 Loans and advances-advances for purchase motor cars
210 Loans and advances-purchase of other Motor conveyance
211 Loans and advances-for purchase of computers
212 GPF ordinary subscriptions and recoveries/withdrawals.
Major Head 8011-CG Insurance
213 Savings fund contribution
214 Central Govt Employees GIS Insurance Fund Contribution
215 GDSGIS-2010-Savings Fund
216 GDSGIS-2010-Insurance Fund
217 PLI and RPLI Receipt and disbursement schedule
218 Major Head 8443-civil deposits and refunds²⁰
219 Major Head 8446 Postal Deposits²¹
220 Major Head 8553-Postal advances²²
221 Major Head 8661- Postal suspense²³
223 CGST-Collection on Courier Services-Receipts
224 Penalty on CGST-Collection on Courier Services-Receipts
225 SGST-Collection on Courier Services-Receipts
226 Penalty on SGST-Collection on Courier Services-Receipts
227 UT GST-Collection on Courier Services-Receipts
228 Penalty on UT GST-Collection on Courier Services-Receipts
229 I GST-Collection on Courier Services-Receipts
230 Penalty on I GST-Collection on Courier Services-Receipts
231 Deduct I/P Tax credit transaction 320102101142870 Courier

²⁰ Refer Appendix V to Postal Accounts Manual Volume-I

²¹ Refer Appendix V to Postal Accounts Manual Volume-I

²² Refer Appendix V to Postal Accounts Manual Volume-I

²³ Refer Appendix V to Postal Accounts Manual Volume-I

- Service
- 232 Remittance to CGST-Collection on Courier Services
- 233 Remittance to SGST-Collection on Courier Services
- 234 Remittance to UTGST-Collection on Courier Services
- 235 Remittance to IGST-Collection on Courier Services
- 236 CGST-Collection on Banking and Fin Services-Receipts
- 237 Penalty on CGST-Collection on Banking and Fin Services-Receipts
- 238 SGST-Collection on Banking and Fin Services-Receipts
- 239 Penalty on SGST-Collection on Banking and Fin Services-Receipts
- 240 UT GST-Collection on Banking and Fin Services-Receipts
- 241 Penalty on UT GST-Collection on Banking and Fin Services-Receipts
- 242 IGST-GST Collection on Banking and Fin Services-Receipts
- 243 Penalty on IGST-Collection on Banking and Fin Services-Receipts
- 244 Deduct Input Tax credit transaction 320102101142870
Banking & Finance
- 245 Remittance to CGST-Collection on Banking and Fin Services
- 246 Remittance to SGST-Collection on Banking and Fin Services
- 247 Remittance to UTGST-Collection on Banking and Fin Service
- 248 Remittance to IGST-Collection on Banking and Fin Services
- 249 CGST-Collection on Postal Life Insurance Service-Receipt
- 250 Penalty on CGST-Collection on PLI-Receipt
- 251 SGST-Collection on PLI-Receipt
- 252 Penalty on SGST-Collection on PLI-Receipt
- 253 UT GST-GST Collection on PLI-Receipt
- 254 Penalty on UTGST-Collection on PLI-Receipt
- 255 IGST-GST Collection on PLI-Receipt
- 256 Penalty on IGST-Collection on PLI-Receipt
- 257 Deduct I/P Tax credit transaction 320102101142870 PLI

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- 258 Remittance to CGST-Collection on PLI
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- 262 CGST-Collection on RPLI-Receipt
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- 270 Deduct I/P Tax credit transaction 320102101142870 RPLI
- 271 Remittance to CGST-Collection on RPLI
- 272 Remittance to SGST-Collection on RPLI
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- 275 TDS on GST--Receipt
- 276 CGST-GST Collection on Business Auxiliary Services-Receipt
- 277 GST on Fixed Closing Fee-Receipt
- 278 Penalty on CGST-Collection on Business Aux Services-Receipt
- 279 SGST-GST Collection on Business Auxiliary Services-Receipt
- 280 Penalty on SGST-Collection on Business Aux Services-Receipt
- 281 UT GST-GST Collection on Business Auxiliary Services-Receipt
- 282 Penalty on UTGST-Collection on Business Aux Services-Receipt
- 283 IGST-GST Collection on Business Auxiliary Services-Receipt
- 284 Penalty on IGST-Collection on Business Aux Services-

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- Receipt
- 285 Deduct I/P Tax credit transaction 320102101142870
Business Aux
- 286 Remittance to CGST-Collection on Business Aux Services
- 287 Remittance to SGST-Collection on Business Aux Services
- 288 Remittance to UTGST-Collection on Business Aux Services
- 289 Remittance to IGST-Collection on Business Aux Services
- 290 CGST-Sale of Space/Time for Advertisement other than
print
- 291 Penalty CGST-Sale Space/Time for Ad other than print
- 292 SGST-Sale of Space/Time for Ad other than print
- 293 Penalty SGST-Sale Space/Time for Ad other than print
- 294 UTGST-Sale of Space/Time for Ad other than print
- 295 Penalty UTGST-Sale Space/Time for Ad other than print
- 296 IGST-Sale of Space/Time for Ad other than print
- 297 Penalty IGST-Sale Space/Time for Ad other than print
- 298 Deduct I/P Tax credit transaction 320102101142870 sale
Space
- 299 Remittance CGST-Sale Space/Time for Ad other than print
- 300 Remittance SGST-Sale Space/Time for Ad other than print
- 301 Remittance UTGST-Sale Space/Time for Ad other than print
- 302 Remittance IGST-Sale Space/Time for Ad other than print
- 303 Drawn from Bank /Treasury
- 304 Remittance to Bank/Treasury
- 305 Postal Pension
- 306 Postal Family pension
- 307 Railway pension
- 308 Railway pension family
- 309 Central dearness pension
- 310 Central Dearness pension family
- 311 MTNL prorata pension
- 312 MTNL prorata pension family
- 313 Ordinary pension
- 314 Ordinary pension Family

315	IDA BSNL pension
316	IDA BSNL Pension Family
317	CDA Pension
318	CDA Pension family
319	P&T Pension
320	P&T pension Family
321	Coal mine pension
322	Coal mine pension family
323	List of e-money order issued
324	Journal of e-money orders paid
325	8782 ²⁴ -RSAO postal remittances
326	8782- Intersol CBS
327	8782-Grid clearance Remittance
328	8782-POR Inward
329	8782-POR Outward

Note-1: The schedules relating to payments on account of PLI and RPLI, Off cycle payments /bills paid should be submitted to Circle PAO on the 1st and on 16th of each month those due on 1st comprising the period from 16th to the end of the previous month and those due on 16th comprising the period from 1st to 15th of the month.

Note-2: The returns should sent and arranged in such a way that all documents/vouchers/bills etc. be in a chronological order of transaction /document number which is date wise and office wise such that it reflects the order as in e-schedule for check and balances. Any deviation be brought to the notice of RO and HOC by circle postal Accounts Office.

Note-3: Before the schedules are submitted to the Postal Accounts Office, a total should be made of all the entries contained therein. In the case of the schedules which have to be submitted to the Postal Accounts Office twice a month, the monthly total should be shown in

²⁴ Under 8782 RSAO Remittances –refer Appendix V to PAM Vol-I for details.

the schedule for the second period by bringing forward the total for the first period, thus:

Total from 16th to end of month

Total from 1st to 15th

Monthly Total:

Note-4:-Returns should be signed by Head Postmaster and should ensure that the total of e- schedules tallies with the e-Head office classified cash book before despatch to Postal Accounts Office.

Note-5: Rules regarding the preparation of lists or journal for Saving Bank, Post office Certificates-discharges, , Indian Postal Order and Money order transactions and their submission to the Postal Accounts Office, are given in the Postal manual Volume VI Part II and A- compilation of Post Office Savings bank (CBS) Manual 2021 edition.

Submission of Head Office Classified cash Account and to PAO

49. (a) The Head office classified Cash Account of the Head Office for the previous month will be submitted by 5th of each month to the Postal Accounts Office. All the transactions of the month be brought to account and the accounts be tallied by that date incorporating all such eligible reversals after approval of competent authority and correcting any misclassifications noticed by Postmaster himself and as communicated by Postal accounts Office. The entries to be made against the several head in the monthly Head Office classified Cash Account will be progressive totals on the last working day of the month under each Head of account.

The Head Postmaster is required to personally check the final totals of the Head Office classified Cash Book before and will be held responsible for the correctness of these entries.

50. The head postmaster shall ensure that Opening balance which comprises DOP cash plus transit amount plus receipts equals disbursements plus transit amount & closing DOP cash balance. The DOP closing cash balance is the closing DOP cash balance of HPO plus SOs and BOs including such units permitted to retain DOP cash.

51. All transactions which need to be supported by Vouchers/bills should be despatched to Circle Postal accounts office duly tallied with the progressive total as in Head office classified Abstract.

52. The duty of checking the Cash Account and submitting it to the Postal Accounts Office, may under the orders of the Head of circle, is delegated to the APM (Accounts). The DOP Cash Balance Report including transit must, however always be prepared wholly by the Postmaster himself supported by APM (Accounts)/Accountant attached to Head Post Office.

53. Great care should be taken to trace, as far possible, all remittances in transit before the report is sent out and to detail only those few items which owing to the Daily Accounts being still in transit, cannot be so traced.

Statement of Balances

54. (a). The Head Postmaster is responsible that the balances in cash and stock of postage and other (non-Postal) stamps at the close of the day are within the limits fixed by the Head of Circle/Region or by the Sr. Superintendent of Post Offices or by the Superintendent, as the case may be. It may be necessary to keep cash in excess of the authorized maximum when the local Treasury/ Bank is closed for holidays or when the excess cash is required to meet actual liabilities or to disburse pay at the end of a month; but in every such case the reason for keeping cash in excess of the limit should be recorded in the Daily Transaction Report. If it is necessary to keep stamps in excess of the limit it should be recorded in the Daily Transaction Report. If it is necessary to keep stamps in excess of the authorised maximum limit the reasons therefore should also be similarly recorded in the Postage Stamp register and also daily transaction report. If the balance in cash falls below the authorized minimum, the reasons therefore should also be similarly recorded in the Daily transaction Report.

(b) The actual balances held in cash and stock of postage and other (non-postal) stamps at the close of each day, together with authorized balances must be entered in a weekly statements of balances in the prescribed form and submitted punctually on the 1st, 8th, 16th and 24th of every month to the Superintendent or the Senior Superintendent of Post Offices as the case may be, but the Head Offices under the administrative control of the Head of Circle should submit the statement of balances to the circle office for scrutiny etc.. The statement of balances in respect of the latter Head Offices should after scrutiny in the circle office, be forwarded by it to SPOs/Sr. SPOs concerned by whom the balances of the Head Office are periodically verified. If the maximum balances, whether in cash or stamps, is exceeded on any day of the week, the reason recorded at the foot of the Postmaster's Head Office summary should be copied on the reverse of the statement.

Note 1:-In order to determine whether the maximum balance in cash has been reached, the Head Postmaster should take into account actual existing liabilities such as applications to withdraw from savings bank accounts, money orders received for payment, and remittances ordered to subordinate offices, but not probable liabilities, as the probable receipts and disbursements of the office must have already been taken into account by the officer concerned in fixing the authorized balances.

Note 2:-The memorandum of authorized balances should be readily available for scrutiny.

Note 3:-The Head of Circle/Region may authorise Sub-offices to keep cash in excess of the authorised maximum on the working day immediately preceding the day of payment of pay and pension provided he is satisfied that the Sub offices so authorised cannot conveniently obtain cash for disbursement on the first of the month or do not receive sufficient cash in their transactions with the public. In

all such cases the Sub Postmaster should record on the reverse of the Sub office Daily Account the reasons for keeping cash in excess of the prescribed maximum limit.

Supplementary accounts for March

55. All transactions of the financial year under consideration have to be brought to accounts in the same financial year. The transactions of all sub ordinate offices have to be included by Head post office and such other units during the closing days of March of each financial year. The Postmaster /DDO have to include all such transactions before the closure of March accounts at DDO Level. Before the closure of March Month, all reversals, transfer entries, modification etc., transaction inclusion be done in the system against 31st march and ensure inclusion by that date. The Postmaster has to make all corrective postings as per the instructions of the circle Postal accounts office. All the entries in the supplementary accounts are supported by e-journals or e-schedules with necessary vouchers etc. The circle Postal accounts office shall provide reasonable days for closure of March accounts based on the due date for submission of accounts for the month of March as prescribed by Controller General of Accounts.

Postmasters Duties relating to Accounts

56. The Postmaster is personally responsible for the correctness of the returns rendered by him/her to the Postal Accounts Office and for the punctuality of their submission. He/she should be careful to see that all money transactions are brought to account as soon as possible after they occur and that the accounts received from the Sub and Branch offices under his/her jurisdiction are all correctly accounted for in the several books and registers maintained in his/her office. In addition to the other duties assigned to him/her the postmaster must himself / herself verify the balances of the head office and test the correctness of his/her accounts every day in the manner described in Rule 65. If this is done carefully it will be impossible for any error in the books of accounts to remain undetected.

Note1:-The examination prescribed in Rule 65 should be carried out every morning after the account books²⁵ have been written up except when the time at which the examination should be made is specially mentioned.

Note2:- Of the duties prescribed in clauses (1) to (38) of Rule 65, the following may under the orders of the Head of circle be delegated to Accountant.

a. The duty of examining the sub-office transactions and the Branch Office transactions in accordance with clauses (11) to (15). (The checks prescribed in clauses (8) to (10) must always be carried out by the Postmaster personally, unless this duty is duly delegated to the Deputy or the Assistant Postmaster, as the case may be).

Exception - Head of circle may delegate the personal duties of Postmasters as the case may be in all Gr.'A' & Gr.'B' Head Offices provided the Postmaster concerned is unable to carry out all personal duties entrusted to him/her.

b. The duty of examining the Head office DTR in accordance with clauses (16) to (22).

c. The duty of checking the Head office Cash book in accordance with clauses (23) to (30).

d. The duty of checking the Schedule of receipts and payments in accordance with clauses (32)

e. The duty of examining the invoices of Postal Publications and books of blank forms in accordance with clause (34);

f. The duty of examining the acquittance rolls in accordance with clause (35);

g. The duty of checking the memoranda of disbursement of pay and travelling allowances in accordance with clause (36).

²⁵ At T+1 or any other time fixed by Department from time to time.

Note3: See also Note 6 below Rule 65(1) and Note 2 below Rule 43.

Verification of Balances and examination of Accounts²⁶

57.

(1). **Cash Balance:** Every evening before the office is closed, the Head Postmaster should count the cash in office and satisfy himself/herself that the total of the amounts so ascertained agree with the total shown under Particulars of “DOP closing balance” at foot of the Daily Transaction Report and cross verify with the DOP closing balance as in Treasurers cash Book. The Postmaster should also verify cheques forming part of the Cash balance of his/her office with reference to the entries in the Register of Cheques received and cleared (Form ACG.28) and initial the relevant entries in the Register in token of verification.

As a part of the cash and stock postage stamps and stationery are advanced to the official in charge of the night post offices with the extended working hours, cash and stock of postage stamps and stationery shown in the cash balance of the Post Office will include the advance made to the Post office for transactions in the extended hours. After the verification of these cash balances the Postmaster will supply sufficient amount of cash and stock of stamps and stationery to the official in charge during the extended hours and obtain his signature for the total amount in the Treasurers cash book and stock book respectively.

The DOP cash balance as ascertained from the e-treasurers cash Book and that of e-DTR be cross checked and validated with physical cash balance after incorporating and on conformation that all cash transactions have been entered in the system without any omissions. The similar exercise has to be conducted by Sub Postmaster also. Any

²⁶ Verification under this rule includes HO transaction, SO transaction and Branch office transaction for the day and check at SO level includes its sub ordinate BOs and check at HO includes its sub ordinate SOs and BOs under it. At HPO level the total of receipts and payments for the HPO as a whole be verified with classified cash Account for the day in respect of all Heads of accounts.

transactions occurred but get into the system be brought to accounts by pursuing the issues with Technical monitoring cell at Divisional office/Regional office/circle monitoring team. Any such deviations be brought to error book and followed up till its incorporation in the e-TCB/DTR as the case may be.

The Head office Postmaster shall monitor the cash balance as depicted in each sub post offices and branch post offices under it and ensure that it tallies with classified cash account for the HO as a whole. Similar kind of exercise has to be conducted daily by sub postmaster for its office and Branch post offices under it.

Note1: In large offices in which two safes are kept it will not be necessary for the Head Postmaster to count the contents of both safes daily. It will be sufficient if he counts the contents of the safe from which transactions have been carried on during the day and satisfies himself that the contents of the reserve safe have not been tampered with. The contents of both safes must be counted on the last working day of every week.

Note 2:-In order to facilitate the work of verification by the Head of office and inspecting officers, it is mandatory to have an authentic record/e-record of daily stamp balances. Head Post Offices, selection grade Sub officers and other offices where the authorized stamp balance is above Rs. 500 will maintain a register in ACG.85 showing in detail the balances of postages stamps (including post cards, Envelopes etc.), of each denomination..

The register will be filled in daily by the Treasurer or Assistant Treasurer at the close of each day²⁷ and verified by the Head of the office by actual count of the stamps in hand. The latter will tick off each item so verified and initial the register in token of having done so. In the case of offices where a reserve safe is also kept, a similar register for the stamps kept in it will be maintained separately and the

²⁷ Stock maintained in e-environment, correctness of receipt, sales, and balance is checked.

total value of stamps shown therein will be brought forward and shown in lump in the register relating to the current safe.

Note 3: in the case of presidency Post offices, the duty of verifying the cash balance of the office may be transferred to any other officer with the sanction of the Director General of Postal Services [see Rule 72(1) of the Postal Manual Volume VIII]. On the last working day of each month however, the entire cash balance should be verified personally by the Presidency Postmaster and the correctness of the accounts tested in the manner prescribed in clauses (2) to (38) of this Rule.

Note 4:-The following procedure should be observed for the disposal of unused loose service postage stamps and stationery and revenue stamps found on counters of Post Office or in letter boxes.

- a. Such stamps and stationery will be kept out of the accounts of the Post office but retained at the Post office till the end of the month following that in which they were found.
- b. If the owner submits his claim within this period and is able to establish his claim the Post Office will return the stamps and stationery to him, and
- c. Where no claim is received by the post office within this period, or claims made could not be established, the stamps and stationery will be taken to the stock of such stamps and stationery.

The Postmaster will maintain a subsidiary register through which the disposal of such service stamp and stationery and revenue stamps shall be watched. So long as these stamps (including stationery) remain in the custody of Post office, their total value as per register should be Daily Transaction Report.

Sub office which deal with Treasuries/Banks direct will follow the same procedure as that observed by Head offices with the exception that so long as those stamps and stationery remain in the custody of the sub offices their total value as per subsidiary register should be mentioned as out of account in the daily Transaction Report.

Note 5: -In the case of the Presidency Post Offices, the delegation of the work of verifying cash balance, on days other than the last day of the month shall, in no way, relieve the presidency Postmaster from his

responsibilities as the Head of office and he should satisfy himself/herself in any way he/she thinks best, such as by occasional surprise checks or otherwise that the responsibilities are effectively discharged. This responsibility will extend not only to the security of cash balance, stamps and other valuable but also to the correctness of the prescribed accounts and returns and punctuality of their submission.

The deputy Presidency Postmaster or such other officer to whom such work is duly delegated shall as the Presidency Postmaster's delegate and representative remain primarily responsible to the Presidency Postmaster for the delegated duties.

(2). **Sum kept out of account:** Every evening before the office is closed, the postmaster shall cross verify the correctness of availability of physical cash with that of sum kept out of treasury and its corresponding accounts which would be available in the treasury accounts on T+1 day or so basis. Such sum be kept under safe custody and identifiable for inspection at any point of time by the executives who inspect office at random. (Example- collection on account of CSC transactions, etc.). It is also the responsibility of the postmaster to see that the amounts shown out of account under any heads are correct and satisfy himself that the corresponding amounts are held in cash and correct with subsidiary corresponding records. All information be made available in Treasurer's cash Book as remarks which is kept in a separate guard file for each day.

(3). **Indian Postal Orders:** Every evening before the office is closed, the Head Postmaster should refer to the e-stock register of Indian Postal Orders held unsold and satisfy himself that the stock is correct. The aggregate balance shown in stock book should further be verified by comparison with the balance in the stock book. He should also ensure that total sales are properly depicted in the Daily Transaction Report. This kind of check has to be applied for Sub post offices with reference to the e-schedule of IPOs issued in respect of all Sub post

offices and total of all such IPO sold consolidated figure as in e-schedule are correctly depicted in classified cash account for the day. He must ensure IPO paid figures accordingly in addition to check to the effect that each item is accompanied by IPO voucher.

Note 1:-For daily verification, it will be necessary to count only the Indian Postal orders kept out for current use , the number held in reserve being calculated by a reference to the memoranda with which the bundles are labelled.

Note 2:- After the verification of the daily stock of unsold Indian Postal Orders, the Postmaster will arrange for the supply of sufficient number of Indian Postal Orders of all denominations necessary for sale during the extended hours and obtain the signature of the Postal Assistant concerned in the stock book.

(4). **Unpaid Articles in Deposit:** Every evening, before the office is closed, the Head Postmaster should calculate the postage due on the articles of the letter mail in deposit and satisfy himself that the entries are correct and also the days realised dues have been accounted correctly as 1201-postage realised in cash for ordinary services.

(5). **Check of cash including stamps in transit:** The Head Postmaster must every day verify each item of postage in transit sent against each sub-office and against each Branch Office as per cash in transit Head of account in case of cash remittance & cheque in transit in case of cheque requisitions by SOs. He should satisfy himself that there is no undue delay in acknowledgment of remittances made by him/receivable by him including transfer of definitive and commemorative stamps. He/She should satisfy himself/herself by the examination of a few sub offices and Branch Office DTR selected at random that the amounts of cash in transit in the Sub-office and Branch Office are duly acknowledged. The Head Postmaster will be responsible that the details of cash in transit are correctly entered in the system and system acknowledgment available and cash in transit is balanced. He should ensure that all items relating to a remittance in

transit are adjusted within reasonable transit time prescribed for movement. In case of dynamic cash remittances, Postmaster is cautious of ensuring acceptance of remittance by the receiver in system as well as manually and entries are recorded in the books of account

(b) The Head Postmaster is personally responsible to see that each item of cash in transit is duly acknowledged and cash balance of the recipient is increased.

Note: Head of circle may delegate the personal duties of Postmaster prescribed under this clause to Deputy or Assistant Postmaster as the case may be in all Gr. A/ Gr. B Head offices provided the Postmaster concerned is unable to carry out all the personal duties entrusted to him.

(6). **Check of Savings Bank transactions:** All the CBS related transactions are performed in a separate vertical application and the transactions happened in a SOL are brought to Finance and Accounts in various Heads of Accounts concerned in e-schedule in abstract format. The Postmaster has to compare that all the transactions against that SOL are correctly brought into the e-schedule and also properly depicted in classified cash account for the day. The transactions pertaining to this SOL but transacted at any other SOL are also figured herein with contra transactions as Remittances received or sent as the case may be. It shall be ensured that all such transactions including transactions occurred at other SOL pertaining to this SOL are available and figures are duly tallied. In the evening of the day he should ensure that there are no intermediary heads of account pending with balance and ensure such intermediary heads are nullified for the day. This kind of exercise has to be done by Sub postmasters of its offices including Branch office transactions wherein such Branch offices are attached to SOL ID of Sub post offices. Each unit HO/SO/BO shall take a report of transactions done in their SOL and compare with DTR & classified cash account to ensure all transactions have been depicted in DTR and Classified cash account correctly.

(7). **Check of Post office certificates:** The Head postmaster should compare that the entries as in e-schedule of cash certificate discharged are accompanied by physical PO certificates of different variants and denomination. It must be ensured that the total amount as in e-schedule of different kinds of certificates is correctly figured in classified cash account. Any payments without voucher be disallowed and error entry made and sent to the SPM concerned.

(8). **Check of eMOs issued and paid:** Head post master shall check that the total of commission on eMO issue for the HPO as a whole for each day is correctly depicted in classified cash account of HPO. The sub postmaster and Head postmaster shall check the total of eMOs issue e-schedule figure with that of daily transaction report and correctness verified. The eMO issue of Branch post offices under SO and HO is to be verified accordingly. In case of eMO paid figure as in e-schedule of payments with that of daily transaction report it is also ensured that each payment is accompanied by eMO paid voucher. The total for the HO as a whole for eMO issue and eMO paid figure be cross checked with classified cash account figure and tallied.

(9). **Check on Drawings from Bank and remittance to Bank:** The Head postmaster should ensure correctness of accounting of remittances made and drawings are properly accounted & depicted in both in his books as well as bank books. He shall refer to bank e-statement daily and figures verified. This process has to be done for Sub post offices wherein such sub post offices are attached with bank account. The figures as in the e-schedule of such sub post offices with that of e-statement of respective bank account for which head postmaster shall obtain authorisation. This activity is in addition to such bank reconciliation process with reference to scrolls done by separate set of staff belonging to accounts branch of the Head post office. This process has to be carried out by other DDOs like *RAKANPA, MMS, PCD, PED, PAOs* and daily transactions reconciled

with reference to bank e-statement. Any bank transactions which took place by way of cash need priority check and confirmation.

(10) **Check on treasury Transactions:** The Head postmaster should compare the entries drawings from treasury & cash paid to treasury in his books with that of treasury pass book and ensure himself there is no variation between his books of entries with that treasury records/documents acknowledged by them. E-access to treasury account to know the e-statement on daily basis be obtained wherever feasible and cross checked on daily basis. The sub postmaster shall follow similar procedure in case it is attached with treasury for funds management.

(11). **Comparison of classified cash account with e-schedule of Postal Receipts.-:** The Head postmaster and sub postmaster should compare the totals against the following items of receipts under each products and services classified separately as in e-schedules with that of daily transaction report and confirm correctness. The head Postmaster shall take the E-schedule figures of all units under its DDO and cross checked and tallied with reference to classified cash account for each day. It shall be ensured that only such transactions which took place with either cash and bank transactions include online digital transactions and also such corrective entries from one 15 digit head of account to other 15 digit head of account be taken into consideration. The check is limited to such Heads of accounts for which transactions took place for the day.

- Postage realised in cash for ordinary services
- Speed post-Document
- Speed post- cash on delivery fee
- Revenue realised under business reply speed post articles
- Speed post-e.commerce revenue
- PRC speed post-e.commerce- COD
- PRC speed post-e.commerce-non COD
- Cod fee e-commerce speed post

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- Business post.
- Greeting post
- Direct post
- Postage realised in cash for Mass Mailing Services.
- Postage realized in cash for one India one rate speed post
- Bill mail service
- Sale of postage stamps
- Sale of service stamps.
- Postage realised in cash on account of e-post services (rate per page).
- Postage realised in cash through mail business centre for free post services.
- Registration fee for free post services.
- Renewal fee for free post service.
- Advance deposit for free post service.
- Handling charges for free post services.
- Postage realised for mail business service for e-iod
- Postage realised for National bill Mail service.
- PRC for print to post service
- Over-night parcel post
- Business parcel
- Business parcel e commerce revenue
- Business parcel e commerce COD revenue
- Business parcel e commerce non COD revenue
- Cod fee business parcel e commerce COD
- PRC for international express mail service (EMS)
- PRC for international parcel
- PRC for international letters (Registered)
- PRC for international app e-packet service
- Speed post parcel
- Cash on delivery fees speed post parcel
- Insurance charges for speed post parcel
- Proof of Delivery fee speed post parcel
- Registered parcel
- Acknowledgement fee registered parcel
- Insurance charges for registered parcel
- Registered letter/article
- Acknowledgement fee registered letter/article
- Insurance charges for registered letter/article
- India post global express

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- Business parcel cash on delivery fee
- Insurance charges for business parcel
- PRC through RMFM
- Commission on eMO
- Service charges on sale and cancellation of railway tickets through post offices
- Post boxes & bags
- Rent & taxes
- Service charges recovered from officials occupying free and rented quarters in government buildings.
- Rent recovered from officers occupying a portion of private building rented for office cum residential purposes. & rent of buildings also.
- Recoveries from other govt. Departments for service rendered
- Advertisement receipts
- revenue- DOP share
- Commission on Indian postal orders
- Commission on field postal orders
- Commission on international foreign service money orders
- Commission/Remuneration/Delivery charges on IFS money orders.
- Commission on UIDAI project
- Interest on delayed remittance of DOP dues from money gram
- Commission on a/c of international money transactions of money gram
- Commission on account of international money transfer of money gram
- Commissions on a/c of IMT transactions of WUMT
- Income/DOP share on a/c of PMJJBY
- Share of DOP on account of Pradhan Mantri suraksha Bima Yojana received from National Ins Corporation
- Handling charges of DOP received from PFRDA and

- Registration fee for cable TV operators & registrants.
- Commission for Railway Tickets reservation at Srinagar GPO
- Commission realized on a/c of Revenue stamps
- Remuneration for workers wage account for MGNREGA
- Retail post
- Receipts on account of logistics post (surface)
- Receipts on account of logistics post (Air Services)
- Recoveries from mail motor contractors for the privilege of carrying mails.
- Commission collected in case of old age pension paid , received from State Governments
- Commission received for payment of wages to NERGA workers
- Commission/upfront charges under new pension system
- Commission realised on sale of gold coin
- incentive payable to staff entrusted with the work of AP
- Commission /share DOP on a/c of sale of sovereign gold bonds
- Gain by exchange on account of international electronic money order
- Revenue from CSC service
- Net receipts from other postal administration
- Other receipts
- Other items- misc.
- Examination fee etc.
- Fees for communication of marks to candidates in respect of recruitment examination conducted by the department.
- Sale of publications & blank forms
- Sale proceeds of printed rule books and application form in respect of examination conducted by the department.
- Receipts under contributory health scheme for govt. Servants
- Sale proceeds of VPMO forms

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- Commission for collection of premia on behalf of LIC.
- Sale proceeds of identity cards & plastic covers
- Recoveries on account of lost damages on insured articles
- Recoveries on account of mail robberies
- Proceeds from sale of waste paper dead stock etc.
- Special recoveries from private individuals etc. On account of experimental offices.
- Sums found excess in counters/treasuries/letter boxes
- Sale proceeds of post office compound products.
- "Value of postage stamps and unused post cards
- Excess credit or short charge on a/c of Indian postal orders.
- Short payments on a/c of saving bank money orders and cash certificate transactions.
- Miscellaneous sums paid into post office by railway mail service officers.
- Overhead charges on supplies of stamps and seals made by the postal seals
- Forfeited money orders
- Forfeited Indian postal orders
- Contributions for leave salary & pension benefits
- Contribution & recoveries towards pension and other retirement benefits
- Postage realised for sale of philatelic stamps through m/s e-bay.in
- Sale of philatelic stamps through philatelic bureaux/counters/POS/ exhibitions
- Sale of philatelic stamps through outsourced agents
- Sale of philatelic stamps through other organizations/institutions
- Sale of philatelic stamps through e-post office
- Sale of my stamps through philatelic bureaux/counters/POS/exhibitions
- Sale of my stamps through outsourced agents
- Sale of philatelic stamps through other institutions/tie-ups
- Sale of special stamps and other materials

- office Aligarh.
- "Postal fee on outward parcels liable to customs duty and 3% commission on sale proceeds of abandoned parcels recovered from the customs departments. *Also credits custom duty on account of postal fee*
 - Recoveries on account of penal interest charged on the outstanding LTC/TA advances.
 - Fees from contractors.
 - Unpaid amounts on the closure of saving bank accounts.
 - Credits for the cost of making goods the damage done by the hostile tribes men to the postal assets of the postal department.
 - Recoveries on account of wards and recoveries on a/c of travelling allowances for medical examination for postal life insurance in previous years.
 - Credits erroneously taken to saving bank depositor and adjusted by transfer entry to this head.
 - Amount at credit of a saving
 - Sale of philatelic ancillaries including FDC brochure presentation packs albums etc.
 - Sale of philatelic ancillaries including FDC brochure presentation packs albums etc. through outsourcing agents
 - Sale of philatelic ancillaries including FDC brochure presentation packs albums etc. through other or outsourcing agents
 - Sale of philatelic ancillaries through e-post office
 - Sale of philatelic souvenirs
 - Interest on delayed reimbursement of DOP dues recd. From WUFSI
 - Other services and service fees
 - Other biometric/demography

- bank depositor drawn as per audit office instructions but not paid for want of information about the whereabouts of the depositor.
- Share due to government on a/c of fee received by government servants for work done for private bodies.
 - Sale proceeds of Assets
 - Unexplained differences in the customs duty ledger with the sanction of DG (post) when the balance is credit more.
 - Excess credit or short debit on a/c of custom duty on inward foreign mail articles as well as outward prepaid parcels.
 - Fee recovered from a government servant for supplying copy of service book on his quitting service.
 - Fee for the issue of a certificate of discharge for PO certificate.
 - Excess sale proceeds of depreciated value of assets abandoned /dismantled /sold /replaced /reconstructed.
 - Fee for the application for registration of a second nomination or of any variation in nomination or cancellation thereof.
 - Dividends on share capital
- updation
 - Aadhar printout colour
 - Aadhar printout black and white
 - New Aadhar enrolment
 - Mandatory biometric updation of children
 - Market place commission
 - Fixed closing fees
 - Commission/remuneration for sale of tickets for road transport corporation
 - Sale of surveys
 - Fee for verification of

- received from postal co-operative societies.
- Retail post charges payable to the department from sale of parcel boxes and envelopes on sale or ret
 - Amount realised for issue of post office identity cards
 - e-bills,(BSNL, Airtel, Education ,Finance, RTO, Telecom , Electricity, Water supply , Property tax, Income tax departments etc.
 - Commission on collection of bills of m/s mobi link
 - Media post
 - Magazine post
- addresses
- Commission on sale of international (STIC) i-card application forms& hand books
 - Management of SB Accounts
 - Management of cash certificates-Discharges
 - Maintenance, revival & service charges in r/o silent account
 - Interchange fee received from other Bank customers for interoperable ATM transactions
 -

(12). **Comparisons of classified cash account with e-schedule of Receipts- other Departments:** - The Head postmaster and sub postmaster should compare the totals against the items of receipts not belonging to Department of posts like Income Tax under Major head 0021, Customs duty under major head 0037, CGST/SGST/UTGST/IGST under Major head 8661, etc., classified separately as in e-schedules with that of daily transaction report and confirm correctness. The head Postmaster shall take the E-schedule figures of all units under its DDO and cross checked and tallied with reference to classified cash account for each day. It shall be ensured that only such transactions which took place with either cash and bank transactions include online digital transactions and also such corrective entries from one 15 digit head of account to other 15 digit

head of account be taken into consideration. The check is Heads of accounts for which transactions took place for the day.

(13). **Comparison of Classified cash Account figures with McCamish PLI/RPLI:** The head postmaster and sub postmaster shall check the entries as in the Daily transaction report/e-schedule PLI and RPLI Transactions with that of corresponding entries in the McCamish application or any other application being used in DOP for insurance segment and ensure it tallies. The head postmaster should compare the total of HO + SOs + BOs under him under each Major Head 8014 head of account as per e-schedule tallies with the corresponding figure in classified cash account for each day. Each HPO/SO shall take the transaction report from the PLI/RPLI application in use and compare with daily Transaction report and classified cash account and reconciled.

(14). **Comparison of value & service charges on sale & cancellation of railway ticket through post office with DTR and Classified cash Account:** The Head postmaster and sub postmaster should check all the transaction performed in the Application provided by railway department for the day have been brought to Daily Transaction Report and they are correct with reference to e-schedule. The head postmaster should compare the total of HO + SOs under him for commission on service charges is properly depicted under major Head 1201²⁸ and ticket value & refund to major head 8783 is correct with reference to classified cash Account.

(15) **Comparison of CSC transactions:** The Head Postmaster and Sub Postmaster should check all the transactions performed in the CSC application for the day are properly depicted in daily transaction report for the day and it is correct with reference to e-schedule. . The head postmaster should compare the total of HO + SOs under him for

²⁸ Refer Appendix V to Postal accounts manual Volume –I for full details on the 15 digit head of account in all major Heads referred herein this book.

commission on service charges is properly depicted under major Head 1201²⁹ and Major head 8553 CSC is correct with reference to classified cash Account. It is also the responsibility of postmaster that any cash kept outside the treasury on account of accounting in T+1 day is correct and treasury cash updated accordingly.

(16). Comparison of Western union Money transfer transactions:

The Head Postmaster and Sub Postmaster should check all the transactions performed in the WUMT application for the day are properly depicted in daily transaction report for the day and it is correct with reference to e-schedule. . The head postmaster should compare the total of HO + SOs under him for transaction occurred and voucher available is depicted under Major Head 8781 WUMT Money transfer is correct with reference to classified cash Account.

(17). Check of Treasurers cash book: The Head Postmaster and sub postmaster where Treasurer Cash Book is maintained should see that all sums actually received and paid by the Treasurer or Assistant Treasurer, wherever one is employed independently of the Treasurer are entered by him in his cash book that all receipts and payments are recorded in strict accordance with the occurrences of each transactions and that the total of the entries for the day on both sides of the Treasurer 's Cash Book agree; and that the closing balance is written in words.

(18). Miscellaneous Examination of Stock book of saleable Publications: - The Head Postmaster should see that the amount realized by sale of Publications and books of forms etc. have correctly been credited in the accounts of the day.

(19). Examination of acquittance rolls -All acquittance rolls wherever applicable for disbursement of dues to GDS/Outsiders etc.,

²⁹ Refer Appendix V to Postal accounts manual Volume –I for full details on the 15 digit head of account in all major Heads referred herein this book.

should be carefully, examined by the Head Postmaster in order to see (I) that they have been signed by the actual payees, and (ii) that for every payment exceeding Rs. 5000(except in the case of payments made at a place where the Indian Stamp Act is not in force), the signature of the payee has been taken across and adhesive revenue stamp of the value of Re. one and the stamp has been defaced with the date-stamp.

(20). Account of postage with Postmen:-

a) The Head Postmaster should every day satisfy himself that all the postmen have placed their signatures in the postmen Postage Account for the postage due on articles of the letter mail made over to them and that the amounts have been entered by them in words and figures.

b) he/she should also see that the postmen -pay over the cash collected by them on account of unpaid postage to the Treasurer;

c). Adjustment of accounts of postage: - The Head Postmaster should satisfy himself that the accounts of postage with Postmen are adjusted daily and with village Postmen on their return to the office. He will be held personally responsible that running accounts are not kept with postmen and village postmen.

(21). Comparison of e-schedule of payments against working expenses under major Head 3201and 2252 other than salaries, Capital outlay major Head 5201 and 4252:

The postmaster should compare the total of payments as in e-schedule matches with DTR and Classified cash account under respective Head of account for the day and supporting vouchers and sanctions of competent authority is available. Reconciliation of payments and entry as in classified cash account be made to ensure that all payments effected have been reported in Classified cash account.

(22). check on IPPB transactions: Detail instructions are laid down in the cash management SOP issued by the PBI division of postal

Directorate and Postmaster shall ensure & check the following aspects.

(a). Role of Sub Post Offices:

1. SPM shall ensure that any cash transaction for IPPB is accounted for and all cash transactions in m-ATM are brought to SO accounts on the day of transaction. He may ensure that there will not be physical cash lying with M-ATM agent at the end of day.
2. SPM shall also ensure that cash transactions happened in m-ATMs of GDS at Branch Offices are brought to BO accounts at the end of day and no amount is lying with GDS agent of Branch Post Offices.
3. SPM shall ensure that all receipts and Payments account have been reflected in the Daily Transaction Report of SO and BO concerned and any deviation be taken up with Division office monitoring team
4. SPM shall not make any direct voucher posting for IPPB transactions including for transactions took place at Branch Offices.
5. SPM shall ensure for verification of IPPB MIS- cash Report in IPPB Finacle tallies with list of transaction for that day.
6. Ensure that transactions as in IPPB Finacle reports tallies with F&A application.

(b). Role of Head Post Offices:

1. HPO shall ensure that any cash transaction for IPPB is accounted for and all cash transactions in m-ATM are brought to SO accounts on the day of transaction. He may ensure that there will not be physical cash lying with M-ATM agent at the end of day.

7. HPO shall also ensure that cash transactions happened in m-ATMs of GDS at Branch Offices are brought to BO accounts at the end of day and no amount is lying with GDS agent of Branch Post Offices.
8. HPO shall ensure that all receipts and Payments account have been reflected in the Daily Transaction Report of SO and BO concerned and any deviation be taken up with Division office monitoring team
9. HPO shall not make any direct voucher posting for IPPB transactions including for transactions took place at Branch Offices.
10. HPO shall ensure for verification of IPPB-MIS- Report cash available in IPPB Finacle tallies with list of transaction for the day.
11. Ensure that transactions as in IPPB Finacle reports tallies with F&A application.

(23). Check on Remittance transactions other than cash & check remittances:

(a). The normally remittances is allowed through workflow in the application under use wherein system provides checks as to the pairing which is available for cash & cheque remittances between (i) HO and SO (ii) SO and BO (iii) HO and BO (iv) HO with other units like Circle office, regional office, PSD, MMS, PA wing, Postal Directorate different divisions, RMS, CEPT, PTC etc. In all these cases postmaster should ensure that end to end process has been systematically flown along with proper accounting entries in the remitter and receiver office and remittance transaction are system paired.

(b). certain cases remittance of cash and cheque is available between one DDO/HO with another DDO/HO (including SO to SO) wherein if such remittances are following the procedure as cited in para (a) above, the said procedure be followed.

©. In cases where system process of pairing is absent, the postmaster shall ensure that remittance advice is issued and available for the

transactions recorded in the daily transaction Report, e-schedule of remittances and classified cash account. He shall not admit such remittance transactions for cash and cheque remittances if it is not accompanied by Remittance advice which should be issued and followed up for receipt of acknowledgment from concerned. In all cases wherein RSAO GL (General) is invoked, remittance transaction be supported by Remittance advice in the absence of pairing by system

(d). Postmaster shall compare the transactions which are system driven entries under remittance heads (i) RSAO Intersol CBS)-relevant to transactions occurred in a SOL, different from SOL where POSB accounts stands (ii) RSAO Grid clearance- relevant to PB FSI cheques (outward & Inward) cleared through Grid at Chennai, Mumbai and Delhi,(iii) IPPB-McCamish Remittance GL wherein PLI/RPLI credits through IPPB account, are depicted in the DTR, e-schedule of remittances, and also depicted correctly in the classified cash account.

(e) The remittances involving inter-circle transfers other than mentioned in (d) above are classified as POR (Inward) or POR (outward) as the case may be against the circle concerned and postmaster shall accept such remittance after due checks and issue of Remittance advice as and when entries found place in the DTR/e-schedule /Classified cash account. Any entries which are doubtful be reported immediately to Postal accounts office with a copy to Divisional Head and Regional head.

(f) Postmaster shall not resort to manual voucher posting in the Remittance heads without approval or sanction of the Divisional head and ensure that no manual voucher posting are done by his subordinate units including offices attached to it for fund management.

(24). Centralised Accounting and checks for services by Nodal offices: In case of Services like ATM, IPPB, e-services, DOP products integration, digital services, Athal Pension Yojana, PMJJBY,

PMSBY, Sovereign Gold Bonds, International electronic money orders, etc., the whole exercise of cash management, Accounting, transaction reconciliation, settlement reconciliation, records maintenance, and checks & balances activities are assigned to designated units. Officer –in-charge of such units are responsible for completion of work as per the detailed Standard Operating cum accounting procedure issued by Postal Directorate and ensure that all the transaction are correctly reported in DTR/E-schedule /Classified cash Account of the day. Any abnormal variations and doubtful transactions are reported to Head of circle and Postal Accounts Office.

(25). **Monitoring of scheme expenditure:** Scheme Funds are allotted by Postal Directorate PA wing based on the sanction issued by the corresponding CP division of the postal Directorate & other Divisions of Postal Directorate. The DDOs and NCDDOs who consumes such budget based on the valid sanction of the competent authority shall ensure that such expenditure are immediately reported in daily Transaction report, e-schedule under various commitment items of respective head of account, Classified cash account and is supported by sanction & voucher. It will be monitored by Division head, Regional office and circle office and ensure correctness of classification and its posting in the classified cash account being reported to e-Lekha. It will be joint responsibility of Circle monitoring team and Postal accounts office to reconcile on periodical basis for correct depiction expenses in the e-lekha.

(26). **Checking of Deposits:** Under Major Head 8446, different services of DOP are accommodated and booked in various minor heads in it. Whenever such transactions are accounted in a particular DDO unit and its final clearance will happen at the same DDO unit, the postmaster shall have record of such deposits and watch its clearance. In case its clearance is envisaged in any other DDO unit as per the standard operating cum accounting procedure, it shall be the responsibility of the Nodal unit identified for the purpose and the circle postal accounts office concerned.

(27). **check of transaction with RMS units:** Postmaster should check the transaction with RMS units attached to it and is properly depicted in his books upto classified cash account. He should also check the correctness of transaction posting with other units wherein he/she is designated as cash office or attached for supply of funds including cheques. He shall reconcile that the transactions have been depicted correctly in both books of him as well as the other units where he transacted.

(28). **check of GST receipts and GST payments:** Postmaster should compare the CGST/SGST/UTGST/IGST collections are accounted correctly in e-schedule, DTR and also matches with Classified cash Account (less GST accounted under BNPL/Advance customers cases). He should ensure that GST payments made on or before 20th of each month corresponds to the collections and in no case short or excess payment is done.

(29). **check of pension schedules:** Postmaster should compare that all e-schedules of different kinds of pension/family pension under different Head of Accounts mentioned below are correct with classified cash account.

- a. Postal Pension
- b. Postal Pension family
- c. Railway pension
- d. Railway pension family
- e. Central Dearness pension
- f. Central dearness pension family
- g. MTNL Pro-rata pension
- h. MTNL Pro-rata pension Family
- i. Ordinary pension
- j. Ordinary pension Family
- k. IDA BSNL Pension
- l. IDA BSNL pension Family
- m. CDA Pension

- n. CDA Pension Family
- o. P&T Pension
- p. P&T Pension family
- q. Coal Mine pension
- r. Coal Mine Pension Family

Correction of Errors

58. Transfer entries, which are entries, intended to transfer items from one head of account to another in order to correct an error of classification in the original accounts. Any transaction if not posted to a correct head of account need to be posted to correct head of account and also if transactions not available in the accounts after performing actual transaction originally, under a head need to be brought to account to tally the accounts. Few occasions certain transactions would result in multiple entries superfluously as an accounting error as a result of application issues, such entries need to be reversed by following the standard operating cum accounting procedure issued by Postal Directorate. DDO is authorised to make such corrections to the extent of his domain of accounts based on the request from sub ordinate units including his unit along with proper explanation & entry in the error book maintained in the office. DDO shall ensure that such reversals or posting of document based on the requirement be done on the current date and in no circumstances shall be posted against the transaction date since the prior period/date accounts would have already been submitted and finalised. An e-report of reversals and correction of errors done by DO be made available to Circle postal accounts office for checks and balances. DDO shall consider submission of report on correction of errors if it adversely affects the prior period accounts with details and justification for which such events took place

Note: - A report of an error requiring amendment should be as concise and clear as possible, and should be sent forward as soon the mistake is discovered. It gives very little trouble to rectify a mistake clearly and frankly reported; but on the other hand considerable trouble is

experienced when a report is withheld and a revised account is reported without explanation.

Submission by Head Offices & other accounting units of Returns and Documents to be submitted to Postal Accounts office:

59. The *verified returns* with reference to e-schedules of receipts and payments under various Head of accounts constituting the accounts bundle, for submission by Head Offices to circle Postal Accounts offices are enumerated as under. Postmaster shall check the correctness that figures as in classified cash account under various GLs are duly tallied for each day of the month and total for the month is correct. All payments Other than Postal bank and e-Money orders or any such vouchers which are to be retained by Postmaster as per the orders of Postal Directorate codified elsewhere be sent to Circle Postal Accounts Office duly invoiced. *Wherever e-schedules available and accessible to PAOs are mentioned against the item reported and no separate hard copy of the list/journal/schedule etc. be sent to Postal Accounts office. However supporting vouchers duly mentioned with Bill number/document number with date be affixed on it be attached. In case of certificates –discharges discharge journal be accompanied by corresponding Discharged certificates duly tallied with the charge as in the classified cash account.*

Sl.No.	Description	Remarks
1.	e-schedule ³⁰ of receipts (Non-Departmental) <ul style="list-style-type: none"> • Major head 0021 Taxes on Income • Major head 0037 taxes on commodities and services –Custom • Major head 0049- Interest receipts 	

³⁰ Wherever e-schedule such hard copy of the schedules need not be sent. Circle Postal Accounts office shall refer e-schedule from the application.

- Major head 0050 Dividends and profits- IPPB
 - Major head 0070 Other Non-tax Revenue- Other administrative services
 - Major Head 0071 Contributions and Recoveries towards pension and other retirement benefits
 - Major head 0075-other Non-Tax revenue Miscellaneous services
 - Major head- 0210 Other Non-tax revenue-social services medical and public health
 - Major Head 0216- Other Non-tax revenue- Social services-housing
 - Major head 0235-Other Non-tax Revenue- Social security and welfare.
2. e-schedule of receipts (Departmental)
- Major head 1201-postal services³¹
3. e-schedule of expenditure
- Major head 2016- P&T Audit ³²
 - Major head 2049-Interest payments
 - Major head 2071-Pension & Miscellaneous general services/pension and other retirement benefits (non-Postal)
 - Major Head 2075-Pension and Miscellaneous General services

³¹ Refer Appendix V to PAM volume -I for Detailed various heads of accounts under 1201 and total should be tallied with actual receipts. Service provided but does not received from registered customers are not form part of this return.

³² Wherever vouchers applicable be sent along with returns.

- | | |
|---|---|
| <ul style="list-style-type: none"> • Major Head 2235-Social security and welfare • Major Head 2505- Other charges services charges for wage disbursement –Rural employment guarantee scheme | |
| <p>4. e-schedule of expenditure –postal services North eastern region</p> <ul style="list-style-type: none"> • Major Head 2552- Working expenses of DOP staff applicable to NE Region duly tallied for establishment wise and GL wise & objects head wise. | <p>Vouchers wherever applicable be attached according to date wise/unit wise /document number wise/GL wise /object head wise-duly tallied</p> |
| <p>5. e-schedule of expenditure –working expenses</p> <ul style="list-style-type: none"> • Head of account 3201-01 General Administration • Head of account 3201-02 Operation • Head of account 3201-03 Agency Services • Head of account 3201-04 Accounts and audit³³ • Head of account 3201-05-Engineering • Head of account 3201-06- Amenities to staff | <p>Vouchers wherever applicable are attached according to date wise/unit wise /document number wise/GL wise/object head wise-duly</p> |

³³ Circle Postal accounts office shall submit tallied returns along with vouchers to the respective section of PAO – applicable for both receipts and expenditure.

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|--|---|
| <ul style="list-style-type: none"> • Head of account 3201-07 Pension/Family Pension Department of posts. • Head of account 3201-08 Stationery and printing • Head of account 3201-60 Other charges • Major head 3201- Scheme expenditure along with vouchers | <p>tallied.</p> |
| <p>6. e-schedule of expenditure</p> <ul style="list-style-type: none"> • Major Head 4552 Scheme expenditure- North eastern Areas • Major Head 5201 –Capital outlay on postal services • Major Head 5465-Invetsment in IPPB | <p>Vouchers wherever applicable are attached according to date wise/unit wise /document number wise/GL wise/object head wise-duly tallied. Separate schedule for commitment item wise duly tallying with major head separately be attached.</p> |
| <p>7. e-schedule of Loans and advances (receipts and disbursements)</p> <ul style="list-style-type: none"> • Major head 7610 Loans and advances for long term loans | <p>For disbursements vouchers are sent duly</p> |

		bundled in chronological way of date/GL wise.
8.	<p>e-schedule of National savings certificates (discharges only)</p> <ul style="list-style-type: none"> • Major Head 8002 National savings certificates according to denomination wise/type wise. • Major Head 8009 General provident Fund – Receipt schedule and payment schedule. • Major Head 8011- Insurance funds other than Pli/RPLI (Receipts and disbursements) • Major Head 8014- PLI and RPLI (vouchers and sanctions be sent duly tallied with e-schedule • Major head -8015 Post office insurance Fund investment statement • Major Head 8016- Income and expenditure of Post office Insurance fund. 	<p>For disbursements vouchers are sent duly bundled in chronological way of date/GL wise.</p>
9.	<p>e-schedule of Deposits and Advances</p> <ul style="list-style-type: none"> • Major head 8336-Civil deposits bearing interest • Other deposits 8342- other deposits bearing interest • Major Head Civil deposits – deposits not bearing interest 	<p>Duly tallied with e-schedule. Vouchers where applicable be attached.</p>

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	<ul style="list-style-type: none"> • Major Head 8446 Postal deposits- not bearing Interest • Major Head -8455 settlement Account with India post payment bank • Major Head 8553 Postal advances 	
10.	e-schedule of suspense Accounts <ul style="list-style-type: none"> • Major head 8661- other accounts • Major Head 8661 – GST Receipts and payments 	Separate GL wise. Vouchers be accompanied where applicable
11.	e-schedule of cheques and bills (receipts) <ul style="list-style-type: none"> • Drawing from bank schedule • Drawing from treasury 	Challans /list to be attached.
12.	e-schedule of permanent cash Imprest <ul style="list-style-type: none"> • Major Head 8672 Permanent cash Imprest 	
13.	e-schedule of Security deposit made by Government <ul style="list-style-type: none"> • Major Head 8674 SD made by Government 	
14.	e-schedule of Deposits with reserve bank (Applicable only for circle postal accounts offices) <ul style="list-style-type: none"> • Major Head 8675 Deposits with Reserve Bank 	Accompanied by Transfer entries list

15. e-schedule of remittance to bank/treasury :
 - Major Head 8677- Schedule of remittance to bank/Treasury along with challans.
16. e-schedule of eMO issued and paid
 - Major Head 8781- eMO
 - WUMT money transfers along with vouchers.
17. e-schedule of cash/cheque remittances
 - Major head 8782 for cash and cheque remittances where no system pairing exists along with RAs concerned.
18. E-schedule of railway including railway pension
 - Major head 8787- adjustment accounts with Railway
 - Railway pension
19. Sale of Railway tickets (receipts and refunds)
 - Major Head 8783- sale of Railway tickets
20. e-schedule of Defense pension
 - Major Head 8789- Adjustment Accounts with Defense- Defense pension.

Note 1. : All the duly tallied e-schedules include all services under the major head mentioned above.

Note 2: it shall be the responsibility of the dealing assistant to ensure that all e-schedule of receipts in classified cash account tallies with the figures as in the e-schedule of receipts after exclusion of receivables that is brought to account but amount not received.

Note 3: it shall be the responsibility of the dealing assistant who deals with third party applications like WUMT, CSC, etc. that e-schedule of receipts and payments tallied with DTR of each day and also with that of classified cash account.

Note 4: In all cases of receipts and payments figured in the e-schedule be tallied with DTR on each day and also classified cash account for the DDO as a whole.

Note 5: Sub postmasters shall check their accounts including BO that all transactions as in e-schedule of its office and each branch post offices tallies with Daily transaction report.

Note 6: Classified cash account includes non-cash transactions involving both debit and credit in a single transaction with 15 digit Head of account.

Chapter V

Railway Mail Service Accounts

Cash Book

Responsibility for Accounts

60. The Head Record Officer is personally responsible for all the monetary transactions of the division and for the correctness of the accounts connected therewith. The funds for the monetary transactions shall be with designated Head Post Office or any other postal unit through codified workflow as remittance receipts. The head record officer shall requisite funds for payment towards contingent expenses or payment to outsiders wherein such outsider staff have not been in the application in use. He shall obtain cash from the designated DDO to the extent of requirement and ensure that no money is kept in the office beyond the cash Imprest fixed for his office. He is responsible for safe custody of cash and ensures that cash is kept in safe custody along with joint custodian. The head record officer shall obtain cheque through application workflow process for payment to vendors or outsiders based on the sanction issued by the competent authority. The cash and cheque remittance be acknowledged as soon as it is received and it is the joint responsibility of the DDO who remits cash/cheque and also that of the Head Record Officer.

(b). In every division there is an Accountant selected by Superintendent from among the sorters, to assist the Head Record clerk in the purely clerical account work of the office such as preparing bills, e-money orders³⁴, cash accounts and other account documents and generation of classified cash account including reconciliation with e-schedules of receipts and payments under various heads of accounts. but the Head Record Officer is solely

³⁴ In view of salary payments is through POSB and Bank, and payment of salary by cash is not in vogue, disbursement by sending eMO for departmental employees and GDS is not applicable.

responsible that they are correctly and punctually prepared or rendered.

(c) All the contents of the Head Record office safe are held in the joint custody of the Head record Officer and the Accountant, each of whom is provided with a key of the safe. The accountant is responsible for the safe custody during working hours of the contents of the office safe. He is responsible for verification of system e-Cash Account and is jointly responsible with the Head Record Officer for the verification before the close of the office, of the cash balance of the e-cash abstract with the cash and of the other articles, documents, or property in the office safe, and for the safe custody of the cash etc., after the safe is locked up for the day.

(d) The permanent cash Imprest held by various sub ordinate units under Sorting division, RMS Divisions, like Sub record office, ASRO, RMS units Business processing centres, Central bag office, Packet sorting office, national speed post Hub, etc., will be shown as the balance of respective HRO concerned and it will be recouped as and when occasion arises by charging it to the Head of account concerned in the application in Sorting/RMS units. Any cash collections in the sub ordinate units on account of booking articles will be remitted to designated post office through workflow in the application. It shall be the personal responsibility of the officer in charge of the units mentioned above to ensure proper accounting on day to day basis and ensure collections are remitted as soon as possible to the designated post office.

Cash abstract

61. An e-cash book should be maintained by the Head Record Officer to account for the cash received from and payments effected on bills drawn by him. Any bills disbursed by designated DDO on behalf of HRO shall be debited against the Head of account against HRO unit and DDO shall show such transactions. The book is divided into two parts, viz. "receipts" and Payments". The receipt side should

show, in respect of each bill drawn, the amount received in cash from the local Post office and the amount remitted disbursed to each Record office and Sub Record office. The payment side should show the serial number, description and amount of each bill cashed. All the bills cashed at the local Post office during the month should be numbered in a monthly consecutive series. As the totals of the money columns on both sides of the cash book must necessarily always be the same, there will be no opening or closing balance.

A Cash abstract (ACG-33) is kept by each Head Record and sub record office in which the money transactions of the office itself are exhibited under the following head: -

- (i) Pay and allowances
 - (a) Balance of yesterday
 - (b) Amount received today
 - (c) Total of items (a) and (b)
 - (d) Amount disbursed today and cash balance in hand
 - (e) Cash balance in hand
- (ii) Permanent advance for contingencies
 - (a) Amount of Advance
 - (b) Amount represented by Vouchers
 - (c) Total of items (a) and (b)
 - (d) Amount disbursed today and cash balance in hand
 - (e) Cash balance in hand. In the case of SRO and HRO having mail offices under them.
- (iii) Permanent Advance for postage stamps
 - (a) Sanctioned amount
 - (b) The amount actually in hand and in stamps
- (iv) Miscellaneous Receipts
 - (a) Balance of yesterday
 - (b) Amount received today
 - (c) Total of items (a) and (b)
 - (d) Amount remitted into post-office today
 - (e) Cash Balance in hand

Receipts

62. (a) The receipt and disposal of all miscellaneous sums received by the officials of the Railway Mail Service from various sources should, as soon as the transactions take place, be entered in a register Treasurer cash book (Form ACG.-40) At the close of each month an extract from this register should be forwarded to the Superintendent of the Railway Mail Service Division concerned for information.

(b) All miscellaneous sums received from the various sources should be paid into the local Post Office and a receipt obtained from the Postmaster, When any portion of the amounts remitted into the Post Office represents refund in cash by the officials towards General Provident Fund advance, Cycle advance, Festival advance etc., complete details should be given so that similar detail may be furnished by the Post office in the e-schedule, classified to correct Head of Account. The remittance of cash is made through application in workflow such that accounting entry of remittance and receipts by recipient designated office is properly depicted and acknowledged in the system.

The Postmaster's receipt for any amount under items (I) to (iv) paid into the local post office should be forwarded in original to the superintendent who is responsible that the sums received are duly credited to Government and are also shown in the monthly statement of miscellaneous receipts classified to correct head of account to be submitted by him to the Postal Accounts office concerned for verification and return (vide Rule 161 of the Postal Manual Volume VIII).

Submission of Accounts to Postal Accounts Office

63. At the close of business each day the e- classified cash Book should be closed and every month the figures in the classified Cash Book are tallied with corresponding e-schedule total. The procedure for verification of classified cash account with that of e-schedules and submission of e-returns along with such vouchers and bills etc. to

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Postal accounts is same as given in rule 59 as applicable to it.
(Submission by Head Offices & other accounting units of Returns and Documents to be submitted to Postal Accounts office).

Chapter VI

Statutory Taxes

Tax Deduction from Source-Income from Salary³⁵

Introduction:

64. TDS is one of the modes of collection of taxes, by which a certain percentage of amounts are deducted by a person at the time of making/crediting certain specific nature of payment to the other person and deducted amount is remitted to the Government account. It is similar to “pay as you earn” scheme. The concept of TDS envisages the principle of “pay as you earn”. It facilitates sharing of responsibility of tax collection between the deductor and the tax administration. Every person responsible for making payment of nature covered by TDS provisions of Income Tax Act shall be responsible to deduct tax. DDO (Drawing & Disbursing Officer), In case of Govt. Office or any officer designated as such is accountable.

65. Existence of master-servant or employer-employee relationship is absolutely essential for taxing income under the head Salaries. Besides, payments which have a nexus with the employment are taxable under the head Salaries for which Drawing and Disbursing officer including NCDDO is responsible for assessment, recovery, filing returns etc. Salary is chargeable to Income tax on due or paid basis, whichever is earlier. Any arrears of salary paid in the previous year, if not taxed in any earlier previous year, shall be taxable in the year of payment.

66. Under section 192, the Drawing and disbursing officer is required to deduct income tax at the rate applicable to the individuals prescribed by Government for payment of advance tax for assessment year concerned while making payment of salary during Financial Year under consideration. The DDO has to issue a certificate of the amount

³⁵ Salary includes Dearness Allowance, if the terms of employment so provide, but excludes all other allowances and perquisites. See Rule 2(h), part-A of the fourth schedule- Income Tax Rules.

of tax so deducted to his employees, in Form no. 16. The term salary includes pension and TDS shall be deductible on Pension disbursed by DDOs and TDS certificate will be issued in Form No. 16 accordingly. However, no TDS is to be deducted on disability Pension to ex-servicemen. Taxes shall be deducted at the rates specified in the relevant provisions of the Act or the First Schedule to the Finance Act.

67. Arrears of salary is taxable in the year it is received, if it has not been taxed in earlier years on due basis. However, arrears pertaining to past years can be spread over the respective years for tax calculations, and a relief can be claimed if it were favourable to the employee under section 89 of IT Rules. Under sub-section (2A) of section 192 of Income tax Act, where the assessee, being a Government servant is entitled to the relief under Sub-section (1) of Section 89, he may furnish to the DDO responsible for making deduction of It at source, such particulars in Form No. 10E duly verified by him, and thereupon the DDO shall compute the relief on the basis of such particulars and take the same into account in making the deduction. The various types under which Income tax is recovered out of postal business and transactions are depicted below.

- TDS-Salary- Income Tax from Salary-Collection including Deductions
- TDS 194C- Deduction of Income Tax from contractors
- TDS:194A- Deduction of Income Tax Interest payments other than securities- 194-A
- TDS:194H -Deduction of Income Tax from Commission, Brokerage
- TDS:193-Deduction from Interest on Security
- TDS: 192-Deduction from Govt.Emp Other than Union Government employees.
- TDS:194I- Deduction of Income Tax on rent
- TDS:194EE -Deduction IT on withdrawal of NSS
- Income Tax- Surcharge

- Income tax Health and Education Cess

68. Salaried employee may furnish a statement in Form 122BB³⁶, duly verified, giving details of his other income or loss under the head “house property” or claims of deductions under Chapter VIA, to his employer who shall deduct out of salary payment the tax due on total income after allowing set off of loss from house property subject to certain conditions. The Government employee may get the relief under the section 89(I), where salary has been received in any year or where the terminal benefits taxable in lieu of salary received. An employee cannot claim set off in respect of any other loss, against his salary income for the purpose of TDS.

69. DDO is bound to obtain and authorised under section 192(2D) of Income Act, to allow certain deductions, exemptions or allowances or set off of certain loss as mentioned supra for the purpose of TDS on salary. For this purpose, DDO shall obtain from the employee proof or particulars of the deductions/loss claimed, in prescribed form and manner as prescribed in Income Tax Rules.

70. DDO/Postmaster shall ensure that the TDS so collected from salary based on the Government orders issued from time to time is properly classified to Major Head 0021 and tallies with the e-schedules under the relevant head of account. He shall obtain BIN (Book Identification Number) for the TDS –salary from Circle postal Accounts office 24-G and file due returns 24-Q on quarterly basis in such a way that the recovery effected is passed on to the respective IT e-ledger of the employee concerned.

Tax Deduction from source- other than salary

71. The concept of TDS was introduced with an aim to collect tax from the very source of income. As per this concept, a person (deductor) who is liable to make payment of specified nature to any

³⁶ It Rules 26C

other person (deductee) shall deduct tax at source and remit the same into the account of the Central Government. The deductee from whose income tax has been deducted at source would be entitled to get credit of the amount so deducted on the basis of Form 26AS or TDS certificate issued by the deductor. Taxes shall be deducted at the rates specified in the relevant provisions of the Act or the First Schedule to the Finance Act.

72. Where tax is deducted /collected by government office, it can remit tax to the Central Government without production of income-tax challan. In such case, the Cheque Drawing and Disbursing Officer or any other person by whatever name called to whom the deductor reports the tax so deducted and who is responsible for crediting such sum to the credit of the Central Government, shall submit a statement in Form No. 26-G.to NSDL with prescribed time-limit. Postmaster or DDO, who is responsible for tax deduction at source for Postal bank operations and works, Annual Maintenance contracts, housekeeping services or any other services eligible for TDS etc. shall file return on due dates tallying with the tax deducted at source under different Heads of accounts like Deduction of Income Tax from contractors, Deduction of Income Tax Interest payments other than securities, Deduction of Income Tax from Commission, Brokerage, Deduction from Interest on Security, Deduction from Govt.Emp Other than Union Government employees, Deduction of Income Tax on rent, Deduction IT on withdrawal of NSS etc. DDO shall file return 26Q duly tallying with the amount as collected and classified into different heads of accounts without any omissions.

Filing of Income tax returns

73. TDS-salary: DDO shall file income tax return 24-Q based on the verified figures as in BIN 24-G created by Postal Accounts Office on due dates. The figure should tally with the actual deductions made by the DDO and as appeared in the DDO books of account, Head office classified cash Account. DDO shall file return to the extent of

amount as verified and available in the Transaction list of relevant Income tax Head of account.

74. TDS Other than salary: DDO shall file Income tax return 26-G and 26-Q with the verified figures as in the books of accounts for TDS other than salary. The figure should tally with the actual deductions made by the DDO and as appeared in the DDO books of account, Head office classified cash Account. DDO shall file return to the extent of amount as verified and available in the Transaction list of relevant Income tax Head of account.

75. He shall maintain all such records , documents, etc. pertaining to recovery, book adjustment, action taken under sec 89, documents submitted by employees, returns acknowledgement etc., for such period of preservation for Audit by Circle postal Office and also by any other authorities.

Goods and Service Tax

Introduction³⁷

76. Goods and Services Tax is an indirect tax used in India on the supply of Goods and Services. It is a comprehensive, multi-stage, destination based tax. It has subsumed almost all the indirect taxes except a few state taxes. As a destination based tax, it is collected from point of consumption. Three different types of levies in GST include (i) CGST (ii) SGST /UTGST (iii) IGST. SGST is leviable along with CGST on the *supply* made by a registered person within a State. Just as SGST is leviable along with CGST on the supply made by a registered person within a state, UTGST is levied along with CGST on the supply made by a registered person within a Union territory. However, in no case, both SGST and UTGST are leviable on an invoice of supply of goods or

³⁷ Officer in charge responsible for GST collection, payment, filing return, availing ITC, records maintenance etc., shall refer to CGST Act, CGST Rules or any other rules or instructions issued on this behalf by competent authority and discharge duties accordingly.

services or both. It would either be SGST or UTGST along with CGST which are leviable on the invoice. IGST is leviable on Inter-State supply of goods or services or both. IGST is equivalent to sum total of CGST and SGST/UTGST. Postmaster or any authority in DOP who supplies goods and services which attracts GST shall collect such GST as applicable from time to time in accordance with GST Act, and related GST Rules issued by Government from time to time. Postmaster is responsible for GST collection, accounting, payment, filing return and maintain such records as envisaged in GST Act and Rules thereon. He is also responsible for collection of TDS on GST and availing of eligible Input tax credit as described in subsequent paras.

77. Supply in the course of Inter-state Trade or commerce or Intra state supply: Supply in the course of Inter-State trade or commerce means a supply of goods or services or both between one state to another or between one union territory to another or between a state and a union territory. The term Intra –State supply means supply of goods or services or both within a State or within a Union Territory. The key factors to determine Supply in the course of Inter-state Trade or commerce or Intra state supply is Place of supply (Section 12 and 13 of IGST ACT for supply for services and 10 and 11 of IGST Act for supply for goods) and Location of supplier.

Location of supplier determines the place from where the supply of goods or services or both has been made by the person. Filing of returns, payment of taxes and other responsibilities under the law are attached with the location of the supplier from where the taxable supply is made.

Concept of supply

78. Supply is nothing but a broad term which merges all taxable activities of the earlier laws into single activity i.e., supply of goods or services. Under GST, taxable activity is not selling or manufacturing of goods or providing service but taxable activity encompasses *supply* of Goods or services or both. Thus scenario has shifted from sales, service, manufacturing etc., to one activity i.e., *supply*. Under GST,

supply is the trigger and once any activity is covered under supply, all provisions of the GST law are applicable unless the activity is excluded from purview of law. Place of supply determines the place to which revenue from the transaction accrues. Time of supply crystallizes the time when tax is payable in a given supply of goods or services. Separate set of rules have been prescribed for determination of time of supply of service and goods and determination of place of supply of goods and services.

Time of supply of services

79. Time of supply determines when the liability to pay tax would arise. The point of time when tax would be payable or liability to pay tax in a transaction would crystalize and determined with reference to the provisions of time of supply. Time of supply of services in GST has been linked with date of issuance of Invoice.

Time limit for issue of invoices for continues supply of services³⁸ is as under:

Sl. No	Scenario	Time limit for issue of Invoice
1	Due date of payment is ascertainable from the contract	Invoice shall be issued on or before the due date by which the recipient of service is liable to make the payment to the supplier.
2	Due date of payment is not ascertainable from the contract	Invoice shall be issued before or at the time when supplier of service receives the payment.
3	Payment is linked to the completion of event	Invoice shall be issued on or before the date of completion of that event.

³⁸ Continuous supply of services are continuous or recurrent supply of services provided or agreed to be provided under a contract for a period exceeding three months with periodic payment obligations.

Example: Book Now Pay Later contract for DOP Business Development products like speed post document, speed post parcel, business parcel etc.

80. Time of supply in case of services or liability to pay tax on services would arise in the following manner:

- a. Invoice has been issued within the prescribed time limit
Time of supply shall be earlier of the two dates, which are-
 1. Date of issue of invoice, or
 2. Date on which the supplier receives payment in respect of the supply made.
- b. Invoice has not been issued within the prescribed limit
Time of supply shall be earlier of the two dates, which are-
 1. Date of provision of service, or
 2. Date on which the supplier receives the payment in respect of the supply made.
- c. Time of supply, where above provisions do not apply
Time of supply of services shall be the date on which the recipient shows the receipt of services in his books of account.

Note: However under CGST Amendment Act, 2018, the time of supply in case of supply of services would be linked with the event whether or not the invoice has been issued by the supplier within the time limit as prescribed under section 31 of CGST Act 2017.

81. The time of supply in case of addition in value by way of Interest, late fees or penalty for delayed payment of any consideration would be the date on which the supplier receives such additions in value. According to section 15(2) of CGST Act, 2017, value of supply shall also include interest or late fee or penalty for delayed payment of any consideration for any supply. Thus such value attracts GST at prescribed percentage fixed. For example, in case BNPL customer makes payment after due date and if penalty or interest is inflicted, such penalty or interest also attracts GST.

82. When payment is received in advance before raising of invoice, time of supply of services is the date of receipt of payment.

No such exemption provided from payment of GST on amount received as advance in respect of the supply of service.

83. Under section 31(1) of CGST Act 2017, time limit for issue of invoice in cases other than the supply involving movement of goods would be before or at the time of delivery of goods or making available goods to the recipient.

Value of services

84. Value of supply in common terms is nothing but the amount paid by the recipient of supply to the supplier as consideration for the supply. Section 15(1) of the CGST Act, 2017 defines value of supply is the transaction value which would be the price actually paid /payable for the supply of goods or services or both. To arrive at the value of supply the following adjustments have to be provided under section 15(2) of CGST Act.

Value of supply shall include

(1)

- (a) Any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this act, the SGST Act, UTGST Act, and GST (Compensation to states) Act, if charged separately by the supplier.
- (b) Any amount the supplier is liable to pay in relation to such supply but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods or services or both;
- (c) ³⁹Incidental expenses, including commission and packing, charged by the supplier to the recipient of a supply and any amount charged for anything done by the supplier in respect of the supply of goods or services or both at the time of, or before delivery of goods or supply of services.
- (d) Interest or late fee or penalty for delayed payment of any consideration for any supply; and

³⁹ Example- Business Post product

- (e) Subsidies directly linked to the price excluding subsidies provided by the central Government and state Governments.
- (2) Value of supply shall not include any discount which is given
 - (a) Before or at the time of the supply if such discount has been duly recorded in the invoice issued in respect of such supply; and
 - (b) After the supply has been effected, if-
 - (i) Such discount is established in terms of an agreement entered into at or before the time of such supply and specifically linked to relevant invoices; and
 - (ii) Input Tax credit as is attributable to the discount on the basis of document issued by the supplier has been reversed by the recipient of the supply.

It implies discount provided before or at the time of supply and discount provided after the time of supply is treated under the law for the purpose of value of supply under section 15(3) of CGST Act, 2017 is

1. Discount given before or at the time of supply⁴⁰:

condition	Particular
Condition 1	The discount has been given before or at the time of supply
Condition 2	Such discount shall be duly recorded in the invoice issued in respect of such supply.

2. Discount given after supply has been effected⁴¹:

condition	Particular
Condition 1	The discount is established in terms of an agreement entered into, at or before the time of supply.
Condition 2	The discount shall be specifically linked to relevant invoices.
Condition 3	The recipient should have reversed the input Tax credit

⁴⁰ Refer Discount on BNPL customers/business parcel customers etc.

⁴¹ Refer Discount on BNPL customers/business parcel customers etc.

	as attributable to the discount on the basis of document issued by the supplier.
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Place of supply

85. GST is destination based taxation or consumption based taxation. By destination based tax it means that the revenue accrues to the place where the goods or services are consumed. Therefore, place of supply in destination based taxation is nothing but the place where the goods or services are consumed. For determination of place of supply, first and foremost requirement is to determine whether supply is Business to Business supply or Business to consumer Supply. Once the nature of supply is determined, thereafter place of supply is determined with the help of general or specific rule of place of supply. The general rules determine the place of supply with respect to the location of the recipient of the goods or services. The specific rule determines the place of supply with respect to specific rules applicable to the situation.

86. The consumption pattern for any goods or services follows a route. It can be

- ❖ (B2B) Business to Business supplies. These are those supplies wherein both the supplier and the receiver of those supplies are business. These supplies are used by the business in the course or furtherance of their business.
- ❖ (B2C): Under these supplies, one of the parties to the supplies i.e., supplier is regarded as a ‘Business’ and the other i.e., recipient is the final consumer.

Sl.No.	Particulars	B2B supplies	B2C supplies
1	Whether Tax paid earlier should form part of cost of Goods or Services	Tax paid should be fully creditable in the hands of Business.	No credit is allowed to final consumer therefore tax forms part of the cost of the goods or services or both.

	both		
2	Reasons for Accrual of revenue	Revenue accrues to the Jurisdiction of recipient for the sole purpose of facilitating a seamless flow of Input Tax credit to the person making further supply of the goods or services or both acquired in B2B supply.	Final Revenue accrues to the Jurisdiction of recipient as goods or services or both would not be used for making any further supply.

87. Place of supply in case of goods other than supply of goods imported into or exported from India, wherein supply does not involve movement of goods, whether by the supplier or the recipient shall be the location of such goods at the time of the delivery to the recipient. Determination of place of supply would have to be done very carefully and any error could prove costly for the registered person.

Place of supply of services

88. The term location of service is a self-explanatory term which means that the place from where services have been supplied. However in normal case, services might be supplied from multiple places. Therefore, a detailed definition has been provided to identify the location of supplier of services⁴².

“Location of the supplier of services” means,-

(a) Where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;

⁴² Refer cases of National billers

- (b) *Where a supply is made from a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;*
- (c) *Where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provision of the supply; and*
- (d) *In the absence of such places, the location of the usual place of residence⁴³ of the supplier;'*

89. The determination of recipient of service is crucial from the aspect that first the recipient of service has to be determined and then only location of recipient could be determined. *Recipient of supply of goods or services or both, means-*

- (a) *Where a consideration is payable for the supply of goods or services or both, the person who is liable to pay that consideration.*
- (b) *Where no consideration is payable for the supply of goods, the person to whom the goods are delivered or made available, or to whom possession or use of the goods is given or made available; and*
- (c) *Where no consideration is payable for the supply of a service, the person to whom the service is rendered,*
And any reference to a person to whom a supply is made shall be considered as a reference to the recipient of the supply and shall include an agent acting as such on behalf of the recipient in relation to the goods or services or both supplied.

90. *The location of the recipient of service has been defined as;*

'Location of the recipient of service means,-

- (a) *Where a supply is received at a place of business for which the registration has been obtained, the location of such place of business;*

⁴³ "usual place of residence" means- (a) in case of an individual, the place where he ordinarily resides; (b) in other cases, the place where the person, is incorporated or otherwise legally constituted.

(b) Where a supply is received at a place other than the place of business for which registration has obtained (a fixed establishment elsewhere), the location of such fixed establishment;

(c) Where a supply is received at more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the recipient of the supply; and

(d) In the absence of such places, the location of the usual place of residence of the recipient;'

91. As per provisions of section 12(2) of the IGST Act, 2017, general rule for determination of place of supply of service in case of both location of supplier of service and location of recipient of service are in India is as follows;

(a) If the recipient is a registered person, then the place of supply would be the location of such person.

(b) If recipient is not a registered person and address of the recipient exists on record then place of supply of service would be the location of the recipient. However, in case the address of recipient does not exist on record, then place of supply of service would be the location of the supplier.

TDS on GST⁴⁴

92. TDS @ 2% is required to be deducted on payment made to the supplier of taxable goods or services of both where the value of such supply under a contract exceeds Rs. 2.5 Lakhs. The provisions of TDS on GST are applicable from 1st Oct 2018 [Notification No. 50/2018 – Central Tax dated 13th Sept 2018]. 1% TDS is required to be deducted under both the CGST and the SGST Act and therefore the total TDS to be deducted is 2%. In case of an inter-state transaction, IGST would be levied and 2% TDS would be levied in this case as well. The tax so deducted would have to be

⁴⁴ Refer Standard operating procedure TDS on GST issued by CBIC 28092018-SOP-on-TDS.pdf

deposited within ten days after the end of the month, in which such deduction is made, to the Government. The return for the tax deducted at source would have to be furnished within ten days from the end of the month in which such deductions have been made. The time limit for furnishing of certificate of TDS is within five days of crediting the amount so deducted to the Government. The deductor shall be liable to pay, by way of a late fee rupees one hundred per day from the day after the expiry of the five day period until the failure is rectified subject to a Maximum of Rs.5000. For the purpose of the computation of the contract value, the following shall be excluded:

- a. Central GST
- b. State GST
- c. Union Territory GST
- d. Integrated GST
- e. Cess

The following class of persons are required to deduct TDS on GST from the payment made or credited to the supplier if the Contract Value is more than Rs. 2.5 Lakhs:-

- a. A Department or Establishment of the Central Govt or State Govt
- b. Local Authority
- c. Govt Agencies
- d. Such persons or category of persons notified by the Govt.

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”.
[F.No.20/06/16/2018-GST]

Contents of Invoice

93. An invoice or a GST bill is a list of goods sent or services provided, along with the amount due for payment. There is no format prescribed for an invoice, however, Invoice rules makes it mandatory for an invoice to have the following fields (only applicable field are to be filled):

- (a) Name, address and GSTIN of the supplier
- (b) A consecutive serial number, in one or multiple series, containing alphabets or numerals or special characters like hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year
- (c) Date of its issue
- (d) Name, address and GSTIN or UIN, if registered, of the recipient
- (e) Name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered and where the value of taxable supply is fifty thousand rupees or more
- (f) HSN code of goods or Accounting Code of Services
- (g) Description of goods or services
- (h) Quantity in case of goods and unit or Unique Quantity Code there of
- (i) Total value of supply of goods or services or both
- (j) Taxable value of supply of goods or services or both, taking into account the discount or abatement, if any
- (k) Rate of tax (Central tax, State tax, integrated tax, union territory tax or cess)

(l) Amount of tax charged in respect of taxable goods or services (Central tax, State tax, integrated tax, union territory tax or cess)

(m) Place of supply along with the name of State, in case of a supply in the course of inter-State trade or commerce

(n) Address of delivery where the same is different from the place of supply

(o) Whether the tax is payable on reverse charge basis

(p) Signature or digital signature of the supplier or his authorized representative.

Input Tax credit⁴⁵

94. It shall be the responsibility of the officer-in-charge⁴⁶ of Postal unit to avail the Input Tax credit and its accounting in its book in accordance with Rule 42 of CGST Rules.

95. ITC implies credit of the input tax covering inputs for a business like Input services, Capital Goods, Input Goods other than capital Goods. Credit of the taxes paid on receipt of input services, capital goods, and input goods other than Capital Goods, used or intended to be used in the course or furtherance of business forms the basic foundation upon which the credit structure works.

a. Input services are services which are used or intended to be used in the course or furtherance of business. Any service used in the course or furtherance of business, would be classified as Input service.

b. Capital Goods are goods which have been capitalised in the books of account of the person claiming the credit and also goods which are used or intended to be used in the course or furtherance of business.

⁴⁵ Refer: Directorate Letter NO: PA/Book-I/GST/2017-18/D-1542 dated 19-08-2019.

⁴⁶ DDO

c. Input means any Goods other than capital goods and which used or intended to be used in the course or furtherance of business.

96. Definitions:

- (i) "Aggregate Turnover" means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess.
- (ii) "Capital Goods" means goods, the value of which is capitalized in the books of accounts of the person claiming the credit and which are used or intended to be used in the course or furtherance of business.
- (iii) "Electronic Cash Ledger" means the ledger in which every deposit made towards tax, interest, penalty, fee or any other amount by a person by internet banking or credit or debit card etc., shall be credited.
- (iv) "Electronic Credit Ledger" means the ledger the registered person shall be entitled to take credit of eligible input tax, as self-assessed, shall be credited on a provisional basis.
- (v) "Exempt supply" means supply of any goods or services or both which attracts nil rate of tax or which may be wholly exempt from tax under section 11, or under section 6 of the Integrated Goods and Services Tax Act, and includes non-taxable supply.
- (vi) "Goods" means every kind of movable property other than actionable claim and money but includes securities, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under the contract of supply;
- (vii) "Input" means any goods other than capital goods, subject to exceptions as may be provided under this Act or the rules made

there under, used or intended to be used by a supplier for making an outward supply in the course or furtherance of business;

- (viii) "Input Service" means any service, subject to exceptions as may be provided under this Act or the rules made there under, used or intended to be used by a supplier for making an outward supply in the course or furtherance of business;
- (ix) "Inward Supply" in relation to a person, shall mean receipt of goods and/or services whether by purchase, acquisition or any other means and whether or not for any consideration;
- (x) "Invoice" shall have the meaning as assigned to it under section 23;
- (xi) "Non-Taxable Supply" means a supply of goods or services or both which is not leviable to tax under the Act.
- (xii) "Output Tax" in relation to a taxable person, means the CGST/SGST chargeable under this Act on taxable supply of goods and/or services made by him or by his agent and excludes tax payable by him on reverse charge basis;
- (xiii) "Outward supply" in relation to a person, shall mean supply of goods and/or services, whether by sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made by such person in the course or furtherance of business except in case of such supplies where the tax is payable on reverse charge basis;
- (xiv) "Tax period" means the period for which the tax return is required to be filed;
- (xv) "Taxable supply" means a supply of goods and/or services which is chargeable to tax under this Act;

97. Basic conditions to avail Input Tax credit:

(1)The input tax credit shall be availed by a registered person, including the Input Service Distributor, on the basis of any of the following documents, namely,-

- (a) An invoice issued by the supplier of goods or services or both in accordance with the provisions of section 31;
 - (b) An invoice issued in accordance with the provisions of clause (f) of sub-section (3) of section 31, subject to the payment of tax;
 - (c) A debit note issued by a supplier in accordance with the provisions of section 34;
 - (d) A bill of entry or any similar document prescribed under the Customs Act, 1962 or rules made thereunder for the assessment of integrated tax on imports;
 - (e) An Input Service Distributor invoice or Input Service Distributor credit note or any document issued by an Input Service Distributor in accordance with the provisions of sub-rule (1) of rule 54.
- (2) Registered person should have received the goods or services or both
- (3) The tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of Input Tax credit admissible in respect of the said supply.
- (4) Registered person should have furnished return under section 39.
- [Section 16(2) of the CGST Act, 2017 read with Rule 36 of CGST Rules.

98. If some supplies are taxable and some are exempt, the taxable person can take only proportionate input tax credit. This principle applies to Input goods, Input services and capital goods as provided in section 17 of CGST Act. The detailed mode of calculation has been prescribed in Rule 42 of CGST Rules. The input tax credit in respect of inputs or input services, which attract the provisions of section 17(1) or 17 (2) of CGST Act, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies and partly for effecting exempted supplies, shall be attributed to the purposes of business or for effecting taxable supplies in the following manner, namely,-

- (a) the total input tax involved on inputs and input services in a tax period, be denoted as 'T';
- (b) the amount of input tax, out of \underline{T} , attributable to inputs and input services intended to be used exclusively for the purposes other than business, be denoted as 'T1';
- (c) the amount of input tax, out of \underline{T} , attributable to inputs and input services intended to be used exclusively for effecting exempt supplies, be denoted as 'T2';
- (d) the amount of input tax, out of \underline{T} , in respect of inputs and input services on which credit is not available under sub-section (5) of section 17, be denoted as 'T3';
- (e) the amount of input tax credit credited to the electronic credit ledger of registered person, be denoted as 'C1' and calculated as $C1 = T - (T1 + T2 + T3)$;
- (f) the amount of input tax credit attributable to inputs and input services intended to be used exclusively for effecting supplies other than exempted but including zero rated supplies, be denoted as 'T4';
- (g) 'T1', 'T2', 'T3' and 'T4' shall be determined and declared by the registered person at the invoice level in FORM GSTR-2 [and at summary level in FORM GSTR-3B] ;
- (h) input tax credit left after attribution of input tax credit under clause [(f)] shall be called common credit, be denoted as 'C2' and calculated as $C2 = C1 - T4$;
- (i) the amount of input tax credit attributable towards exempt supplies, be denoted as 'D1' and calculated as $D1 = (E \div F) \times C2$
Where, 'E' is the aggregate value of exempt supplies during the tax period, and 'F' is the total turnover of the registered person during the tax period.
- (j) the amount of credit attributable to non-business purposes if common inputs and input services are used partly for business and partly for non-business purposes, be denoted as $\underline{D2}$, and shall be equal to five per cent of C2; and

(k) the remainder of the common credit shall be the eligible input tax credit attributed to the purposes of business and for effecting supplies other than exempted supplies but including zero rated supplies and shall be denoted as 'C3', where, - $C3 = C2 - (D1+D2)$;

(l) The amount 'C3', 'D1' and 'D2' shall be computed separately for input tax credit of CGST, SGST, UTGST, and IGST.

(m) The amount equal to 'D1' and 'D2' shall be added to the output tax liability.

If the amount of ITC relating to inputs or input services which have been used partly for purposes other than business and partly for effecting exempt supplies has been identified and segregated at invoice level by the registered person, the same shall be included in 'T1' and 'T2' respectively, and the remaining amount of credit on such input or input services shall be included in 'T4' under proviso to Rule 42 (1) of CGST and SGST rules, 2017.

Manner of determination of input tax credit in respect of capital goods and reversal thereof in certain cases.

99. (1) Subject to the provisions of sub-section (3) of section 16, the input tax credit in respect of capital goods, which attract the provisions of sub-sections (1) and (2) of section 17, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, shall be attributed to the purposes of business or for effecting taxable supplies in the following manner, namely,-

a) the amount of input tax in respect of capital goods used or intended to be used exclusively for non-business purposes or used or intended to be used exclusively for effecting exempt supplies shall be indicated in FORM GSTR-2 and shall not be credited to his electronic credit ledger;

b) the amount of input tax in respect of capital goods used or intended to be used exclusively for effecting taxable supplies including zero-rated supplies shall be indicated in FORM GSTR-2 and shall be credited to the electronic credit ledger;

c) the amount of input tax in respect of capital goods not covered under clauses (a) and (b), denoted as 'A', shall be credited to the electronic credit ledger and the useful life of such goods shall be taken as five years: Provided that where any capital goods earlier covered under clause (a) is subsequently covered under this clause, the value of 'A' shall be arrived at by reducing the input tax at the rate of five percentage points for every quarter or part thereof and the amount 'A' shall be credited to the electronic credit ledger;

d) the aggregate of the amounts of 'A' credited to the electronic credit ledger under clause (c), to be denoted as 'Tc', shall be the common credit in respect of capital goods for a tax period: Provided that where any capital goods earlier covered under clause (b) is subsequently covered under this clause, the value of 'A' arrived at by reducing the input tax at the rate of five percentage points for every quarter or part thereof shall be added to the aggregate value 'Tc';

e) amount of input tax credit attributable to a tax period on common capital goods during their residual life, be denoted as 'Tm' and calculated as:-

$$T_m = T_c \div 60$$

f) the amount of input tax credit, at the beginning of a tax period, on all common capital goods whose residual life remains during the tax period, be denoted as 'Tr' and shall be the aggregate of 'Tm' for all such capital goods.

g) the amount of common credit attributable towards exempted supplies, be denoted as 'Te', and calculated as:

$$T_e = (E \div F) \times T_r$$

where, 'E' is the aggregate value of exempt supplies, that is, all supplies other than taxable and zero rated supplies, during the tax period, and 'F' is the total turnover of the registered person during the tax period:

Provided that where the registered person does not have any turnover during the said tax period or the aforesaid information is not available, the value of 'E/F' calculated by taking values of 'E' and 'F' of the last tax period for which details of such turnover are available, previous to the month during which the said value of 'E/F' is to be calculated;

Explanation: For the purposes of this clause, the aggregate value of exempt supplies and total turnover shall exclude the amount of any duty or tax levied under entry 84 of List I of the Seventh Schedule to the Constitution and entry 51 and 54 of List II of the said Schedule;

h) the amount T_e along with applicable interest shall, during every tax period of the residual life of the concerned capital goods, be added to the output tax liability of the person making such claim of credit.

(2) The amount T_e shall be computed separately for central tax, State tax, Union territory tax and integrated tax.

Payment of taxes

100. Every registered regular taxpayer under GST is required to compute his tax liability on a monthly basis by setting off the Input Tax Credit (ITC) against the Outward Tax Liability. If there is any balance tax payable after the ITC offset, then the same is required to be paid to the government. There are three ledgers prescribed by the government that are required to be maintained by every tax payer.

Electronic Liability Ledger: The Electronic Ledger shows the total tax liability of a registered person at any point of time. This detail can be accessed on the GST portal of a registered taxpayer.

Particulars	Serial Number for reference
Amount of tax payable	A
Interest and late fee	B
Amount of tax payable along with interest on account of mismatch of credit based on provisions of Section 29 or Section 29A or	C

Section 43C	
Any other amount payable by the taxpayer or directed by the Board on account of any proceedings carried out	D
TDS	E
TCS	F
Tax under reverse charge	G
Amount payable by department against any interest, refund, late fee or any other amount determined under the proceedings under this Act	H
Balance in the electronic Tax Liability Ledger	A+B+C+D-E-F-G-H

Electronic Cash Ledger: An Electronic Cash Ledger will also be maintained on the GST portal. It will display the total amount deposited by the taxpayer towards discharge of his tax liability or interest or late fee or penalty any other amounts. Form PMT-09 enables a registered person under GST to transfer any amount of tax, interest, penalty, etc. that is available in the electronic cash ledger, to the relevant tax or cess head such as IGST, CGST and SGST in the electronic cash ledger.

Any person, or a person on his behalf, shall generate a challan in FORM GST PMT06 on the Common Portal and enter the details of the amount to be deposited by him towards tax, interest, penalty, fees or any other amount.

The deposit under sub-rule (2) shall be made through any of the following modes:

- Internet banking through authorized banks;
- Credit card or Debit card through the authorised bank;
- National Electronic Fund Transfer (NeFT) or Real Time Gross Settlement (RTGS) from any bank;

- Over the Counter payment (OTC) through authorized banks for deposits up to ten thousand rupees per challan per tax period, by cash, cheque or demand draft:

Provided that the restriction for deposit up to ten thousand rupees per challan in case of an Over the Counter (OTC) payment shall not apply to deposit to be made by – (a) Government Departments or any other deposit to be made by persons as may be notified by the Commissioner in this behalf.

Electronic Credit Ledger:

All the taxes paid on the inputs would be recorded in the Electronic Credit ledger. ITC available on goods/services used for the business and other purposes shall only be allowed to the extent applicable for the business purpose. All the payments under GST have to be made by either using the input tax credit available in the electronic credit ledger or through the electronic cash ledger.

Regular tax payment can be made by either utilising ITC or by making payment in cash. Interest and penalties payments can be made only in cash and ITC adjustment is not allowed.

Utilising ITC for the fulfilment of tax liability:

IGST: After the IGST tax credit is used for payment of IGST then the remaining ITC can be used to pay tax liability under CGST and SGST

CGST: The CGST input tax credit cannot be used to pay the SGST liability but can be used to pay the liability under CGST. Further, the balance of CGST credit available can be used to pay the IGST liability.

SGST/UTGST: The SGST input tax credit cannot be used to pay the CGST liability but can be used to pay the liability under SGST/UTGST. Further, the balance of SGST credit available can be used to pay the IGST liability.

Identification number for each transaction:

(1) A unique identification number shall be generated at the Common Portal for each debit or credit to the electronic cash or credit ledger, as the case may be.

(2) The unique identification number relating to discharge of any liability shall be indicated in the corresponding entry in the electronic tax liability register. (3) A unique identification number shall be generated at the Common Portal for each credit in the electronic tax liability register for reasons other than those covered under sub-rule (2).

Filing returns

101. GST return is an official document that furnishes all the purchases, sales, tax paid on purchases, and tax collected on sales-related details. The GST returns is required to be filed, following which the taxpayer has to pay off the tax liability. GST returns has to be filed by all the DDOs and NCDDOs entities that are registered under the GST system. The filing process has to be identified on the basis of the nature of the business.

The registered dealer who part of the following activities needs to file a GST return:

1. Sales
2. Purchase
3. Output Goods and services tax (on Sales)
4. Input Tax Credit with GST paid on the purchase

The Postmaster shall ensure that the CGST/SGST/UTGST/IGST collected and accounted for in the books is only remitted duly tallying with Invoice value pertains to B2B and b2C. He shall maintain a broad sheet to ensure that the GST collected is properly remitted, return filed and no amount is paid in excess of collection and as recorded in books of account. Care must be taken to see that products covered under GST but category of recipients of service are exempted

for payment of GST like Government customers is excluded from the Invoice value and a monthly tally be undertaken to match GST figures to that of invoice figures. Similarly DDOs and NCDDOs who have paid GST on procurements are figured in the GST-2A ledger and confirm that concerned supplier/vendor has remitted the GST correctly.

Various Kinds of GSTR Forms with Explanation

102. GST returns can be filed using different forms depending on the type of transaction and registration of the taxpayer. Return forms for normal taxpayers are:

GSTR 1

GSTR-1 form has to be filed by a registered taxable supplier with details of the outward supplies of goods and services. This form is filled by the supplier. The buyer has to confirm the auto-populated buy information on the form and make modifications if required. The form will contain the following details:

- Business name, period for which the return is filed, Goods and Services Taxpayer Identification Number (GSTIN).
- Invoices issued in the previous month and the corresponding taxes collected.
- Advances received against a supply order that has to be delivered in the future.
- Revision in outward sales invoices from the previous tax periods.

GSTR-1 has to be filed by 10th of the following month.

GSTR 2

GSTR-2 form has to be filed by a registered taxable recipient with details of the inward supplies of goods and services. The form will contain the following details:

- Business name, a period for which the return is filed, Goods and Services Tax Identification Number (GSTIN).
- Invoices issued in the previous month and the corresponding taxes collected.
- Advances received against a supply order that has to be delivered in the future.
- Revision in outward sales invoices from the previous tax periods. GSTR-2 has to be filed by 15th of the following month.

GSTR 3

GSTR-3 form has to be filed by a registered taxpayer with details that are automatically populated by from GSTR-1 and GSTR-2 returns forms. The taxpayer has to verify and make modifications, if any. GSTR-3 return form will contain the following details:

- Details about Input Tax Credit, liability, and cash ledger.
- Details of tax paid under CGST, SGST, and IGST.
- Claim a refund of excess payment or request to carry forward the credit. GSTR-3 has to be filed by 20th of the following month.

GSTR 6

GSTR-6 form has to be filed by all taxpayers who are registered as an Input Service Distributor. This form will contain the following:

- Name and address of the taxpayer, GSTIN, and period of return.
- Details of input credit distributed.
- Supplies received from registered persons.
- The amount of input credit availed under the current tax period.
- Details of inward supplies will be auto-populated from GSTR-1 and GSTR-5 return forms.
- Details of the receiver of input credit corresponding to his or her GSTIN.
- Details of credit or debit notes.

- Input tax credit received, input tax credit reverted, and input tax credit distributed as SGST, CGST, and IGST.

GSTR-6 has to be filed by 13th of the following month.

GSTR-7

GSTR-7 form has to be filed by all registered taxpayers who are required to deduct tax at source under the GST rule. This form will contain the following:

- Name and address of the taxpayer, GSTIN, and period of return.
- TDS details and amendments in invoice amount, TDS amount or contract details.
- TDS liability will be auto-populated. Details of fees for late filing of return and interest on delayed payment of TDS.
- Refund received from Electronic Cash Ledger will be auto-populated.

GSTR-7 has to be filed by 10th of the following month.

GSTR 8

GSTR-8 form has to be filed by all e-Commerce operators who are required to collect tax at source under the GST rule. This form will contain details of supplies effected and the amount of tax collected under Sub-section (1) of Section 43C of Model GST Law. Other details include:

- Name and address of the taxpayer, GSTIN, and period of return.
- Details of supplies made to registered taxable person and amendments, if any.
- Details of supplies made to unregistered persons.
- Details of Tax Collected at Source.
- TDS liability will be auto-populated. Details of fees for late filing of return and interest on delayed payment of TDS.

GSTR-8 has to be filed by 10th of the following month.

GSTR 9

GSTR-9 form is filed by normal taxpayers with details of all income and expenditure for the year. This detail will be regrouped in accordance with the monthly returns. The taxpayer will have the opportunity to make modifications in the information provided if required. GSTR-9 has to be filed by 31st December of the following financial year along with the audited copies of the annual accounts.

GSTR 11

GSTR-11 form has to be filed by everyone who has been issued a Unique Identity Number (UIN) and claims a refund of the taxes paid on inward supplies. This form will contain the following details:

- Name of the government entity, UIN, and period of return.
- All inward purchases from GST registered supplier will be auto-populated.

Based on the above mentioned details, the tax refund will be made. GSTR-11 form has to be filed on 28th of the month, following the month for which supply was received.

How to File GST Returns with GSTN?

The Goods and Service Tax Network will store information of all GST registered sellers and buyers, combine the submitted details, and maintain registers for future reference. Companies have to file 3 monthly returns every 3 months and one annual return in a financial year (37 returns in total). GSTN has launched a simple excel based template to make the filing of returns easier for businesses. This excel workbook can be downloaded from the GST common portal free of charge. Taxpayers can use this template to collate invoice data regularly. The details of inward and outward supplies can be uploaded on the GST portal on or before the due date. The data preparation can be done offline. Only while uploading the prepared file on the GST portal will the taxpayer need the Internet.

How to Download GST Returns?

You can download your GST Returns from the official GST Portal. You can follow the steps mentioned below to download your GST Returns:

- Step 1: Use your credentials to log in to the online GST portal at <https://www.gst.gov.in/>.
- Step 2: Click on the 'Services' tab from the top menu.
- Step 3: Navigate to 'Returns Dashboard' under the 'Returns' option.
- Step 4: In the next page, select the financial year and the return filing period from the respective drop-down boxes.
- Step 5: Click on the 'Search' button and select the GTR that you want to download.
- Step 6: Click on the 'Prepare Offline' button under the selected GSTR.
- Step 7: Navigate to the 'Download' option and click on 'Generate File'.
- Step 8: In general, the request for the generation of the file takes around 20 minutes.
- Step 9: Once the file is generated, a download link will be generated. Click on the 'Click Here' option to download the ZIP file containing your GST Returns.

Penalty for late filing of GST Returns

103. A penalty will be levied on the taxpayer in case he/she fails to file the returns on time. This penalty is called the late fee. As per the GST Law, the late fee is Rs.100 for each day for each Central Goods and Services Tax (CGST) and State Goods and Services Tax (SGST). Thus, the total fine amount will be Rs.200 per day. However, this rate is subject to changes which will be announced through notifications. The maximum amount of fine that can be levied is Rs.5,000. Integrated GST or IGST does not attract any late fee in case the return filing is delayed. The taxpayer will also be required to pay an interest

at the rate of 18% p.a. in addition to the late fee. This interest has to be calculated by the taxpayer on the amount of tax that is to be paid. The time period will be calculated from the day following the filing deadline till the date when the actual payment is made.

Accounts and Records

104. Each DDO/NCDDO shall maintain such records as per section 35 of CGST Act and Rule 56 of CGST Rules 2017. As per the GST Act, every registered taxable person must maintain the accounts books and records for at least 72 months. The period will be counted from the last date of filing of annual return for that year. The last date of filing the annual return is 31st December of the following year. For example: For the year 2017-18, the due date of filing the annual return is 31-12-2018. The books and records of 2017-18 must be maintained for 6 years i.e., upto 31-12-2023. If the tax payer is a part of any proceedings before any authority (First appellate) or is under investigation then he must maintain the books for year after the order of such proceedings/appeal has been passed.

Consequences of not maintaining proper Records: If the tax payer fails to maintain proper records in respect of goods/services, then the proper officer shall treat such unaccounted goods/services as if the taxpayer had supplied them. The taxable person will be required to pay the tax liability calculated along with penalty.

Chapter VII

Miscellaneous Charges

Refund of Postage, etc. to the public

105. The powers of sanctioning refund of postage etc. to members of the public are detailed in the Schedule of Financial powers of officers of the Department of Posts. As a rule any refunds of postage etc. shall be charged to the Head of account wherein corresponding credits are charged unless separate head of account is prescribed for which budget is available. The major list of items under which such powers includes;

- May sanction the refund of the face value of
 - a. Unused but spoilt postage stamps, both ordinary and service, subject to a reduction of 6.25 % provided that no claim to refund is considered in respect of any but complete sheets of such stamps, and
 - b. Unused but spoilt Postal stationery subject to a reduction of 20% provided that the claim relates to not less than a complete ream of such stationary

Note: Refunds shall not be granted in respect of unused and serviceable postage stamps tendered by the face value in cash

- c. Refund of the value of postage stamps found loose in letter boxes or at post office counters.
- d. Refund of postage on account of impressions of the franking machine made in error (less a deduction 5 percent on the face value) on the surrender of the envelopes or the wrappers provided that impression is legible, the envelope or wrapper is produced and that title claim is preferred within three months of the date of the first impressions.
- e. Refund in respect of unused units of postage in a franking machine which has been condemned or the use of which has been discontinued before the full value of the postage for which the machine has been set by the Post Offices has been

exhausted, provided that the claim is preferred within three months of the date on which the machine has been condemned

Note: The powers at clause (d) and (e) above may be delegated by the Heads of Circles to the Senior Superintendents of Post offices and first class Postmasters (including presidency Postmasters and Superintendent of POs subject to the terms and conditions as laid down in these clauses.

(iii) May sanction:

- b. Refunds of postage on articles, which has been maliciously sent unpaid for the purpose of annoying the addressee.

Note: - Every application for the refund of postage on article should be accompanied by the original cover or wrapper except in the case of article addressed to a foreign country.

- c. Refund of commission on money orders wrongly accepted by the post offices for transmission to a place with which there is no money order exchange.
- d. Refunds of unused postcard, empty unused embossed envelopes, current coin or currency note found in letter bores or at post office counters, the value of which has been credited in the account of the Post Office concerned.
- e. Refunds of amount overpaid by or short paid to a member of the public while transacting business with the post office and found excess in the account.
- f. Refund to the addressee of a value payable article of the sum of money recovered from him, if the PMG is fully satisfied after enquiry that the article was sent with the intension of defrauding the addressee.
- g. Refund of amounts on account of the value of perishable and dead articles sold by Retuned Letter Office.
- h. Refund to the public for loss caused by money having been misappropriated by a Postal official or fraudulently obtained

from the post office by an outsider (vide clause I Rule-223 of P&T Manual Vol. V).

(iv) Refund of the value of postage stamps found loose in letter boxes or at post office counters.

(v) May sanction refund of postage on account of impressions of the franking machine made in error (less a deduction of 5% on the face value) on the surrender of the envelopes or the wrappers provided that impression is legible, the envelope or wrapper is produced and that the claim is referred within three months of the date of the first impressions.

(vi). May sanction refund in respect of unused units of postage in a franking machine which has been condemned or the use of which has been discontinued before the full value of the postage for which the machine has been set by the Post Offices has been exhausted provided that the claim is preferred within three months of the date on which the machine has been condemned has been discontinued.

Note: The powers at clause (d) and (e) above may be delegated by the Heads of Circles to the Senior Superintendents of Post offices and first class Postmasters (including Presidency Postmasters and Superintendent of POs subject to the terms and conditions as laid down in these clauses

VI. May sanction:

a. Refunds of postage on articles, which has been maliciously sent unpaid for the purpose of annoying the addressee.

Note: - Every application for the refund of postage on article should be accompanied by the original cover or wrapper except in the case of article addressed to a foreign country.

b. Refund of commission on money orders wrongly accepted by the post offices for transmission to a place with which there is no money order exchange.

c. Refunds of unused postcard, empty unused embossed envelopes, current coin or currency note found in letter boxes or

at post office counters, the value of which has been credited in the account of the post office concerned.

d. Refunds of amount overpaid by or short paid to a member of the public while transacting business with the post office and found in excess in the account.

(e) Refund to the addressee of a value payable article of the sum of money recovered from him, if the PMG is fully satisfied after enquiry that the article was sent with the intension of defrauding the addressee

(f) Refund of amounts on account of the value of perishable and dead articles sold try Returned Letter Office

(g) Refund to the public for loss caused by money having been misappropriated by a Postal official or fraudulently obtained from the post office by an outsider(vide clause I Rule-223 of postal Manual Vol. V).

(i) Refund of amount of a money order (including the commission when the refund is made to the remitter instead of the payee) in case where money received for the issue of the money order has been misappropriated by a Postal official vide clause (2) of Rule-222 ibid

(J) Refunds in each case (Up to amount which the Head of the Circle can write off in the case of loss of cash or stamps) of losses caused to the remitter of an ordinary money order in consequence of deception having been practiced upon such remitter.

(k) Refund of commission on ordinary money orders which cannot be paid owing to the fault of service. Such refunds should be granted in very exceptional circumstances and not in cases of ordinary loss or delay.

(l) Refunds to the sureties of an official of any amount recovered from them to adjust losses caused to Govt., when the amount of loss is subsequently recovered.

(n) Refunds of air surcharges or difference between the Airmail fee - cum-postage and surface postage.

(o) Full refund of postage on account of impressions of franking machines made on postal article when such articles cannot either be posted or if posted are returned to the licensee due to suspension of service in that area

Provided that:-

- (i) Sufficient prior notice to the public about suspension of the postal service was not given; and
- (ii) That the entire envelopes, wrapper of the address Labels are produced and surrendered, the impressions are legible and the claim is preferred with three months of the date of impression.

106. An enquiry fee at prescribed rate for each value payable article is levied on every complaint regarding the delivery of, or payment for, such articles. The complainant is required to affix postage stamps for the amount of the fee, on the letter of complaint. If the complaint is on enquiry, found to be well grounded, the fee realised is refunded to the complainant by a charge in the schedule of unclassified payments on the written authority of the Head Postmaster in whose jurisdiction the office of posting is. No voucher need be sent to the Postal Accounts office in support of the charge. The payee's receipt should be filed with the papers relating to the enquiry.

Note: - Refunds of enquiry fees in respect of complaints on value payable articles may be made by a Sub-Postmaster authorized to deal independently with complaints.

107. Head Postmasters should maintain a register of Refunds (Form no. ACG.-27) sanctioned by them in which the particulars of all refunds sanctioned will be recorded from year to year. This will be opened to scrutiny by Inspecting Officers (both executive and Internal Check/ Audit) who by examination of available documents will be in a position to determine whether Postmasters are exercising a wise discretion in sanctioning the refunds.

Note: - The duty of maintaining the Register of Refunds may be delegated, wherever necessary, to the Dy. Presidency Postmaster or to

the Deputy /Assistant Postmaster in charge of the Accounts Branch in the case of a Presidency Post Office or other Head offices respectively. Formal delegation of the powers should be made by the Heads of circles in the cases of the Presidency offices and by the SPOs in the case of other Head offices.

108. Refund of full postage is admissible for the International Postal Mail Articles⁴⁷ recalled by customer because of non-availability/suspension of services due to reasons as notified by Postal Directorate from time to time. Full postage will be refunded to the sender wherein sender recalls its articles because of non-availability /suspension of International mail service due to Force majeure situation, provided that no other liability for such cases be accepted by the Department of Posts.

Refund of Customs Duty-Deleted

Refund of the Value and commission of lost Indian Postal Orders

109. Refunds of value and commission of lost Indian Postal Orders to the Postal Official or officials from whom the same were recovered in the first instance are sanctioned by the Head of the Circle subject to the conditions laid down in Rule 55/1 of the Postal Manual Volume VIII. The Head of a Circle is authorised to sanction refunds to postal officials of the amounts recovered from them on account of the value and commission of lost Indian Postal Orders, subject to the condition that the refund shall not be made until one full year has elapsed since the date of loss of the order or orders concerned and then only after it has been ascertained from the system that no payment has been made by any post office in respect of the missing order or orders.

⁴⁷ Postal Directorate IR & GB Division letter No. DA-26/3/20120-DA dated 25th March 2021.

Payments on Account of International and Common wealth Reply Coupons

Payment to the international Bureau of the Universal Postal Union at Berne and the Asian- Pacific Postal Union at Manila

110. In accordance with the provision of the general regulations of the Universal Postal union, payments on account of India's share of expenses of the International Bureau of the Universal Postal Union at Bern, as reported by the Bureau in the statement of accounts embodied in its Annual Report, will be arranged by the Director General after obtaining a clearance of foreign exchange from the Ministry of Finance(Department of Economic Affairs) by purchasing a bank-draft through the postmaster, Sansad Marg Head Post Office, new Delhi.

111. The cost of purchasing the bank-draft should be charged in the accounts of the Sansad Marg Head Post office, New Delhi, in the schedule of 'unclassified payments', the memorandum of cost furnished by the bank and the sanction of the competent authority for these expenses being submitted to the Postal Accounts office with the schedule in support of the charge. The Postal Accounts office shall book these expenses under Major Head 3201-60-01-Postal Services-1-Other Expenses-3 International Co-operative (1)-Contribution to Universal Postal Union. The letter received from the Bureau acknowledging receipt of the draft should, when received, be kept on record by the DGPS, New Delhi.

In accordance with the provisions of the Convention of the Asian-Pacific Postal Union, payments on account of India's contribution of expenses of this Union, as reported by the Secretariat of Union, will similarly be arranged by the Director-General after obtaining a clearance of foreign exchange from the Ministry of Finance (Department of Economic Affairs) by purchasing a bank-draft through the Postmaster, Sansad Marg Head Post Office, New Delhi. The provision indicated in the preceding para will apply mutatis-mutandis in this case also.'

Payment of fee to the Finger print Bureau, Chennai

112. The finger Print Bureau, Chennai may be paid a fee at prescribed rate for each expert opinion furnished by it to the Department of Posts. The charges will be debited to head 3201-Professional services of the establishment concerned.

Interest on Government Securities held in trust

Compensation for loss of, or damage to insured or un- insured registered articles.

113. The powers Heads of circles/Regions etc. of sanctioning compensation for loss of, or damage to insured or un-insured registered letters etc. are detailed in the Schedule of Financial powers of officers of the Department of Posts. As a rule compensation will be charged to the heads as mentioned below subject to budget provisions.

Head of Account	Description
3201-02-101-01-01-13	Compensation-Existing post offices
3201-02-101-04-01-13	Compensation-Premium Products
3201-02-101-09-01-13	Compensation-Mass Mail Services
3201-02-103-07-01-13	Compensation-Logistic Post

Detailed rules under which Compensation be regulated is enumerated in Indian Post Office Rules, 1933 read with Indian Post Office Act, 1898. The major list of items under which such powers includes;

Compensation for Losses:

(a) Subject to the general rules on the subject, a Head of a Circle may sanction compensation

(I) for the loss of or damage to inland insured articles;

(2) For loss of an inland uninsured registered letter, packet or parcel or its contents or if any damage caused there to in the course of transmission through the post.

(b) Compensation within the prescribed limit for the loss or damage to insured and registered articles or parcels sent to and received from foreign countries provided that such compensation is payable under rules.

Refund to the sender of a mis-delivered parcel, the amount involved due to the loss of its contents after the same has been recovered from the wrong recipient.

In case of Insured articles compensation procedure includes;

- a. Compensation will be payable one month after the date on which intimation of loss is given by the sender to the Post Office, except in cases in which the Head of the Circle may consider that the circumstances demand the withholding of payment pending enquiry.
- b. In the event of the loss of the postal article, or any of its contents, or for any damage caused to it in course of transmission by post the compensation will be paid to the sender and the compensation in no case exceeds the value of the article or any of its contents lost or the amount of the damage caused.
- c. In the case of loss, the sender furnishes full particulars of the contents of the postal article and their values.
- d. No compensation will be payable:
 - i. Where there has been mis-delivery arising out of incorrectness or incompleteness of the address written by the sender.
 - ii. Where there has been fraud on the part of the sender or addressee.

- iii. Where the insured article has been delivered to the addressee and he has signed and returned the receipt therefor.
 - iv. Where the sender has not given intimation of the loss within three months from the date of posting, where the loss or damage was due to improper or insecure packing.
 - v. Where there is no visible damage to the cover or seals it being understood that the sender must so pack the letter or parcel that its contents cannot be touched without visible damage as aforesaid being caused.
 - vi. Where the insured article contains Government currency notes, bank notes, gold coin or bullion or any combination of these, and has not been insured for the actual value of the contents.
 - vii. In the case of the loss of halves of currency notes.
 - viii. In the case of damage arising from the nature of the article insured, OR
 - ix. Where the insured article contained anything the transmission of which by post is prohibited.
- e. If after compensation has been paid for the loss of a postal article or any portion of its contents, the contents or any portion thereof are subsequently recovered, the recovered contents will be dealt with as follows namely
 - f. If the value of the recovered contents added to the amount of compensation paid is not in excess of the amount of loss, the recovered contents will be restored to the sender.
 - g. If the value of the recovered contents added to the amount of compensation paid is in excess of the amount of the loss, the Post Office will be entitled either to restore the recovered contents to the sender on his repaying the amount of such excess or to retain and dispose of so much of the recovered contents as may be held

by the Head of the Circle to represent such excess and restore the rest of the recovered contents, if any, to the sender.

114. In case of delay in delivery of domestic speed post articles beyond the norms determined by the Department of Post from time to time, the compensation to be provided shall be equal to the composite speed post charges paid. In the event of loss of domestic speed post article or loss of its contents or damage to the contents, compensation shall be double the amount of composite speed post charges paid or Rs. 1,000 whichever is less Vide GSR 40 (E) dated 21st January, 1999.

Chapter VIII

Pension Payments

Introductory

115. The rules in this Chapter shall regulate the procedure with regard to the payment at any post office in India, of Postal service pension's payable in India out of the revenues of the Department, subject to provisions of the Pensions Act (Act XXIII of 1871), of the Civil Service Regulations, or Central Civil Services (Pension) Rules 1972, or any rule or order made there under by the President.

Note-1:- Pension, whether due or to become due, is free from attachment from any court until it has actually been paid as per the Pension Act. No pensioner can assign or sell any interest in respect of the pension not then due. Liability of pension to attachment by a Civil Court, see Section 11 of Act XXIII of 1871, which runs as follows:

Section 11:- "No pension granted or continued by Government on political considerations, or on account of past services of present infirmities or as a compassionate allowance, and no money due or to become due, on account of any such pension or allowance, shall be liable to seizure, attachment or sequestration by process of any Court in India at the instance of a creditor, for any demand against the pensioner, or in satisfaction of a decree or order of any such Court."

Note-2: In regard to the Nomination by pensioner to receive moneys outstanding on account of pension, see section 12-A of Act No.23 of 1871, which is reproduced below:

12A. Nomination by pensioner to receive moneys outstanding on account of pension.--Notwithstanding anything contained in section 12 or in any other law for the time being in force,--

(a) any person to whom any pension mentioned in section 11 is payable by the Government of India or out of the Consolidated Fund of India (such person being hereinafter referred to as the pensioner)

may nominate any other person (hereinafter referred to as the nominee), in such manner and in such form as may be prescribed by the Central Government by rules, to receive after the death of the pensioner, all moneys payable to the pensioner on account of such pension at, before or after the date of such nomination and which remain unpaid immediately before the death of the pensioner; and

(b) the nominee shall be entitled, on the death of the pensioner, to receive, to the exclusion of all other persons, all such moneys which have so remained unpaid:

Provided that if the nominee predeceases the pensioner, the nomination shall, so far as it relates to the right conferred upon the said nominee, become void and of no effect:

Provided further that where provision has been duly made in the nomination, in accordance with the rules made by the Central Government, conferring upon some other person the right to receive all such moneys, which have so remained unpaid, in the event of the nominee predeceasing the pensioner, such right shall, upon the decease as aforesaid of the nominee, pass to such other person.

116. In this chapter, except where it is expressly otherwise provided or the context otherwise requires, "Service pension includes provisional Pension under Art. 913/919 of CSRs. & CCS (Pension) Rules 1972" Means a pension payable in India to, or in respect of a person in consideration of Past employment under the Indian post Department (including the Postal Telecom Accounts Offices and Audit offices) otherwise than as a member of the Indian Civil Service or the Indian Administrative Service or the Indian Audit and Accounts Service, if it has been sanctioned on or after the 1st April 1921; and it includes a gratuity.

117. Pensions or any other sums payable out of contributions to a family pension fund and any sums payable under the Workmen's Compensation Act are not subject to the rules in this Chapter.

Place of Payment

118. Service pensions shall be processed by Head Post Offices and paid at any Head or Sub Post Office in India, which has been duly authorized in this behalf by the Director-General. Consequent on roll out of centralised application and disbursement is through POSB, all processing and disbursement will happen at the DDO/Head Post Office Level irrespective of nature of pension including third party pension payments like Railway, Defence, Coal mines, IDA BSNL pension, etc. In all cases, however, the first payment of pension shall be made at the Head or Sub Post Office in the jurisdiction of which the pensioner has elected to receive payment.

Note 1: Provisional Pension, provisional Family pension and provisional Gratuity where payable shall be drawn on the proper sanction of competent authority, by the head of office where the Government servant served immediately prior to his retirement.

Note 2: In case, service pension is disbursed through POSB account of the service pensioner across any eligible post offices in India based on request of him/her, the place where the POSB accounts stands will be the place of payment.

Note 3: In case, service pension is processed centrally at a place duly authorized by the Director General and disbursed through POSB account of the service pensioner across any eligible post offices in India based on the request of him/her, the place where the POSB accounts stands will be the place of payment.

Note-4: Pension cannot be paid in cash. Hence credit of service pension will be through individual POSB account stands in the name preferably joint account with spouse, if the spouse's name is notified for family pension in the PPO, in any of the authorised post offices.

Note-5: These rules shall not apply for disbursement of service pension & family pension – for which *Scheme for payment of pensions to Central Government civil pensioners by Authorised Banks 5t edition issued by Controller General of Accounts be referred.*

Authority for payment

Pension Payment Order

119. Unless the Government orders otherwise in case of any particular class of pensions or in the case of payment of provisional pensions by Heads of Offices, payment of service pensions can be made only upon valid e-Pension Payment orders or hard copy of the Pension Payment order in the prescribed Form issued by the Accounts officer of the Circle Postal Accounts office to the Head Post Office or central office as authorised by Director General at, or in the jurisdiction of which payment is desired by the pensioner.

(2) Along with a Pension Payment Order, the Postal Accounts Office shall forward:-

(i) a specimen signature of the pensioner if he can sign his name in English, Hindi or the official regional language, otherwise, thumb or finger impressions of his left hand or where this is not possible due to physical incapacity, the thumb and finger impressions of his right hand, failing which his toe impressions, the specimen signature and thumb and finger or toe impressions being duly attested by the Head of the Office concerned or by some other responsible person, and

(ii) an attested copy of the pensioner's photograph and in case of Government Servants governed by the Family Pension Scheme for Central Government employees, 1964, of his wife or her husband also, as the case may be, in passport size except in the case purdanashin ladies, persons in receipt of family pensions granted under the Wound and Extra-ordinary Pensions Rules and the liberalised Pension Rules and any other person specially exempted by Government.

Note: - Each pension payment order will be accompanied by Form No. Pension-7, intended to be delivered by the disbursing

officer to the pensioner concerned for use as a Wallet for the pensioner's half of the Pension payment order.

120. (1) On receipt of pension payment Order in a Head Post Office, Postmaster's half of the order shall be kept in separate files, one for each class of pension (service pension / Family pension etc.) prominently marking in red ink and subject to audit by Internal audit team of Circle Postal Accounts office as per periodicity. These files may be kept in the personal custody of the Postmaster in such a manner that pensioners shall not have access thereto.

Note. - Separate files should be opened in respect of Pension Payment Order issued by the Postal Accounts Officers.

(2) (a) When a pension is to be paid at Sub Post Office⁴⁸, the Head Postmaster shall prepare a copy of the Postmaster's half of the Pension Payment Order and endorse there on 'made payable at Sub Post Office with effect from -----', a similar endorsement being attested on the original of the Postmaster's half of the Pension Payment Order. The endorsed copy of the order shall then be forwarded to the Sub office concerned together with pensioner's half of the order and the other documents received from the Postal Accounts Office.

(b) On receipt of the Pension Payment Orders in Sub Post Office, the Postmaster shall paste the copy of the order duly endorsed by the Head Postmaster, as indicated in sub rule(1) above.

121. On receipt of the Pension Payment Order and the documents mentioned in rule 88(2), the disbursing officer shall paste the documents on his half (or the duly endorsed copy) of the Pension Payment Order. The pensioner's half of the order shall be made over, under receipt, to the pensioner after proper identification when he

⁴⁸ Consequent on payment of service pension through POSB and through authorised Banks, payment of service pension by SOs is not in vogue.

appears to receive his pension for the first time. The specimen signature or the thumb impression as the case may be, of the pensioner shall be taken, where necessary, in the space provided for the purpose in the Disburser's portion of the Pension Payment Order.

Note 1. – When payment is to be made through a guardian, his personal marks shall be noted on both halves of the order at the time of first payment. The particulars of the guardianship certificate mentioned in Rule 107 shall also be noted.

Note 2. – The photograph of the pensioner should be pasted on the right hand corner of the Postmaster's half of the Pension Payment Order by the Disbursing Officer

122. When a pensioner is specially exempted from personal appearance, the fact shall be noted by the disbursing officer on his Pension Payment Order, and in all cases of non-appearance of a pensioner, a note shall be made on the Pension Payment Order of the form in which proof was given, within each year, of the pensioner's continued existence, e.g., "appeared in person on _____" and the initials of the disbursing officer or of the officer verifying the fact shall be put against the note.

123. Head Postmasters are authorized to renew Pension Payment Orders without reference to the Postal Accounts Office in cases in which pensioner's half is lost, worn or torn, or the entries on the reverse of either the pensioner's or the disbursing officer's half are completely filled up. The renewed Pension Payment Orders shall bear the old number, date and facsimile of signature of the issuing officer, and the old ones, if available, shall be retained by the Postmaster for three years and then destroyed. A note of the issue of the renewed Pension Payment Order shall be made in the "Remarks" column of the Register of Pension Payment Orders.

124. On the renewal of a Pension Payment Order, the portion of the Original order containing the specimen of the pensioner's signature, or his thumb impressions, as the case may be, and the copy of his photograph, where it is kept, shall be cut off from the old and pasted on the renewed Pension Payment Order, before the latter is signed by the Head Postmaster.

125. If both halves of a PPO are reported lost in transit due to floods etc., before commencing payment, the Directors / Dy. Director of Accounts (Postal)/ GM (PAF) will issue a duplicate PPO which would be prominently marked as "Duplicate – No payment to be made against original PPO". A note to this effect will also be kept by him against the relevant entry in the Register of PPOs issued and before forwarding the duplicate PPO (both halves) to the Disbursing Officer. Before commencing payment, the following further action will be taken by the Disbursing Officer:-

(a) It will be verified from the Register of PPO (Pension-2) that the payment has not already been made to the pensioner on the basis of original PPO.

(b) A confirmation will be obtained from the pensioner and kept on record that he has not already received any payment against the original PPO he will also furnish an undertaking that he will surrender to the Disbursing Officer the original PPO if traced out later, and will not claim any payment on its strength.

First payment of pension against the duplicate PPO shall in no case be authorized at an office other than the one mentioned in the original PPO.

126. (a) In commutation cases, the GM(PAF)/Director (Postal) or the CCA/Joint CCA will issue authority for payment of the commuted value of the portion of the pension commuted along with a communication intimating the date of communication and the reduced amount of pension to be payable with effect from the date of commutation. The revised pension payable after commutation and the

date from which it is payable will be noted on both the halves of the Pension Payment Order by the disbursing officer under his attestation quoting the Director / Dy. Director of Accounts (Postal) or the Circle Accountant, Telecom. Accounts letter as authority under intimation to him. After the commuted value is paid, the voucher for the commuted value will be sent to the Director / Dy. Director of Accounts (Postal) in a separate e-schedule. Payments of pension from the date of commutation will be made at the revised rate based on the amended pension payment orders.

(b) Restoration of commuted value of Pension will be authorized by Head Postmasters based on corresponding provisions contained in CCS (Commutation of Pension) Rules, 1981.

127. The eligible Additional Pension⁴⁹ is payable on attaining the age as prescribed in Rule 49 of CCS(Pension) Rules 1972 as recorded in the Pension Payment order. From 1.1.2006, the quantum of pension/family pension available to old pensioners/family pensioners has been increased as follows vide OM. No. 38/37/08- P&PW(A) dated 2.9.2008 .

Register of pension Payment order

128. The Postmaster will keep a register/e-register in Form No. Pension-2 of the Pension Payment Orders received by him. This register will serve as an index to the files of orders referred to in rule-89. After seeing that a new order is correctly entered in this register, the Postmaster will put his initial in the column of “Name of Pensioner”, and rule a red ink line across the page below the entry. The column of remarks will be blank as long as the order of payment is in force; but when it is renewed under Rule 92 or when both portions are returned due to death or transfer or otherwise, which causes strike it permanently of the list of pension under his payment, a

⁴⁹ Proviso 2-A to Rule 49 of CCS pension Rules 1972 read with G.I , Dept. of P. & P.W., O. M. No.38/37/08-P&PW (A) , PT II dated the 3rd October ,2008 and dated 21st may 2009 & 11th August 2009, 25th June ,2010 , 28th September,2010, 27th September 2012.

note of issue of the renewed Pension Payment Order / or the date and cause of return should be entered in the black ink under the Postmaster's initials.

Exception – The duties of the Postmaster prescribed in rules 89, 90 and 96 may be performed in the Presidency Post Offices, by the Deputy Postmaster or an Assistant Postmaster and in Group A & Group B Head Offices by the Deputy Postmaster.

129. On receipt of an intimation about the death of a pensioner, prompt action shall be taken to record the fact in the e-register/register and on the disburser's half (or the duly endorsed copy thereof) of the Pension Payment Order.

130. Pensions which are not granted for life but are subject to special conditions, e.g., when they are to be ceased on marriage, or at a given age, or under other specified circumstances, shall not be entered in the same register with other pensions, but shall be recorded in special registers to be kept for the purpose. Additional columns shall be opened in such registers to show clearly and precisely the special limitations and conditions attached to each pension of this category. Special limitations be monitored before any drawal and disbursement of service pension and IA team of PAO shall carry out check while field offices and also during Pension audit as per periodicity prescribed in Postal Accounts Manual Volume-I

131. Family Pension which are to be granted for life in respect of dependant parents mentally retarded dependants, physically handicapped, unmarried daughters, widowed/divorced daughters, etc. should be entered in separate register to check the accuracy of its continuance as per CCS (Pension) Rules 1972.

Manner of payment

Due date

132. Pension fixed at monthly rates are payable monthly on or after the last working day of the month except pension payment for the month of March which shall be paid on first working day of April.

(Authority No GOI department of Pen and Pen welfare- notification under 43/4/92-T 7 PW (G) Dated 27-11-9-1992)

Payment of claims

133. The disbursement of provisional pension drawn by the DDO/ Head Post Office shall be made by drawal of bills based on the sanction issued by the competent authority till such time as mentioned in the sanction and disbursed in the same manner in which Pay and allowances are disbursed by him.

134. A pensioner specially exempted by the orders of competent authority from personal appearance, a female pensioner not accustomed to appear in public, or a pensioner who is unable to appear in consequence of bodily illness or infirmity, may be received his or her pension through a representative upon the production of a life certificate signed by a responsible Government Officer or by some other well-known and trustworthy person.

135. A pensioner who produces a life certificate signed by any person specified hereunder is exempted from personal appearance :

- a person exercising the powers of a Magistrate under the Criminal Procedure Code;
- a Registrar or Sub-Registrar appointed under the Indian Registration Act;
- a Group A or B Government servant;
- a police officer not below the rank of sub-Inspector-in-charge of a police station;
- a Postmaster, a departmental Sub-Postmaster or an Inspector of Post Offices;
- a Class I Officer of the Reserve Bank of India, an officer (including Grade II officer of the State Bank of India or of its subsidiary;
- a pensioned officer who, before retirement, exercised the powers of a Magistrate;
- a Justice of Peace;

- a Block Development Officer, Munsif, Tehsildhar or Naib Tehsildhar;
- a head of a Village Panchayat, Gram Panchayat or an Executive Committee of a Village. (to be verified)

A pensioner not resident in India in respect of whom his duly authorized agent produces a life certificate signed by a Magistrate, a Notary, a Banker or a Diplomatic Representative of India is exempted from personal appearance.

136. A pensioner not resident in India may draw his pension in India, through a duly authorized agent, possessing a legally valid power of attorney, who must produce a life certificate on each occasion, unless the duly authorized agent has executed an indemnity bond to refund overpayments in which case he has to produce the life certificate at least once a year.

137. A pensioner of any description resident in India is exempted from personal appearance if he draws his pension through an agent who has executed a bond to refund overpayments and produce at least once a year a life certificate signed by a person authorized under rule 103 to sign such certificates.

138. The pension of a person drawing his pension through an authorized agent who has executed a bond to refund overpayment, shall not be paid on account of a period of more than a year after the date of the life certificate last received, and the disbursing officer shall be on the watch for authentic information of the death of any such pensioner, an on receipt thereof, shall promptly stop further payments.

139. When a pensioners is a minor, or is for any other reason incapable of managing his own affairs, and has not regularly appointed manager or guardian or when the guardian so appointed dies or forfeits the position of a guardian (as in the case of a widow on account of her remarriage) payments may be made to the person, who

comes with the pensioner as the guardian for the first time, provided the same person produces a certificate from the Collector of the District or the Deputy Commissioners declaring him to the manager or guardian for the purpose of receiving, on behalf of the pensioner, pension due to him. The payment to the guardian shall be made in the same way as to the original pensioner, provided that sufficient proofs are forthcoming at the time of each payment, of the pensioner being alive and eligible to receive the pension for the period covered by the payment.

Note 1. - This certificate shall be kept on record with the disbursing officer's half of the Pension Payment Order.

Note 2.- Pension of a person who is certified by a Magistrate to be a lunatic should be paid in accordance with Section 95(1) of the Indian Lunacy Act (IV of 1912) which is reproduced below :-

Section 95(1) of Lunacy Act (IV of 1912) 95(1) When any sum is payable in respect of pay, pension, gratuity, or other similar allowance to any person by the Central Government or any Provincial Government and the person to whom the sum is payable is certified by a Magistrate to be a lunatic, the Government Officer under whose authority such sum would be payable if the payee were not a lunatic may pay so much of the said sum as he thinks fit to the person having charge of the lunatic, and may pay the surplus, if any, or such part thereof, as he thinks fit for the maintenance of such members of the lunatic's family as are dependent on him for maintenance.

The term Government Officer' referred to in the said Act should be interpreted to mean the authority competent to sanction the pension.

Forms of Pension Bills and connected certificates

140.

(1) Unless otherwise provided, service pension be drawn in an electronic environment utilising the application in force validating the master and able to provide e-bill for such checks and balances as

prescribed for Internal Audit by Circle Postal Accounts Office. In all cases provision for generation of bills and its disbursement details in the mode authorised for disbursement be made available. Pension disbursing authority shall process and preserve such e-bills and schedules. The e-bills and e-schedules are system driven reports based on the disbursements of pension and family pension processed in the application in use at DOP.

(2) Claims for provisional pension sanctioned in respect of a retired Government Servant whose pay and allowance immediately before retirement were drawn on establishment pay bill shall be preferred by the head of office separately for each pensioner in form No. ACG.-108.

141. “A declaration shall be obtained half yearly from all recipients of family pension whose pension is terminable on their marriage or remarriage. However, in the case of widow recipients, is certificate should be used with on their giving an undertaking that the pension would be drawn until remarriage which would be reported promptly to the paying authority. The certificate there after be insisted upon only from (I) widower recipients of family pension and (II) female recipients if family pension terminable on marriage.

Every pension disbursing officer shall submit to the Accounting Authority concerned a statement showing particular and date of last payment of pensions in respect of the cases of failure to furnish the above declaration in the month of January and July.

142. A disbursing officer, will in case of death of pensioner governed by Rule 54 of Central Civil Services (Pension) Rules 1972, start paying family pension to the widow / widower on receipt of death certificate of the pensioner and the Application in Form TR – 40. For the grant of family pension to her/him, and he will also send an intimation in this regard to the Postal Accounts Office or CCA/Joint CCA in Form TR 40-B.

“Provisional Family Pension wherever payable through the Head Office, shall be drawn by the Head post office in which the Government servant was serving immediately before his death, in Form ACG – 108 at the authorized office of disbursement at which the pay and allowances of the establishment are drawn by him.

In case a report about the death of a pensioner is first received from a source other than the widower/widow, the Disbursing officer, shall after satisfying himself about the correctness of the report, write to the widow (or), at the address given in the PPO, seeking compliance with the prescribed formalities, so that payment of family pension to the entitled person(s) is commenced early.

Note 1- The relevant provisions for the drawl and disbursement of provisional pensions to the pensioners by the Head Post Office will apply mutatis mutandis for the drawl and disbursement of provisional family pension in terms of the above Rule by the Head of Office, wherever necessary.”

Checks to be applied by the Disbursing Officer

143. On appearance of a pensioner claiming payment of pension, his personal marks shall be checked by the disbursing officer and the signature to the receipt shall be compared with the facsimile of the signature taken on the Disburser’s portion of the pension payment order. If the pensioner cannot sign his name, his thumb / great toe impressions of the receipt shall be compared with the original impression taken on the order. In cases of doubt, payment may be made on the strength of the resemblance between the pensioner and his photograph, where one is pasted on the Disburser’s portion of the Pension Payment Order, pending final settlement of any question which may arise about identification marks, signature or finger impressions.

A pensioner drawing pension for the first time⁵⁰ shall be required to produce his personal copy of the letter of GM/Director of Accounts (Postal) or CCA/Joint CCA concerned forwarding his pension payment order to the Head Postmaster and his signature or thumb / great tow impression on the bill shall be compared with the specimen signature or thumb / great tow impression received with the Pension Payment Order and a note to this effect shall be recorded on the disburser's half of the order.

144. When a pensioner draws his pension through another person, the disbursing officer must take special precautions against fraudulent presentation of claims and satisfy himself of the existence of the pensioner and of the identity of the payee before any payment is ordered and if he feels any suspicion, shall refer it to the pensioner before payment.

Note. In so far the disbursing officer is concerned; the authority of person to receive payment of pension on behalf of a pensioner shall be deemed to remain un-impaired until its termination, by the death of the pensioner or otherwise, becomes known to the disbursing officer.

145. In view of the special risk of fraud involved in the payment of pensions of women who do not appear in public, special care shall be taken in the identification of such pensioners. The descriptive rolls, when originally prepared, and the periodical certificates of the continued existence of such women, shall be attested by two or more persons of respectability in the town, village or locality, known to the Postmaster, who should further attest the certificates.

Exception. - The duties of the Postmaster prescribed in Rules 66, 67 & 68 may be performed in the Presidency Post Offices, by the Deputy Postmaster or an Assistant Postmaster and in Group A/Group B Head Offices by the Deputy Post-master

⁵⁰ Consequent on the disbursement of pension through POSB, this requirement is not in vogue as payment will be done through POSB based on the request and data furnished by the service pensioner.

Record of payment

146. Every payment of pension including Family pension through POSB or any other mode authorised by Director General shall have details of processing of pension and its disbursements in the system which will be preserved as per periodicity prescribed and system shall not allow processing of pension for which it is processed and disbursed previously. The Pension Disbursing Authority shall process such pension cases and ensure the availability of Schedules/e-schedules tallied with the actual amount of disbursement charged in the Daily Transactions Report.

Note: The duty of processing Pension payments as per details of Pension Payment Order may be performed by authorised Staff as per Memorandum of Distribution of work who will be responsible for ensuring that pension payment charge as in the daily transaction Report tallies with the e-schedule for the day. The Postmaster shall check the correctness of consolidated figure for the month as per e-schedule before submission of accounts to Circle postal Accounts Office.

a. As soon as the payment of provisional pension drawn and disbursed by the Postmaster, he shall inform the Circle Postal Accounts Office to facilitate the later to authorise pension from a date following the date upto which provisional pension is paid, and to check the correctness of payment of provisional pension as the provisions of CCS(pension) Rules 1972.

Payment of Pensions by Money Orders:- Deleted.

Payment of commutation Money:

147. The payment of commuted value of a portion of a service pension can be made upon the authority issued by the Accounts Officer Circle Postal Accounts office only to, and upon the receipt of, the person legally entitled to receive it and not otherwise. Details of each payment of commutation shall be made available in the records

/system in such a way that restoration of portion of commuted pension is on the due dates as per CCS (Commutation of Pension) Rules 1981.

Gratuities

148. A gratuity is paid in a single sum, and not by instalments. Save as hereinafter provided, it will not be paid except on an authority received from the concerned Postal Accounts Office to whom the sanction is communicated by the sanctioning authority. Payment can be claimed on the letter of authority itself, and no separate bill is necessary and shall be made in the same manner as laid down in Financial Handbook, Volume I in relation to Provident Funds.

149. Note 1. - The Section 10(10) of the Indian Income-tax Act, 1961 has been amended so as to secure exemption from income-tax of the death-cum-retirement gratuity paid under the CCS (pension) Rules 1972 of the Central Government or under any similar scheme of a State Government.

150. Note 2. - In case of delay in payment of gratuities beyond 3 months of the date they become due on account of administrative lapse or for reasons beyond the control of the Pensioner concerned, the interest at the rates mentioned below Rule 68 of CCS (Pension) Rules 1972 which is reproduced below:

“ In all cases where the payment of gratuity has been authorised later than the date when its payment becomes due, including the cases of retirement otherwise than on superannuation, and it is clearly established that the delay in payment was attributable to administrative reasons or lapses, interest shall be paid at the rate applicable to General Provident Fund amount in accordance with the instructions issued from time to time: Provided that the delay in payment was not caused on account of failure on the part of the Government servant to comply with the procedures laid down by the Government for processing his pension papers.”

Each case of payment of interest shall be considered by the Secretary of the Administrative Ministry or the Department in respect of its employees and the employees of its attached and sub ordinate offices and where the secretary of the ministry or the Department is satisfied that the delay in the payment of gratuity was caused on account of administrative reasons or lapse, the secretary of the ministry or department shall sanction payment of interest and the payment of interest will be authorized through a Presidential Sanction. The Secretary of the Administrative Ministry or the Department may ensure that in all cases where interest has to be paid, action should be taken to fix responsibility for the delay and disciplinary action should be taken against the officer responsible for it.

Where disciplinary or judicial proceedings against a Govt. servant are pending on the date of retirement no gratuity can be paid until the conclusion of the proceedings subject to the provisions of Rule 69 of CCS (pension) Rules 1972. The amount of gratuity allowed to be drawn by the competent authority on the conclusion of the proceedings will be deemed to have fallen due from a date based on the outcome of Disciplinary or Judicial proceedings instituted against the Government servant.

151. Provisional gratuity sanctioned by a competent authority in respect of a retired Government Servant whose pay and allowances immediately before retirement were being drawn on establishment pay bills, shall be drawn separately for each gratuitant by the Head Post Office in which he last served, in Form No. ACG-108 and disbursed to the gratuitant.

Note:- The above provisions for the drawl and disbursement of provisional gratuity to the gratuitant by the Head Post office based on Head of Office sanction will apply mutatis-mutandis to the drawal and disbursement of provisional death/retirement gratuity payable to family of a deceased Government servant who died while in service and whose pay and allowances immediately before death were being drawn on establishment pay bills.

Periodical identification of Pensioners

152. Life Certificate: The pensioners/family pensioners would be required to furnish a Life Certificate in November each year in the form prescribed in Annexure A to Pension Disbursing Authority through which his/her pension/family pension is being disbursed. Officers of the Reserve Bank of India and of the Authorised banks listed in Annexure I are authorised to give life certificates for this purpose. The Pensioners/Family Pensioners aged 80 years and above may submit their Life certificate w.e.f 1st October of each year which would be valid till 30th November of the Subsequent Designated officer of the Pension disbursing office accepts the life certificate and will give the acknowledgement duly signed with stamp of the Post Office as prescribed in the Proforma of Life Certificate.

ANNEXURE A: LIFE CERTIFICATE

Part-A (Every year)

LIFE CERTIFICATE (To be submitted by Pensioner once a year in November)

Certified that I have seen the pensioner Shri/Smt. /Ms' _____
_____ (Name of Pensioner)

_____ holder of Pension Payment
Order _____ No.

_____ and that he/she is alive on this date.

1. Present address of the pensioner/family pensioner.
2. Telephone/Mobile number (if any).
3. E-mail Address (if any).
4. Account No.

5. Signature of the Pensioner/Family Pensioner

Name Place:

Designation of Authorised Person

Seal Date: -----

ACKNOWLEDGEMENT

Life Certificate of Pensioner/Family Pensioner of Shri/Smt/Ms'-----
----- (Name
of Pensioner) holder of Pension Payment Order
No. _____ has been
received. Date:-

Signature.....

Name.....

Stamp of the receiving Post Office.

b. In all cases referred to above, the Disbursing Officer must take special precautions to prevent impositions and must, at least once a year, received proof independent of that furnished by the life certificate of the continued existence of the pensioner. For this, the Disbursing officer shall, save in cases of exemptions from personal appearance allowed by orders of competent authority, require the personal attendance and due identification of all male pensioners who are not incapacitated by bodily illness or infirmity from so attending and in all cases where such inability may be alleged, he shall require proof thereof in addition to the proof submitted of the pensioner's existence. The Disbursing Officer is personally responsible for any payment wrongly made, and in all cases of doubt, he must consult the Director / Dy. Director of Accounts, (Postal) or CCA/Joint CCA.

Exception :- In a case where a pension claim submitted by a pensioner is supported by a life certificate granted under the provisions of Rule 103, by a Group A or B Officer whose specimen signature is on record with the Disbursing Officer, or by a Government Officer exercising the powers of a Magistrate under the Criminal Procedure Code or by a Registrar or Sub-Registrar appointed under the Indian Registration Act, under their respective seals of office, personal appearance of the pensioner at the Disbursing Office will not be insisted upon. The Disbursing Officer however, in all cases of doubt, will be competent to obtain proof of the existence of the pensioner independent of that furnished by the life certificate

c. As a Digital India initiative to facilitate Pensioners, Ministry of Electronics & Information Technology (MeitY) has launched Jeevan Pramaan portal. Now the pensioner need not visit office of Disbursing Agency for physical submission of Life Certificate and may use the Aadhaar enabled Biometric authentication mechanism to generate Digital Life Certificate. Digital Life Certificate for Pensioners Scheme of the Government of India known as Jeevan Pramaan seeks to address providing life certificate by digitizing the whole process of securing the life certificate. It aims to streamline the process of getting this certificate and making it hassle free and much easier for the pensioners. With this initiative the pensioner's requirement to physically present himself/herself in front of the disbursing agency or the certification authority will become a thing of the past benefiting the pensioners in a huge way and cutting down on unnecessary logistical hurdles. The Pension disbursing authorities are authorised to accept Life certificate through Jeevan Pramaan portal.

Undrawn pension and arrears

153. Unless the Government by general or special orders otherwise, a pension remaining undrawn for more than one year shall cease to be payable by the Disbursing Officers. If the pensioner afterwards appears, or a claim is presented on his behalf, the Disbursing Officer may make the payment, but the arrears cannot be paid without the

previous sanction of the authority by whom the pension was sanctioned [to be obtained through the Head of Postal Accounts office]

(i) If the arrears relate to a pension to be paid for the first time, or

(ii) If the amount in arrears exceeds Rs.50, 000.

Provided that, if a service pension remains undrawn for three years, it cannot be paid without the authority of the Head of Postal Accounts Office concerned.

Note1- If the suspension of payment is attributable to error or neglect by any Government Officer, the GM (F)/Director / Dy. Director of Accounts (Postal) concerned may direct payment of the arrears on his own authority.

Note 2- Whenever an application for the payment of arrears of pension is forwarded to the Postal Accounts Office, the Postmaster should invariably furnish along with the application, information regarding the date of last payment of pension and the period to which it related.

(2) A gratuity payment order shall remain in force for one year only, and no such order shall be retained in a Disbursing Office if payment has not been made on it within a year of its issue. The void order shall be returned to the Postal Accounts or Circle Telecom. Accounts Offices.

Death of Pensioners

154. Subject to any rule or order made by the Government in this behalf, the payment of arrears of pension due in respect of a deceased pensioner shall be regulated by the following rules :-

(a) Pension can be drawn for the day of pensioner's death; the hour at which death takes place has not effect on the claim.

(b) On the death of a pensioner, payment of any arrears actually due may be made to his heirs, provided that they apply within one year of his death; they cannot be paid thereafter without the sanction of the competent authority to be obtained through the Accounting Authority concerned. Provided that:

(i) If the gross amount of arrears does not exceed Rs.50000/- and the case represents no peculiar feature the Accounting authority concerned may authorise the payment on his own authority.

(ii) If the gross amount of arrears exceeds Rs. 50000/- but does not exceed Rs 250000/- under the orders of the Head of the Department, upon production of Indemnity Bond in form TR-14 duly stamped, for the gross amount due for payment, with such sureties as may be deemed necessary.

Note.1:- The Head of the Department here means Head of the Department as mentioned in rule 2(xvi) of GFR ,1963 & rule 2 of FHB Volume-I.

Note.2:- Normally there should be two sureties, both of known financial stability, if the gross amount of claim is less than Rs. 75000/- in which case the authority accepting indemnity bond in form TR-14 for and on behalf of President of India should decide on the merit of such case whether to accept only one surety instead of two.

Note3: The obliger as well as the sureties executing indemnity bond should gained majority so that the bond may have legal effect or force. This bond is also required to be accepted on behalf of the President by an Officer duly authorised under 19(I) of Constitution.

(c) Subject as provided in the preceding clauses, the provisions of rule 235 of P&T FHB of Vol. I shall apply to payment of arrears of pensions due in respect of a deceased pensioner, as they apply to

payment of arrears of pay and allowances due in respect of deceased Government servant.

Note :- The arrears due in respect of a deceased pensioner who, immediately before his death, was being paid provisional pension through the head of office, shall also be payable in accordance with the provisions of this rule on finalisation of the pension claim.

(2) Any person claiming as the heir of a deceased pensioner shall be required to produce the pensioner's portion of the pension Payment Order or if no such order has been issued, the copy of the order in which the sanction to the pension was communicated to the pensioner or the heir.

Note:-The provisions mentioned in rule 127(1)b and 127(2) above are not applicable in cases where valid nomination exists under the payment of Arrears of pension Rules 1983 vide rule 128 below. In such cases the payment of arrears will be made to the nominee(s).

(3) After payment of the arrears of pension, both portions of the Pension Payment Order shall be returned to the Accounting Authority concerned, with a report of the date of the death of the pensioner, except in the case of pensioners governed by rule 54 of the Central Civil Services (Pension) Rules, 1972, in which case the pensioner's portion of the order will be returned to the widow/(er) and the disbursing officer's portion will be retained by the Disbursing Officer.

155. The payment of arrears of Pensions will be made to the nominees of the deceased pensioners in accordance with the provisions contained in the 'Payment of Arrears of Pension (Nomination) Rules, 1983' as detailed below :-

(a) Every employee has to submit to the Head of the office of the Department, from where he/she is retiring, a nomination in Form A (vide specimen appended), in triplicate within three months before or after the date of retirement. This shall take effect from the date of

receipt thereof by the Head of the office or the pension Sanctioning Authority as the case may be.

(b) Within thirty days of the receipt of the nominations the Head of the office shall verify with reference to the records of the establishment and return to the Pensioner the duplicate copy of the nomination duly attested by him/her or an officer authorised by him in this behalf. The triplicate copy duly accepted shall be sent to the Accounts Officer, who shall pass it on to the Pension Disbursing Authority along with the Pension Payment Order. If the pension payment order has already been issued in a particular case, the nomination shall be sent separately quoting PPO number and other particulars of the pensioner to enable the Pension Disbursing Authority to link it up with the PPO.

(c) A notice of modification of nomination including cases where a nominee pre-deceases the pensioner shall be submitted in Form 'B' (omitted⁵¹) to the Pension Disbursing Authority in the manner specified in sub rule (a) above and thereafter the provisions of sub rule (b) shall apply mutates-mutandis with modifications as if it was made under sub rule (a).

(d) A nomination made vide sub rule (a) to (c) and accepted by the Pension Disbursing Authority or the Head of Office, shall be a conclusive proof with regard to the person nominated to receive arrears of pension of the Pensioner under these rules.

(e) Subject to as provided in the preceding clauses. the provisions of rule 235 of P&T FHB Vol. I shall apply to payment of arrears of pensions due in respect of a deceased pensioner, as they apply to payment of arrears of pay and allowances due in respect of a deceased Government servant.

⁵¹ Omitted vide Gl., Dept. of P & PW., Notification No.1/12 (iii)/2013-P&PW €, dated the 28th March, 2014 published as GSR 235 € in the Gazette of India, dated the 28th March, 2014.

The GI Dept. of P & PW OM No.1/22/2012-P&PW €, dated the 10th July, 2013 is reproduced below:

Sub: (i) Payment of arrears of pension in cases where valid nomination has not been made under the Payment of Arrears of Pension (Nomination) Rules, 1983

(ii). payment of arrears of family pension - reg.

Attention is invited to the Payment of Arrears of Pension (Nomination) Rules, 1983 which provide that after the death of the pensioner, all moneys payable to the pensioner on account of pension will be paid to the nominee of the deceased pensioner. In the absence of any nomination made by the pensioner, the arrears of his/her pension are paid to the legal heir as per the procedure indicated in para 4 of part A of annexure to Ministry of Finance OM No. 1(3)-E.V/83, dated 11.10.1983. However, dependants of some pensioners expressed difficulties in obtaining the legal heir-ship certificates and represented that the necessity of production of legal heir-ship certificates may be waived where the amount of arrears payable is small.

2. The matter had been examined in Ministry of Finance, D/o Expenditure vide OM dated 04/06/1985 and it was decided that in case where a valid nomination does not exist under the Payment of Arrears of Pension (Nomination) Rules, 1983 and the dependent of pensioner is unable to produce the legal heir-ship certificate, the Payment of Lifetime Arrears of Pension accruing to the deceased pensioner may be authorized on the basis of any documentary proof regarding the relationship and heir-ship of the claimant if the gross amount of arrear does not exceed Rupees 25,000. In such cases, if the gross amount did not exceed Rupees 5,000 and case represented no peculiar features, the accounts officer was authorised to make the payment on his own authority.

3. The Government has further looked into the matter and decided to increase the limits of Rupees 5000 and 25000 as indicated in Department of Expenditure OM, dated 4.6.85 to Rupees 50,000 and

2,50,000 respectively. The conditions and the procedure of payment as indicated in Department of Expenditure OM, dated 22.1 0.1983 and 04.06.1985 will remain the same, which are reiterated hereunder.

4. The Pension Disbursing Authority (PDA) may receive application along with any documentary proof regarding the relationship and heirship of the claimant. In case the claimant is the recipient of family pension, the disbursing Officer will verify the identity of the claimant with reference to the disburser's half as well as pensioner's half of the PPO and give a certificate of having done so. PDA will duly attest the documents received from the applicant and forward these along with the application to the Accounts Officer. The Accounts Officer, on receipt of application along with a copy of PPO of the pensioner and other documents from the PDA, will calculate the amount of arrears and issue necessary authority for payment of life-time arrears to the disbursing authority if the case does not present any peculiar features and the amount does not exceed Rs.50,000. In case the amount exceeds Rupees 50,000 but does not exceed Rupees 2,50,000, the Accounts Officer will obtain the orders of the Head of Department or Administrator or the CAG in the case of pensioners from Indian Audit & Accounts Department or any Officer of that Department declared as an HOD. Payment will be made on execution of a duly stamped indemnity bond in Form T.R. 14/G.A.R. 26, with such sureties as necessary in terms of para 7 below. In case of any doubt and also in cases where the amount of arrears exceeds Rupees 2,50,000, payments shall be authorized to be made only to the persons producing the legal authority.

5. This department's OM No. 43/4/95-P&PW(G), dated 30.10.1995 stipulates that in the event of death of a family pensioner, the right to receive any arrears of family pension would automatically pass on to the eligible member of the family next in line. The requirement of succession certificate for payment of any arrears occurs only where there is no member in the family who is eligible to receive family pension after the death of the family pensioner. Therefore, it has been decided that the provisions of this office memorandum will also apply

to the payment of arrears of family pension where no member of family is eligible to receive family pension.

6. The Head of Department here means the Head of Department as defined in rule 2 (xvi) of the General Financial Rules, 2005. However, in order to ensure that the citizens do not have to face unnecessary hardships, it has been decided that in the case of field establishments, the Administrative Ministries/Departments may delegate the power of Head of Department to the Head of Office in the rank of Deputy Secretary/Director, if felt necessary by them. It is also clarified that this OM will cover all such past cases.

7. Normally, there should be two sureties, both of known financial stability. However, in case the amount of claim is less than Rs.75,000/-, the authority accepting the indemnity bond for and on behalf the President of India should decide on the merits of each case whether to accept only one surety instead of two. The obligor as well as the sureties executing the indemnity bond should have attained majority so that the bond has legal effect or force. The bond is required to be accepted on behalf of the President by an officer duly authorised under Article 299 (1) of the Constitution.

8. These orders will not be applicable in cases where a valid nomination exists under the Payment of Arrears of Pension (Nomination) Rules, 1983. In such cases, the payment of arrears will be authorised to be made to the nominee (s).

9. As regards pensioners/family pensioners belonging to the Indian Audit and Accounts Departments, these Orders issue after consultation with the Comptroller and Auditor General of India.

10. This issues with the concurrence of Ministry of Finance, Department of Expenditure, vide their ID Note No.568/E.V/2013, dated 28th June, 2013 and 0/0 Controller General of Accounts vide their ID No. 1(7)/TA-III/2011-12/Misc/I16, dated 13.02.2013.

Form-A

(Common Nomination Form for Arrears of Pension and Commutation of Arrears)

[See Rule 5 of Payment of Arrears of pension (Nomination) Rules, 1983 and Rule 7 of Central Civil Services (Commutation of Pension) Rules, 1981.]

I, _____ hereby nominate the person /persons mentioned below and confer on him/her/them the right to receive in the event of my death, to the extent specified below, amount on account of the following:-

- (i). Arrears of Pension
- (ii). Commuted Value of pension payable under Central Civil Services (commuted Pension) Rules, 1981.

Sl.No.	Description	Remarks
1	Name, date of birth (DOB) and address of the nominee	
2	Relationship with employee/pensioner	
3	Share to be paid to each	
4	If nominee is minor, name, DOB, and address of person who may receive the amount on behalf of minor	
5	Name, DOB and address of the alternate nominee in case the nominee under sl.No.1 predeceases the employee/pensioner	
6	Relationship with employee/pensioner	
7	Name, DOB and address of person who may receive the amount if alternate nominee in Sl.No 5 is a minor.	
8	Contingency on happening which nomination shall become invalid.	

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These nominations supersede any nomination made by me earlier.

Place and date:

Signature of Government servant/pensioner

Telephone number

Note 1:- completely strike out the benefit for which nomination is not intended be made. Separate copies of this nomination from may be used for nominating different persons for benefits (i) and (ii) above.

Note 2:- the Government servant shall draw lines across the blank space below the last entry to prevent the insertion of any name after he/she has signed. The nominee(s)/ alternate nominees' shares together should cover the whole amount.

(To be filled in by the Head of Office/Authorised Gazetted Officer)

Received the nominations, dated _____ -- under the following Rules, 1981.

- a. Payment of Arrears of pension (nomination) Rules, 1983
- b. Central Civil Services (commutation of Pension) Rules, 1981

Made by shri/Smt./Kumari. _____

Designation _____

Office

(Strike out which nomination is not received)

Entry of receipt of nomination(s) has been made in page _____ - Volume _____ of service book.

Name, Signature and designation of Head of office/Authorised Gazetted officer with seal

Date of receipt _____

The receiving officer will fill the above information and return a duly signed copy of the complete form to the Government servant who should keep it in safe custody so that it may come into the possession of the beneficiaries in the event of his/her death.

The receiving officer shall put his/her dated signature on both pages of this form.

Reports to the Postal Accounts Office/Circle Telecom Accounts Office

156. A six monthly statement of cases of failure to draw pensions shall be prepared by the Head Postmasters separately in respect of (1) the pension payment orders issued by the Postal Accounts Offices and (2) the pension payment orders issued by the office of CCA Department of Telecommunications. The former shall be forwarded to the Director / Deputy Director of Accounts, (Postal) concerned and the latter to Controller of communication Accounts DOT concerned so as to reach them by the 10th of June and the 10th of December. The statement shall be in two parts, one part showing the names of all pensioners who have not drawn their service pensions for three years and the other part showing the names of pensioners other than those included in the former part, who have not drawn their service pensions for more than one year. The reason for the non-drawl, if known, shall be stated against each name and for this purpose immediate enquiry should be made into the cause of non-appearance of any pensioner to draw his pension.

The Postmaster's halves of the Pension Payment Orders (together with duly endorsed copies in the case of pensions paid at sub Post Offices) of the pensioners, those pensions are not drawn for more than three years as well as of the deceased pensioners the arrears of whose pensions are not claimed within one year of pensioner's death shall be returned to the Director/Dy. Director of Accounts (Postal) or Controller of communication Accounts DOT concerned. The Postmaster shall sort out such cases by examining the file of Pension Payment Orders every month.

Note: - The Sub Postmaster shall prepare similar statements and forward them with the duly endorsed copy of their half of the Pension

Payment Orders to their respective Head Postmaster in time to enable him to prepare his statement.

157. When pension ceases to be payable during the life-time of a pensioner, both portions of Pension Payment Order shall be returned by the Postmaster to the Postal Accounts Office or Controller of communication Accounts DOT office concerned after making the last payment and with a note recording the reasons for the cessation of the pension.

Transfers

158. (a) Pension payments on pension payment orders issued by the Postal Accounts Office – The transfer of payment of pension from one Post Office to another within the jurisdiction of the same Postal Accounts Office may be authorized by the Head Postmaster and done in the system being used in DOP for processing and disbursement of pensions. The Head Postmaster sanctioning the transfer of payment of pensions should record in the endorsement to Postal Account Office a certificate to the effect that a note has been made in the Register of ePension payment order/PPO maintained in his office regarding the transfer and that no further payment of pension in respect of the PPO will be made by his office. The Head Postmaster of the office to which the pension papers have been transferred while acknowledging receipt of the transferred pension papers to the Head Postmaster sanctioning the transfer will, in his endorsement of the same to the Postal Accounts Office specify the date from which he has to commence pension payment and the case mark of transferring office.

In case of transfer of payment of pensions from one Post Office to another within the jurisdiction of another Postal Accounts Office the Postmaster of the Head Office from which the payment is transferred should return both the halves of Pension payment Order to the Director of Accounts Postal who issued the original order, for necessary action.

(b) Pension Payments on Pension Payment Orders issued by the CCA Department of Telecommunications: –

The transfer of payment of Telecommunication Pension from one post office to another within the jurisdiction of the same Postal Circle can only be authorized by the Head Postmaster who shall endorse copies of the transfer order to (i) the local Postal Accounts Office (ii) CCA who had issued the PPO. The Head Postmaster sanctioning the transfer should certify in the endorsements that a note has been made in the Register of pension payment order maintained in his office regarding the transfer and that no further payment of pension in respect of the PPO will be made by his office. The Head Postmaster of the office to which the pension papers have been transferred will acknowledge the receipt of the transferred pension papers to the Head Postmaster sanctioning the transfer and endorse copies of the acknowledgement to the above mentioned three authorities, specifying the date from which he has to commence pension payment and the case mark of the transferring office. The concerned Circle Accountant will make necessary note in the relevant records in their office to facilitate the checking of payment vouchers.

In case of transfer of payment of pensions from one post office to another outside the jurisdiction of the same / another Postal Accounts Office, the Postmaster of the Head Post Office from which the payment is transferred should return both the halves of PPO to the CCA DOT who issued the original order, through their own Postal Accounts Office for necessary action under intimation to the CCA DOT of the Postal Circle in which payment were being made. The CCA DOT who originally issued the PPO and from whose jurisdiction the pensioner retired will cancel both the halves of the original PPO and issue a fresh PPO on the new post office of payment making it effective from the date following the date up to which payments had already been made on the PPO. The New/fresh PPO shall be sent to the head Postmaster of the New Post Office of payment through Postal

Accounts Office under whose jurisdiction the New Office of payment is situated in the manner indicated in sub-para a (2) above

Note - The fact of transfer of Pension Payment Order may be intimated to the Pensioner by the transferee office informing him to draw the future pensions at the new office.

Accounts

159. Payment on account of pensions and commuted value of pensions made by Head and Sub-Post Offices will be entered in the e-schedules of pension payments (Form No. pension-4) are recorded in separate schedules. The schedules of pension payments should be preserved for ten years. The tallied monthly e-schedule for various types of pension & family pension is made available to Circle Postal Accounts Office in the following cases:

- a. Postal Pension
- b. Postal Pension family
- c. Railway pension
- d. Railway pension family
- e. Central Dearness pension
- f. Central dearness pension family
- g. MTNL Pro-rata pension
- h. MTNL Pro-rata pension Family
- i. Ordinary pension
- j. Ordinary pension Family
- k. IDA BSNL Pension
- l. IDA BSNL pension Family
- m. CDA Pension
- n. CDA Pension Family
- o. P&T Pension
- p. P&T Pension family
- q. Coal Mine pension
- r. Coal Mine Pension Family

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Note - The schedules referred to in this rule should also be prepared separately for the pension payments orders issued by the Postal Accounts Offices and CCA Offices and in case of railway it should zone wise which facilitates reconciliation and claim settlement at Postal Accounts offices.

160. Payments made by the Pension disbursing authority/DDO should be charged and classified into following Heads of accounts.

Postal and P&T Audit	
320107101010004	Pension-Superannuation & Retirement Allowance
320107101030004	superannuation-Pension-for Erstwhile combined P&T Department
320107102010004	Pensionary Charges-Commutated Value of Pension
320107102020004	Commutated value Pension-for Erstwhile combined P&T Department
320107103000004	Pensionary Charges-Compassionate Allowances
320107104010004	Gratuity
320107104010104	Pensionary Charges-Gratuities
320107104010204	Pensionary Charges-Compassionate Gratuities
320107104020004	Pension-DCRG for Erstwhile combined P&T Department
320107107010004	Pensionary Charges-Family Pension
320107107020004	Family Pension-for erstwhile combined P&T Department
320107108010004	Pensionary Charges-Leave Encashment Benefits
320107108020004	Leave encashment Pen-for erstwhile combd P&T Department
320107200010204	Pensionary Charges-Other Pen Payments

Railway Pension

878700101000000	Railway Central Railways
878700102000000	Railway Chitta Ranjan Locomotive Works
878700103000000	Railway Accounts With Diesels Locomotive Works
878700104000000	Railway Eastern Railway
878700105000000	Railway Integral Coach Factory
878700106000000	Railway Metropolitan Transport Project, Calcutta
878700107000000	Railway Northern Railway
878700108000000	Railway North-Eastern Railway
878700109000000	Railway North Frontier Railway
878700110000000	Railway Railways Electrification, Calcutta
878700111000000	Railway Southern Railway
878700112000000	Railway South Eastern Railway
878700113000000	Railway South Central Railway
878700114000000	Railway Southern Railway Construction
878700115000000	Railway Western Railway
878700116000000	Railway Railway Board
878700117000000	Railway Metropolitan Transport Project, Bombay
878700118000000	Railway FA & CAO Wheel & Axel Plant Bangalore
878700119000000	Railway Dy. FA & CAO Central Organisation for Mod of Works
878700120000000	Railway FA& CAO Rail Electrification Allahabad
878700121000000	Railway Metropolitan Transport Project New Delhi
878700122000000	Railway Metropolitan Transport Project Madras
878700123000000	Railway FA & CAO Diesel Component Works Patiala
878700124000000	Railway FA & CAO Railway Electrification Bombay
878700125000000	Railway FA & CAO Railway Electrification Kota
878700126000000	Railway FA & CAO Railway Electrification Nagpur
878700127000000	Railway FA & CAO Railway Electrification Madras
878700128000000	Railway FA & CAO Railway Electrification Vijayawada
878700129000000	Railway FA & CAO Control Organisation , New Delhi

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87870013000000	Railway FA & CAO Rail Coach Factory, Kapurthala
87870013100000	Railway Central Organisation for Modern IS
87870013200000	Railway North Central Railways (NCR), Allahabad
87870013300000	Railway East Coast Railway (ECR), Bhubaneswar
87870013400000	Railway East Central Railway (ECR), Hajipur
87870013500000	Railway North-Western Railway(NWR) Jaipur
87870013600000	Railway South Western Railway(SWR), Bangalore
87870013700000	Railway West Central Railway (WCR), Jabalpur
87870013800000	Railway FA & CAO North East Frontier Railway
87870013900000	Railway FA & CAO Diesel Locomotive Works, Varanasi
87870014000000	Railway Metro Transport Project, Calcutta
87870014100000	Railway FA & CAO South East Cent Railway, Bilaspur
87870014200000	Railway FA & CAO South West Railways (SWR), Hubli

Defence Pension	
87890010100000	Def CDA (Pension) Allahabad
87890010200000	Def CDA (Navy) Bombay
87890010300000	Def CDA (Factories) Calcutta
87890010400000	Def CDA (Air force) Dehradun
87890010500000	Def CDA (NC) Jammu
87890010600000	Def CDA (CC) Meerut
87890010700000	Def CDA (WC) Meerut
87890010800000	Def CDA (ORS) Meerut
87890010900000	Def CDA (Funds) Meerut
87890011000000	Def CDA (ORS) Chennai
87890011100000	Def CDA M/o Defence, New Delhi
87890011200000	Def CDA (SC) Poona
87890011300000	Def CDA (EC), Patna
87890011400000	Def CDA (officers) Pune
87890011500000	Def CDA, Jalandhar
87890011600000	Def CDA, Bangalore
87890011700000	Def CDA (ORS) Central, Nagpur
87890011800000	Def CDA (ORS) Bangalore

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878900119000000	Def CDA (Hd.Qrs) Sena Bhawan, New Delhi
878900120000000	Def CDA (R&D), New Delhi
878900121000000	Def CDA (ORS) Pune
878900122000000	Def CDA (Pension and Disbursement) New Delhi
878900123000000	Def Controller of Defence, Basistha, Guwahati
878900124000000	Def Accounts With CDA (WC) Chandigarh
878900125000000	Def Joint Controller of Defence Accounts, Patna
878900126000000	Def CDA, (Pension Disbursement), Meerut
878900127000000	Def Controller of Defence Accounts, Lucknow
878900128000000	Def CDA, Border Roads, New Delhi
878900129000000	Def Controller of Defence Accounts, Jabalpur
878900130000000	Def CDA, Secunderabad
878900131000000	Def CDA, Army Meerut
878900132000000	Def CDA Air force, Delhi

Coal Mines Pension

866100101170300	PAO M/o Labour Coal Mines Labour Welfare Organisation Dhanbad
866100140130000	Misc Suspense Transaction of Coal Mines Family Pension

IDA BSNL and MTNL Pension

207101101010204	IDA BSNL Pension
207101101010304	IDA MTNL Pension
207101102010204	IDA BSNL Commuted Value Of Pension
207101102010304	Ida MTNL Commuted Value Of Pension
207101104010204	IDA BSNL Gratuities
207101104010304	IDA MTNL Gratuities
207101105020204	IDA BSNL Family Pension
207101105020304	IDA MTNL Family Pension

The designated assistant at Head Post Office shall check and ensure the correctness of disbursement of different kinds of pensions as mentioned above and ensures that all disbursements have been figured in the schedule and found tallied. The designated Assistant and APM

concerned shall be responsible for correctness of payment and its accounting in the application with reference to the copy of PPOs and such authorised documents of Postal Accounts office available with pension Disbursing Authority.

Disbursement of Pension to Railway Pensioners through Post Offices Procedure to Be Followed By Post Office

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1. A Railway employee about to retire and opting for this scheme will have to furnish a letter of authority and undertaking in form at Annexure-1 in favour of the Postmaster concerned to receive his monthly pension for credit in his Savings Pension account to his pension sanctioning authority (FA&CAO/Divisional/Workshop Accounts Officer) along with the application for pension. The letter of authority and undertaking will indicate the name of the post office through which the pensioner wishes to draw his pension after retirement. It will also contain an undertaking by the pensioners that any excess payment made towards his pension and credited to his Savings Pension account may be recovered or withdrawn from the Savings Pension account by the Postmaster/Sub Postmaster.

2. After the pension is sanctioned and the PPO is issued, the FA&CAO/Divisional/Workshop Accounts Officer will forward to the concerned Director of Accounts (Postal) the following documents under intimation to the pensioner:

- PPO (disburser's and pensioner's portion).
- Specimen signature of pensioner duly attested.
- Photograph/Joint photograph of the pensioner duly attested.
- Letter of authority and under taking (Annexure 1).

The PPO will contain a note that the pension is to be credited to the Savings Pension Accounts of the Pensioner to be opened at _____post office.

Note 1:- The pension account can be opened in addition to the ordinary single /joint account in the same post office. The pensioner can open a joint pension account with spouse only. The rate of interest applicable to the savings pension account will be the same as in the case of single/joint account.

Note 2:- The facilities of nomination and cheque can be allowed for these accounts like other single accounts. These accounts will be purely for credit of pension amounts by the Postmaster. The deposits other than pension amount cannot be allowed in these accounts. The pensioner will operate the account only to withdraw money as and when he likes.

3. The Director of Accounts (Postal) will forward the pension documents and letter of authority referred to above to Head Post Office concerned after keeping a record of the necessary particulars relating to the pensioner in a register to be maintained for this purpose in his office.

4. On receipt of the PPO along with letter of authority the Postmaster will make the entries of the PPO in a register of PPOs in form "Pension 2" to be opened separately for Railway Pensioners. Additional columns showing the Savings Account No. and the name of the post office where it stands will be improvised in this register. The letter of authority will be kept in a separate guard file and will bear the serial number of the register of the pension payment order. The guard file will be kept in the personal custody of the Postmaster.

5. If the account of pensioner is to stand at a Sub Post Office the Head Offices will forward the following documents to the sub office:

- (i) A copy of the PPO with endorsement thereon "made payable atsub
Office w.e.f "

- (ii) A copy of the photograph/joint photograph.
- (iii) Specimen signature.
- (iv) Pensioner's half of the P.P.O.

The Postmaster of HO will credit the pension on the last working day of each month except the month of March when it will be credited on the first working day of April. He will also issue intimation to this effect to the pensioner requesting him, simultaneously to present himself at the Head Office or the Sub Office where the account is to stand for the purpose of opening of the Savings account.

6. When the pensioner attends the post office, the Head/Sub Postmaster will, on proper identification of the pensioner, open a Savings pension account with a credit of a first pension payment observing the normal procedure of opening Savings account after obtaining an application form AOF and KYC documents etc. On the pensioner's half of the PPO the Postmaster/Sub Postmaster, will make a note of the payment of the first pension and hand over the same to the pensioner.

6A. Further entries in the pensioner's half of the PPO will be made only in the following circumstances:-

- (a) When a change occurs in the quantum of pension and the relief admissible thereon due to revision of pension, increase in relief, etc. giving reason for this variation.
- (b) When the paying post office is to be changed.
- (c) The pensioners will have the option to have the entries made in their half of the PPO at the appropriate time by presenting to the paying post office.

7. In the case of an existing pensioner who wishes to draw his pension through Post Office, the documents will be received from the Treasury Officer under his special seal by the Director/Deputy

Director of accounts (Postal) who will arrange payment through the desired Post Office. The specimen of the special seal of the Treasury Officer and his specimen signature will be given to the Director/Deputy Director of Accounts (Postal) in advance for this purpose. The Director /Deputy Director of accounts (Postal) will address the F.A.&C.A.O./Divisional/Workshop Accounts Officer in this regard and ask for confirmations in the proforma vide Annexure II. In the case of existing Railway Pensioners who opt to draw pension through Post Office Savings Bank both the halves of the PPO would be received by the concerned Post Office through the Director of Postal Accounts along with other documents. A note will be made of the payment of the first pension in the Pensioner's portion of the PPO which will be handed over to the pensioner when he presents himself for receiving the first payment.

8. Commutation: - The pensioner will apply to the Pensioner sanctioning authority who will sanction the commutation and indicate also the revised amount of pension. This will be conveyed to the Director of Account (Postal) who will suitably advise the Head Postmaster. The Head Postmaster will make a suitable note in both the copies of the PPO under his dated signature quoting the said authority. The reduction in the amount of pension on account of commutation shall become operative from the date of payment of commuted value of pension to the pensioner or 3 months from the date of issue of the letter by the competent authority asking the pensioner to collect the commutation money whichever is earlier. The commutation money will also be paid by credit to the savings pensions account.

9. Credit of Pension:- In the last week of the month Head Postmaster will prepare a separate schedule (pension-4) for such pensioners in quadruplicate with an additional column of the number of savings account. The words 'Railway Pensioners will be written in red ink at the top of each copy of the schedule. In the Head Post Office, the Postmaster will sign all the four copies of the schedule and

pass on the third and fourth copies to the APM (SB) under receipt on the last working day except for the month of March when it will be credited on 1st working day of April. Pension credit to savings account of pensioner should be done only at head post office. Postmaster/APM shall be responsible for correct upload of amount of pension into pensioner's savings account. The postmaster will also send intimation to this effect to the pensioner requesting him to present himself at the Head or Sub Office for the purpose of opening of the savings pension account and crediting of the first pension. An SMS alert about credit of pension will also be sent to the pensioners mobile.

The Head Postmaster of the office will charge the amount of pension under a separate head, "Pension payment to Railway Pensioners" in the Head Office Summary and other relevant records by per contra credit to the Savings accounts of the pensioners under the normal procedure. The APM(SB) will after crediting the amount in the respective saving accounts on the last working day of the month endorse the following certificate under his dated signature on both the copies of the schedule.

"Certified that the amount shown above have been credited in the respective accounts on.....".

He will return one copy of the schedule to the Pension Branch and retain the other copy for his record which will be kept in a separate guard file. Entry of pension credited to SB accounts will reflect in the LOT generated automatically in Finacle, single pay-in-slip may be prepared for the total amount of pension credited and copy of the schedule is attached to LOT in support of the entries. On receipt of the copy from APM (SB) the Postmaster will furnish under his dated signature a certificate on three copies of the schedule that the pension amount of pensioners included in the schedule has been credited to the respective Savings Accounts of the Pensioners. The copy of the

schedule which bears the certificate of the A.P.M. (SB) will be kept as office copy, and the original and the second copy of the schedule will be sent to the Postal Accounts Office with the month's Cash Account..

Note:- The monthly pension schedules should be prepared Railway wise and contain all the information referred to in para 14.1 of the Scheme. The schedules may be sent to the Postal Accounts Office along with the cash account in support of the charge.

10. Income Tax Deductions:- The pensioners may intimate to the Postmaster/Sub Postmaster the amount of income tax, if any, to be deducted from the pension during the course of the year. The amount of income tax will be deducted from the pension in monthly instalments or in instalments as per instructions of the pensioners and shown in the schedule of pension payment (Pen-4). In such cases net amount of pension will be credited to the Savings Account of pensioner. The amount of income tax deducted will also be noted in both the copies of the PPO. At the close of the financial year the Head Postmaster will furnish a certificate in form at Annexure III to the pensioner showing the gross amount of the pension paid in the year and the total amount of deductions made on the account of income tax.

Note:- Normally provisions of para 12 of the scheme will be observed by the Head Post Office and when there is no intimation from the pensioner, total amount of income tax will be calculated by Head Post Office and intimated to the sub post office concerned, if the pensioner draws his pension at a sub post office.

11. Appearance of pensioners and furnishing of necessary certificates:- The pensioner will appear in person at least once a year either in June or December before the postmaster concerned. . As a Digital India initiative to facilitate Pensioners, Ministry of Electronics & Information Technology (MeitY) has launched Jeevan Pramaan

portal. Now the pensioner may use the Aadhaar enabled Biometric authentication mechanism to generate Digital Life Certificate. The accounts branches of HO will view/monitor/download the Digital Life Certificate. The pensioner will also send a non-employment certificate in form at Annexure-V once a year in the month of November each year. In case the pensioner fails either to appear in person or send the life and non-employment certificate, the pension will not be automatically credited to his account.. The DLC and non-employment certificate will be attached to the concerned schedule which will be sent to the Postal Accounts Office. A note of the receipt of these certificates will be made in the remarks column of the register of PPO against the concern pensioner under the dated initials of the Postmaster.

12. The Postmaster will not credit the amount of pension in the savings account of the pensioner unless the conditions laid down in para 11 are fulfilled by the pensioner. The Postmaster concerned will send an intimation at once to the pensioner regarding the particular deficiency which has resulted in the stoppage of automatic credit of pension. If the pensioner does not furnish the DLC once in year, the Postmaster/Sub Postmaster will make enquiries about the whereabouts of the pensioner at the address available in the post office record. In case it is found that the pensioner had expired, the date of death will be got ascertained and noted in the PPO under the initials of the Postmaster. Further credit of the pension of the Savings Account will be stopped.

13. In case of excess or wrong credit of pension because of the death of the pensioner, the amount excess credited will be withdrawn by the Postmaster from the savings account of the pensioner under his own signature on the basis of undertaking given by the pensioner in the authority letter and credited under the GL Head” sundry account (0324) in Finacle with suitable remarks. A remark to this effect will be made in the PPO also. In case the balance left in the account is so

small that the full recovery is not possible, the amount of over payment will be intimated to Director of Account (Postal) by the Head Postmaster. Besides sending the intimation of pension which cannot be recovered, a detailed report through the next superior Authority showing the exact circumstances in which the over payment has been made may also be sent to the Postal Account Office within one month.

14. While opening Savings Bank Pension account, the counter assistant will select the scheme code as SBPEN or SBPWC as the case may be.

15. Transfer of pension:- When a pensioner applies for the transfer of his pension to another post office the following procedure will be followed:-

(i) When the Savings Account of the pensioner is transferred from one sub post office to another sub post office under the same head office, the post office hitherto making payments will transfer the disburser's copy of the PPO along with the documents to the Head Office. The head office after making a note to transfer in his record and the disburser's copy of the PPO will transfer the documents to the new sub post office. No advice to the Director of Accounts (Postal) will be necessary.

(ii) If the savings account of the pensioner is transferred from one Head Office to another under the jurisdiction of same Postal Account Office, the Head Postmaster will transfer the PPO along with other documents to the transferee Head Office. A note to this effect will be made in the register of PPOs so that no-further payment is made by his office. He will intimate the transferee Head Office as also the Postal Accounts Office the month upto which the pension of the pensioner has been credited in his account. The transferee head office will acknowledge the receipt of the pension papers and will intimate the Postal Accounts Office the month from which he has to

commence pension payments and the case mark of the transferee Head Office.

(iii) If the transfer of the saving account is from one head office to another head office within the jurisdiction of another postal Account Office, the transferring Head Postmaster will return the PPO and other documents to the Postal accounts Office which originally issued the authority for the payment of pension. The Director of accounts (Postal) will arrange the payment of pension through the Director of Accounts (Postal) of the transferee head post office.

(iv) In all cases of transfer of payment from one post office to another the Director of Accounts (Postal) should send intimation to the FA&CAO, concerned.

16. Receipt of Family Pension:- The amount of family pension payable to the widow/widower of the deceased pensioner is also given in the pension payment order. When she/he becomes entitled to receive family pension, the Head Postmaster will obtain the following documents from the widow/widower, sons, unmarried daughters etc. Widow/widower who will also be asked to open a savings pension account in her/his name.

- Death certificate of the pensioner
- Application for the family pension in the form at Annexure VI
- A copy of the photograph and
- A letter of authority and undertaking at Annexure 1.

Note:- See note 1 under para 2 above.

17. On receipt of the above documents the Head Postmaster will authorize the concerned post office to start paying family pension to the widow/widower as mentioned in the PPO after necessary scrutiny and verification of the documents. The head post office will also send

an intimation to this regard to the Director of accounts (Postal) in the form at Annexure VII. The Director of Accounts (Postal) will in turn inform the Railways accounting Authority. A declaration in the form at Annexure VIII from the pensioner whose family pension is terminable on marriage/remarriage will be sent to the office twice a year in June and December. The certificate contained in the declaration will be countersigned by a responsible officer or a well-known person.

18. The Director of Accounts (Postal) will consolidate the total amount of pension paid to Railway Employees from the schedule submitted by Head Post Office every month. He will then raise debit for the amount against the Railway Accounts Officer concerned.

19. Procedure for revision of pensioner benefits to Railway Pensioners/ Family Pensions:-

1) Consequent upon an amendment to the Central Treasury Rules by the Ministry of Finance vide their O.M. No. 23014/1634/MF/CGA/991 dated 12.3.1980, introducing para 333A, the following revised procedure is prescribed for adoption in respect of Railway pensioners for revision of their pensioners of one reason or the other.

(i) Payment of pensions through Treasury:- In cases where revision of pension becomes necessary for some reason (s), the pension will be revised by the concerted Railway Accounts Officer through a formal letter of amendment to the Pension Payment Authority already issued, indicating revised rate of pension and graded relief due thereon along with the date from which the payment rate is to be made. The amendment letter will be issued under the special seal by the Railway Accounts Officer to the Treasury Officer in all cases where the PPOs were issued by them on and after 1.1.1979 the date from which the work of issuing Pension Payment Orders was entrusted to the Railway Accounts Officer. In the cases i.e. where

PPOs were issued by Accountant General prior to 1.1.1979, the amendment letters so issued will be sent to the Treasury Officer through the Accountant General concerned. A copy of the amendment letter on both the cases will be sent to the pensioner after noting the said amendment in the Register of Pension Payment Orders maintained by the Railway Accounts Officers. The amendments will also be noted in both the halves of the Pension Payment Orders by the Treasury Officer under his attestation quoting, as authority, the Railway accounts Officer's letter and Accountant General's endorsement or both as the case may be. A note will also be kept by him on the original amendment letter that necessary corrections have been made in both the halves of the PPO.

(ii) Payment of pensions through Post Offices:- (1) The Railway Accounts Officers will forward the formal amendment letters to the Director/Deputy Director of Accounts (Postal) concerned, who will send the same to the Head Post Office. The Head Post Office, after carrying out the amendments in the record, forward the same to the paying posts office, authorizing the payment of the revised pension with graded relief. The paying post office will carry out the amendments in both the halves of the Pension Payment Orders quoting reference of the authority letter issued by the Railway Accounts Officer and Director of Accounts (Postal) endorsement. A note will also be kept on the original amendment letter that necessary corrections have been made in both the halves of the Pension Payment Order.

(2) In case where recovery on account of graded relief becomes due as a result of revision of pension, payment on account of additional gratuity, if any, payable due to revision, will invariably be indicated in the amendment letter to the Pension Payment Order for the purpose of adjustment against any amount still remaining un recovered may be adjusted against subsequent payments of graded relief due on the revised amount of pension.

20. Grant of additional relief to Railway pensioners:- It has been decided by the Ministry of Railway(Railway Board) that in further no separate orders will be issued by them in regard to grant of additional relief to Railway pensions. The order issued by the Ministry of Finance granting additional relief to Central civil pensioners may be acted upon for Railway Pensioners also. The Director/Deputy Director of Postal Accounts will take necessary in this regard.

21. Submission of life certificate by pensioners drawing their pension through P.O.S.B.:- (1) The pensioners will furnish a DLC once in a year. Now the pensioner need not visit office of Disbursing Agency for physical submission of Life Certificate and may use the Aadhaar enabled Biometric authentication mechanism to generate Digital Life Certificate In case a pensioner is unable to obtain a DLC from the postmaster on account of serious illness/incapacitation etc., an intimation to this effect supported by a medical certificate from a registered medical practitioner about his inability to appear in person may be sent by him/her to the officer-in-charge of the paying post office so that the latter may visit the pensioner at his/her residence/hospital for the purpose of recording the Life Certificate.

ANNEXURE-1

**Pensioner/Government servant's letter of
authority and undertaking**

*I hereby authorities the Postmaster/Sub Postmaster to receive my monthly pension on my behalf and credit the same to my Savings Account (Pension) on the last working day or every month as per particulars given below:-

(i)Name in full.

- Particulars of Post Office/Sub Post Office...
- Particulars of Head Post Office concerned.
- Savings Account (Pension) No.
- Amount of pension per month (in words).....
- Designation, Office and Railways where working at the time of retirement.....

**2. I am a Railway pensioner drawing my pension from the Treasury at

I wish to draw my pension through post office and accordingly I hereby authorize the Postmaster/Sub Postmaster to receive my monthly pension on my behalf and credit the same to my Savings Account (Pension) on the last working day of every month as per particular given below:-

(i) Name in full.....

(ii) Designation, Office and the Railway where working at the time of retirement.....

(iii) Post Office/Sub Post Office from where I want to draw pension in future.....

(iv) Particulars of the Head Post Office concerned.....

*** (v) Savings Accounts (Pension) No.....

(vi) Pension Payment Order No...

- (vii) Amount of pension per month (in words)...
- (viii) Treasury from which it is now being drawn...

- 3. I agree to undertake that any amount of excess/wrong payment of pension if credited to my above Savings Account may be recovered or withdrawn from the said Savings Account by the Postmaster/Sub Postmaster.
- 4. This authority shall remain in force until due notice in writing of its revocation is given by me.

Signature of the Government pensioner /Railway pensioner.

Signature of witness

1. Name.....
Father's Name.....
Address.....
Date.....
Signature of witness

2. Name.....
Father's Name.....
Address.....
Date.....

*Para 1 is to be filled in by Retiring Government Servant only.

**Para 2 is to be filled in only by existing Railway pensioners who opt for the Scheme.

***To be filled in at the time of first personal appearance of the pensioner before the Postmaster/Sub Postmaster.

ANNEXURE-II

Intimation regarding option exercised by railway pensioner for drawing pension through post office instead of through treasury.

From:-

The Director/Deputy Director of Accounts (Postal)

To

The F.A. & C.A.O/Divisional/Workshop Accounts Officer

Subject:-Option exercised by Railway Pensioner for drawing his/her pension through post office instead of through Treasury.

Sir,

This is to intimate that the Railway Pensioner named below who had been drawing his/her pension through the Treasury has now opted to draw pension through the post office. The details are as under:-

- (i) Name of pensioner.....
- (ii) Father's name.....
- (iii) Designation/Office and Railway from which retired.....
- (iv) Pension Payment Order No.....
- (v) Pension Payment Order issued by Accountant

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General....

- (vi) Pension Payment Authority No.....
- (vii) Pension Payment authority issued by.....
- (viii) Amount of pension (per month).....
- (ix) Post Office from where pension is desired to be drawn.....
- (x) Particulars of treasury from where pension was drawn hitherto.....
- (xi) Head Post Office concerned.....
- (xii) Month up to which pension was drawn from the treasury ...
- (xiii) Month from which pension will be paid by the post office.....

The Postmaster is being directed to do the needful. Please note that debits for pension paid to the above named Railway Pensioner will be raised against your Railway with effect from the month of

The receipt of this intimation may please be acknowledged by return of post. Director/Dy. Director Accounts (Postal)

ANEXURE-III

CERTIFICATE OF DEDUCTION OF INCOME TAX

Certified that following amount have been recovered on account of Income Tax and Surcharge on Income Tax from the amount of pension credited to the Savings Account (Pension) of the pensioner named below:

1. Name of the pensioner
2. Financial year
3. Amount of pension
4. Income Tax
5. Surcharge on Income Tax.

Postmaster

Date... Head Post Office

ANNEXURE-IV CERTIFICATE TO BE SUBMITTED BY THE PENSIONER

Certified that I have seen the pensioner Shri/Smt.....(Name of the pensioner) holder of Pension Payment Order No and that he/she is alive on this date.

Place..... Name.....

Date..... Designation

of Authorized Officer (with seal)

(Those who cannot produce DLC, annexure IV may be collected manually)

ANNEXURE V

NON-EMPLOYMENT CERTIFICATE

I declare that I have not received any remuneration for serving in any capacity in an establishment of the Central Government or State Government or a Government Undertaking or from a local Fund during the period of December to May, 20June to November, 20.....

I declare that I have been employed/re-employed in the Office of
and was in receipt of
the following emoluments during the period*.....

I declare that I have / have not accepted any employment after obtaining/without obtaining sanction of the Government (to be furnished by Central Service Class 1 Officer during first two years from the date of retirement).

I declare that I have/have not accepted any employment under any Government outside India after obtaining/without obtaining sanction of the Government (to be furnished by Central Service Class 1 Officer only).delete whichever is not applicable

*to be specified.

Place.....

Date.....

Signature

Name of the Pensioner

P.P.O.

No.....

....

ANNEXURE VI

FORM OF APPLICATION OF FAMILY PENSION

Form T.R. 40 A (Modified)

(Family Pension Scheme for Central Government Employees 1964)

Application for a family pension for the
family of the Shri/Smt.....
Designation..... in the office of

1. Name of the applicant
2. Relationship to the deceased Government servant/pensioner.
3. Date of retirement, if the deceased was a pensioner.
4. Date of death of Government Servant/Pensioner.
5. Names and ages of surviving Kids of the deceased.
Name
Date of birth by Christian era Widow/ Widower/Sons/Unmarried
Daughters
6. Name of the Head Post Office and its sub post office through which the deceased pensioner was drawing his pension and his option of Post Office at which payment is desired.
7. Name of post office at which Payment is desired.
8. Signature or left thumb impression in the case of those who are not literate enough To sign their names.
9. Descriptive roll of.....widow/widower/guardians of the minor children of late.....
 - (i) Date of birth.....
 - (ii) Personal marks, if any, on hand or face.....
 - (iii) Left hand thumb & finger impressions

Small finger/Ring finger/middle finger/index finger.

10. Full address of applicant

Attested by

Witness by

1.

1.

2.

2.

ANNEXURE-VII

FORM OF INTIMATION

(Form T.T. 40-B (modified))

From, Postmaster PO

To,
The Director of Accounts (Postal)
.....

No..... Date

Sir,

I am to inform you that Shri/Smt.holder of Pension Payment Order No..... who was drawing his/her pension from this post office through Savings Account No.....died on.....

The first payment of family pension @ Rs.....Rupees... only) per month has been made to Shri/Smt. for the period from.....to through his/her Savings Account No...

Before making the said payment the death certificate the application form and the other documents prescribed have been obtained from the claimant and accepted after necessary scrutiny. I have also personally satisfied myself about the identity and title of the claimant.

Your faithfully,

(Postmaster)

ANNEXURE VIII

CERTIFICATE OF RE-MARRIAGE/NON-MARRIAGE

I hereby declare that I am not married/I have not been married during the past six/twelve months.

Place.....

Signature.....

Date.....

Name of the Pensioner.....

P.P.O. No...

I certify to the best of my knowledge and belief that the above declaration is correct. Signature of a responsible officer or a well-known person

Name.....

Designation.....

162. The facility of payment of pension to Railway pensioners through POSB has been introduced from August' 76. The scheme concerns only those Railway pensioners who opt for this facility. Such pensioners are also free to revoke their option and elect to draw pension directly from the Post Offices by giving notice to the Postmaster concerned.

(1) On receipt of the Pension Payment Order along with letter of authority from the Director of Accounts (Postal), the Postmaster will make the entries of the Pension Payment Order in a register of PPOs in Form 'Penion-2' to be opened separately for Railway Pensioners. Additional columns showing the S.B. Account No. and the name of the Post Office where it stands will be improvised in this register. The letter of authority will be kept in a separate guard file and will bear the serial number of the register of the pension payment order. The guard file will be kept in the personal custody of the Postmaster.

(2) The postmaster will credit the pension on the last working day of each month (except for the month of March which shall be credited on the first working day of April – in the SB Account of the pensioner. The postmaster will also issue intimation to this effect to the pensioner requesting him simultaneously to present himself at the savings bank account.

Note 1. - The Pension Account can be opened in addition to the ordinary single or joint account in the same Post Office. The rate of interest applicable to the S.B. Pension Account will be the same as in the case of single / joint account.

Note 2. - The facility of nomination and cheque can be allowed for these accounts like other single accounts. These accounts will be purely for credit on pension amount by the Postmasters. The deposits other than pension amount cannot be allowed in these accounts. The pensioner will operate the account only to withdraw money as and when he/ she likes.

(3) In the case of an existing pensioner who wishes to draw his pension through Post Office, the documents will be received from the Railway authorities under his special seal by the GM(F)/Director of Accounts (Postal) who will arrange payment through desired Post Office. The specimen of the special seal of the Railway authorities and his specimen signature will be given to the Director of Accounts (Postal) in advance for this purpose.

The Director / Dy .Director of Accounts (Postal) will address the F.A. & C.A.O. / Divisional / Workshops Accounts Officer of the Railway in this regard and ask for confirmation.

(4) Commutation - On an application form the pensioner the Head of Office will sanction the Commutation and indicate the amount of revised pension. On receipt of this information through the Director of

Accounts (Postal) the head postmaster will make a suitable note in both the copies of the Pension Payment Order under his dated signature quoting the said authority. The reduction in the amount of pension on account of commutation shall become operative from the date of receipt of the commutation value of Pension by the pensioner or 3 months after the issue of the letter by the competent authority asking the pensioner to collect the commuted value of Pension whichever is earlier. The commuted value of pension will also be paid by credit to the S.B. account.

(5) On the last working day of each month except the pension for the month of March which shall be credited on the first working day of April the amount of pension will be charged under a separate head 'Pension payment to Railway pensioners' for which specific Head of Accounts are mentioned in "Accounts" above. by per contra credit to the S.B. Account of the Pensioners under the normal procedure. A separate schedule (Pension-4) will be prepared for such pensioners in triplicate with an additional column for the number of SB Account. The word 'Railway Pensioner' will be written at the top of the schedule. In head Office the postmaster will send all the 3 copies of the schedule and pass on the third copy to the A.P.M. under receipt, for making corresponding credits in the pensioners SB Accounts on the same date. The A.P.M. (SB) will after crediting the amounts in respective S.B. Accounts on the same day, endorse the following certificate under his dated initials on both the copies with date of credit of the amount in the SB Account of the pensioner.

"Certified that the amount shown above have been credited in the respective S.B. Accounts on
....." He will return one copy of the schedule to the pension Branch and retain the other copy for his record which will be kept in a separate file. No pension bill will be required

to be filled in by the Postmaster/Sub-postmaster on behalf of the pensioners.

(6) The amount of income tax, intimated by the pensioner, will be deducted from the pension in monthly instalments or in instalment, as per instructions of the pensioners and shown in the schedule of pension payment (pen-4). In such cases the net amount of pension will be credited to the S.B. Account of the pensioner. The gross amount of Pension payments will be charged in the accounts and at the same time Income tax deduction will be shown as major Head Income tax 0021. The amounts of income tax will, however, is noted on both the copes of the PPO and a certificate showing the gross amount of the pensions paid in the year and the amount of income tax deductions will be issued to the pensioner.

(7) The pensioner shall submit life certificate once a year at par with other postal pensioners before the disbursement of pension for the month of November each year. In case pensioner fails to send the life certificate the pension will not be automatically credited to his S.B. Account. The life certificates will be attached to the concerned schedule which will be sent to Postal Accounts Office. A note of the receipt of these certificates will also be made in the remarks column of the register of PPOs. The Postmaster / Sub Postmaster will not credit the amount of pension in the S.B. Account of the pensioners unless the conditions laid down in this para are fulfilled by the pensioner.

(8)In case it is found that the pensioner has expired, the date of death will be got ascertained and noted in the P.P.O. under the initials of the Postmaster / Sub postmaster and further credit of the pension to the S.B. account will be stopped.

(9)In case of excess or wrong credit of pension because of the death of the pensioner, the excess amount credited will be withdrawn by the

postmaster from the S.B. account of the pensioner under his own signature and credited to the unclassified Receipts with suitable remarks. A remark to the effect will also be made in the PPO. In case the balance left in the account is so small that full recovery is not possible, the amount of over-payment should be intimated to the Director of Accounts (Postal).

(10) The words 'Railway Pensioner' will be noted in at the top of the ledger card / ledger which will remind the S.B. counter Clerk to obtain the required certificate from the Pensioner when he visits the Post Office for making any transaction in his account.

Payment of Pension to the P&T Pensioners through Post Office Savings Bank⁵²

163.

(1) The facility of payment of pension to P&T pensioners through P.O. S.B. has been introduced in all head and Sub-Post Offices. It covers only those pensioners who opt for this facility.

Note - A pensioner who has opted for this scheme is free to revoke his option and draw his pension otherwise giving a notice of a minimum period of three calendar months to the postmaster.

(2) A P&T employee about to retire and opting for this scheme will have to furnish a letter of authority and undertaking Annexure 'A' in favour of Postmaster concerned to receive his monthly pension for credit to his S.B. pension account.

(3) On receipt of the pension Payment Order from the Postal Accounts Office and the letter of authority and undertaking from the head of the office of the relating official the Postmaster will make entries of the P.P.O., in the register of PPO in form Pension 2 to be opened

⁵² Consequent on roll out of centralised application and payment centrally at Head Post Office level through POSB accounts, process of payment by Sub Post offices is not in vogue.

separately for such pensioners. Additional columns showing the S.B. Account number and the name of the Post Office where it stands will be improvised in this register. The letter of authority and undertaking will be kept in a separate guard file and will bear the serial number of the register of the pension payment orders. The guard file will be kept in the personal custody of the Postmaster.

(4) If the account is to stand at a sub-office, the pensioner's half of P.P.O. will be sent to the sub office, along with copy of the Postmaster's half of the P.P.O. with instructions to the Sub-Postmaster to credit the pension on the last working day of each month- except the pension for the month of March which shall be credited on the first working day of April- in the S.B. pension account of the pensioner. The Postmaster will also send intimation to the Pensioner, requesting him to present himself at the head or sub-office where the S.B. Account is to stand for the purpose of opening of S.B. pension Account and crediting of the first pension.

(5) When the pensioner attends the post office, the head/sub-postmaster will on proper identification of the pensioner open a S.B. pension Account with a credit of the first pension payment, observing the normal procedure of opening S.B. Account after obtaining an application form (SB-3) etc. The entries of payment of first pension will be made in both the halves of PPO and will be returned to the pensioner under receipt on the disburser's half of the PPO kept in the head and sub-office to facilitate postings and accounting.

Further entries in the pensioner's half of the PPO will be made only in the following circumstances⁵³:-

- (a) When a change occurs in the quantum of pension and the relief etc. giving reason for the variation.
- (b) When the paying post office is to be changed.

⁵³ In case of electronic environment of maintenance of records, all information's / data required to be maintained in the application electronically.

The pensioner will have the option to have the entries made in his half of the PPO at the appropriate time by presenting it to the paying post office.

(6) In the case of existing pensioner who wishes to avail of this scheme, the pensioner will furnish the letter of authority and undertaking (Annexure-A) to the Postmaster/Sub-postmaster from whom, he is getting his monthly pension along with the pensioner's half of the PPO. In case of sub-Office the authority letter duly verified by the S.P.M. will be sent to the head Office along with the pensioner's half and the copy of the postmaster's half of the P.P.O. kept in the sub-office. The Head Postmaster, after accepting the authority letter will make a note under his signature on both the halves of the P.P.O. and copy of the Postmaster's half that the pension is to be credited in the S.B. Pension Account No. of the Pensioner to be opened at Post Office from the month of onwards. He will keep both the halves in his office if the account stands at his office and send the Pensioner's half and copy of the Postmaster's half to the sub-office, if the account stands at the sub-office.

(7) The pensioner's half of the PPO received in the sub-office will be sent to the postmaster for noting the monthly payment of pension and credited to the Saving Account of the pensioner. The pensioner's half of the PPO will be returned to the pensioner. The entry of the PPO held in the existing register of PPO (Pension-2) will be transferred to the register of PPO (Pension -2) to be opened for the pensioner's to avail this facility under the new scheme.

(8) On the last day of each month – except the pension for the month of March, which shall be credited on the first working day of April- the head or sub-Postmaster will charge the amount of the pension payment under the pension head by per contra credit to the S.B. Pension accounts of the pensioners under the normal procedure.

9(a) A separate schedule in form (Pension-4) will be prepared for such pensioners in quadruplicate with an additional column of the number of S.B. accounts. In head office the Postmaster will sign⁵⁴ all the four copies and pass on three copies to the APM/S.B. for making corresponding credits in the pensioner's S.B. Account on the same date.

(b) The A.P.M./S./B. will, after, crediting the amount in the respective S.B. Account, endorse the following certificate under his dated signature on all the three copies.

“Certified that the amounts shown above have been credited in the respective Saving Bank Accounts on

(c) He will then return one copy of the schedule to the Pension branch and retain the other two copies which will be attached with the list of transactions which is prepared in duplicate. A single entry of the total amount, given in the schedule will be made in the list of transactions with suitable remarks. A single pay-slip will also be prepared for the total amount.

(d) On receipt of a copy of the schedule from the S.B. Branch the Postmaster will furnish under his dated signature a certificate on both the copies of the schedule that the pension amounts of pensioners included in the schedule have been credited to the respective Savings Bank Accounts of the pensioners. The copy of the e-schedule with the certificate of the A.P.M. (S.B.) will be kept as office copy and the original copy of the schedule will be forwarded to the Postal Accounts Office with the monthly cash Account.

(10) In the list of transactions a single entry of the total amount will be made with suitable remarks and a single pay slip will be prepared for the whole amount. No pension bill will be prepared by the Postmaster on behalf of the pensioner.

⁵⁴ In case of processing of pension through system/ Application in vogue at DOP, the standard operating and accounting procedure issued by respective divisions of Postal Directorate be invariably followed.

(11) Any other amounts, payable to the pensioners by way of arrears of pension, ad-hoc reliefs, commutation of pension etc. will be credited to the P.O.S.B. (Pension) account of the concerned pensioner by the Postmaster immediately on receipt of authorisation to this effect without waiting for affording credit only on the last working day of the month.

(12) The amount of income tax will be deducted from the pension in monthly instalments or in as many instalments as may be instructed by the pensioner and shown in the schedule of pension payment (Pension-4). In such cases the net amount of pension will be credited to the S.B. Account of the pensioner. The gross amount of pension payment will be charged in the accounts and at the same time the Income tax deduction will be shown under major Head 0021 Income Tax on salary TDS.. The amount of Income-tax will be noted in both the copies of the PPO. At the close of the financial year the Head Postmaster will furnish a certificate to the pensioner in Annexure C, showing the amount of pension paid during the year and the total amount of deductions made during the year.

Note: - Normally provisions of this para will be observed by the Head Post Office and when there is no intimation from the pensioner total amount of income tax will be calculated by head Post Office and intimated to the sub post office concerned if the account of the pensioner stands at a sub-office.

Commutation of Pension

164. In case of commutation of pension, the Head Postmaster on receipt of necessary authority for payment of the commuted value of the pension from the Director of Accounts (Postal) will make a suitable note in both the copies of the PPO under his dated signature quoting the said authority.

The reduction in the amount of pension on account of commutation shall become operative from the date of receipt of the commuted value

of Pension by the pensioner or 3 months after the issue of the letter by the competent authority asking the pensioner to collect the commuted value of the pension whichever is earlier. The commuted value of pension will also be paid by credit to the S.B. Account.

Note: - Only the date of credit in the SB (Pension) Account may be taken as the date of receipt of commuted value of the pension.

(14) The pensioner has to submit life certificate before the disbursement of pension for the month of November each year in the prescribed format else no pension be drawn and given credit to POSB account till submission of life certificate.

(15) The postmaster will not credit the amount of pension in the S.B. account of the pensioners unless the conditions laid down in para 14 are fulfilled by the pensioners. The postmaster concerned will send intimation at once to the pensioner regarding the particular deficiency which has resulted in the stoppage of automatic credit. If the pensioner does not furnish the life certificate in the month of November, the postmaster will make inquiries about the whereabouts of the pensioner at the address available in the Post Office record. In case it is found that the pensioner has expired, the date of death will be got ascertained and noted in the PPO under the initials of the Postmaster. Further credit of the pension to the S.B. Account will be stopped.

(16) In case of excess or wrong credit of pension, because of the death of the pensioner, the amount excess credited will be withdrawn through the S.B. withdrawal from by the Postmaster from S.B. Account of the pensioner under his own signature on the authority of the undertaking given by the pensioner in the authority letter and credited to Pension head where the pension payment amount is charged. A remark to this effect will be made in the PPO also. In case the balance left in the account is so small that the full recovery is not

possible, the amounts of over payment will be recovered from the heirs of the pensioner.

Transfer –POSB credits

165. When the pensioner applies for the transfer of his pension to another post office, the following procedure will be followed.

(i) In case of transfer from one sub-post office to another sub-post office under the same head office the sub-postmaster hitherto making payments will transfer the disburser's copy of the PPO along with other documents to the Head Postmaster. The head postmaster after making a note of transfer in the record and the disburser's copy of the PPO will transfer the documents to the sub postmaster of a new Post Office. No advice to the Director / Dy. Director of Accounts (Postal) will be necessary.

(ii) In case of the transfer from the one Head Office to another under the jurisdiction of same postal accounts office, the head postmaster will transfer the PPO along with other documents to the postmaster of new Head Office. A note to this effect will be made in the Register of PPOs so that no further payment is made by his office. He will intimate the postmaster of transferee Head Office as also the Postal Accounts Office the month up to which the pension of the pensioner has been credited in his account. The Head Postmaster of transferee Head Office while acknowledging the receipt of the pension papers will intimate the postal accounts office the month from which he has to commence payment (and the case mark) of the transferring Head Office.

(iii) If the transfer is from one Head Office to another within the jurisdiction of another Postal Accounts Office, the transferring head postmaster will return the PPO and other documents to the Postal Accounts Office which originally issued by authority for the payment

of pension. The Director / Dy. Director of Accounts (Postal) will arrange for the payment of pension through the Director / Dy. Director of Accounts (Postal) of the transferee head post office.

(iv) Transfer of Pension from one place to another to be done expeditiously vide Department of Posts notification No 4-23/92/10 date 8-9-92.

Family Pension⁵⁵

166. The amount of family pension payable to the widow / widower of the deceased pensioner is also given in the pension payment order. When she/he becomes entitled to receive family pensions, the head-Postmaster will obtain the following documents from the widow/widower who will also be asked to open a S.B. pension Account in her/his name.

- Death certificate of pensioner
- Application for the family pension in the form at Annexure D
- A copy of the photograph.
- A letter of authority and undertaking (Annexure A)

167. On receipt of the above documents the head postmaster will authorise the concerned post office to start paying family pension to the widow / widower as mentioned in the PPO after necessary scrutiny and verification of the documents. The head postmaster will also send intimation in this regard to the Director / Dy. Director of Accounts (Postal) in the form at Annexure E. The declaration in the form at Annexure F whose family pension is terminable on marriage / remarriage will be obtained from the pensioner once a year in December except from widow family pensioners in whose case this certificate has been dispensed with on their giving an undertaking that

⁵⁵ Whenever Family Pension is authorised in PPO, it is incumbent on the pensioner to open Joint POSB account along with the Family pensioner which facilitates immediate processing and payment of family pension to eligible member.

the pension would be drawn until remarriage which would be reported promptly to the Postmaster / sub-postmaster. The certificate contained in the declaration will be countersigned by a responsible or a well-known person.

Annexure 'A'

(Referred to in Para. 13 of Rule 136 and paras 1, and 19 of Rule 137)

Pensioner / Government Servant's letter of Authority and undertaking

1. I hereby authorise the postmaster to receive my monthly pension on my behalf and credit the same to my Savings Bank Account on the last working day of every month –except the pension for the month of March, which shall be credited on the first working day of April – as per the particulars given below:-

- (i) Name in full _____.
- (ii) Particulars of Head Post Office/Sub Post Office _____.
- (iii) Particulars of Head Post Office concerned _____.
- (iv) **Savings Bank Account (Pension) No. _____.
- (v) Amount of pension, per month (in words) _____.
- (vi) Designation and office where working at the time of retirement _____.

Note - Para 1 is to be filled in by retiring Govt. Servant only.

2. I am a Railway / P&T/Postal/Telecom/BSNL Pensioner drawing my pension from the Treasury _____ / Post Office, I wish to draw my pension through my S.B. Account Pension and accordingly I hereby authorise the Postmaster/Sub postmaster to receive my monthly pension on my behalf and credit the same to my Savings Bank Account (Pension) on the last working day of every month as per particulars given below :-

- (i) Name in Full _____

- (ii) Designation and office where working at the time of retirement _____.
- (iii) **Savings Bank Account (Pension) No. _____
- (iv) Pension payment of order No. _____
- (v) Amount of pension per month (in words) _____

Note - Para 2 is to be filled in by existing pensioners only who opt for the scheme.

** To be filled in at the time of the first personal Appearance of the pensioner before the Postmaster / Sub-postmaster.

3. I agree to undertake that any amount of excess/wrong payment of pension, if credited to my above S.B. Account may be recovered or withdrawn from the said Savings Bank Account by the said Postmaster / Sub-Postmaster.
4. This authority shall remain in force until due notice in writing of its revocation is given by me.

Signature of witness

Signature of Govt. servant

Railway / Postal/Telecom
(Including BSNL) Pensioner.

Name _____

Address _

Date __

Name

Address _____

Date _____

ANNEXURE 'B'

(Referred to in Para 6 of Rule 136 and Para 11 of Rule 137)

Deleted.

ANNEXURE 'C'

(Referred to in Para 7 of Rule 136 and Para 13 of Rule 137)

Certificate of deduction of Income Tax Certified that the following amounts have been recovered on account of Income Tax and Surcharge on Income Tax from the amount of pension credited to the Savings Bank.

Name of the pensioner

Financial year.

Amount of pension.

Income Tax.

Surcharge on Income Tax.

Postmaster _____

_____ Head Post Office.

ANNEXURE 'D'

(Referred to in Para 13 of Rule 136 and Para 19 of Rule 137)

Form T.R. 40-A modified

FORM OF APPLICATION (Family Pension Scheme for Central Government Employees 1964) Application for a family pension for the family of late Shri/Smt. _____

_____ Designation _____ in the office of _____

Name of the applicant.
Relationship to the deceased Government servant / Pensioner
Date of retirement, if the deceased was pensioner.
Date of death of Government servant / pensioner
Names and ages of surviving kindred of the deceased.
Date of birth by Christian era.
Name
Widow/widower
Sons.
Unmarried daughters

Name of the Head Office and its sub-post office through which the deceased pensioner was drawing his pension and his savings Bank A/c No.

Name of the Post Office at which payment is desired.

Signature or left thumb impression in the case of those who are not literate enough to sign their names.

Descriptions roll of _____ widow/widower/guardians of the minor children of late _____

- (i) Date of birth (by Christian era)
- (ii) Height
- (iii) Personal marks, if any on hand or face.
- (iv) Left hand thumb fingers impression.

Small Finger Ring Finger Middle Finger
Index Finger.

Full address of the applicant

Attested by

Witness

1

1.

2.

2.

Note. - The descriptive roll (Col. 9) and signature or left hand thumb and finger impression accompanying application for family pension should be in duplicate in the two separate sheets and attested by two Gazetted Officers or person of respectability in the town, village or locality in which the applicant resides.

**ANNEXURE –‘E’
Form T.R. 40-B (Modified)**

To

Director of Accounts (Postal)

Dated _____

Sir,

I am to inform you that Shri / Smt. _____ holder of pension / Payment order No. _____ who was drawing his/her pension from this Post Office through Savings Bank account No. _____ died on _____.

The first payment of family pension @Rs. _____ (Rupees _____ only) per month has been made to Shri / Smt. _____ for the period from - _____ to _____ through his/her Savings Bank Account the application form and the other

documents prescribed have been obtained from the claimant and accepted after necessary scrutiny. I have also personally satisfied myself about the identity and title of the claimant.

Yours faithfully,
(Postmaster)

ANNEXURE – ‘F’

(Referred to in Para 14 of Rule 136 and Para 20 of Rule 137)
CERTIFICATE OF RE-MARRIAGE / NON-MARRIAGE

I hereby declare that I am not married/I have not been married during the past six months/twelve months**.

Place: _____ Signature _____

Date: _____ Name of the Pensioner _____

PPO No. _____

** Strike out whichever is not applicable, accordingly as the para under which (Para 14 of Rule 136 or para 20 of Rule 137) this certificate is being furnished.

I certify to the best of my knowledge and belief that the above declaration is correct.

Signature of a responsible officer or a Well-known person

Place:

Date:

Designation:

Chapter IX

Accounts of other units

168. The units called Non Cheque Drawing –Drawing and Disbursing units like Mail Motor service, Circle offices, Regional offices, Postal Directorate, PA wing, PLI Directorate, BD Directorate, Centre for excellence Postal Technology, Postal Stores Depot, Postal training centres, head Record Offices, etc., rendering accounts to circle postal accounts offices shall be linked to designated Head post office or any postal unit for funds requirement to effect disbursements. These units obtain funds (cash & cheque) through workflow in the application and show such remittances under the major Head 8782 RSAO. The procedure for daily checks and submission of accounts to postal accounts offices stands mutatis and mutandis as applicable to Head post offices. These units shall ensure that transactions are properly depicted in Daily transaction report; schedules and classified cash account and are correct. Monthly return tallying with E schedules total for a month under each Head of account along with vouchers is submitted to Postal accounts offices duly invoiced and tallied.

Chapter X

Miscellaneous Subjects

Change in status of a Post Office

169. Rules relating to the procedure to be followed when the status of a Post Office is changed or when a Post Office is closed are given in Appendix-4.

Indian Postal Orders

170. Rules regulating the payment, transfer, etc., of procedure to be observed by Post Offices in connection with the Indian Postal Orders are given in Part V of Chapter 7 of Postal Manual Volume-VI.

Money order, savings Bank, cash certificates and National savings certificate transactions

171. Rules relating to transactions connected with Money Order, Savings Bank, Cash Certificates and National Savings Certificates will be found in Chapter 7, 8 and 9 of the Postal Manual, Volume VI.

Payment of haulage, weighment, interest charges and subsidies to Railway and steamer companies.

Rules relating to charges for conveyance of mails over Railways and construction, Haulage, and maintenance of Mail Vans are given in Appendix5.

(a). Bills for haulage, weighment, interest charges or subsidies for the working of Postal Mail Vans, etc. are received in the office of the Head of the Circle concerned from Railway and Steamer Companies. Before accepting the bills for haulage charges, it should be verified to see that the correct amount of rebate due to the Department under sub para 2 to clause (a) of Rule 1 of Appendix-4 has been allowed by the Railways with reference to the Capital cost of the Railway Mail Service Vans as per the register of Railway Vans in Form A.C.G.-69

and the fixed percentage rate of rebate as laid down in the rules, and a certificate to the effect endorsed thereon. The bills, when accepted, should be countersigned by the Head of the Circle and entered in a "Register of Railway Bills" (Form A.C.G. 87) to be maintained in his office. In the case of bills payable by book transfer, which will be received in duplicate, the Head of the Circle will return one copy, after signature, to the Railways for transmission to the Director/Dy. Director of Accounts (Postal) concerned with their advance schedule. Bills intended for cash payment should, after counter signature, be endorsed with an order for payment and forwarded, in a registered cover, to the Postmaster in charge of the Head Post Office through which payment is desired by the Railway or Steamer Company. An intimation of the amount passed and of the name of the Post Office to which the bill has been sent for payment should at the same time be sent to the Accounting Authority, the Managing Agent or other officer of the Railway or Steamer Company authorised to receive payment of the bill.

(b) The amount paid should be charged by the paying Post Office in the Schedule of Unclassified Payments supported by the paid bill, an intimation of the payment made to the Railway being given simultaneously to the Head of the Circle concerned.

Note: - The procedure for the settlement of accounts with Indian Railways is given in Rule 9 of Appendix 5.

Chapter XI

Digital payments

Introduction: The various modes of digital payment technologies include;

1. Banking cards
2. Unstructured supplementary service data (USSD)
3. Aadhar enabled payment system
4. Unified Payment Interface (UPI)
5. Mobile wallets
6. Bank prepaid cards
7. Point of sale terminals
8. Internet banking- e- Banking
9. Mobile Banking
10. Micro ATMs. Etc.

DOP is having following⁵⁶ kinds of digital payment facility in its Products and services domain, where in it will be the responsibility of the designated office /officer-in-charge to ensure transaction reconciliation - process of comparing transactions and activity to supporting documentation, Accounts reconciliation and settlement reconciliation as per the Standard Operating cum Standard accounting procedure issued by the respective Division of the Postal Directorate.

- Intra transfer of funds-POSB
- Sweep in and sweep out POSB-IPPB accounts
- PLI and RPLI credits from POSB
- Transfer of funds from PLI/RPLI disbursements -POSB
- Transfer of funds from POSB to SSA and RD account
- Transfer of funds from POSB to PPF
- Transfer of funds from POSB to APY

⁵⁶ As existing in 2021.

- Transfer of funds from POSB to PMJJBY
- Transfer of funds from POSB to PMSBY
- Postal Bank- Internet banking –NEFT/RTGS/IMPS
- Transfer of funds from IPPB to RD/SSA/PPF
- e-post services
- DOP products booking through IPPB
- Franking Machine recharge –IPPB
- AEPS-using IPPB through Postman
- Aadhar payment Bridge system
- National Automated Clearing House – Direct Benefit Transfers - Payments
- ECS-PLI/RPLI
- ECS –POSB payments
- GDS recruitment online fee collection
- e-PDA

Appendices

1. Rules for supply and distribution of stamps

Extent of Application-

These rules apply to the extent set forth therein to all classes of stamps and to all States and Union Territories specified in the first Schedule to the 'Constitution of India'.

Explanations: - For the purpose of these rules.

(1) The terms 'State(s)' and 'Union Territory(ies)' mean the 'State(s)' and 'Union Territory(ies)' specified in the First Schedule to the 'Constitution of India.'

(2) The term 'Postage Stamps' except where expressly otherwise provided, will include 'Postal Stationery.'

Part I – Printing and Supply

A. *India Security Press*

1. Postage stamps, and all revenue stamps, judicial and non- judicial which form sources of Central revenue, shall be printed only at the India Security Press at Nasik Road/ SPP Hyderabad.

2. The Press shall also print and supply such revenue stamps as may be required by the State Governments and Union Territories on such terms as the Government of India may determine from time to time.

3. The officer-in-charge of the Press is designated General Manager, India Security Press. He is also Ex-officio Controller of stamps and in that capacity works under the immediate control and direction of the Central Board of Revenue.

4. These rules do not regulate the administration of the Press by the General Manager, Such administration shall be regulated by the rules
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and orders, both general and special issued by the Government of India, from time to time.

B. Central Stamp Store

5. Attached to the Press shall be a store, which shall be called the ‘Central Stamp Store’. That Store shall be in the immediate charge of the Deputy Controller of Stamps, who will work under the General Manager, India Security Press, in the latter’s capacity as Controller of Stamps.

6. The Central Stamp Store shall ordinarily maintain a reserve stock of stamps and postal stationery, etc., based on the probable monthly consumption as follows, in addition to the stocks required for quarterly or four monthly or annual consumption according as they relate to postal, or non-postal stamps, or stamps which are supplied annually.

	Maximum Months	Minimum Months
I. Postage stamps:-		
(1) Postage stamps other than stamp booklets	6	3
(2) Stamp booklets	3	2
(3) Postal stationery	3	2
II. Non-postal stamps which form sources of Central Revenues:-		
(1) Adhesive stamps . . .	6	3
(2) Impressed stamps	6	3

III. Non-Postal stamps which form sources of State Revenue: - As may be settled between the State Governments concerned and the controller of Stamps.

Note 1.-In the case of items I(1), II(1) and II(2) if the annual consumption is very low the maximum stock may be increased to 12 months' consumption at the discretion of the Controller of Stamps.

Note 2.-In addition to the above items, reserve stocks of other categories which may require to be printed from time to time e.g. Cheque books, National Saving Certificates, Postal Orders and various miscellaneous items etc. shall also be maintained in the Central Stamp Store in accordance with the request of the indenters or as may be found necessary by the Controller of Stamps.

Note 3.-In respect of such items for which daily out-turn of the Stamp Press is fixed, e.g. Post- cards, Envelopes, Inland letter cards and such similar items, etc. as may be determined by the Controller of stamps from time to time, the words 'in addition' referred to in this rule will not be operative, i.e., the stocks required to be held in respect of these items will be as per the minimum and maximum limits stated above.

Note 4.-If on account of sharp decrease in Treasury sales the stocks printed previously exceed the maximum limits with reference to the subsequent decrease in sales such cases will not be deemed as in contravention of the maximum limits of reserves. They will be issued and disposed of in due course, subsequent print order, if any, being regulated on the basis of reduced sales.

C. Forecasts-etc.

7. The Controller of Stamps shall be responsible for regulating the supply of all kinds of Stamps to Union Territories. As regards States, his responsibility will be confined to supplying the stamps that are required by the State Government.

8. (i) To enable the General Manager to provide for adequate stocks of raw materials (e.g., paper, ink, etc.,) in the Security Press, a consolidated forecast shall be sent to the Controller of stamps, Nasik

Road, not later than the 15th June each year in the form prescribed under rule 8(ii) by the officers noted below:-

(a) Officers in-charge of local depots in Union Territories will send a forecast in respect of non-postal stamps which should also include the requirements of branch depots, if any.

(b) Officers appointed by the State Governments will send a forecast in respect of non-postal stamps after obtaining the necessary information from the various local depots.

Note 1:-Deleted.

Note 2.-Each of the following officers shall be deemed to be the officer appointed by the Central Government in respect of the areas noted against each for the purpose of submission of forecasts and indents for central excise revenue stamps:-

a. Collector of Central Excise, Baroda.. State of Gujarat, the Union Territory of the Dadra and Nagar Haveli and Territories of Daman and Diu of the Union Territory of Goa, Daman and Diu.

b. Collector of Central Excise, Bombay. The districts and talukas of the States of Maharashtra other than those specified in sub-clause (l) and (n).

c. Collector of Central Excise, Madras. The districts of Madras, Chinglepet, North Arcot, South Arcot, Salem, Coimbatore and the Nilgiris district of the State of Tamilnadu

d. Collector Customs and Central Excise, Pondicherry. The state of Pondicherry.

e. Collector of Central Excise, Mysore. The state of Karnataka.

f. Collector of Central Excise, Orissa and Calcutta.. The districts of Calcutta, 24 Parganas Howrah and Midnapur of the State of West Bengal and the State of Orissa.

- g. Collector of Central Excise, Allahabad.... The districts of Bareilly, Pithauragarh, Hardoi, Badaun Lucknow, Unnao, Sitapur, Lakhimpur-Kheri, Faizabad, Barabanki, Sultanpur. Rae-Bareilly Allahabad, Pratapgarh, Fatehpur, Jaunpur Mirzapur, Varanasi, Ballia, Gorakhpur, Azamgarh, Deoria, Gazipur, Gonda, Basti, Bahraich Rampur, Moradabad, Paurigarhwal, Chamoli, Bijnor and Banda of the State of Uttar Pradesh.
- h. Collector of Central Excise, Shillong .The States of Assam and Nagaland and the Union Territories of Tripura and Manipur.
- i. Collector of Central Excise, Delhi ... Union Territory of Delhi.
- j. Collector of Central Excise, Hyderabad.. The State of Andhra Pradesh.
- k. Collector of Central Excise, Patna. The State of Bihar.
- l. Collector of Central Excise, Nagpur. The State of Madhya Pradesh and the districts of Chanda, Bhandara, Nagpur, Akola, Buldana, Yeotmal, Amaraoti, Wardha, Rajura of the State of Maharashtra.
- m. Deputy Commissioner, Andaman and Nicobar Islands, Port Blair Union Territories of Andaman and Nicobar Islands.
- n. Collector of Central Excise, Poona. The districts of Ahmednagar, Jalgaon, Dhulia, Nasik, Poona, Satara, Sholapur Sangli, Kolhapur, Aurangabad, Parbhani, Nanded, Bhir, Osmanabad, Colaba, Ratnagiri and Thana except Thana Taluka all/of Maharashtra State.
- o. Collector of Central Excise, West Bengal ... The districts of the State of West Bengal other than those specified in sub-clause(f).
- p. Collector of Central Excise, Cochin. The State of Kerala.
- q. Collector of Central Excise, Kanpur. The districts of the State of Uttar Pradesh other than those specified in Sub-clause (g).
- r. Collector of Customs and Central Excise, Goa, Panji... The Territory of Goa of the Union Territory of Goa, Daman and Diu.

s. Dy. Collector of Central Excise, Tiruchirappalli. The districts of Tiruchirappalli, Thanjavur, Madurai, 'Tirunelveli, Ramanathapuram, and Kanyakumari of the State of Tamil Nadu.

t. Dy. Collector of Central Excise, Amritsar. The States of Punjab, Jammu and Kashmir and Himachal Pradesh.

u. Dy. Collector of Central Excise, Jaipur. The State of Rajasthan.

v. The Superintendent, CSD will send a forecast in respect of postage stamps, both public and service, after obtaining the necessary information from the various local depots.

8. (ii) All forecasts shall show in separate columns for each denomination of stamps (whether a supply is required or not), the actual issues during each of the preceding three years, the average annual consumption based on the issues of the preceding three years, the balance in hand on 1st April, the estimated issues for the current financial year and the forecast of stamps which the Central Stamps Store will be required to supply during the ensuing year.

9(i) Indents for replenishment of stock shall be prepared as below by officers-in-charge of local depots:-

a. In respect of postage stamps (Public and service) of all denominations, the officer-in-charge of local depots in all States and Union Territories shall submit indents quarterly to meet the estimated consumption during the twelve months commencing from 1st July following so as to reach the Central Stamp Store not later than the 15th of April each year together with their indents for the July to September quarter for Postage stamps of the denominations lower than Rs. 5 and for postal stationery.

b. In respect of all non-postal stamps other than those mentioned in (a) above, (c) and (d) below, to meet four months, estimated consumption as specified below;

Period covered by the indent	Latest date before which indent should reach the Central Stamp Store.
1st April to 31st July	30th November
1st August to 30th Nov	31st March
1st December to 31st March	31st July.

Note :- The latest date by which non-postal stamp indent referred to in (a) and (b) above should be submitted by officers-in-charge of local depots to the officer appointed under the rule 8(I) (b) shall be fixed by the State Government concerned.

- a. In respect of postage stamps of denominations less than Rs. 5 and postal stationery, not later than the 15th of the first month of every quarter, to meet the estimated consumption during the next quarter.
- b. In respect of central excise revenue stamps to meet the estimated consumption during the next quarter as specified below:-

Period covered by the indent	Latest date before which indent should reach the Central Stamp Store.
1st April to 30th June	30th November
1st July to 30th September	30 th April
1st October to 31st December	31st July.
1 st January to 31 st March	31 st October

(c) The indent shall show in separate columns for all denominations of stamps irrespective of whether a supply is required or not:-

1. Opening stock at the time of the last indent, supply received since then, total of sales (during the preceding year or four months or

quarter according as the indent covers the requirements for a year or four months or a quarter respectively including issues to branch depots) and other issues and closing balance on the date of the indent:

2. The quantity due against previous indent spending compliance with the Controller of Stamp;
3. The quantity required for the next year or four months or quarter, as the case may be; and
4. The quantity passed by the scrutinizing officer.

(ii) Indents for postage stamps should be sent to the Controller of Stamps direct for scrutiny and supply, those for non-postal stamps, central excise revenue stamps and customs revenue stamps being submitted to him through the officer appointed under rules 8(i) (b) and 8(i) (c) respectively.

Note 1.-For the definition of Local Depots so far as it relates to stamps that are the property of the Central Government see rule 12. So far as it concerns stamps that are the property of the State Governments, the local depots shall be such as may be appointed by these Governments.

Note 2.-The Presidency Postmasters of Kolkata, Chennai and Mumbai may indent direct on the Central Stamp Store. The Postmaster of Philatelic Bureaux may also indent direct on the central stamp store for their requirements of commemorative stamps and stationery: (see rule 6 also of this hand book).

10. The Controller shall have discretion to comply with an indent partially. As regards indents for non-postal stamps for States and Union Territories, however, he will comply with indents as received without question if he has necessary stocks in hand.

11. The Controller of Stamps shall furnish the officers mentioned below with copies of invoices relating to the issues during each month from the Central Stamp Store to each local or branch depot.

1. The Superintendent, CSD – Copies of invoices relating to supplies of postage stamps.
2. The Officers appointed under rule 8(i) (c) - Copies of invoices relating to supplies of central excise revenue stamps and customs revenue stamps.
3. The Superintendent of Stamps' Mumbai - Copies of invoices relating to supplies of non-postal stamps made to the local and branch depots in the State of Maharashtra.

The copies of invoices should reach the officers noted above not later than the 15th of the month following that in which the supply is made.

Note.- In respect of Special stamps supplied to post Offices direct by the Central Stamp Store or Controller of Stamps a copy of the invoice shall be forwarded to the concerned Postal Accounts Office also in addition to the Superintendent, CSD concerned.

Part II - Distribution, Custody and Sale

A. Local Depot and Branch Depots and Stocks to be kept

12. Every Treasury including those attached to political and salt agencies shall be a local depot for the custody and sale of stamps of all descriptions. The Philatelic Bureau shall also be a local depot for the custody and sale of commemorative stamps and stationery. State Governments and local Administrations may establish local depots at places where there is no Treasury.

Provided that customs revenue stamps shall be stocked at the local and branch depots selected by the State Governments and local Administrations for the purpose.

13. Each local depot shall, unless the State Government otherwise directs, maintain a reserve stock of stamps not less than the probable

consumption of three months in the case of postage stamps and other stamps which are the property of the Central Government, and four months in the case of non-postal stamps in addition to the stock required for the quarterly or four-monthly or annual consumption, as the case may be. The State Governments may direct that the supply to be maintained either generally or in respect of any particular kind of stamp or in certain local depots, shall be equal to the probable consumption of such other period as they deem expedient.

14. If the supply of stamps in any local depot should run short before the receipt of the supply from the Central Stamp Store, the officer-in-charge of the local depot should indent for a supply from a neighbouring depot sending a copy of the indent to the Controller of Stamps, Nasik Road, or to the officer appointed by the Government concerned under Rule 8(i) (b) or 8(i) (c) as the case may be, who controls the supply of stamps required.

15. Emergent indents on neighbouring depots as authorised in Rule 14 may ordinarily be made on a depot in the same State or Administration. If the depot is in another State or Administration, the general or special orders both of the State Government or local Administration Controlling the supplying depot and of the State Government or local Administration controlling the indenting depot will be necessary.

16. Subject to the proviso to Rule 12, every subordinate, branch or Tehsil Treasury shall be a branch depot for the sale of stamps of all descriptions. But in any case where the sale of stamps from such a branch depot is insignificant, and equal facilities exist for the supply of stamps from a depot in the same station as the branch depot, the State Government or local Administration may direct the closing of the branch depot; provided that without the previous sanction of the Government of India, the State Government or local Administration

may not order that the maintenance of a stock of postage or Central Excise revenue stamps in a sub-treasury may be dispensed with even if the Post office authorities do not require it.

17. The supply to be kept in branch depot should be not less than the probable demand for three months in respect of postage stamps and other stamps which are the property of the Central Government and four months in respect of non-postal stamps; but the Chief Controlling Revenue authority appointed by competent authority for the purposes of the Indian Stamp Act, 1899, may direct that the supply shall be equal to demand of any other period instead of three months in respect of postage stamps and other stamps which are the property of the Central government and four months in respect of non-postal stamps, which it may consider expedient. The stock should be kept up to this amount by indenting and obtaining supplies from the local depot from time to time as may be necessary.

18. As soon as the number of stamps in the branch depot not receiving its supplies direct from the Central Stamp Store falls below the number issued from the depot in the preceding four months, the officer in-charge of the depot shall prepare an indent shall equal to the probable consumption of two months. The indent shall show in separate columns for all denominations of stamps whether a supply is required or not, the balance in the branch depot, the quantity sold in the preceding four months and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding four months. The period of 'four months' and 'two months' in this rule may be altered by the Chief Controlling Revenue Authority appointed by competent authority for the purpose of the Indian Stamp Act of 1899, to such other periods as it may deem expedient.

19. Branch depots authorised to receive supplies direct from the Central Stamp Store should keep as reserve stock quantities

approximating to the consumption of three months in the case of postage stamps and other stamps which are the property of the Central Government and four months in the case of non-postal stamps in addition to the quarterly or four monthly or annual demand.

B. Accounts, returns, Storage, etc.

20. As soon as possible after the arrival of supply of stamps from the Central Stamp Store or from another local depot, the officer-in-charge of the local depot shall personally examine the outward appearance of the boxes or packets and satisfy himself that they bear no marks of tampering and that the procedure laid down by the Controller of Stamps for taking delivery of stamp cases has been observed. He shall then have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself or in his presence, immediately on being opened in accordance with Rule 21. Where the Treasury is the local depot, the boxes or packets should invariably be placed immediately on arrival in the strong room of the Treasury and then opened, at a time in the presence of the Treasury officer, who must be watching all the time the boxes or packets being opened and their contents examined and counted. In no case must a second box or packet be opened until the contents of the first have been completely examined and verified and placed in the proper receptacles as required by Rule 25. The number and value of stamps received shall be compared by the officer-in-charge with the invoices submitted and a receipt shall be sent to the officer who sent the stamps as soon as may be convenient and in no case later than fifteen days after the arrival of the stamps.

21. The State Governments and local Administrations may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a local depot and as to the descriptions of stamps which the officer-in-charge himself must count. Such orders may include instructions that a certain percentage only of each

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denomination of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted, as they are required on being given out from double lock. The Officer-in-charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before signing the receipt. Thereafter, he shall be deemed to have taken over, on behalf of the Government or department whose source or revenue the stamps are full responsibility for the correctness and custody of the quantities received and the consignor shall be exonerated from liability in respect of any discrepancy noticed subsequent to the taking over the stamps and the return of the receipt unless it is conclusively proved to the satisfaction of the Government of India in the Ministry of Finance (Department of Revenue) that the discrepancy occurred prior to the dispatch of stamps from the Central Stamp Store and that notwithstanding the strict observance of the rules and orders on the subject the discrepancy could not be detected at the time of taking over. Any such discrepancy should be immediately reported by the officer-in-charge both to his administrative head and to the Controller of stamps for investigation. The inside wrappers (all complete) of packets of stamps which bear the initials of the officer through whose hands the packet passed before issue from the Central Stamp Store should invariably be preserved till the whole contents of the packets have been examined and found correct.

22. In respect of supplies of non-postal stamps the Controller of Stamps shall send an invoice in triplicate to the local depot to which supplies are sent from the Central Stamp Store, showing therein the denominations, the quantities, the face value, the selling rate and the selling value of the stamps supplied. The original copy of the invoice will be retained in the local depot and the duplicate returned to the

Controller of Stamps with the acknowledgement of the officer-in-charge of the local depot ordinarily not later than seven days and in special cases not later than fifteen days after the receipt of the consignment of stamps. It shall also be certified on the relative copies of the invoices that the supply has been duly taken into account in the Treasury books. The triplicate will also be acknowledged and forwarded at the same time to the officer appointed under rule 8(i) (b). The acknowledgement of the officer-in-charge of the local depot shall read as follows:-

“I certify that the stamps invoiced above have been duly checked on receipt in accordance with the rules. I have satisfied myself as to their correctness, and I hereby acknowledge receipt of the stamps amounting in face value to Rs. (in words)”.

Invoices relating to supplies to branch depots shall be returned to the Controller and to the officer appointed under Rule 8(i) (b) through the officer-in-charge of the local depot concerned who shall countersign them. A consolidated bill in quadruplicate shall be sent by the Controller of Stamps to the officer appointed under Rule 8(i) (b) by the 10th of each month showing therein the total manufacturing cost of all non-postal stamps dispatched during the previous month together with spare copies of all relative invoices and a summarized statement showing the amount of each invoice. On receipt of the relative acknowledged copies of invoices from the local depots, the officer appointed under Rule 8(i) (b) shall accept the Controller's bill and send the duplicate thereof to him with his acceptance of the debit and forward at the same time the triplicate and quadruplicate copies of the bill duly accepted to the Accounts Officer concerned who, in turn, shall make the requisite adjustment against the balances of the State Government concerned by the credit to the Central Government, the credit being passed on to the Accountant-General, Maharashtra, Bombay, through settlement Accounts and shall forward a copy of the

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bill to the Accountant General Maharashtra, Bombay. It shall be incumbent on the part of the officer appointed under Rule 8(i) (b) accepting the debit to see that copies of invoices are submitted to him by the officer-in-charge of local depots after acceptance without delay and that the amount of the Controller's bill is adjusted in time before the close of the financial year.

Note 1: In the case of Maharashtra State with the exception of Bombay City, the triplicate copies of invoices shall be sent by the officers-in-charge of local depots to the Inspector General of Registration concerned and not to the officer appointed under Rule 8(i) (b). The consolidated bills for the manufacturing cost of supplies of non-postal stamps shall similarly be sent by the Controller of Stamps to the Inspector General of Registration concerned to be disposed of in accordance with the procedure laid down in the above rule.

As regards supplies to the Superintendent of Stamps, Bombay an invoice and a bill, in triplicate, shall be sent to him by the Controller of Stamps; the duplicate copy of the invoice and that of the bill shall be returned by him to the Controller of Stamps after acceptance and the triplicate of the bill also accepted and forwarded by him direct to the Accountant-General, Maharashtra, Bombay for adjustment.

Note 2: The procedure enunciated in Rule 22 above will not apply to local depots in Union Territories obtaining supplies of non-postal stamps from the Central Stamp Store; instead of the procedure laid down in Rule 23 shall apply to such depots.

23. In respect of supplies of postage stamps and other stamps which are the property of the Central Government and customs revenue stamps, the Controller of Stamps shall send an invoice in Triplicate furnishing the details referred to in Rule 22 to the local depot to which

supplies are sent. The original copy of the invoice will be retained in the local depot and the duplicate and triplicate returned to the Controller of Stamps with the acknowledgement of the officer-In-Charge of the local depot in the form stipulated in Rule 22. Officers-In-charge of branch Depots shall return the duplicate and the triplicate copies to the Controller through the officer-in-charge of the local depot concerned who shall countersign them, the acknowledged duplicate copies of invoices shall be collected in the Central Stamp Store and forwarded once a month to the Accountant General, Maharashtra, Bombay, along with the monthly cash account of the General Manager, India Security Press, for the purpose of raising debit against the departments concerned.

Note; With a view to expediting settlement of transactions in the accounts of the same financial year. The Controller of Stamps shall send to the Accountant-General Maharashtra, Mumbai, advance schedules of invoices which remain unaccepted on 31st March each year and which are adjustable by him on receipt of accepted copies of such invoices for raising debits against the States, or the Central Government Departments concerned along with the Indian Security Press Cash account for March.

The Accountant General, Maharashtra, Bombay, shall raise debits on the strength of the above advance schedules against the States of Departments concerned, though the relative accepted copies of invoices will be sent to him in support of such debits later, on their actual receipt from the officers concerned, re-adjustments being made subsequently in case there is necessity for such re-adjustments.

24. If any of the stamps received are found unfit for issue due to faulty manufacture, they should be returned at once to the Controller of Stamps, Nasik Road. The press will not be liable to replace free of charge stamps found unfit for issue from causes other than faulty

manufacture. Stamps that are through any cause, rendered unfit for issue at any time after receipt shall be disposed of in accordance with Rule 46, 47 and 52 (b) and the rules framed by a State Government under Rule 47.

25. Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock in the presence of the Officer-in-charge, arranged in parcels and packet containing known quantities, the amount and value of each denomination being entered at the same time in a register maintained to show the receipts and issues to and from the store under double lock. These entries shall be checked by the officer-in-charge at the time when the stamps are deposited, and the correctness of the arithmetical calculations of addition to Balance, as well as of the values compared with quantities, shall be verified and initialled by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed there from or shall any entries be allowed to be made therein except in the presence of the officer-in-charge.

Note: In all cases where stamps registers have to be checked the actual check of quantities against values is a very important one; the correctness of the correctly prepared tables and this check should never be omitted. This remark applies also to such of the following rules as prescribe a check of this kind. It is necessary that the complete checking should be done by the officer himself. It will be sufficient if the officer personally checks 10 percent of the entries in each class of stamps, leaving the remaining entries in each class to be checked by a subordinate under his supervision.

C. sales

26. The Treasurer or such other officer as the District Officer may direct shall be the ex- officio vendor of all descriptions of stamps in

each local depot. Except as provided in the note below or in Rule 32, sales to Government Departments, public or to licensed vendors shall not be made direct from the store under double lock, such sales being made by the ex-officio vendor from the supply entrusted to him for this purpose, to be kept by him under single lock as prescribed in the following rules.

Note: The officers-in-charge of such local depots, in the State of Maharashtra, as have no Huzur Treasures, may issue stamps from the double lock store for sale to the public or post offices.

Direct issues of postage stamps from the double lock at Store are also allowed in the case of local depot in the Lushai and Naga Hills, Shillong and Tura and the branch depots at Lunglesh, Mokogohung, Sadiya Jowal and Halflong in Assam.

27. The stock to be made over to the ex-officio vender to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. The ex-officio vender will maintain a register of receipts into and issues from single lock in the same form as the double lock register, and on a fixed date near the beginning of each month will prepare an indent for the quantity required for the month in a form showing the balances in his hand, an average month's consumption and the quantity required. When this indent is presented to the officer-in-charge he will examine the single lock register and check the correctness of the arithmetical calculations made therein. If he approves the indent he shall then give out the quantity required from the store under double lock check the correctness of the entries, made in the double lock register, see that they correspond with those made in the single look register, initial both registers and return the double lock register into the double lock store. The same procedure should ordinarily be followed when stamps are issued from double lock at any intermediate date, but when it is necessary to make issue

more than once in one day, the prescribed checks need be applied at each time of issue only to the particular descriptions of stamps given out from double lock. There shall be a fortnightly verification of the balance of stamps in the hands of the ex-officio vendor unless the State Government or local Administration desire that such verification should be more frequent in the local depot of the State or area concerned e.g. on every day on which stamps are issued to the stamp vendor from double locks.

Note: The State Government and local Administrations may reduce the period of one month mentioned in the rule to one week, or any other period less than a month, if they consider this desirable with reference to the amount of the Treasurer's security or for any other reason.

28. From the stock so made over to his charge and kept by him under single lock the ex-officio vendor shall sell stamps to the public and to licensed vendors for cash. He shall maintain the single lock register in the form mentioned in the preceding paragraph in such language as the State Government or local administration may direct, entering therein both in quantities and values the receipt from double lock the daily sales and the balance, in his hands of each denomination at the end of each day, into the treasury the cash received by him for stamps sold, the amount realised on account of each of the various descriptions of stamps—namely non-judicial, court-fee, postage, Central Excise Revenue stamps, Government of India Insurance stamps, National Savings Stamps, Customs revenue stamps etc., being paid in separately. The account of the daily sales should be inspected and the correctness of the calculations shown therein checked every day by the officer-in-charge of the depot.

Note: This rule shall remain in force at the local and branch depots to which the State Government or local administration concerned do not extend the provisions of Rule 28.

28-A. From the stock so made over to his charge and kept by him under single lock, the ex-officio vendor shall sell stamps to the public and to licensed vendors for cash, Challans, separately for each class i.e. non-judicial, court-fee and postage stamps will be presented by the purchasers to the Accountant, who shall check the correctness of the particular thereof, especially the discount claimed and note in a simple register the amount of the challan and the name of the purchaser. The challans, after check by the Accountant, should be presented with cash to the ex-officio vendor for the issue of stamps. Post Office requisitions for postage stamps and other stamps required to be sold through Post Offices shall be presented first to the Accountant who shall check and note them in the register of challans and then to the ex-officio vendor along with cash for the issue of stamps.

The ex-officio vendor shall enter the sales chronologically in his single lock register which shall be maintained in such language as the State Government or local administration d may direct, the receipts from the double lock and the daily sales, both quantities and values being entered therein and the balance in hand of different denominations of stamps being struck at the end of each day. The register should be inspected and the correctness of entries made therein checked every day by the officer-in-charge of the depot who should initial the register in token of having exercised this check.

The ex-officio vendor shall return the challans and the Post office requisitions to the Accountant daily who shall prepare the daily accounts on their basis. Through the register of challans, the Accountants will watch the return of all challans and requisitions and

bring any omission or discrepancy to the notice of the officer-in-charge of the depot.

Note 1. The requisition should be prepared in duplicate when the stamps are to be purchased from a Treasury and in triplicate in the case of purchases from a Bank. All the copies should be signed by the Postmaster and sent to the Treasury or Bank as the case may be, who will return one copy to the Post Office through the official actually deputed to purchase the stamps with the actual supply duly noted thereon a signed by the Treasury or Bank. The other copy/copies should be retained by the Treasury or the Bank as the case may be.

Note. 2. Treasuries banking with a branch of the State Bank of India maintain a register of challans prescribed in Article 322 of the Civil Account Code Vol. II. The same register may be used for noting the challans and requisitions for stamps.

29. A district officer may direct that the sales to the public of judicial and non-judicial stamps by ex-officio vendors shall be limited to stamps of a value higher than a named amount, the sale to the public of stamps of lower value being left to licensed vendors.

30. The sub-treasurer, or such other officer as the district officer may direct, shall be the ex-officio vendor of stamps at a branch depot.

31. The officer-in-charge of the branch depot shall obtain his supplies from the local depot to which the branch depot is subordinate, in the same manner as the ex-officio vendor at the local depot obtains his supplies, except that the indent and the stamps must be sent by post of messenger to and from the local depot, and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the officer-in-charge of the branch depot. In case where there is likely to be distinct saving of cost of greater security of the stamps in transit, the State Government of
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local Administration may empower the Board of Revenue or other superior revenue authority to sanction subject to timely notice of such sanction being given to the controller of Stamps, the dispatch of stamps direct from the Central stamp Store to a branch depot, such supplies being passed through the accounts of the local depot and treated to a branch depot, such supplies being passed through the accounts of the local depot and treat by the Controller of stamps, as supplies to the local depot to which the branch depot is subordinate.

The receipt and examination of stamps on arrival from the Central Stamp store or a local Depot should be conducted in the manner laid down in Rule 20.

Except where the officer-in-charge of the branch depot has been appointed ex-officio vendor, the ex-officio vendor shall obtain his supplies from the officer-in-charge of the branch depot in the same manner as the ex-officio vendor at the local depot obtains his supplies from the officer-in-charge.

32 (i). Where the officer-in-charge of the branch depot has been appointed ex-officio vendor, sales to the public or to licensed vendors may be made direct from the double lock, and the register of receipts into and issues from single lock prescribed in Rule 27 of these rules need not be maintained.

(ii). In all other cases State Government and local administration shall fix the period, a supply for which shall be kept under single lock by the ex-officio vendor and the remainder of the stamps in the branch depot shall be kept under double lock of the office-in-charge of the branch depot and the ex-officio vendor, and given out to single lock as required.

33. Except as provided in the foregoing rule, sales from branch depots shall be made subject to the same rules as those from local depots.

34. On the last open day of September and March each year, the other-in-charge of each local depot shall count or have counted in his presence the stamps in his depot, both those under double lock, and those under a single lock, and shall require the officers- in charge of the branch depots subordinate to him similarly to count the stamps in the branch depots. He shall attach to the plus and minus memoranda for September and March rendered to the accounts Officers concerned, a certificate in the following form:-

* I do hereby certify that I have personally examined and countered or had countered in my-presence, the stamps of all descriptions in store in this local depot on the – September/March 19- and found by actual calculation of numbers and values not less than 10% of the entries having been checked by me personally, that the value of each description is as stated below. Also that I have received similar certificates from the officers-in-charge of the subordinate branch depots that they have similarly counted the stamps in their Branch Depots, on the last day of the month of September/March – of which the accounts are incorporated in the Head Treasury accounts and that they have made a similar calculation of numbers and values and that these certificates shown the value of each description of stamps in all the branch depots to be as shown below:-

Non-judicial

Court fee

Postage

Government of India Insurance Stamps.

National Savings certificates

Customs Revenue Stamps

The total values of stamps in this Depot and the Branch Depots as found by the above certified examination are, therefore:-

Non-Judicial

Court Fee

Postage

Government of India Insurance stamps

National Savings certificates

Customs Revenue Stamps

Which amounts agree with the balances shown in the plus and minus memoranda for September/March to which this certificate is attached (if there is any difference add “with the exception of the following differences the explanation of which is as follows”.)

Note: It should be ensured that the issues shown in the books of Treasury are fully supported by credits to Government for the amount realized for the sale of stamps.

35. Officer-in-charge of local Depots shall forward to the local Accountant-General such returns of the receipts and the sales of stamps as the Comptroller and Auditor General may direct in the form of plus and minus memoranda or otherwise. A copy of the returns shall be sent simultaneously to the Heads of Postal circles.

36. The Controller of Stamps shall send to the accountant General concerned such accounts of the transactions of the Central and Local depots, as the Comptroller and Auditor General may prescribe.

37. The Comptroller & Auditor General shall prescribe such rules as he considers necessary for the disposal of the Accounts mentioned in

the foregoing rules, and for the check of their receipts, issues and sales.

38. The Rules regulating the grant of discounts and the grant of Licences to the Licensed vendors for the sale of Judicial and Non-Judicial stamps vary in different States and in Union Territories and are prescribed by the State Governments and Local Administration.

D. Postage Stamps

39. Service Stamps shall be sold by Local Depots to Government Official and Institutions mentioned in clause 193 of Post Office Guide part I who will be required to certify in writing that the stamps will be used on prepaying postage on communications bonafide on India Government Service or for the purposes stipulated in the said clause of the Post Office Guide and for such other purposes as are authorized by the Department of Posts.

Note 1 – Except on the special authority of the Government of India or the Director-General of Postal Services, no free supply of Service Postage Stamps or stationery shall be made by the controller of Stamps, Nasik Road, Service postage stamps may also be sold to the public provided that the value of the stamps sold to any person at one time shall not be less than ten shillings or Rs.6.50 p and that an extra charge of half percent calculated on the face value shall be made to cover incidental expenses. This extra charge shall not however be recovered from the Postmasters in charge of Philatelic Bureau authorized to purchase service postage stamps for sale to Philatelists.

Note: 2 For rules regulating sales to Government officials, see Article 98-429 of Civil Account Code.

Note 3. Government officials authorized to obtain service postage stamps from local depots may exchange such stamps either for service stamps of different denominations, or with the previous approval of

the Director General of Postal services for ordinary postage stamps provided that the stamps returned to the local depots are in a serviceable condition.

40. Ordinary postage stamps shall be sold for cash from local depots to officers-in charge of Post Offices, at which letters are received for dispatch to persons licensed to sell non- judicial stamps under the rules framed under the Indian stamp Act 1899 (11 of 1899) and to the public, provided that the value sold to any person at one time shall not be less than five hundred rupees, and shall not include any fraction of a rupee and that embossed envelopes and post- cards shall be sold in complete packets only. No discount is allowed in any of the above cases.

Note 1: As a partial exception to this rule payment for postage stamps may be made by cheques by Officers in charge of Post Offices who have been authorized to issue cheques on the Reserve Bank of India or the state Bank of India.

Note 2: Except on the special authority of the Government of India or the Director General, Postal Services, no free supplies or ordinary postage stamps and stationery shall be made by the Controller of Stamp, Nasik Road.

Note 3: As a partial exception to the above rule, the value of ordinary postage stamps sold to any person at one time shall not be less than Rs.500 in the case o sales by the General Stamp Office, Mumbai.

41. Deleted.

42. The Officer-in-charge of each Post Office, at which letters are received for dispatch, is required to keep a supply of ordinary postage stamps for sale to the public sufficient for the probable demands of one week, supply of Indian Revenue stamps and other Central

Government stamps required to be sold through Post Offices sufficient for the probable demands of one week is also required to be kept for sale in Post offices.

43. Deleted.

44. Superintendents and Inspector of Post Offices within their respective jurisdictions and any other officers of the Post Office authorized in that behalf by the Heads of Postal circles, are empowered to examine the stock of stamps kept by any of the persons, required to keep postage stamps for sale to the public under Rule 42.

45. Stamps which are the property of the Central Government and which are required to be sold to the public through Post Offices from Local and branch depots and sold to the public in the same manner as ordinary postage stamps.

F. Custom Revenue Stamps

45-A. Deleted.

45-B. Deleted.

PART III

A. Disposal of Obsolete and Unserviceable Stamps.

46. Unserviceable (i.e. defectively manufactured, damaged or spoiled), obsolete and unwanted surplus stocks of Postage Stamps and Postal Stationery, Revenue Stamps, Central Recruitment Fee Stamps, Defence or National Savings Certificates, and other stamp which may be had from time to time by Post Offices shall be exchanged for serviceable ones of the same kinds i.e. belonging to the same Department or of the postal Department if necessary from the Local or Branch Depots, as the case may be. Damaged and obsolete Postage Stamps that can be counted and identified shall be sent once a quarter

to the Controller of Stamps, Nasik Road, for destruction. The necessary entries on account of Stamps sent shall be made in the plus and minus memoranda. Damaged adhesive stamps in loose labels shall be pasted on a sheet or sheets of paper to facilitate verification before transmission to the Controller. The destruction certificate shall show the quantity and the face value of stamps destroyed. At the beginning of each month the Controller of Stamps shall furnish to the Civil Accountant General/Circle Postal Accounts Office concerned copies of destructions certificates granted by him during the previous months to enable him to verify the entries, in the plus and minus memoranda, Postage stamps that are damaged beyond identification and cannot, therefore, be checked by actual counting, shall be disposed of according to the procedure laid down in Rule 52-B.

Note: A stamp which does not clearly indicate its value or the remnant of a stamp from which it cannot indubitably be verified that it is all that remains of a complete stamp shall be treated as stamp ‘ that cannot be counted or identified ‘ for the purposes of these rules.

47. The State Governments in consultation with the Comptroller & Auditor General shall prescribe rules for the disposal of non-postal stamps which are the property of the State Governments and which are obsolete, unserviceable, or spoilt or have been cancelled on payment of refund.

In Union Territories, non-postal stamps that are spoilt or unserviceable that are obsolete and cannot be rendered serviceable by overprinting etc., or that have been cancelled on payment of a refund shall be sent to the Controller of Stamps. This procedure shall also be followed in the State and Union Territories in respect of non-postal stamps which are the property of the Central Government. The procedure laid down in Rule 46A shall be observed in the case of these stamps also.

B. Loss of Stamps during Transit or from Stocks in the Central Stamp Store, Local or Branch Depots, or Post Offices.

48. The terms of supply from the Central stamp Store, Nasik Road are that once the stamps are despatched they become the property of the Department or Government, which would be entitled to their proceeds on sale. When shortages occur in the consignments of stamps dispatched from the Central Stamp Store, whether occasioned by theft, accident or other causes, the resultant loss represented by the manufacturing value of the missing stamps, etc., as well as the potential loss shall fall on the Department or Government owning the stamps unless serious negligence is established against the dispatching or receiving agency.

Note: 1. Losses in transit of stamps returned to the Controller of stamps or transferred from one local or branch depot to another shall similarly be borne by the Department or Government concerned.

Note. 2. Losses in transit on non-postal stamps which are the property of the central Government from the Central Stamp Store to a local or branch depot or from one local or branch depot to another shall after due investigation be written off by the Controller of stamps up to a limit of Rs.100 calculated in terms of manufacturing cost in any individual cases. If the value of such losses exceeds Rs.100 in terms of manufacturing cost, the matter shall be reported by the Controller of Stamps after due investigation to the Central Board of Revenue.

49. The officer-in-charge of the local or branch depot shall carefully observe the instructions in Rule 20. In case of any discrepancy between the quantity of stamps received and that entered in the invoice he shall enter the shortage in red ink on the invoice and accept the invoice for the face value of the stamps, actually received. He shall also attach to the invoice a certificate in triplicate noting there in the number and date of the controller's invoice, the quantity and face

value of the discrepancy and explain the circumstances in which the invoice as originally made out has not been accepted in full, Debits will be raised by the controller of Stamps against the parties concerned for the manufacturing value of the stamps actually dispatched as indicated on the invoices (including the value of stamps lost in transit for which the resultant loss is to be borne by the Department or Government entitled to the sale proceeds thereof under Rule 48 above, but excluding losses in the process of manufacture or shortages between the manufacturing and dispatching stage in the central Stamp Store, Nasik Road).

Note 1:-

Note 1:-

50. The officer-in-charge of the local or branch depot shall report any shortage in a consignment immediately to the Controller of Stamps, Nasik Road, to the commissioner of the Division or other higher authority, to the Railway authorities and to the Railway Police for investigation and send a copy of his report to the Department or Government owning the (Head of the Postal Circle in the case of Postage stamps). A copy of such report shall be endorsed to the Civil Accountant General concerned. The Officer-in-charge of the local or branch depot shall keep a close tract of all cases of losses in transit and communicate the result of the investigation to the Controller of Stamps, Nasik Road, to the Commissioner of the Division or higher authority and to the Civil Accountant General concerned: also to the Department or Government concerned.

Note:- The procedure laid down by this rule shall also be observed in cases where stamps returned to the Controller of stamps under Rule 24, 46-A or 47 are transferred from one local or branch depot to another or are lost in transit.

51. The Controller of Stamps shall submit half-yearly, to the Director General, Postal Services, a statement of losses in transit of postage stamps and postal stationery duly supported by explanatory certificate of the officer-In-charge of local or branch depot. In the case of losses of non-postal stamps, the value will be recovered by the controller from the Department or Government concerned.

52 (a). Losses of stamps while in stock in the India, Security Press or the Central Stamp Store will be borne by these concerns. All such losses shall be reported by the General Manager, India Security Press to the Central Board of Revenue and a copy of the report shall be sent to accountant General, Maharashtra, Bombay, and also to the director General of Postal Services if the loss relates to postage stamps or postal stationery.

(b) Except as provided for by note 2 below all losses whether by theft, fraud, accident or any other cause, of postage stamps while in stock in a local or branch depot shall be reported by the officer-in-charge, the Civil Accountant General and the Head of the Postal Circle concerned. The report shall explain in detail (1) the quantity, the face value and the manufacturing value of stamps lost;(2) the cause and the responsibility for the loss; (3) whether in the opinion of the officer-in-charge of the depot the loss was contributed to by the negligence of any individual or individuals; (4) the amount proposed to be recovered, if any, from person or persons at fault; and (5).steps taken or proposed to be taken to prevent the recurrence of such loss. The administrative head shall, on receipt of the report, institute such further enquiries and pass such orders as he may consider necessary with reference to note 3 below, and forward copies of his orders to the Controller of Stamps, the Civil Accountant General and the Head of the Postal circles concerned. The officer-in-charge of the depot, on receipt of the orders, forward the damaged stamps, if they can be

counted and identified, to the controller of stamps for destruction as required by Rule 46-A.

Note.1. If the postage to which the losses related have been damaged to an extent that they cannot be countered or identified, the officer-in-charge of the depot shall forward them with his report to the administrative head who shall pass them on for destruction to the Controller of stamps with a copy of his orders. In such cases the controller shall not grant certificates as to the quantity and value of stamps destroyed. If, however, the consignments of the damaged and uncountable postage stamps are bulky, they need not be forwarded to the administrative head but a detailed report should be sent to that authority and on receipt of his orders the stamps shall be sent to the controller of stamps for destruction with a copy of the orders passed by the administrative head.

Note 2: In the case of damaged postage stamps which can be identified as complete stamps and can indubitably be checked by actual counting, if the manufacturing value does not exceed Rs.10, no report shall be made to the administrative head if in the opinion of the officer- in-charge of the depot the damage could not have been avoided with proper care. The stamps in such cases shall be sent to the Controller of stamps for destruction with a letter furnishing information on the following points ((1) the quantity, the face value and the manufacturing value of the damaged stamps; (2) the date on which the Treasury stock was last examined; (3) the date on which the damage was first noticed; (4) steps taken or proposed to be taken to prevent such a damage in future. A copy of this letter should be endorsed to the civil Accountant General and the Head of the Postal circle concerned. It shall be open to the Controller of Stamps in any case to draw the attention of the administrative head to the damage with a view to instituting enquiries as to the cause of the damage, etc. fixing responsibility therefore and taking necessary action.

Note 3. These losses will in general be borne by the Department of Posts, but in cases in which individuals having been found guilty of contributory negligence are ordered to make good the whole or a part of the total loss (equivalent either to manufacturing value or the face value of the stamps, the former only in cases where the stamps are spoilt but not lost, or, if lost, cannot be used) the recoveries shall be credited to that Department.

© Losses of stamps, etc. (excepting those which are the property of the State Governments shall be written off by the Commissioners of Divisions and in states where there are no commissioners of Divisions, by the Secretary to the Board of Revenue and if there is no Board of Revenue, by the State Government up to the limit of Rs.500 only calculated in terms of the face value in any individual case. Losses exceeding this limit shall be written off under the orders of the central Government or the D.G.P.S., as the case may be, Losses of stamps, etc. which are the property of the State Governments, shall be written off in accordance with the rules prescribed by the state Government concerned in this regard.

(d). The procedure laid down in Rule 52(b) and Notes 1-3 there under in respect of postage stamps shall also be observed in the case of loss on damage to non-postal stamps in local or branch depots in Union Territories with the exception that no intimation to postal authorities will be necessary and the loss will be borne by the Government to which the stamps belong. The same procedure shall also apply to cases of loss or damage to all stamps which are the property of the central Government in local or branch depot in State areas.

53, On receipt of a report referred to in Rules 50 and 52(b), the Civil accountant General shall send a copy of it, if it relates to the Postage stamps and postal stationery, to the Director General, postal Services (PA Wing), in whose office all such reports will be consolidated for

all the States for inclusion, if necessary, in the appropriation Accounts and for the information of the Director General, Postal Services.

54. The officers-in-charge of Post Offices shall report all losses of Indian Revenue stamps in stock at Post Office, immediately on their occurrence to (1) the Head of the Postal circle concerned, and (2) the Officer-in-charge of local or branch depot concerned, and shall at the same time show the face value of the stamps in their accounts as "Advances recoverable". Postmasters who do not get their supply of stamps direct from a local or branch depot should submit the above report through the Head or Sub-Postmaster concerned. The Head of the Circle shall investigate the matter and submit report of his investigation and findings in detail on the lines of the report prescribed in Rule 52(b) to the State Government or local Administration or (in the case of Madras) to the chief Revenue Authority of the district. A copy of the report shall be simultaneously forwarded to the Postal Accounts Officer, to the State accountant General (Civil) and the controller of Stamps. On receipt of the sanction of the state Government or local Administration to the writing off of the loss, the Postal Accounts Officer shall, after clearing the head "Advances recoverable" pass on the debit for the full face value of the stamps (as charged by the officer-in-charge of the Post Office in his accounts) to the civil Accountant General concerned through the settlement Accounts. In case where recoveries are made from the postal official at fault the amounts recovered shall be credited to the Government or Local Administration through the Settlement accounts.

PARTIV

Verification of stocks in the Postal Stores Depot.

55. (i). The Ministry of Finance,(Department of Economic Affairs) should depute a party to conduct stock verification of stamps. The

party may consist of Assistant Verifying Officers and/ or Verifying Officers assisted by other officials.

(ii). In the absence of special orders to the contrary, the balances to be verified should be the closing balances of the last working day of March each year. If that of any other day be verified under the orders of the Government of India, the report should be worked up to the last day of the month by the accounts for the intervening days.

(iii).The receipts by and the issues from the Central Stamps Store of stamps should be suspended from the day on which the physical verification commences until it is completed.

Note: with a view to avoiding accumulation of cases in the manufacturing sections the Verifying Officer after verifying first the stock balances of bulk items such as post cards, envelopes, etc. may permit the receipt of cases from the India Security Press to the Central Stamp Store, provided that these cases are kept separately in a secluded portion of the Store away from the stocks verified and under verification under the entire physical verification of stock kept in the form of cases is completed. Similarly he may allow the receipts and dispatches of stamps, etc. in really urgent cases after first verifying the stock balances of the items concerned

(iv). On the morning of the day on which the stock is to be counted the verifying officer should be furnished by the controller of Stamps with details lists of the various kinds of stamps which are in the Central stamp store, showing therein separate columns(1) serial number, (2) denomination and description of stamps, (3) quantity of unopened stock, (4) quantity of opened stock, and (5) total quantity of opened and unopened stock: also lists showing the symbolical letters and figure stencilled on the unopened cases to indicate the description and denomination of the contents and the quantities contained therein.

(v). The cases in the unopened stock should be examined to see that they are marked with the symbols for the description of stamps under examination and their number counted. Three percent of these cases taken at random should be opened and a packet from each case examined to see that the cases contain stamps of the kind indicated on outside of the cases. The contents of some packets from the cases opened for check should be counted in detail and verified with the value noted on the labels.

(vi). As regards, “opened Stock” (the term “opened Stock” include also bundles or packets bearing the label of the India Security Press which are not packed in the form of cases by the Security Press and also all packets or bundles which have been broken, open and repacked by the Central Stamp store including those packed in cases by the Central stamp store) Verification shall be as follows:-

(a) Counting cost per cent the contents of all broken packets or bundles which are kept in a loose or open condition.

(b) Opening and counting the contents of five percent of all bundles or packets of stamps bearing the original India security Press label intact and the contents of five percent of all bundles or packets repacked by the Central Stamp Store including those put in cases packed by the Central stamp Store, under each denomination.

© Opening and counting the contents of five percent of all bundles or packets of each denomination of postal stationery, etc. having the original India Security Press label intact and the contents of five percent of all bundles or packets repacked by the Central Stamp Store but not packed in the form of cases.

(d) As regards the remaining bundles or packets of stamps, postal stationery, etc. not subjected to the check prescribed in clauses(b) and (c) above, it will be sufficient to count the bundles or packets after

seeing that they have not been opened and that they bear the labels denoting the description and quantity of the contents.

(e) Opening five percent of cases of postal stationery and other similar items packed in cases by the Central stamp Store and removing one bundle or packet from each case and opening and counting the contents of each such bundle or packet.

Note: The percentage laid down in clause (v) and in items (b) to (c) of clause (VI) of Rule 55 may be increased by the verifying officer in selected cases if circumstances justify.

(vii). The verifying Officer shall then compare the stock ledger balances with the balances shown in the stock lists and record his initials in the stock ledger. He shall check the balance as shown in the priced stock ledger and prepare the stock verification report as shown below:

Sl. No	Description and denomination	Quantity	Manufacturing value	Remarks
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Certified that the balance of stamps in the Central Stamp Store, Nasik Road, on the 19 has been verified by me in manner laid down in Part IV of the “Rule for the Supply and Distribution of Stamps” and I have satisfied myself of the correctness of the result set forth above.

Date.....

Signature.....

Designation.....

- (vii) The Accountant General, Maharashtra, Mumbai, should submit the report prepared in the above manner to the Government of India, Ministry of Finance (Revenue Division) with any remarks he may have to offer.

II. Rules relating to procedure to be followed when the status of a post office is changed or when a post office is closed

Post office is merged with other POs under same DDO or relocated with units of other DDO:

1. When there is requirement for change of office status from
 - HO to SO
 - SO to HO
 - BO to SO
 - Closing / Relocation of Offices
2. The competent authority issues suitable administrative orders and based on it a Service desk ticket will be raised under CSI for the changes required.
3. Along with the Ticket, the concerned office will share the required data in the new Facility Modification template. This is a common template which shares data for creation of Facility ID, Profit/Cost Centre, Plant/Storage, office specific data for maintaining at F&A and others.
4. The ticket will be attended in Q from S&D to IPVS Team i.e. from creation of Facility ID, Profit/ Cost Centre, Plant/Storage and finally moved to production by IPVS.
5. New Facility ID / Profit Centre / Plant / Storage ID will be shared with the Ticket.
6. The Balance from the old PC to new PC is transferred as per the procedure.

7. Both serial and non-serialised stock will be moved with the help of templates
8. The following documents issued by the respective division (Issued by CEPT Mysore in consultation with Vendor of the CSI (application) be invariably used and referred to.
 1. New Facility Master Template
 2. SOP for change in hierarchy of offices
 3. ZB07 Manual (for transfer of balance)
 4. ZBF07 Template
 5. Transfer of serialized stock
 6. Transfer of non-serialized stock

III- Transfer of Inventory

A. inventory of stamps and stationeries including IPO etc.:

Case: 1 When a Head office (A) is converted into sub-office and placed in HO (B)

- a. What A should do before the conversion?

HO A should check that no stock exists in transit at any location & no minus balance is maintained and also confirm that new storage location is created to transfer the stock.

- b. What A should do after the conversion

As Every HO is a Plant and SO/ BO are storage locations under it , when it is getting converted to a SO , it would lose the Plant ID status . Hence, all Inventories including of SOs need to be transferred to new Plant + Storage location assigned to them.

T – Code ZMB1T (for non-serialized stock) : Now, use customized T code for such bulk Inventory transfers which help immensely in such down gradation / up gradation / closure scenario. All the inventory that exist & need to be transferred can be moved /uploaded with excel

sheet. T-code – ZMB1T_IPO (IPOs/Serialized inventory with from To serial option)

c. What B should do

B HO specifically need not do anything while transfer, can monitor that all inventory stands transferred within a month so that Old plant can be closed.

d. What the sub offices transferred from A and placed under B (or any other Head Office) should do

- Same as above. Transfer Inventory from Old Plant + Storage location to new Plant + storage location.

Case 2: When A sub office (x) under Head office (A) is converted into a Head Office (B).

1. What A should do

Either A can return the entire inventory to its respective HO and enter stock = new inventory as initial upload

Or using the above T codes transfer the inventory directly to new plant's Treasury location (TR01)

2. What B should do

B would be new HO, Along with physically receiving the inventory it would upload the stock details

3. What is the sub offices placed under B should do.

B is a new Plant ID hence alongside for its storage locations; it would upload the stock details / transfer the stock for SOs too.

Case 3: Transfer of a sub office (x) from the jurisdiction of one Head office (A) to that of another (B).

1. What the transferring Head Office A should do

HO A should check no stock has been kept in transit for said PO before transfer & as jurisdiction is only changing and physically it is old office only, no physical movements required. In system all inventory /stock should be transferred from old Plant storage location to New Plant + storage location by office /System Admin.

2. What B should do

RDA of HO – B should check office is correctly reflecting under its jurisdiction BO may monitor / would notice

3. What the sub offices should do?

After Inventory transfer check its stock report & confirm that it is able to sale /transfer.

IV. Postal Bank scenarios CBS environment-Transfers:

The following Standard operating procedure is to be followed in case of merger of CBS post offices:

1. Section 1. Merger Request: The request for merger is received through CPC. The request should be sent with :

- a. SOL transfer Office Accounts pending operations report generated by the CPC (this report is referred to as Merger Validation report in this document.
- b. Scanned copy of the orders issued by the concerned division.
- c. Following information should be available in the request/some of the divisions are issuing the merger orders including these details:
 - (i) SOLID to be merged
 - (ii) Name of SOL
 - (iii)SOLID in which merged

- (iv) Name of SOL
 - (v) Date of closure of SOL
 - (vi) No. of BOs to be transferred to new SOL
 - (vii) Number of BOs if any, to be transferred to any other SOL than the SOL specified in column (iii)
 - (viii) Number of agents
 - (ix) Approximate number of accounts (all schemes put together)
- d. Detailed instructions sent to circles/CPCs regarding merger of SOLs on specific date.

2. Section: 2 Action to be taken on merger validation report:

The validations which get listed in the report have to be cleared by the concerned SOL. Typically; following validations get listed in the report:

- a. Pending transactions to be done through HCASHPND
- b. Pending closure of clearing zones
- c. Negative balance in OAP accounts due to excess payout of interest

Action:

- MIS/TD/SCSS account numbers are shown in the negative balance of sundry account- This means that excess amount has been paid as interest in respect of those accounts; HFTI can be used to list the transactions in the sundry account with reference number shown in the report (from-date field as blank and to date field as current date). These transactions will help the SOL find out the excess payment mode- cash/transfer to SB. This amount has to be cross verified with the vouchers to find out if the payment was actually made to the customer or if the reference number was entered wrongly.
- Some of the SOLs recover such excess pay-outs and credit the amount to respective head manually or credit to 0324 account (OAP) on the date of excess payment itself. In some cases the

excess pay-outs are not noticed /recovered. Once the concerned SBCO/Inspector checks this and certifies that necessary recovery has been made, CEPT will initiate necessary action, for rectifying these entries.

- If OAP accounts are in negative balance, transfer of balance to the new SOL cannot be done. Hence it is mandatory to clear the negative balances, by crediting the OAP accounts; L2 team has advised that office accounts of non OAP type (e.g. 0340) should be debited for such transactions as most of the SOLs have not accounted the recovery in 0324. Approval is obtained from Directorate for making credit entries into the respective OAP accounts by debiting 0340. This will be done by CEPT, based on the sanction memo issued by the concerned division conveying confirmation of the recoveries made.
- d. Asynchronous balance in office accounts
Action: BUAAB batch to be executed by CEPT for the SOL
- e. Any other items getting listed in the report has to be handled on a case to case basis.
- f. All entries pending for verification in HAFI should be cleared.
 - If account closure operations are pending, SOL/Division should compare the relevant manual records and take necessary action to verify/cancel the closure operation; closure transaction will be created on the date of verification of closure.
 - If account opening operations are pending, but account is shown as closed in HACLI such pending entries in HAFI can be ignored.
- 3. Section 3: Merger activities.
 - a. Bulk transfer of customer accounts (CEPT/SOL)
Failure reports generated during this activity will be shared with the SOL with following instructions:
 - (i) Accounts which are shown as closed require no action at the SOL

- (ii) Accounts which are shown as unauthorised have to be verified and then transferred by SOL user as per regular transfer in HACXFSOL
 - (iii)Accounts which are shown as having transactions can e transferred by SOL user on the next working day using HACXFSOL.
 - (iv)Once all the accounts are transferred out, please ensure that user-ids from the SOL get transferred out.
- b. Modification of account SOLID for the BOs in CBOMAO (CEPT)
 - c. BO account creation at new SOL for RICT transactions (CEPT)- CPC to co-ordinate with the division for relevant changes in the DOP application hierarchy data and MDM portal for the BOs, for ensuring accounting of RICT transactions at the new SOL.
 - d. Modify agents operating SOL to the new SOLID in HDSAMM (SOL)
 DSA ids can be modified in HDSAMM and the SEID field should be updated with the new SOLID/HO set ID so that agent transactions for the transferred out accounts can be accepted at the new SOL without any issues. This is required for handling agent transactions during the wait period between the merger request and completion of all the merger activities.
 - e. Transferring out of all users from the SOL (CPC/User-id team)- to register request in USERID portal for transferring users and User-id team will do the needful.
 - f. Bulk Transfer of signature (CEPT)
 - g. Bulk transfer of CIF (CEPT)
 - h. Bulk transfer of Agents (CEPT)
 - i. Balance transfer from office accounts(CEPT)
 - j. Delinking of SOL from all the SETS and deletion marking of the SOL (CEPT).

V. Rules relating to the conveyance of mails and the construction, haulage and maintenance of postal vehicles

APPENDIX -3

Rules relating to the conveyance of mails and the construction, haulage and the maintenance of Postal vehicles.

The relations between the Railways and the Post Office date as far as the introduction of Railway system in India. An extract from clause 20 of the contract with the East India Company, dated 17.8.1849, for the construction of the first experimental Railway line in the N.W.F. Province reads:-

“ 20. That the said Railway will at all times during the said determinable term convey on the said Railway the Government mail and post bags and the guards and other servants of the Post Office in charge thereof free of charge and when they are on duty, all officers and persons in the administration of the Post Office also free of charge.”

This clause was invariably inserted in all subsequent contracts with this and other railways. In 1960, when the idea of starting traveling Post Offices (now R.M.S Sections) was first mooted, the question whether the above clause included the free supply of sorting carriages to the Post Office, went upto the Advocate General, Bengal, who inter alia, interpreted that free supply of sorting carriage by the Railways did not come within the purview of clause 20 of the agreement. This legal opinion upset the outlook of clause 20 of the agreement. In the circular issued in 1989 it was laid down that the Post Office was entitled to have free of charge, in all ordinary trains, sufficient spare for receiving, carrying and distributing mails in transit while payment for haulage of a special carriage for sorting purposes

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should be made at a rate calculated to represent the proportionate space required for it as distinct from that required for receipt, transmission and distribution of closed mails.

About the year 1872 the propriety of free conveyance of mails for the Post Office by the Railways began to be questioned. It was argued that the Post Office should be considered in no other light than that of a change private customer, while the Finance Department opposed this view and further argued that even as a private business the Post Office would be entitled to get special consideration as wholesale and steady customer.

The first change in principle occurred in 1877 when the Governor-General-in-Council 131 rules that the actual cost incurred in the conveyance of mails of the State Railways lines should be paid by the Post Office.

The rates of haulage charges from time to time are as below:

RATE OF HAULAGE CHARGES

Years	Postal value		Non-Postal vans		Weighment System Charges
1860-1877	Free		Free		Free
1878 to 1924	10 Ps per vehicle per Km (BG & MG)				1.3 per quintal per KM
	BG	MG	BG	MG	
1924 to 1938	11.5 P	15.6 P	8.5 P	11.5 P	1.3 per quintal per KM
1938 to 1956	13.67	9043	14.32	10.08	1.72
1956 to 1961	31.72	30.75	33.01	31.72	2.60
1961 to 1966	33.07	34.44	34.45	35.22	300
1966 to 1971	48.12	48.68	50.40	58.19	3.30

1971 to 1976	88.00	84.00	92.00	86.00	4.50
1976 to 1981	111	103	117	108	5.70
1981 to 1986	281	301	289	316	9.20
1986 to 1991	414	527	421	534	14.20
1991 to 1996	608	900	630	912	15.65
1996 to 2002	798	1232	818	1246	15.65
10/02 to 03/06	Actual 2 nd class fare against seat displacement system (SDS)				
4/06 onward	Berth Displacement System				

4. The system of haulage charges had been replaced by adopting of seat displacement system w.e.f 1st Oct 2002 vide GOI, MOC & IT, Department of Posts (Mails Division) No 7-1/19-D dated 13th Nov 2002 and further replaced by BDS w.e.f. 1-4-2006 vide Rly freight Mktg. Circular No. 14 (No. TC 11/2364/2006 dated 4-4-2006 and circulated by DoP memo No. 3-01/2006-D dated 15-1- 2007.

1. **Haulage charges:** The rates of haulage charges payable by the Postal Department from 1.4.1976 for the conveyance of mails over the Railways are as follows:- .

(a) **Haulage of Postal vans: (applicable from 1-4-1996)**

(i). Broad Gauge- 798 paise per kilometer per 4 wheeled vehicle.

(ii). Other Gauge- 1232 paise per Kilometer per 4 wheeled vehicles.

The above rates are provisional and a further adjustment will have to be made after a final rate is fixed on the basis of the actual cost of haulage in 1978-79 which will be known some years later. The relevant records will be property maintained and preserved to carry out the final adjustments.

(Govt. of India, Ministry of Railways, (Railway Board No. TC.II/2364/76) Revision dated 10.9.1976 and DGPT letter No.11-1-70/D (Vol.I dated 9.2.1977).

Note 1. A bogie van is considered as equivalent to two 4 wheeled vans.

Note 2. For partially fitted vehicles, e.g. 3/. ½ and ¼ postal vans the rates shown in (a) 132 above apply proportionately in accordance with the nominal proportion given the standard designs for postal vans and not in accordance with the proportion which the actual space allotted to the Postal Department bears to the whole carriage. The standard dimension of postal vans is as follows:-

(i) Board-gauge (length, inside):

Full van (S.W.)	28' 0
1/2 van (S.H.)	14' 6'
3/4 VAN (S.T.)	21' 1'
1/4 VAN (s.q.).....	6' 10'

On some of the railways, there is a smaller type of mail van designated 1-5th van (S.F.) WITH ACCOMMODATION OF 4' 4"

(ii) Meter and other gauges (length, inside):

Full van 9S.W.)	18' 6"
1/2 van (S.H.).....	9' 7"
3/4 VAN (S.T.)	14'3/4"
1/4 VAN (S.Q.)	6' 0"

Note 3 - Special rates of charges are payable for conveyance of mails over the following Railways:-

1. Kalka-Simla Portion of the Northern Railways.
2. Niligiri Railway.
3. Siliguri-Darjeeling position of the North-Eastern Railway.

Note 4- No haulage will be charged from P&T for empty run of a postal van beyond the terminal point of a R.M.S. Section.

(Railway Board No. TC/UI/2364/76 dated 22-3-1977).

In the case of Postal vehicles the cost of replacement of which under the existing arrangements is borne by the Department of Posts, an annual rebate amounting to .0164 of the capital cost will be allowed to that Department. The amount of such rebate due for the preceding financial years will be calculated by the Circle postal Accounts Office and duly communicated to the Heads of circles concerned in January each year for recovery from the Railways by deduction from the next bill of haulage charges sent to them for counter-signature. It is also open to a Railway administration to work out the rebate and intimate the amount which should be checked both by the Head of the Circle and Circle postal accounts Office concerned and the latter should ensure that the amount is recovered from the Railways.

The rates of haulage charges prescribed above should be considered to cover charges (1) for the provision of fire extinguishers in mail vans, i.e. complete as well as partially fitted postal vehicles, (ii) for the maintenance and repairs of such mail vans and their existing equipment (including electric equipment's) for electric energy consumed by the electric equipment, viz. electric wax heaters, electric fans, electric lights provided in and outside the doors of Postal vans and partially fitted postal Vehicles.

(Government of India, Railway Department (Railway Board), letter no.39/927/3/S, dated the 5th July, 1940, No. 47/927/5/S, dated the 27h Feb, 1941 and No.40/927/5/5/S dated the 2nd April, 1941 }.

Seat Displacement System from 1-10-2002 to 31-3-2006

Actual second class fare including all charges/ surcharge leviable on passenger will be charged in 133 both the directions as per classification of trains I.e. Passenger /Mail/Express/superfast etc. from originating to termination of mail carriage.

- A rebate of 2% on capital invested by DoP on Postal Vans will be allowed and shall be deducted from the billed amount before raising claims.
- In case of revision of fare, the bills of carriage of postal traffic will be revised from the date of revision.
- Billing will be done on quarterly basis. The basis of billing shall continue to be half yearly census on 21st January and 21st. July each year.
- The billing will be done for the haulage from originating to terminating point (i.e. from the point of origin of mail carriage to the point of termination of mail carriage) and back by originating Railways instead of billing for home Railways portion only.
- Nodal Chief Postmasters General against which these bills will be preferred by Railways have been identified as below:

Sl No	Name of zonal railways	Headquarter	Designated circle
1	Central Railway	Mumbai	Maharashtra
2	Eastern Railway	Kolkata	Bihar
3	East central Railway	Hajipur	Bihar
4	East Coast Railway	Bhubaneswar	Orissa
5	Northern Railway	New Delhi	Haryana
6	N F Railway	Guwahati	Assam
7	North Eastern Railway	Gorakhpur	UP
8	North Central railway	Allahabad	UP
9	North Western Railway	Jaipur	Gujarat
10	Southern Railway	Chennai	Tamilnadu
11	South Central Railway	Secunderabad	Andhra
12	South Eastern Railway	Kolkata	Orissa
13	South east Central railway	Bilaspur	Maharashtra
14	South Western Railway	Hubli	Tamilnadu
15	Western Railway	Mumbai	Gujarat
16	West Central Railway	Jabalpur	Maharashtra

- The revised procedure on SDS will be implemented w.e.f.1-10-2002. In case the bill for the period from 1-10-2002 onward have already been raised under the old procedure and settled by DoP, the difference between the old and revised rates shall be adjusted in the bill /bills in hand.
- The procedure regarding census and charging on mail bags on weighment System would continue.

Berth Displacement System w.e.f.1-4-2006 onward:

1. The billing will be done on monthly basis. Zonal Railways shall raise the bills by the 10th of the following month to which the bills pertain. Billing will be done on actual services provided during the month. Railways shall send advice to debit against the Department of Posts directly to the RBI for affording credit to the Railways and debit to the Department of Posts. In case of any shortcoming in the bills raised by the Railway the same shall be discussed and reconciled in the monthly reconciliation meeting to be held between FA &CAO/T and CPTM of the Zonal Railways and CPMG of the concerned circle. Any amount not due from DoP as mutually agreed in the reconciliation meeting shall be adjusted by the Railways immediately along with the next bill. Railways have made arrangement that operating Department of the concerned Zonal Railways shall provide the details of services actually provided to DoP within 3 months of every 10 days period to traffic account office to facilitate rising of bills without any delay. On the same pattern Divisional Heads of units etc. will provide information to its coordinating circle office about the accommodation provided by Railways within three days of every 10 days period to enable a check of the bills properly.

2. For calculation of charges full coach should be treated as having capacity of 72 berth in case of BG and 64 in case of MG. Further classification of partial vans will be as under

Size of Bogie	BG	MG
Full	72	64
3/4 th (SH + ½)	54	48
Half (SH)	36	32
1/4 th (SQ)	18	16

It has also been seen that half coach payment was not being made for 45 seats (BG) and 32 seats (MG) under Seat Displacement System. Based on the earlier decision of JPO it has been decided that for the period 1-10-2002 to 31-3-2006, the half bogie van be treated as 45 (BG) and 32 (MG) on seat displacement system to settle the cases, if any. **However, cases already settled should not be reopened.**

3. Now there should be four classes of postal vans / partial postal vans for purpose of haulage charges. This implies that DoP has to either have SQ, SH, SH+half or full bogie. The payments will be made under:-

No of seats utilized	Payment to be made for No. of berths
1-18	18(SQ)
19-36	36(SH)
37-54	54(SF + ½)
55-72	72(Full Bogie)

4. Billing will be made on Berth Displacement Method w.e.f. 1-4-2006.

Distance slab	Rates (inclusive of all Charges)
0 to 500	Rs. 0.68 per Km
501 to 1000 KM	Rs.0.43 per KM subject to minimum realization of haulage charges applicable on distance of 500 KM.
1001 and above	Rs. 0.35 per KM subject to minimum realization of haulage charges applicable on

distance of 1000 KMs.

The above rates will be applicable for the period from 1-4-2006 to 31-12-2007. The same shall be reviewed in the 3rd quarter of 2007 and rates to be effective from 1-1-2008 would be notified accordingly. However, if there is upward revision of sleeper /mail/express fare in the aforesaid period, the tariff shall be increased proportionately. 5. Non-use of train space in any trip will not qualify for any reduction /rebate in charges. 6. Billing would be done for both the directions by the originating railways as already notified.

7. A rebate of 2% on capital invested by the Department of Posts will continue to be given.

8. The billing will be on actual service provided and the same principle should be applied to settle disputed case, if any, for the period from 1-10-2002 onward till the introduction of system berth displacement system.

9. There should be monthly meeting with Zonal Railway represented by FA&CAO /T & CPMT and CPMG to sort out the difficulties in operational issues and billing and payment of dues.

10. Under the weightment system the basis of billing may be census figures but in case the actual daily average figure available with DoP is higher by more than 10% of Census figures, the daily average figures available with DoP should be adopted for billing.

(b). Haulage of non-postal Vehicles (Rates applicable from 1-4-1996)

(i). Broad Gauge – 818 paise per kilometer per 4-wheeled vehicle.

(ii). Other Gauges – 1246 paise per kilometer per 4 wheeled vehicle

The above rates are provisional w.e.f. 1.4.1996 and a further adjustment will to be made after a final rate is fixed on the basis of the actual cost of haulage in 1998-1999 which will be known some years later. The relevant records will be properly maintained and preserved to carry out the final adjustments.

(Government of India, Ministry of Railways (Railway Board) No. TC/II/2364/76/Revision dated 10.9.76 and D.G.P&T letter no.11-1//70 (vol.II) dated 9.2.77).

©. Charges for part accommodation in non-postal vehicles will be made at the rates for postal vehicles laid down in item (a) of para 1 above. The proportions applicable to partially fitted vehicle leased on nominal dimensions and for part accommodation provided in non-postal vehicles will be as per para No. 1605 and 1606 of Indian Railways Code for Traffic (Commercial) Department 1993.

The above rates will also apply to the Kalka – Simla, Darjeeling – Himalayan, Pathankot - Jogindernagar, Neral – Matheran and Neelgiri Sections and should be worked out on the principle of inflation as applicable to the general public.

There will be no change in other conditions and facilities afforded for the carriage of Postal Traffic by Rail.

(Authority: GOI, MOR, Railway Board. TC II/2364/94/RFFC dated 7-7-1999.)

Broad gauge	Portion of rate to be charged
Any compartment	
Upto 5'8"	1/6 van
From 5'9" to 8'0"	1/4 van
From 8'1" to 10'2"	1/3 van
From 10'3" to 12'9"	2/5 van
From 12'10" to 16'6"	1/2 van
From 16'7" to 19'10"	2/3 van
From 19'11" to 22'2"	3/4 van
From 23'3" to 25'7"	5/6 van
25'8" to 29'1"	1 van
Meter and other Gauges	
Any compartment	
Upto 4'7"	2/5 van
From 4'8" to 6'8"	1/4 van

Broad gauge	
From 6'9" to 7'1"	1/3 van
From 7'2" to 8'6"	2/5 van
From 3'7" to 1'0"	1/2 van
11'1" to 13'6"	2/3 van
From 13'7" to 14'8"	3/4 van
From 14'9" to 16'2"	5/6 van
From 16'3" to 19'2"	1 van

Note 1 - With effect from 1-4-61, charges for part accommodation provided in New Types of non-postal vehicles should be levied in proportion to the revised increased lengths as shown below. These increased lengths are applicable only in the case of new bogie vehicles, i.e. vehicles having length of not less than 70 ft. in the case of Broad Gauge and 56ft. in the case of Metre gauge.

Broad gauge	Proportion of rate to be charged
Length of New Type of Compartment	
Upto 7'1"	1/6 van
From 7'2" to 10'0"	1/4 van
From 10'1" to 12'9"	1/3 van
From 12'10" to 15'11"	2/5 van
From 16'00" to 20'8"	1/2 van
From 20'9" to 24'10"	2/3 van
From 24'11" to 27'9"	3/4 van
From 27'10" to 32'0"	5/6 van
From 32'1" to 36'4"	1 van
Meter and other Gauges	
upto 7'2"	1/5 van
From 7'3" to 10'5"	1/4 van
From 10'1" to 12'9"	1/3 van
From 11'2" to 13'4"	2/5 van
From 13'5" to 17'3"	1/2 van
From 17'4" to 21'2"	2/3 van

From 21'3" to 23'0"	¾ van
From 23'1" to 25'4"	5/6 van
From 25'5" to 30'1"	1 van

In respect of old bogie vehicle whose lengths are less than 70ft. and 56 ft. respectively, charges should continue to be levied according to sub rule (c) above.

(Railway Board No. TC. II/2364/61 dated 27-12-1961 and DGP &T letter No. 11-2/66-D dated 14- 7-1970).

Note 2 - In calculating haulage charges fraction of paise in the rate per kilometer should not be rounded off. {Govt. of India Railway Department, (Railway Board) letter No. 436T. dated the 25th April, 1938 to the Manager and Engineer-in-Chief, Bhavnagar State Railway, Bhavnagar.)

2. Carriage of Mail Bags and parcels under the weight system-

(i). For regular daily dispatches,18.78 paise per quintal per kilometer subject to a minimum weight for charge for each dispatch as for 10 kilograms., fractions of 10 kilograms being taken as 10 kilograms.

(ii). For occasional dispatches,18.78 paise per quintal per kilometer subject to a minimum weight for charge as for 10 kilograms, fraction of 10 kilograms being taken as 10 kilograms and also, to a minimum payment of Rs.30.00 for each dispatch. Each dispatch is limited to a maximum weight of 2 quintals.

The above rates are provisional w.e.f 1.4.76 and a further adjustment will have to be made after a final rate is fixed on the basis of the actual cost of haulage in 1978-79 which will be known some years later. The relevant records will be properly maintained and preserved to carry out the final adjustments.

(Government of India, Ministry of Railways (Railway Board) No. TC.II/2364/76 Revision dated 10.9.1976 and DGP&T letter No.11-1/70-D(Vol II) dated 9.2.77).

The rates for haulage of Postal and non-Postal vans and charges for carrying mail bags and parcels under the weighment system have been revised w.e.f.1-4-1996 vide Railway Board freight Marketing Circular No. 30 of 2006, Memo No. TC-II/2364/2002/1 dated 30-6-2006. The 137 revised rates are as under :-

1. Carriage of Mail bags and parcels under the Weighment system:-

(i) For regular daily dispatches the charges will be made @19.71 paise per quintal per Kilometer subject to a minimum weight for charge for each dispatch as for 10 kilometers, fraction of 10 kilograms being taken as 10 kilograms.

(ii) For occasional dispatches the charges will be made @19.71 paise per quintal per Kilometer subject to a minimum weight for charge as 10 kilograms and also to a minimum payment of Rs.30.00 for each dispatch. Each dispatch is limited to a maximum weight of 2 quintals.

2. From the same date i.e. 1-4-1996 the rates for postal specials will be as under:-

BROAD GAUGE: - Rs.214.58 per train kilometre subject to a minimum charge of Rs.13070/- per special train.

METER GAUGE: - Rs.247.31 per train kilometer subject to a minimum charge of Rs.14332.86 per special train. The above rates will be applied irrespective of the number of postal vehicles used, but will be subject to a maximum of 10 bogies.

3. Charges for part accommodation in non-postal vehicles will be made at the rates for postal vehicles laid down at item (a) of para 1 above. The proportion applicable to partially fitted vehicles based on nominal dimension and for part accommodation provided in non-postal vans will be as per para nos. 1605 & 1606 of Indian Railways Code for Traffic (commercial) Department, 1993.

4..The above rates will also apply to the Kalka – Shimla, Darjeeling Himalayan, Pathankot – Joginder Nagar, Neral – Matheran and Nilgiris sections and should be worked out on the principle of inflation as applicable to the general public.

5. The above rate will be applicable for the period from 1-4-1996 to 30-9-2002 as Seat Displacement method of charging of postal traffic carried in Postal/non-postal vans has been introduced with effect from 1-10-2002.

6. There will be no change in the other conditions and facilities afforded for carriage.

2A. Free Carriage of articles on postal service in the mail vans – T : Carriages in the mail vans of articles on postal service (e.g. forms, stationery, small parcels of stores) labelled as such and properly franked but not registered as parcels in a Post Office will be permitted without a charge.

N.B. The above amendment takes effect from the 1st October 1939.

Special trains – The rates for special trains are as follows:-

(i). Broad Gauge – Rs. 169.00 per train per kilometer subject to a minimum charge of Rs.10291.00 per special train.

(ii). Meter Gauge – Rs. 185.00 per train per kilometer subject to a minimum charge of Rs.10685.00 per special train.

The above rates will apply irrespective of the number of postal vehicles used, but will be subject to maximum number of 10 bogies.

Rates of charges by ferry steamers- Where river steamers are employed by a Railway a ferry in 138 combination with its train service the Post Office is entitled to the use of the vessels but charges are payable at the rates detailed below:-

(a). Where the distance traversed by Railway ferry steamers is 10 miles and less, the ferry charges will be at the same mileage rate as on the railway in continuation of which the ferry service is maintained, subject to a minimum charge of annas 14 per trip across the river.

(Government of India, Railway Department (Railway Board) letter No.2262-TC, dated the 31st Jan, 1941)

(b). Where the ferry service is over 10 miles and reserved sorting accommodation is not required or provided on board the charge should be separately calculated at the rate 11/2 paise per maund per mile. If reserved accommodation is required the rate of charge will be the same as for a whole carriage.

Rates of interest charges on the capital cost of mail vans. The rates of interest payable by the Postal Department on the capital cost of mail vans have varied from time to time as detailed below:

Period	Percent per annum
From 1 st July 1898 to the 31 st march 1918	4
From 1 st April 1918 to 31 st march 1920	5 ½
From 1 st April 1920 to 30 th June 1922	6 ½
From 1 st July 1922 to 31 st October 1922	6
From 1 st November 1922 to 31 st march 1937	5 ½
From 1 st April 1937 to 31 st march 1938	3
From 1 st April 1938 to 31 st march 1946	3 ¼
From 1 st April 1946 to 31 st march 1950	3
From 1 st April 1950 to 31 st march 1952	3 ½
From 1 st April 1952 to 31 st march 1953	3 ½
From 1 st April 1953 to 31 st march 1957	3 ¾
From 1 st April 1957 to 31 st march 1959	4
From 1 st April 1959 to 31 st march 1960	3 ¾

Note: The rate of interest to be adopted in the case of a mail van is the rate in force on the date on which the construction of the van was completed.

Construction of mail vans: The mail vans are constructed by the Railway Administrations concerned on the requisition of the post office for which charges are levied as follows, so long as they remain

in the exclusive use of the Post Office and have not been formally surrendered by it:

(i). If to meet the requisition of the Post Office, it is necessary for the Railway administration to construct new vehicles, the Post Office pays the entire capital cost in the case of complete vehicles and in the case of the remaining vehicles, interest charges on the capital cost of the 139 postal portion.

(ii). If the requisition of the Post Office is met by the conversion of existing vehicles the Post Office pays the cost of alteration plus interest on the capital cost of the complete vehicles or parts of vehicles.

When the Post Office formally surrenders vehicles of which it has paid the capital cost, the Railway Administration refunds to the Post Office the amount thus paid less the cost of any special fittings that are of no value to the Railway and also less the cost of converting the vehicles for general traffic purposes. In all other cases the Post Office defrays the cost of converting or reconverting the vehicles or the Postal portion of the vehicles so as to render them serviceable for general traffic purpose, together with the cost of transporting such vehicles in a truck (on account of difference in gauge) from one place to another either for carrying out alterations or for use at the place other than one at which alterations are carried out.

(F.A (communications), endorsement No. Mails 59/39-Coll. 3 dated the 9th May, 1941).

Note:1 – (i) For the purposes of levying interest charges, the capital cost of all postal vans should include indirect charges but exclude profit percentages i.e. include supervision and interest on buildings and plant and depreciation of plant and maintenance of buildings and plant. Stores should be charged at book value plus 10 percent for supervision etc.

(ii). The capital cost of present portion of non-postal vehicles should be calculated in the manner as indicated in the example given below:-

EXAMPLE

Method for calculating the capital cost of the postal portions of non-postal vehicles Statement showing the capital cost of postal portion in I Bogie III and $\frac{3}{4}$ Mail van to be built on 1937-38 programme on which interest will be chargeable to the Department of Posts.

	Labour and power	Finished stores	Raw and Misc. Stores	Total
Net cost of IBT and $\frac{3}{4}$ mail van excluding electric and other fittings for the sole use of the Department of posts	9538	4217	11819	25574
Add supervision charges at 10% on stores		490		490
	9538	4707	11819	26064
Add supervision charges at 10% on stores		471	1182	1653
	9538	5178	13001	27717
18% on finished stores		932		932
25% on labour, raw and Misc Stores	2385		3250	5635
Total	11923	6110	16251	34284
Floor Area of the whole carriage, 433 Sq. ft. Floor Area of the Postal Compartment 122 Sq. ft. A- Proportionate cost of the postal portion				
$34284 \times \frac{122}{433} = \text{Rs.}9660$				
B-Cost of providing electric and other fittings for the sole use of the DOP	111	476	113	700
Add 10% on store		48	11	59
	111	524	124	759
Add 18% on finished stores		94		94
Add 25% on Labour and other stores	28		31	59
	139	618	155	912

Total cost of the Postal Portion of the Carriage on which interest will be paid by the Department of Posts.....Rs. 9,660 plus Rs. 912 - Rs. 10,572.

(iii). For the purpose of recovering interest charges from the Postal Department on the capital cost of postal portions of partially fitted postal vehicles, the capital cost of electric plant including electric battery, dynamos, switch gear and wiring should be divided between the Postal and Railway Departments in the proportion that the connection load in the Postal portion bears to the total connected load of the vehicle.

(Govt. of India Railway Department (Railway Board) No. 40/927/S dated the 29th October, 1940, copy received with DGP&T endorsement No. Mails 223/38, dated the 15th November, 1940).

N.B. ‘ Postal portions of non-postal vehicles ‘ and ‘non-postal vehicles’ denote partially fitted postal vehicles e.g.3/4,1/2,1/4 etc. postal vans built at the cost of Railway on which interest charges are payable by the Department of Posts.

Note 2- The Railway are entitled to interest at the ruling rate of dividend on the Capital Outlay on mail vans during the period of construction which is allowed by calculating the interest for the exact period of construction. For works for which construction period covers one or more full financial years, the interest charges for those years should be calculated on the mean capital for those years. The interest for broken periods, both during the year of commencement and year on completion, should be charged for the exact periods, the basis of reckoning being monthly mean capital. The orders take effect from 1.4.1967.

When the charges is levied on outlay on the vans, the capital cost of which is passed on to the Department of Posts the interest charge should be taken as part of the cost of the van and adjusted under the head ‘ Works Expenditure subordinate to the head ‘555-Railway account of interest Mail service Vans’’. If, however, the vans remain

the property of the Railway the charge on account of interest during the period of construction is accepted as interest on Railway vans under “Head 355-B-3”

Note 3- (i) when a postal vehicle is replaced entirely, the cost of the new vehicles

(ii). In the case of Mail Vans rebuilt with old reconditioned under frames, etc. the interest charges on the second-hand under-frames and bogie truck should be calculated at the rate of interest which was in force at the time the under-frames were constructed and the interest on cost of new bodies should be charged at the current, rate of interest.

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N.B. ‘ Postal Vehicles’ and “Mail Vans” denote both complete postal vans and partially fitted postal vehicles constructed at the cost of the Railways.

7. Responsibility for maintenance of mail vans- The Post Office notifies to the Railway Administration the trains on which postal accommodation is to be supplied as well as the class of accommodation needed; and it is then incumbent on the Railway Administration to inform the Post Office of the number of vehicles required to meet the Postal requisition and to provide and maintain a sufficient number of vehicles accordingly.

8. Method of payment of haulage charges- The payments on account of haulage are made half yearly, the postal accommodation paid for being adjusted for 6 months on the basis of actual space allotted to the post Office on the 21st July and 21st Jan on each financial year (or on such other dates as may be mutually agreed upon) and on the assumption that the actual service inclusive of mileage, rendered by the Railways on these dates is constant throughout the six months. Apart from temporary additional accommodation required for the periods not exceeding two months which must be requisitioned for as such and paid for separately, if the mileage run on the requisition of the Post Office by Postal vans or other vehicles specially fitted for

Post Office work, so that they cannot be conveniently used for ordinary traffic, is in any half year, greater in one direction than the other and if the difference is considerable, the haulage charge is calculated not on the actual distance run but on double the highest run in one direction as denoted by a record which the Railway is required to keep for the purpose.

(2). The bills for the services rendered to the Post Office by the Railways are made in accordance with the procedure laid down above, submitted for acceptance in the months of August and February, and finally adjusted in the accounts of those months. In the case of any disputed bills adjustment may be made of the amount about which there is no dispute, the balance being adjusted after settlement of the points in dispute. 9. Method of payment of charges for weighment system and extra train dispatches- Like payments on account of haulage, the payment for regular weighment system dispatches are made half-yearly, the weight paid for being calculated on the weight of the bags carried on the 22nd July and 21st January of each financial year (or such other dates as may be mutually agreed upon). The payments for occasional dispatches are made according to the weight of each dispatch and those for temporary extra train accommodation on the basis of requisitions issued and are made quarterly on presentation of bills by the Railway Administration concerned. .

10. Payment of interest charges – Interest charges on the capital cost of mail vans are also paid half-yearly. The half years are reckoned as follows:-

1st half year-from 1st March to 31st August.

2nd half year-from 1st September to 28/29th February.

11. Rebate for service not rendered – When mails cannot be conveyed by railways for periods exceeding 14 consecutive days due to interruptions caused by breaches of accidents or any other cause, a rebate on a pro-rata basis is allowed to the Department of Posts from

the total amount payable by the department to the Railways on the basis of the service rendered by the latter on the statistical day, subject to the conditions:-

(a). that no rebate will be allowable except in cases where through communication is broken and the mails cannot be carried through, for period of more than 14 consecutive days;

(b). that in cases where lines are breached and re-opened for traffic in sections rebate will allowable only for those sections which are interrupted for more than 14 consecutive days;

©. That for the purpose of calculating the rebate the amount shall be based on the mileage 142 between the points on either side of the interruption upto which the railway is carrying passengers and other coaching traffic. Except in cases where the postal authorities and the Railway Administration concerned agree that it would be preferable to carry the mails only upto some point a greater distance from the interruption, in which case the mileage shall be calculated from that point;

(d). that if the period for which a rebate is to be allowed falls over two half year (e.g.) from 20th September to 5th October the calculation as to the weight of bags or space reserved for the Department of posts will be made on the basis of the last previous statistical day or on such other days as may be mutually agreed upon;

(e).that when mails are not carried on the statistical day on account of breaches, etc., the service to be paid for during the succeeding half year shall be based on the actual space allotted or weight carried on the day the service is resumed, or on such other days as may be mutually agreed upon;

(f).that the Department of posts will not ask the Railways to bear any portion of the cost incurred in transporting mails by other means when the usual railway service cannot be utilized., and

(g). that when mails have to be diverted to an alternative longer route due to breaches, etc. the department of Posts shall pay according to the

actual longer distance over which the mails are carried, when such diversion extent over a period in excess of 14 consecutive days.

F. No: 07-02/2021-D
Government of India
Ministry of Communications
Department of Posts
Mail Business (Development and Operations) Division
Dak Bhawan, Sansad Marg, New Delhi 110001

Dated:03.09.2021

The CPMG
Gujarat Circle
Ahmedabad-380001

Subject: Payment of haulage charges to Indian Railways.

Kindly refer to Circle's letter no Mails/16-1/HC/WR/19-20 dated 24.08.2021 on the subject cited above.

2. In this regard, reference is invited to this office letter no.03-01/2012-D Vol. II dated 12.07.2021 vide which haulage rates for the FY 2019-20 and 2020-21 were conveyed.
3. Revision of haulage rates for 2021-22 is under process and rates for this financial year are yet to be finalized. Pending the approval of the revised rates for Haulage Charges for 2021-22, it is conveyed that the haulage bills for 2021-22 may be sanctioned at the approved rates for the year 2020-21.
- 3.1. Circles are requested to make the payment to the Zonal Railways concerned accordingly.
4. Approved rates for 2020-21 are reiterated below:


Distance Slabs	2020-21
0 - 500 kms	Rs. 0.99 per berth per Km.
501 - 1000 kms	Rs. 0.63 per berth per Km subject to minimum realization of haulage charges applicable on distance of 500 Km subject to minimum of Rs.495/-
1001 km & above	Rs. 0.52 per berth per Km subject to minimum realization of haulage charges applicable on distance of 1000 Kms subject to minimum of Rs.630/-

{Point to point charges to be rounded off to the next multiple of five}

5. Other terms and condition mentioned in this Directorate letter No. 3 -1/2006 - D dated 15.01.2007 for billing and payment of haulage charges will remain unchanged.
6. In case of any increase in the approved haulage charges for the year 2021-22, the difference shall be adjusted in subsequent payment made to Railways.

7. As regards method of payment of haulage charges and rebate, this office letter no. 3-01/2006-D dated 15.01.2007 is enclosed for reference. It is requested to please ensure that the payment of haulage bills is to be made to Zonal Railways on actual service provided during the month as per Para 1 of the enclosure.

8. Circles may please keep a record of dates and extent of the accommodation provided by the Railways and verify the bills received w.r.t. their records before making payment so that cases of excess payment may not arise.


(Dr. Gaurav Kumar Saini)
ADG (Mail Operations)

Copy for information & necessary action to:

1. Chief Post Masters General of other Circles
2. ED (Freight Marketing), Railway Board, Rail Bhawan, New Delhi 110001
3. CGM (Parcel Directorate)/ Director RAKNPA, Ghaziabad.

Office of the **Director General**
C.A. **CHIEF**
Delhi-110 001

GOVERNMENT OF INDIA
MINISTRY OF COMMUNICATIONS AND IT
DEPARTMENT OF POSTS
DAK BHAWAN, NEW DELHI-110001
(MAILS DIVISION)

6/12
51 65 77


No: 3-01/2006-D

Dated: 15-1-2007

Subject:- Payment of Haulage charges . Adoption of berth displacement system instead of seat displacement system and change in the method of payment of haulage charges.

Go
File

An inter-ministerial committee was constituted vide Railway Board Memo No TC-IV/2364/2-006 dated 24-8-2006 and DOP Memo No 30-23/2002-D dated 23-8-2006 to examine all the issues relating to haulage charges and recovery mechanism of outstanding dues. Based on the minutes of the committee, Postal Board approved the recommendations of the Committee and it has been decided that :-

1) The billing will be done on monthly basis. Zonal Railway shall raise the bills by the 10th of the following month to which the bills pertain. Billing will be done on actual services provided during the month. Railways shall send advice to debit against the Department of Post directly to the RBI for affording credit to the Railways and debit to Department of Posts. In case of any shortcoming in the bills raised by the Railway the same shall be discussed and reconciled in the monthly reconciliation meeting to be held between FA&CAO/T & CPTM of the Zonal Railway and CPMG of the concerned circle. Any amount not due from DOP as mutually agreed in the reconciliation meeting shall be adjusted by the Railways immediately along with next bill. Railways have made arrangement that operating Department of the concerned zonal Railway shall provide the details of services actually provided to DOP within 3 days of every 10 days period to traffic account office to facilitate raising of bill without any delay. On the same pattern Divisional Heads of units etc will provide information to its coordinating Circle office about the accommodation provided by Railways within 3 days of every 10 days period to enable a check of the bills properly.

2) For calculation of charges full coach should be treated as having capacity of 72 berth in case of BG and 64 in case of MG. Further classification of partial vans will be as under:-

Size of Bogie	BG	MG
Full	72	64
3/4* (SH+1/2)	54	48
Half (SH)	36	32
1/4* (SQ)	18	16

It has also been seen that half coach payment was not being made for 45 seats (BG) and 32 seats (MG) under seat displacement system. Based on the earlier decision of JPO it has been decided that for the period 1-X-2002 to 31-3-2006, the half bogie van

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be treated as 45 (BG) and 32(MG) on seat displacement system to settle the cases. However, cases already settled should not be reopened.

3. Billing will be done on Berth Displacement Method w.e.f. 1-4-2006

Distance slab	Rates (inclusive all charges)
0 to 500 kms	Rs. 0.68 per km
500-1000 kms	Rs. 0.43, per km subject to minimum realization of haulage charges applicable on distance of 500 kms
1001 and above	Rs. 0.35 per km subject to minimum realization of haulage charges applicable on distance of 500 kms

The above rates will be applicable for the period from 1-04-2006 to 31-12-2007. The same shall be reviewed in the 3rd quarter of 2007 and rates to be effective from 1-1-2008 would be notified accordingly. However, if there is upward revision of sleeper/mail/express fare in the aforesaid period, the tariff shall be increased proportionately.

4. The issue of empty run of non postal van has also been examined. As Coaches are being kept in locked condition or kept reserved till the station from which mail is loaded by the Railways (in case it has not been loaded at the originating station of the train), so billing and payment should be done from the originating station of the train. However, in a situation where accommodation is vacated / released at a station short of the destination station of the train and mail is unloaded from the train, **billing and payment will be done from the originating station of the train to the station at which the mail is unloaded.** In case of full postal van billing and payment would be done for entire distance of postal van travel i.e. from the point of attachment to point of detachment of such postal van.
5. Non use of train space in any trip will not qualify for any reduction/rebate in charges.
6. Billing would be done for both the directions by the originating railways as already notified.
7. A rebate of 2% on capital invested by the Department of Posts will be continue to be given on postal vans.
8. The billing will be on the actual service provided and the same principle should be applied to settle disputed case, if any, for the period from 1-X-2002 onward till the introduction of system of berth displacement system.
9. There should be monthly meeting with zonal Railway represented by FA&CAQ/T &CPMT and CPMT to sort out the difficulties in operational issues and billing and payment of dues.
10. The issue of mail bags under weightment system has also examined. Currently billing is being done on the basis of Half yearly census conducted on 21st January and 21st July every year. It is now decided that basis of billing may continue to be census figures.



However, in case the actual daily average figure of mail bags carried during the month of January and July (which are available with DOP) is higher by more than 10% of the census figures, the daily average figures available with DOP should be adopted for billing, otherwise census figure should be the basis for billing.

All the CPMsG of coordinating circles are requested to settle all the disputed cases based on the above instructions. However it is once again clarified that closed cases need not be opened. They will also make necessary budgetary provision requirement for the purpose for 2006-07 as well as for 2007-08.

Kindly acknowledge the receipt.


(Faiz-Ul-Rehman)
DDG(MM&TS)

Copy to :-

- 1) Pt. Chief PMG/Chief PMG Andhra, Assam, Bihar, Gujarat, Haryana, Maharashtra, Orissa, Tamil Nadu and UP Circle for necessary action
- 2) All Pt. Chief PMsG/Chief PMsG/Regional PMsG for information
- 3) Director Postal Staff College, Ghaziabad
- 4) Directors Postal Training Centres
- 5) DDG(PAF) for incorporating in FHB part B, the type of mail vans as well as rates of haulage charges under berth displacement system.
- 6) Shri S.R. Thakur advisor Railway Board with reference to discussions on 10th January, 07. It was clarified by him that no arrears prior to the period of seat displacement method shall be claimed by Railways.
- 7) Shri Nareesh Salecha Executive Director (F) Railway Board w.r.t. his No 2003/F(C)/Misc./Postal Traffic dated 28-12-2006
- 8) All Service Unions
- 9) Guard file

F. No: 3-1/2012-D Vol.II
Government of India
Ministry of Communications
Department of Posts
Mail Business (Development & Operations) Division
Dak Bhawan, New Delhi- 110 001

Dated: 12.07.2021

To

The Chief Postmasters General
Andhra Pradesh / Assam / Bihar / Chhattisgarh / Gujarat / Haryana / Odisha / Maharashtra /
Madhya Pradesh / Tamil Nadu/ Uttar Pradesh

Subject: Rates of Haulage Charges for the year 2019-20 and 2020-21

Reference is invited to this Directorate memo of even No. dated 03.12.2019 vide which it was advised to make the payment (including arrears, if any) to the Zonal Railways for the year 2019-20 according to the prevailing haulage charges for the financial year 2018-19.

2. The revised rates of Haulage charges applicable for the year 2019-20 and 2020-21 are as under:

Distance Slabs	2019-20	2020-21
0 - 500 kms	Rs. 0.96 per berth per Km.	Rs. 0.99 per berth per Km.
501 - 1000 kms	Rs. 0.61 per berth per Km subject to minimum realization of haulage charges applicable on distance of 500 Km subject to minimum of Rs. 480/-	Rs. 0.63 per berth per Km subject to minimum realization of haulage charges applicable on distance of 500 Km subject to minimum of Rs. 495/-
1001 km and above	Rs. 0.50 per berth per Km subject to minimum realization of haulage charges applicable on distance of 1000 Kms subject to minimum of Rs.610/-	Rs. 0.52 per berth per Km subject to minimum realization of haulage charges applicable on distance of 1000 Kms subject to minimum of Rs.630/-

Point to point charges to be rounded off to the next multiple of five.

3. Other terms and condition mentioned in this Directorate letter No 3-1/2006-D dated 15.01.2007 for billing and payment of haulage charges will remain unchanged.

4. Circles may settle the haulage charges bills for the years 2019-20 & 2020-21 as per the revised rates mentioned at Para 2 above.

This issues with the approval of Secretary (Posts).



(Vickey Kumar)
Director (MO)

Copy for information to:-

1. Chief Post Masters General of other circles.
2. ED (Freight Marketing), Railway Board, Rail Bhawan, New Delhi - 110001
3. CGM (Parcel Directorate) / Director, RAKNPA, Ghaziabad

F. No: 3-1/2012-D
 Government of India
 Ministry of Communications
 Department of Posts
 Mail Business (Development & Operations) Division
 Dak Bhawan, New Delhi- 110 001

Dated: 12.12.2020

To
 The CPMG
 Tamil Nadu Circle
 Chennai 600002

Subject: Payment of haulage charges to Indian Railways.

Kindly refer to Circle's letter no. ML/23-3/2019-20 dated 02.12.2020 on the subject cited above:

2. In this regard, reference is invited to this office letter of even no. dated 03.12.2019 vide which Payment Circles were advised to make payment of haulage charges to the Railways for 2019-20 at the rates for the year 2018-19 pending the approval of the revised rates for Haulage Charges for 2019-20.
3. Revision of haulage rates for 2019-20 is under process and rates for 2020-21 are yet to be finalized. Payment of haulage bills may therefore be made to the Zonal Railways for 2020-21 also at the rates approved for 2018-19 till further orders.
4. Approved rates for 2018-19 are reiterated below:

Distance Slabs	2018-19
0 - 500 kms	Rs. 0.95 per berth per Km
501 - 1000 kms	Rs. 0.61 per berth per Km subject to minimum realization of haulage charges applicable on distance of 500 KM subject to a minimum of Rs.475/-
1001 km and above	Rs. 0.50 per berth per Km subject to minimum realization of haulage charges applicable on distance of 1000 Kms subject to a minimum of Rs.610/-

5. In case of any increase in the approved haulage charges for the year 2019-20 & 2020-21, the difference shall be adjusted in subsequent payment made to Railways.
6. As regards method of payment of haulage charges and rebate, this office letter no. 3-01/2006-D dated 15.01.2007 is enclosed for reference. It is requested to please ensure that the payment of haulage bills is to be made to Zonal Railways on actual service provided during the month as per Para 1 of the enclosure.

7. Circles may please keep a record of dates and extent of the accommodation provided by the Railways and verify the bills received w.r.t. their records before making payment so that cases of excess payment may not arise.

Encl:A/a


(Vicky Kumar)
Director(MO)

Copy for information & necessary action to: CPMG Assam / Bihar / Chhattisgarh / Gujarat / Haryana / Madhya Pradesh / Odisha / Maharashtra / Telangana / Uttar Pradesh Circles.

Appendix-4

List of Forms referred in Rules and Appendices of this volume

On computerisation of various operative and accounting functions, the majority of the forms have been created in the system and used accordingly wherever applicable. The forms herein mentioned be used without leaving any of the requirements for which the forms have been codified relevant to checks and balances.

Form No.	Description of the form.
ACG 2	Treasurer's cash Book
ACG 6b	Schedule of Postal Life Insurance and RPLI-receipt
ACG 6c	Schedule of payments to Head Records clerks of railway Mail service
ACG 6d	Schedule of Postal Life Insurance and RPLI-Payments
ACG 6f	Schedule of bills paid
ACG 6g	Schedule of remittance received from other HPOs
ACG 6h	Schedule of remittances made to other Head Offices
ACG 22(a)	Branch office Daily Accounts
ACG 27	Register of Refunds
ACG 28	Register of cheques Received and cleared.
ACG 31	list of contents of Account Bundle
ACG 33	Cash Abstract of the Railway mail service

ACG	34	Remittance memo
ACG	35	cash book of the Railway mail service
ACG	36	Cash Account of the RMS
ACG	39	Requisition for postage stamps
ACG	40	Register of Miscellaneous sums received and disposed of in the railway mail Service Offices
ACG	44	Letter/Registered parcel Postage Account
ACG	45	Deposit Account
ACG	46	Memorandum to accompany unregistered packets. The postage on which is being paid for in cash instead of stamps
ACG	53	Register of Receipt/Cheque Book
ACG	67	Money receipt (computerised only)
ACG	69	Register of lands and buildings RMS
ACG	85	Register showing details of stamp Balance
ACG	87	Statement /Register of Railway Bills
ACG	90	Schedule of customs duty and other charges realized in cash
ACG	103	Claims for provisional pension
ACG	53	Consolidated schedule
DG (PA)	99 (j)	Pension Payment Orders
DG (PA)	99(k)	Pension Payment Orders
DG	99 (C)	Pension Payment Orders

(PA)		
DG		
(PA)	99(m)	Pension Payment Orders
		Bill claiming charges on account of posting of
MS	98	Registered Newspapers without pre-payment
		postage
Pension	2	Register of PPOs in respect of pensioners
Pension	4	schedule of pension payments
Pension	5	Forms of pension Bills
Pension	6	certificate of payment to be attached to daily
		accounts as voucher
