

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 branch contained in the initial Account code and the compilation of the Treasury Rules issued by the Central Government 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 which should be followed by all officers dealing with the disbursing offices of the post office and Railway Mail Service Branches of the Department.

Definition

2. For definitions, see chapter 1 of the Financial Handbook, Volume I and the Posts and Telegraph Manual, Vol. V.

CHAPTER II -- SUPPLY OF STAMPS

Introductory	3
Post offices	4
Supply of stamps from Stamp Depot	6
Railway Mail Service Offices	11
International Reply-Coupons	12

Introductory

3. Rules for supply and distribution of stamps of all descriptions (including Postage stamps) laid down by the Government are printed as Appendix 2 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 and saving certificates 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 Posts and Telegraphs manual, Volume VIII.

5. Head Post Offices will obtain their supply of stamps , not exceeding their respective authorized maximum stamp balances,from Central Stamp Depots (CSD). Head Post Offices will obtain their requirement of revenue stamps from Treasuries on payment of cash. Payments into Treasury for purchase of stamp should be accompanied by a requisition 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.

Supply of stamps from Stamp Depot

- 6(a) The Head Post Offices within the jurisdiction of Stamps Depot obtain their supplies of Postage Stamps, Postal Stationery, CRF Stamps and other type of Stamps, creditable to Postal Revenues from the circle stamp depots wherever these exists.
- (b) On receipt of stamps and the Postal Stationery from the Circle Stamp Depot, the Head Postmaster or any other person authorised in this behalf shall check and verify the articles received, with reference to the invoice, accompanying the package without any delay and return one copy of invoice, duly acknowledged to the officer-in-charge of the Stamp 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 Circle Stamp Depots shall, be entered in the column headed as "Receipt from the stamp depots" in the Treasurer's Cash Book, the

Head Office summary and the Head Office Cash Book. The face value of each type of stamps, stationary and savings certificates received during the month, should be shown separately on the receipt side of the cash account, Head office Cash Book and the Head Office Summary.

- (d) A consolidated Schedule of stamps in the form given below shall be prepared in triplicate by the Postmaster. Two copies of the schedule duly agreed with the amount shown on the receipt side of the cash Account for the month shall be forwarded to the circle postal accounts office with the monthly Cash Account.
- (e) Unserviceable, obsolete stocks of stamps and stationery shall be exchanged for serviceable ones of the same kind from the Circle stamps Depot. The surplus stocks of stamps and stationery shall be returned by the post offices to the Circle Stamp 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 Hand book.

Form of consolidated schedule of Postage stamps/service stamps etc. drawn by the Post Office at ----- from the Circle Stamp Depot at ----- during the month of -----

Post office -----

Value of

Sl. No.	Date of receipt of Stamps	No. and date of invoice with which Received	Postage stamps & stationery	Service stamps	CRF Stamps	Total
---------	---------------------------	---	-----------------------------	----------------	------------	-------

Signature of Postmaster

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:-

- 1 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 Postal Accounts Office of the Post Office by the press.
- 2 At the receiving office the packets containing the stamps will be opened in presence of the Postmaster or the concerned group officer.
- 3 The value of stamps will be credited under stamps received from Circle Stamp Depot (supported by a copy of invoice) on the same day and the stamp balance raised by an equal amount. In the Postal Accounts Office the credit will be classified to 1201-Postal Receipts 101- Sale of Postage stamps 04(1) Sale of stamps.
- 4 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.

- 5 On the day of issue and subsequent days, these stamps should be supplied to the philatelic bureau of the Post office against the permanent advance sanctioned.
- 6 When such stamps are supplied to other offices, both head and sub, the value of such stamps should be shown as remittance to the offices concerned in the accounts. In such cases the detailed procedure laid down in Rules 150 to 152 of FHB. Vol. I may be followed after the stamps have been brought to account as per procedure laid down in para 193) above.
 - (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 and Telegraphs Manual, Volume VI, and must satisfy themselves, from time to time, that the balances held by the different officials 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. The balances actually held in stamps in sub and branch offices and in the head office itself at the close of a month should be shown by the Head Postmasters in the Cash Balance Reports submitted by them to the Postal Accounts Office with the monthly cash accounts.
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.
 - (b) When damaged, useless or obsolete postage stamps or stationery are held by a Postmaster, the orders of the competent authority should be applied for to write off their value in the accounts. In every case, a copy of the order sanctioning this procedure should be communicated direct to the Postal Accounts Office with a copy of CSD and the postage stamps or stationery to which the order relates should be submitted to it by the Postmaster in support of the charge in the Schedule of Unclassified payments.

Railway Mail Service offices

11. When stamps are advanced to a mail office of the Railway Mail Service, Sub- Record officer or Head Record officer having Mail Office under him should be required to grant a receipt countersigned by the Superintendent, Railway Mail Service for the value of the stamps supplied to him. The stamps advanced to Railway Mail Service officials will be shown in the accounts of the Post Office as part of its stamp balance. 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. When further supplies of stamps are required they may be purchased from any Post Office out of the money realised from the sale of stamps advanced by the Post Office.

International Reply-Coupons

- 12 (a) By arrangements made with the International Bureau at Berne, Post Offices in India are authorised to hold stock of International Reply-coupons for sale to the public and to exchange them for Indian Postage Stamps.
 - (b) Every Head Post Office, where there is a demand for reply-coupons, will be supplied by the General Manager (Postal Accounts & Finance), Kolkata with a stock of reply-coupons for sale to the public both at the Head office itself and at Sub and Branch offices in account with the Head

Office. The coupons will be received from the Director of Accounts, accompanied by an invoice (in duplicate).

(c) On receipt of reply-coupons from the General manager (Postal Accounts & Finance), Kolkata, they must be carefully counted and the number compared with the entry in the invoice by the Postmaster himself, who should see that the number advised is received. The invoice should then be receipted by the Postmaster and stamped with the date-stamp. The original or upper part of the invoice should be cut off and returned by first post to the General Manager (Postal Accounts & Finance), the duplicate being filed.

(d) Any discrepancy between the number of coupons received and the number invoiced should be reported at once to the General Manager (Postal Accounts & Finance), and a note should also be made on the invoice with which the coupons were received. If no such report is made to the General Manager (Postal Accounts & Finance), at the time of receipt of the coupons, the Postmaster will be held responsible for the value of any coupons that may subsequently be found short.

(e) The value, at prescribed rate each of the number of coupons received should be shown in the accounts as an unclassified receipt, the number and date of the invoice being quoted in the schedule of Unclassified Receipts.

(f) Before a reply coupon is handed to the purchaser, it must be stamped with the date-stamp in the circular space provided for the stamp of the office of origin.

(g) Rules regarding the exchange of reply coupons are laid down in Rule 79.

(h) The receipt, sale and balance of coupons in a post office will be shown in a plus and minus memo. at the foot of the cash balance report in the manner prescribed in clause (c) of Rule 55.

Note- When reply coupons become spoiled either through the carelessness of Postal officials or through circumstances beyond control, the spoiled coupons should be sent for destruction to the General Manager (Postal Accounts & Finance) Kolkata, who will either cause the full value (at prescribed rate each) of such coupons to be written off in the accounts of the Post office concerned, or will issue, to that office an equal number of fresh coupons to replace the spoiled ones. When the value is written off, the amount should be charged in the accounts of the Post office concerned as an unclassified payment.

CHAPTR III –RVENUE RECEIPTS

Postage revenue	13
Postage collections	14
Deposit for bearing letters	
Prepayment of postage in cash on inland unregistered packets	15
Pre-payment of Postage and Registration fee in cash on Inland Ordinary	
Registered articles of letter mail	. 16 &17
Posting of registered Newspaper without prepayment of postage	18
Unpaid postage	19
Postal Receipts	20
Commission on Money orders	21
Contribution from private individuals etc.	22
Fees for window delivery tickets and for post boxes and bags rented	23
Commission on Indian Postal orders Commission for various services	24
Receipts of other Departments	25
Customs Duty	26
Customs Duty on Foreign parcel and Articles of letter Mail	27
Prepayment of Customs Duty and other Charges on outward parcels	28
Premia of LIC	29

Postage revenue

13. As described in Rule 82 of the Financial handbook Volume I, a very large proportion of the revenue of the Department of posts is realized through the sale of stamps.

Postage collections

Deposit for bearing letters

14. Planters and others living at a distance from post office, regiments, officials and mercantile firms, may open deposit accounts at post offices, for postage due on unpaid articles received to their addresses, under the conditions laid down in the post office Guide. In such cases, the window delivery clerk should sign the deposit account daily in acknowledgement of the total postage due on the articles in question.

Note 1: The total amount held on account of advances deposited by planters and others to pay postage under the rules should be shown each day under the head "C" in the head office summary. The delivery clerk should keep a separate memorandum showing the balance at credit of each depositor.

Note2: In sub offices, the balance of such deposits should be shown daily in the column for remarks in the sub-office account.

Pre-payment of postage in cash on inland unregistered packets

15. Postage on inland unregistered packets posted by firms and individuals who have a very large number of inland unregistered packets to post, is in some cases at the option of the sender realised in cash by Post Offices specially authorized by the heads of circles, vide Rule 75 of the posts and Telegraphs Manual Volume VIII. In such cases, the sender of the packets is required to present a specimen packet with a memorandum in Form A.C.G.46, the particulars in Part "A" thereof being filled in and signed by him, to the Assistant Postmaster, Sorting Department, who after satisfying himself as to the weight and rate of postage due on a single packet would calculate the total postage to be realised on all the packets fill in and sign the first certificate in

part "B" of the memorandum and ask the sender to present the memorandum to the Treasurer and pay to the latter the total amount of Postage due as noted in the memorandum by him. On presentation of the memorandum, the Treasurer will recover the money, prepare a receipt in duplicate by carbon process in Form ACG.47, paste the pencil copy thereof (the duplicate carbon copy being kept as Post office record) on the space left blank for the purpose in the memorandum form (ACG.46) and ask the sender to present the memorandum again to the Assistant Postmaster Sorting, Department, together with all the packets to be posted. When the memorandum with the Treasurers receipt (original) duly pasted thereon is presented by the sender to the Assistant Postmaster, he will receive the packets finally from the sender for dispatch, verify the total number of the packets, fill in and sign the second certificate at the bottom of the memorandum from (ACG.46) and then transfer the memorandum with Treasurer's receipt to the post office Accountant.

Note 1: The memorandum form (ACG.46) is printed loose and supplied gratis on request to firms and individuals desiring to post unregistered packets under the cash prepayment system. Treasurer's receipt form (Form ACG.47) are printed in duplicate, bound in books of 100 and serially machine-numbered. These receipt book (ACG.47) should be kept under lock and key in the personal custody of the Head of the office who should maintain a register in form ACG 53 for recording the number of each receipt book and the number of forms contained in it. As each book is brought into use, the fact should be noted against its respective entry in the register over the initials of the Head of the office who should at the same time count the receipts and endorse a certificate on the inside of the opening flap that the number of forms in receipt book has been counted and found correct. Counterfoils of used up receipt books shall be kept in his personal custody for five years in consonance with Rule 8 (Note 1) of P&T FHB Vol. I.

Note 2:-- In the case of Sub Post office authorized to accept unregistered packet under this system, the requisite certificates on the memorandum of postage (Form ACG.46) and the receipt for the postage to be issued in form ACG.47 should be attested by the Sub postmaster in-charge.

Pre-payment of Postage and Registration fee in cash on Inland Ordinary/ Registered articles of letter mail

16. Postage and registration fee on inland ordinary/ registered articles of letter mail will be realized in cash by post offices specially authorized by the Head of Circles vide Rule 75-A of P&T Manual Vol.VIII and in accordance with the conditions laid down in Rule 171A of Postal Manual Vol.VI part I. The procedure as prescribed in Rule 15 above for acceptance of articles and realization of amount in cash will be followed in these cases also.

Posting of Registered News paper without prepayment of Postage

17. The amount of the recoveries referred to in above rule 15 and should be credited to unclassified receipts 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 Schedule of Unclassified Receipts. Entries should be made in the schedule in serial order of the Treasurer's receipts pasted on each memorandum.

18. 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 licence has been issued, an intimation should be sent by the Head of circle 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 licences so issued is cancelled, this 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 in the Schedule of Unclassified Receipts. 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 Postmaster General who will immediately take steps to recover the amount by appropriate means.

The licence 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.

Unpaid Postage

19. Unpaid and insufficiently paid letters and newspapers are taxed by Postmaster and the amounts so realised are credited in accounts of the offices of the delivery under the head "Unpaid Postage". Such credits should appear under the head "letter postage" 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 RECEIPTS

(i) Commission on Money orders

20. Commission on money orders issued from Post offices is realized from remitters, at the rates prescribed in the post office guide, and credited to the head 'commission on money orders'. The amount of the commission is shown separately for each money order issued in the issue lists submitted to the Postal Accounts office. Detailed rules on the subject are given in Chapter II of the Postal Manual Vol.VI Part II.

(ii) Contribution from private individuals etc.

21. Deleted (in view of Directorate order no. 1-8/NRC/2000-01/Plg Vol.II dated 22.01.2003 with effect from 01.04.2003)

(iii) Fees for window delivery tickets and for post boxes and bags rented

22. Window delivery tickets entitling the holders to receive delivery of postal articles addressed to them at the window of a post office and also permit for renting post boxes and bags entitling the renters to received delivery of postal articles received to their address in a post box or a bag are issued on payment of such fees and on such terms and conditions as are laid down in the Post office Guide. The fees realised on this account should be credited in the accounts as "unclassified receipts".

(iv) Commission on Indian Postal orders

23. Commission on Indian Postal orders sold at post offices is realised 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 list of Indian Postal Orders sold and the sum total is credited to the Head "Indian Postal Orders sold" provided in the monthly Cash Account (Form ACG-5) submitted to the Postal Accounts Office. Detailed rules on the subject are given in Chapter V of Postal manual, Volume VI Part II.

(v) Commission earned for various services.

24. The post office receives a commission at the prescribed rates for various services it renders to other organizations such as Sale of Passport Application forms, Sale of Passport fee stamps, Sale of CRF stamps, Sale of UPSC application forms, Sale of Income Tax return forms, Payment of pension of other Departments such as Railways, EFPS, DoT/BSNL etc. and a large number of various activities/services undertaken in different circles as a business development activity /retail post service for which the commission earned will be credited under "Unclassified Receipts" or as may be prescribed in the orders issued from time to time, governing these schemes.

24-A. The PO performs various business for which it earns Revenue/commission. Some of these services (list not exhaustive) are listed below:

- i) Commission on services rendered to Ministry of Finance.
- ii) Commission from Electricity / Telecom Departments.
- iii) Commission on sale of Passport Application Forms.
- iv) Commission on sale of UPSC Application Forms etc.

(vi) Receipts of other Departments

25. The following classes of receipts are collected by the post office on behalf of other departments:-

- (i) Custom Duty
- (ii) Premia on LI Policies of Life Insurance Corporation of India.

(vii) Custom Duty

25. All foreign parcels, which contain any dutiable articles are liable to be assessed by the collector of customs, and the duty so assessed is collected by the Post office from the addresses, with its own dues, if any. Dutiable articles contained in letters or other postal articles received by the foreign letter post are also liable to Customs duty which is also collected by the post office. The procedure regarding the accounting of customs dues is described in Rule 27.

(viii) Customs Duty on foreign parcels and articles of letter mail

27. 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 alongwith the departmental dues, if any. When it is actually recovered by the office of delivery it should be accounted for, in the manner laid down in Rules 11, 11A, 182 and 182/1, 182/2 of the Postal Manual, Volume VI Part I , The Schedule of Customs Duty and other charges realized in Cash (Form ACG-90) together with the relevant parcels receipt and the assessment memos are sent direct by the Head Post offices at the time of dispatching the Cash Account to the Home Postal Accounts Office on the 1st of each month.

Note:- The detailed procedure to be observed in the office of foreign exchange is described in the Foreign Post Manual.

Exception- Payment of Customs Duty and other charges due on foreign parcels and articles of letter mail intended for delivery to a Government official in his official capacity may be made by means of postage stamps. If so paid, the stamps should be affixed to the relative parcels receipts and assessment memos and defaced. The Head Office should include the amounts in Schedule of Customs duty realised in Cash with suitable remarks, but without the amounts being entered in the money columns thereof. The parcel receipts and assessment memos should be sent to the Home Postal Accounts office alongwith the respective schedules in the usual manner.

Prepayment of Customs Duty and other Charges on Outward Parcels

28. In the case of parcels for Great Britain and Northern Ireland, the Irish Free State and Egypt (including Sudan), all charges, including customs duty, may be prepaid at the option of the sender, at the time of posting, in accordance with the conditions laid down in the Post Office Guide. The detailed procedure to be followed in post Office is laid down in Chapter 6 of Postal Manual, Volume VI Part I.

Premia of LIC

29. The premia on Life Insurance Corporation policies are accepted at only those rural offices doing Savings Bank work which are specially authorised by the Head of the circle (in consultation with the LIC authorities) in this behalf. The complete procedure in this regard has been laid down in Rule 55-B of P&T. manual volume VI, Part I(Fifth Edition) and Rule 51-C of "Rules for Branch Offices (Sixth Edition)".

CHAPTER IV – POST OFFICE ACCOUNTS

Duties and Responsibilities of the Treasurer	30
Treasurer's Cash Book	31
Daily Adjustment of Treasurer's Accounts	39
Payment of Money :-	
General	40
Payment of Head Record clerks of the RMS	41
Payment of Departmental Telegraph offices and Radio offices	42
Responsibility for Accounts	43
Entry in Accounts	44
Consolidation of Accounts	45-46
Head Office Summary	47
Sub Office and Branch Office Summaries	48
Unpaid Postage Abstract	49-51
Redirected Inland Parcels Postage Account	52
Head Office Cash Book and Postmaster's Balance Sheet	53
Schedules of Receipts and Payments	54
Submission of Cash Account and Cash Balance Report to PAO	55-56
Statement of Balances	57
Supplementary Accounts for March	58-63
Postmaster's Duties relating to Accounts	64
Verification of Balances and Examination of Accounts	65
Correction of Errors	66
Submission by Head Offices of Returns and Documents to the PAO	67

Duties and Responsibilities of the Treasurer

30. (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, reply coupons, British Postal orders 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, Reply Coupons 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) It is the duty of the Treasurer—
- (i) 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;
 - (ii) To take over under receipt, account bags from the delivery Postal Assistant and Branch office bags from the mail ; and
 - (iii) 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.

- (c) The treasurer should convert the cash received on account of collection of deficient postage and registration fee, with the relative postal fee redirection fee into ordinary postage stamps and affix them to appropriate receipts and then deface them with separate impression of the date stamp which may be supplied to him for the purpose. The collections in respect of outward foreign parcels with charges prepaid should also be converted into postage stamps which should be affixed to the respective forms of agreement signed by the senders defaced with the date-stamp of the office. This duty must on no account be performed by the Registration or Parcel Postal Assistants who are required to see in carrying out the prescribed check that the postage stamp affixed to the receipts have been defaced by the treasurer.

Note:- If the duties of the Treasurer are performed by the parcel or Registration PA, the postage registration fee, postal fee and customs duty and redirection fees collected will be paid by the postmen and village postmen to some other PA selected by the Divisional Heads. The collections made by the parcel PA in respect of parcels with charges prepaid should also be made over to this PA who should before the office is closed, convert the amount of all the collections into ordinary postage stamps and affix them to the appropriate receipts or forms of agreements, as the case may be.

- (d) The procedure to be followed by the treasurer in receiving and making remittances from and to subordinate offices is given in Chapter 10 of the Posts and Telegraphs Manual, Volume VI (post office).
- (e) 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 Head office summary and 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 balance and the other balances and entries in the Head office summary are tallied, 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.

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.

Treasurer's Cash Book

31. Treasurer's Cash Book (Form ACG-2) is intended for the entry of all sums (including stamps) 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 the P&T 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 of supervisor or any other officer specially authorized in that behalf against these entries.

Note 3:-- 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.

32. 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 s 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.

33. 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 initialed 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.

34. 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 or telegraphic/satellite 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 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/- 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.
- (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.

35. When money is to be given to village postmen for the payment of money orders, the register of money orders for payment by the village postmen will be sent to the Treasurer by the Sub-Account PA. The Treasurer should hand over to each village Postman the amount noted by the Sub Account PA against the village postman's number and name in the register and require the village postman to sign for the amount in the register, in words and figures. The Treasurers should enter in his cash book the total amount given to all the village postmen and see that this amount agrees with the amount entered by the Sub account Postal Assistant at the foot of the entries in the register of money orders for payment by village postmen. No receipt for the amount should be taken in the cash book from the village postmen but the Sub-Account PA should be required to place his initials against the lump entry in that book before he takes back the register. The total amount given to village postmen for the payment of money orders should be included by the Treasurer in the Head Office Summary under the Head " Cash remitted to Sub and Branch offices and made over to village Postmen". Village Postmen will also make over direct to the treasurer under receipt in their registers money on account of unpaid money orders brought back by them. The Sub-Account PA should be required to initial each entry in the Treasurer's cash book in token that the Village Postman has paid in the correct amount due from him.

36. 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. The closing balance should agree with the total of items (1) to (6) shown under 'Particulars of closing balance at foot of the Head office Summary', and this agreement must be checked by the Head Postmaster before he verified the cash balance of the office and before he signs the Treasurer's Cash Book. A line should be ruled across the Treasurer's Cash Book below the closing entries for each day.

Note:- See also Note 1 under Rule 31.

37. 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.

38. 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.

Daily Adjustment of Treasurer's Accounts

39. (a) The Treasurer is strictly prohibited from keeping running accounts with the PAs, Postmen and Village Postmen. All amounts advanced to the Counter PAs by the Treasurer, or received by them during the day on account of money orders, British Postal 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.

(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 village Postmen 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

40(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.

Payment to Head Record Officer of the Railway Mail Service

41(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, two or three days before close of each month, a remittance memorandum in Form ACG.34(a) showing the details of the service money orders to be issued along with the money order forms duly filled in and prominently marked in red ink "Not to be paid before the pay day." A receipt in the prescribed form for the total amount of the Money Order issued will, at the same time, be given by the Head Record Officer. The Head Postmaster should stamp the receipt and the remittance memo, with his cash paid stamp, issue the Service money orders by charging the total amount of the money orders in his schedule of unclassified payment with the details, "Advance made to the Head Record Officer for the issue of Service Money Orders to the Record and Sub Record Offices for payment of pay and allowances to the Railway Mail Service officials at Outstations", supported by the HRO's receipt and return the remittance memorandum to the HRO duly signed. When the remittance memorandum in Form ACG.34 mentioned in the preceding clause, in which the amount of the service money orders charged in the Post Office accounts as advance is adjusted by deduction, is presented by the Head Record Officer on the last day of the month except in the month of March when it is presented on the first of the next month with the establishment pay bill, the Postmaster should credit the amount in his schedule of unclassified receipts with the following particulars:- "In adjustment of the advance made to the Head Record officer and charged in the Schedule of Unclassified payments on".

42. Deleted.

Responsibility for Accounts

43. (a) The Head Postmaster is personally responsible that the Head office Cash Book and his Balance sheet (Form ACG. 4) are correctly and punctually written up on the day following that to which the entries relate, and generally that his accounts are correct.

(b) The entries in the Head office Cash Book and in his Balance sheet must be made by the Head Postmaster himself except when under the special orders of the Head of Circle has been allowed to delegate the duty of writing up the Head office Cash Book but not the Postmaster's Balance sheet to one of his subordinates. When the duty of writing up the Head office Cash Book 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 Head office Cash Book and the certificate on his Balance sheet each day, to verify every item by reference to the journal, account or other document from which it is taken, and to check the totals of the journals, accounts and other documents.

Note 1:- When the duty of checking the Head office Cash Book in accordance with clauses (23) to (30) under Rule 65 is, under the special authority of the Head of the circle, delegated to the Accountant employed in the office, the Head Postmaster must himself, check at least two totals under each of the heads "receipts" and "payments" in the Head office Cash Book before he writes up his balance sheet. The two totals so examined should be marked by him "Examined" before he signs the Head office Cash Book. The Accountant should also be required to sign the Cash Book in token of his having applied the necessary checks.

Note 2: In the case of Presidency Post Offices, the personal duties of writing up and signing the Postmaster's Balance Sheet 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 balance sheet must be written up, verified personally and signed by the Presidency Postmaster.

Note 3- See also Note 6 below Rule 65.

Entry in Accounts

44. Every item received or paid must at once be entered in a register or schedule subsidiary to the Head Office summary and numbered in a consecutive monthly series for each schedule or register. The daily totals of all receipts and payments recorded in separate registers or schedules will pass into the Head office summary and hence into the Head office Cash Book. The corresponding returns for the Postal Accounts Office should be written up before the office closes, in order to ensure their punctual despatch on due dates. The monthly totals of the cash book shall only be posted in the Cash Account.

Note: The net cash payment only should be entered in the list of payments though all deductions must be detailed in the bill; there must not be a gross debit with a per contra credit, even when a sum is being recovered under the orders of the Postal Accounts Office or Audit office.

Consolidation of Accounts

45. Post Offices are, for account purposes, divided into three classes, viz:-
- (i) Branch offices, which render daily accounts to what is technically known as their "Account office". This may, according to administrative orders, be either a sub office or a Head office.
 - (ii) Sub offices which render daily accounts for themselves and their Branch offices to their Head office.
 - (iii) Head offices, which render periodical accounts for themselves, and the sub and Branch offices within their jurisdiction, to the Postal Accounts Office concerned.

46. The following account books shall be maintained in the Head office for bringing together its own accounts and of the Sub and Branch offices within its jurisdiction:-

- 1) The head office Summary form ACG.1 in which are summarized the transactions of the Head office including the money orders and savings bank transactions at the windows or counters of the Head office.
- 2) The Sub office summary for ACG.3 in which are summarized the transactions of the several sub offices and Branch Offices in account with the Sub offices) as shown in the daily accounts received each day from sub-offices.
- 3) The Branch office Summary [Form ACG.3(A)] in which are summarized the transactions of (1) the several Branch offices in account with the Head office as shown in the daily accounts received each day from the several Branch offices, and (2) the Village Postman (if any) of the Head office.
- 4) The unpaid postage abstract [Form ACG 45 (revised)] which deal with the "Unpaid Postage Account" of the Head office.
- 5) The Head office Cash Book and the Postmaster's Balance sheet (Form ACG-4) which bring together transactions of the whole postal district and sundry journals and registers subsidiary to the said cash book, giving full details of the different transactions.

Head Office Summary

47. (a) The Head Office Summary is the account of cash receipts and disbursements of the Head Office itself.

- (b) The daily balance of the Head office Summary will comprise (1) cash in hand, (2) Indian Postage Stamps, (3) Indian Revenue Stamps (4) Other Stamps (including Reply Coupons), and (5) the amount of "late Telegraphic Money Orders not accounted for". The total of items (1) to (4) will agree with the daily balance of the Treasurer's Cash Book.
- (c) In addition to the account items, the Head office summary contains the memorandum of sums out of account in the joint custody of the Head Postmaster and treasurer under the following heads:-
 - (i) Undisbursed pay and allowances returned by Overseers.
 - (ii) Money remaining in hand, being the total amount recovered from the addressees of value payable articles after the closing of the money order journals.
 - (iii) Other items, e.g. amounts received from local Sub Offices after closing the day's transactions, sums recovered on account of Co-operative credit society dues, Professional tax, etc.

The total number of Indian Postal Orders of all denominations in hand, the serial numbers of insured articles in the office safe and the total number of the account bags or sealed cash bags received from the sub and Branch offices after the close of the day's transactions and kept with the Treasurer for custody overnight will also be shown in the Head Office summary.

- (d) The Head Office summary must be kept by the Treasurer himself. The several items of the head office summary will be written up from the following subsidiary journals, registers and accounts:-

Item 1. From the unpaid Postage Abstract.

Items 7,10, 11,12,13,14,14(A), 23, 24 27 28 29 30 31 32, 33-from various schedules of Receipts and payments.

Items 2,3,4,5,6,16,17,18,19,20,21,22 – From the lists of Money orders, British Postal Orders, Indian Postal Orders, Irish Postal Orders paid and journals of Saving Bank and Post office certificates.

Item 15-From the compilation of daily totals of money orders paid.

Item 15 'A' – from the compilation of daily totals of Western Union Money Transfer Scheme (WUMT) and instant Money Orders Paid (iMO)

Items 9 and 26- From the Treasurer's Cash Book, if more than one pass Book is kept by Head office.

Items 9 and 26 – from the treasurer's Cash Book.

Item 34 from the consolidated schedule in form no. ACE-53.

Note 1- The balances shown in the Head office Summary will be verified by the Head Postmaster in the presence of the Treasurer and Assistant Treasurer, wherever one is employed independently of the Treasurer every evening before the office is closed, in accordance with clause (1) to (5) of Rule 65. The total number of insured articles in the office safe as well as that of the accounts bags or sealed cash bags kept in the custody of the Treasurer will also be checked by the Postmaster by actual count. The Head Office Summary must be signed both by the Head Postmaster and Treasurer before the close of office each day. After the necessary verification is completed the Postmaster in charge of night Post office will arrange to supply sufficient cash and postage stamps and stationery for the official in charge of the Post office

during the extended hours, and obtain his signature in the HO Summary or Treasurer's Cash Book or Sub Office account in sub offices which do not maintain Treasurer's Cash Book.

Note 2 -When an Accountant is employed in Head Office who is authorized by the Head of the circle to apply the checks prescribed in clauses (16) to (22) of Rule 65 for the examination of the Head office Summary, he also should sign the Head office summary in token of his having applied the prescribed check.

- (e) At those places where the working hours have been extended beyond normal working hours, the account of that post office will be prepared as usual i.e. accounts relating to issue and payment of Money orders, Telegraphic Money orders, value-payable Money orders, IMO, Western Union Money Transfer payments, sale and payment of Indian Postal orders and payment of British Postal Orders up to 4 PM will be incorporated in the accounts for that day. The accounts relating to issue of Telegraphic Money orders, sale of Indian Postal orders and payment of telegraphic money orders, British Postal orders, Indian Postal orders etc. after that hour will be kept in a subsidiary account and accounted for in the accounts for the following day. The subsidiary account will be prepared in the following proforma and will be signed by the two senior officials in charge of Post Office during the extended hours. The Postmaster/Deputy Postmaster of the Post office will check these accounts with the relative vouchers on the following day and after making arrangements for the transfer of the documents etc., to the respective department, see that these are brought to account correctly on that day.

Proforma of accounts kept in the night post office for the postal transactions during the extended hours.

Receipts 1	Rs. 2	Payment 3	Rs. 4	Remarks 5
Cash received from Treasurer stamps imprest received from Treasurer .				
TMOs issued vide subsidiary MO issued list.		TMOs paid, Western Union Money Transfers Paid, IMO paid		
IPOs sold vide sub journal of IPOs sold		BPOs paid IPOs paid		
Unclassified receipt		Unclassified Payments		
Total		Total		
	Closing Balance			
	Rupees			
	Particulars of cash kept:			
	Cash			
	Stamps			
	IPOs., etc. in various denominations.			

I certify that I have actually counted the particulars and details of cash and stamps kept and tallied with balance shown.

Signature of Treasurer

Supervisor in charge

Checked and found correct

Postmaster

Sub-office and Branch Office Summaries

48. Rules relating to the disposal by the Head office of daily accounts received from Sub Branch Offices [Forms ACG-22 and ACG22(a)] and the posting of transactions of those offices from the daily accounts into the Sub-office and Branch Office summaries [Form ACG.3 and ACG 3(a)] will be found in Chapter 10 of the Posts and Telegraphs Manual Volume VI (Post office).

Note 1 :The Sub-office daily accounts submitted to the Head office include transactions of the Branch Office in account with the Sub-offices. The detailed procedure to be followed in preparing Sub-office daily accounts and incorporating therein the transactions of the subordinate office is laid down in Chapter 10 of the Posts and Telegraphs Manual, Volume VI (Post Office).

Note 2:-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.

Unpaid Postage Abstract.

49. 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 total postage realised on all unregistered articles of the letter mail will be transferred to the Head Office Cash Book against the item "Letter postage".

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 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 realisation of the postage due. In

case any such intercepted articles is finally taken over by a competent authority the postage due on it should be treated as cancelled and adjusted in the accounts by minus entry (in red ink) in the "Unpaid Postage Abstract."

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, Asst. Postmaster, Supervisor or Head Clerk in the case of Head offices and by the Dy. Sub Postmaster, Asstt. Sub-Postmaster, Supervisor or Head Clerk in the case of Sub-office.

50. 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 49 apply to this rule also.

51. 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 Posts and Telegraph Manual Volume VI (Post Office). 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. The totals of these columns should be transferred to the head "Forward Postage" in the Head Office Cash Book, and the balance to the Postmaster's Balance Sheet.

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.

Redirected Inland Parcels Postage Account

52. The rules regarding the redirection of inland parcels and the collection of redirection fees on such parcels are given in Rule 189 of the Posts and Telegraphs Manual, Volume VI. The Postage realised 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 may be.
- (b) At the close of each day, below the total of column 2 for that day, the total amount of fees realised 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 starting 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 may be.

Head Office Cash Book and Postmaster's Balance Sheet

53.(a) The Head Office 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 entry in the Head Office Cash Book against the item "Unpaid Postage" on the "Receipt" side will be written up directly from the "Unpaid Postage Abstract" [Form ACG 45 (revised)] referred to in Rule 49 and 50 . The other items under heads "Receipts" and "Payments" will be written up directly from the Head Office, Sub-Office and Branch Office summaries. The daily totals of the Head office, Sub-office, and Branch office transactions will be added together in Head Office 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 Cash Book is composed will be shown in the Postmaster's Balance Sheet printed at the foot of each page of the Cash Book. The object of the Postmaster's Balance sheet is to work out a reconciliation between the Head Office 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 resultant net balance of cash and stamps in the head office should agree with the closing balance of the Treasurer's Cash book and of the Head office Summary. The balance sheet must be written up by the Head Postmaster personally (vide Rule 43) and the certificate at the foot must be signed by him after he has verified the accuracy of his accounts.

Note 1 – See also Note 2 below clause (b) to Rule 43.

Note 2 – In cases where the duties prescribed in any or all of the clauses (8) to (10) of Rule 65 have been delegated to the Deputy or the Assistant Postmaster (Vide clause (a) below Note 2 to Rule 64) 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

54.(a) A schedule in the prescribed form should be kept and written up daily, in duplicate or in triplicate, as the case may be, by means of carbonic paper, for each of the following classes of transactions:-

- (1) Unclassified receipts (Form ACG.6).
- (2) Unclassified Payment (Form ACG 6(a)).
- (3) Receipt on account of Postal Life insurance [Form ACG. 6(b)].
- (4) Payments on account of Postal Life insurance [Form ACG. 6(d)].
- (5) Payment of void money orders [Home Postal Accounts Circle issues][ACG.(e)].

- (6) Payment of void money orders [Foreign Postal Accounts Circle issues][ACG.6(i)].
- (7) Payment of void money orders [Home Postal Accounts Circle issues (ACG.(e)).
- (8) Payment of void money orders [Foreign Postal Accounts Circle issues(ACG.6(i)).
- (9) Payment to Head Record officers of the Railway Mail Service [Form ACG 6(c)].
- (10) Payment of Postal and Telecom & BSNL pensions (Forms Pen.3 and 4) separately for PPOs issued by the G.M. (Finance) Postal/Director of Accounts (Postal) and Controller of Communication Accounts (CCA).
- (11) Payments on account of commutation of Pensions (form Pen.3 and 4) separately in respect of authorities issued by the G.M. (Finance) Postal/Director of Accounts (Postal) and Controller of Communication Accounts.
- (12) Bills paid [form ACG 6(f)].
- (13) Remittances received from other Head offices/ Mail Motor Service Units (Form ACG6(g))
- (14) Remittances made to other Head Offices/ Mail Motor Service Units [Form ACG.6(h)].
- (15) Schedule docket in respect of Buildings works [Form ACE.58].
- (16) Customs Duty and other Charges realised in Cash or articles received by Foreign letter Mail Inward Foreign Parcels (Form ACG.90).
- (17) Telephone receipts [Form ACG.6(j)].
- (18) Telegraph Receipts [Form ACG(l)].
- (19) Commission paid to authorised agents on sale of PO Certificates [Form ACG.6(n)].
- (20) Receipts of Premia collected on behalf of LIC.[ACG6(q)].
- (21) Payment to L.I.C. on account of Premia collection [ACG6(r)].
- (22) Schedule of Telephone Charges [ACG.7)
- (23) Schedule of Postage Revenue realised in cash (ACG6(s)).
- (24) Schedule of Postal Revenue refunded in cash (ACG 6(t)).
- (25) Greeting Post
- (26) Drawings from Banks & Remittance to Banks
- (27) Schedules of PLI loans receipts and loan payment
- (28) RPLI(OTL) Receipts & OTL payments
- (29) Tel. Abbreviated address / Tel. Service
- (30) Schedule e-bills CRC /TATA Tel. Service
- (31) Education cess and service tax
- (32) Schedule of B.Post Revenue
- (33) Schedule of Direct Post
- (34) Schedule of Logistic Post
- (35) Schedule of Speed Post
- (36) Schedule of EPP
- (37) Schedule of collection through FM
- (38) Media Post
- (39) Sale of Publications
- (40) E-Post
- (41) OIC Receipts & Payments
- (42) OIC Commission
- (43) Schedule of Post Box Rev.
- (44) Schedule of Passport application
- (45) Schedule of TNPSC application /UPSC application
- (46) Schedule of EMD Collection & Refunds
- (47) Schedule of Bulk Bags
- (48) Schedule of IPO sold and paid
- (49) Schedule of FM rebate paid
- (50) Schedule of BPOs paid
- (51) Pension payment to BSNL Service & Family

- (52) Railway Service /Family Pension
- (53) EPF
- (54) IMT payment
- (55) Severance amount
- (56) Commission paid to MPKBY
- (57) MIS Commission
- (58) PRESS
- (59) TD commission
- (60) Commission on SCSS
- (61) Commission on PPF
- (62) Commission paid to BPMs on SB Dep.
- (63) Commission paid to BPMs on TD Dep.

Note 1:-The Schedule of payments relating to void money orders will be prepared in duplicate in the case of Home circle issues, the original copy being forwarded to the Postal Accounts Office. Those pertaining to Foreign circle issues will, however, be prepared in triplicate and forwarded to Home Postal Accounts Office in duplicate. The forms for these schedules will be supplied in loose duplicate or triplicate sheets, as the case may be, which should be kept in guard books, a separate guard-book being used for each separate schedule.

Note 2 :-The schedule of payments of Head Record officers of the Railway Mail Service should be prepared separately for pay and allowances and contingencies.

Note 3:-The Head office will prepare in TRIPLICATE daily consolidation sheet in the form ACG.6(q) bringing together all the collections on behalf of the LIC by all the offices in its jurisdiction for a day and send one copy of the relevant SO journals and the receipts to the nominated office of the LIC.

(b) The schedules relating to (1) unclassified receipts, (2) unclassified payments, (3) payments on account of Postal Life Insurance and RPLI (4) Payments of void money orders, and (5) bills paid should be submitted to the Postal Accounts Office on the 1st and on 16th of each month, those due on 1st comprising the period from the 16th to the end of the previous month and those due on 16th comprising the period from 1st to 15th of the month.

Note:-1 The Schedule relating to payment on account of Postal Life Insurance should be submitted to the Postal Accounts Office in duplicate.

Note:-2 PLI and RPLI deduction schedules for all bills encashed /paid during entire month should be sent direct to the Director, PLI Calcutta on the 1st of each month subsequent to the month in which those bills are encashed/paid. The disbursing officers shall exhibit at the end of PLI and RPLI schedule, the various bills in which the PLI and RPLI deductions have been made in a month and also the amount of deduction in each bill and make a reconciliation of the total deductions which should agree with that of the total of the schedule. An extract of the reconciliation should also be kept in the Register of PLI and RPLI deductions for the relevant month.

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

	Rs.	Ps.
Total from 16 th to end of month		
Total from 1st to 15 th		
Monthly Total		

(d) All the entries in the Schedule of Bills paid, except those which relate to the Post Office establishment bill and the abstract contingent bills should be numbered in a separate monthly consecutive series, commencing with No.1, and when the schedule is submitted to the Postal Accounts Office, each entry in it should be supported either by a voucher correspondingly numbered or there should be an explanation of its absence written on the schedule in the form of footnote. The post office establishment bill and the abstract contingent bills paid at various offices and on various dates will generally form the subject of several entries, each of which should receive a number when the first entry is made in the schedule this number being repeated against each subsequent entry. No particulars are required as to the several offices which make the payment and it would be sufficient to enter each class of transactions separately for the Head Office itself, for its branch offices and for the sub offices thus –“Portion of Post office monthly Establishment bill (or A.C. Bills)”. When the schedule is submitted to the Postal Accounts Office, it should be supported by the establishment pay bill in the cases of the first period of payments (1st to 15th) and by the memorandum of undisbursed pay in the case of second period (16th to end of the month). As regards other bills including supplementary bills cashed by the Post office, the original bills should be submitted as vouchers with the schedules in which they are entered.

Note:- Payment relating to the bills for pay and allowances and other bills of different offices encashed at Post Offices as per Note 1 below Rule 236 and Appx. 10 of FHB. Vol.I, should be incorporated in separate schedules, subsidiary to the main one in which the daily total of each of sub schedule may be included and consolidated so as to agree the total charge with the amount shown against ‘Bills paid’ in the Cash Account each month. These separate schedules should be prepared in triplicate and the duplicate copy should be sent to the drawing officer concerned by the 4th of the month following the month of transactions for verification and return by the 10th of the same month,.

The verified copies should be preserved in a guard file and made available to the Inspection party during local inspection of the Post Offices.

(e) All the entries in the schedules of unclassified payments, payment on account of Life Insurance, and Head Record officer of Railway Mail Service and in the schedule of void money orders should also be numbered in a monthly consecutive series, commencing with no.1 and when the schedule is submitted to the Postal Accounts Office, each entry in it should be supported either by a voucher correspondingly numbered, or there should be an explanation of its absence written on the schedule in the form of footnote. The schedule of Customs Duty and other Charges realised in Cash or inward Foreign Parcels or articles received by Foreign Letter Mail should similarly be supported by the relevant Parcel receipts or Assessment Memorandum, as the case may be and explanations furnished in the case of absence of any such receipt or memorandum.

Note 1:-The vouchers pertaining to the schedules of bills paid, unclassified payments, payments on account of Life Insurance, void money orders and Head Record officer of the Railway Mail Service should have prefixed to their number the distinguishing letter BULVT or R. respectively so as to indicate the schedule to which they relate.

Note 2:-The vouchers pertaining to each schedule should be arranged and stitched to the Schedules concerned before their dispatch to the Postal Accounts Office. The vouchers while remaining in the office should be kept under lock and key.

(f) All the entries in the Schedules of payments of Posts and Telegraphs pensions, Postal, Telecom/BSNL pensions and payments on account of commutation of Pension should be numbered in a separate monthly consecutive series commencing with No.1 and when the schedule is submitted to the Postal Accounts Office each entry in it should be supported either by a voucher correspondingly numbered or there should be an explanation of its absence written on the schedule in the form of footnote. The Head Postmaster should

also note on the Head Office schedule the total number of vouchers sent with the said schedules.

- (g) On the dates prescribed for the submission of the schedules to the Postal Accounts Office, the upper sheet of each schedule written up to the previous date should be detached, signed by the Head Postmaster, and dispatched to the Postal Accounts Office. Before signing these schedules, the Head Postmaster must himself see that the total (progressive or monthly) of each schedule agrees with the corresponding figures in the Head Office Cash Book. On the 1st of each month, the second copy of the Schedule of Payments to Head Record Officer should be detached and sent in a postal service registered cover to the Head of the Circle.

Exception- Detailed sub-schedules of certain exceptional transactions classified under heads "unclassified receipts" and unclassified payments" are submitted to the Postal Accounts Office, by certain Head office, in which the transactions are numerous. The daily details of these transactions will be excluded from the schedules of unclassified receipts and unclassified payments. The sub-schedules will always be duplicated and their daily totals (with the general designation of the items) should be brought into the appropriate schedule under the head "Miscellaneous receipts" "or Miscellaneous Payments" as the case may require.

Note 1:-The transactions of the Head Offices of the Branch offices in account with the Head office and of Sub-offices within the jurisdiction of Head Office will be entered in the several schedules of receipts and payments in separate groups, viz. (1),. For the Head Office itself (2) for its Branch offices, (3) for sub-offices.

Note 2:-Rules regarding the preparation of lists or journal for Saving Bank, Post office Certificates, British Postal Orders, 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 POSB Manual Vol.I & II

Submission of Cash Account and Cash Balance Report to Postal Accounts Office,

55(a) On the 1st day of each month the Cash Account of the Head Office for the pervious month will be submitted in the prescribed form (Form ACG.5A) to the Postal Accounts Office. The entries to be made against the several head in the monthly Cash Account will be progressive totals on the last working day of the month (for which the Cash Account is submitted) of the corresponding items in the Head Office Cash Book with the exception that:-

The amounts to be entered against the items "Money Orders issued", "Commission on money orders issued" and the sub-heads under the item "money orders paid" will be obtained from the "Summaries of monthly totals of money orders issued and paid.

The Head Postmaster is required to personally check the final totals of the Head Office Cash Book before they are copied into the cash account and will be held responsible for the correctness of these entries.

(b) The Cash Account for each month submitted to the Postal Accounts Office will be accompanied by the cash balance Report will be filled up (1) as regards the Head office balance, from Head Office Summary (2) as regards Sub and Branch office Balances and those with Village Postmen of the Head office, from details of balances in the Sub-office and Branch Office daily accounts and those acknowledged by the village postmen of the Head office in the Branch office summary and (3) as regards postage and remittances in transit, from the Sub –office and Branch office Summaries.

(c) At the bottom of the cash balance report the Head Postmaster should enter in the statement provided for the purpose, the transactions relating to International Reply Coupons separately under the following Heads:-

- i) Balance of last month (including those at Sub and Branch Offices).
- ii) Number received from the G. M. (Finance) Postal, Kolkatta during the month.
- iii) Number sold during the month (including those at Sub and Branch Offices).
- iv) Balance remaining unsold (including those at Sub and Branch Offices) on the last day of the month.

Note: in the case of the transactions during the month of March these entries should be made only in the supplementary Cash Account submitted to the Postal Accounts Office,(see Rule 58).

(d) When the Cash Account and the Cash Balance Report have been prepared in the manner prescribed above, they should be signed by the Head Postmaster and dispatched to the Postal Accounts Office, in an account envelope (registered) in the prescribed in Postal Manual, Volume VI, Part-III except in the case of the Presidency towns where the cash balance report may be prepared by the APM(Accounts) and checked and signed by the Presidency Postmaster.

Note: 1:- A copy of the entries referred to in clause (c)above should be made at the bottom of the Postmaster's balance sheet for the last day of each month.

Note:2:-The duty of checking the Cash Account and submitting it to the Postal Accounts Office, may under the orders of the Head of circle, be delegated to the APM (Accounts). The Cash Balance Report must, however always be prepared wholly by the Postmaster himself.

56. It is very necessary that the Cash Balance Report should be prepared correctly and carefully. The most common error is to omit details against entries 4(i) and (ii), thus making the horizontal totals arithmetically inaccurate, and therefore useless to the Postal Accounts Office for the purpose for which they are needed.

Note: It should be borne in mind that clause (3) of the certificate in the Cash Balance Report requires the Postmaster to state what cash (if any) he holds on the last day of the month apart from " and in addition to" the general cash balance, and to furnish details of the amount in the blank space at foot of the report. The details (if any) should, therefore, be fully and clearly stated in the blank space at the foot of the report to enable the Postal Accounts Office to understand why the amount was kept apart from the general cash balance. Clause (6) of the certificate makes it clear that the only remittances to be detailed are those for which the ordinary time of transit has not expired at the time the Cash Balance Report is sent out, and not all the remittances which were in transit at the close of the month. 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, can not be so traced.

Statement of Balances

57(a). The Head Postmaster is responsible that the balances in cash and postage and other (non-Postal) stamps and reply coupons retained 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 Head Office Summary. If it is necessary to keep stamps in excess of the limit it should be recorded in the Head Office Summary. If it is necessary to keep stamps in excess of the authorised maximum limit the reasons therefor should also be similarly recorded in the Balance Sheet. If the balance in cash falls below the authorised minimum, the reasons therefor should also be similarly recorded in the Balance Sheet.

(b) The actual balances held in cash and postage and other (non-postal) stamps and reply coupons at the close of each day, together with authorised 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 authorised 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

58(a) The transactions of sub-offices during the closing days of March are incorporated in a supplementary account for the month and not in ordinary accounts for April.

- (b) As soon as the daily accounts of all the Sub-offices for the 31st March have been received by the Head Office, the supplementary account for March should be closed, and the progressive total of the Head office Cash Book and of the summaries and schedules concerned should be copied into a Cash Account to be headed 'Supplementary Cash Account For March 200..'. Which should be submitted without delay to the Postal Accounts Office in an account envelope registered on Postal service or any other mode prescribed.
- (c) A supplementary Cash Balance Report of the Head office should be submitted to the Postal Accounts Office with the supplementary Cash Account and should show the closing balance of the supplementary Cash Account for March, which will be made up of the following items:-
- (1) The actual balance in Cash, stamps and postage on articles on the 31st March in the Head Office.
 - (2) The actual balance in cash, stamps and postage on articles in Branch offices in account with the Head Office according to the latest daily accounts incorporated in the Branch Office Summary of the 31st March and the balance in the hands of village Postman of the Head office on that day.
 - (3) The actual balances in cash, stamps and postage on articles in deposit on the 31st March in Sub-Offices (including their Branch Offices and village Postman) within the jurisdiction off the Head office.

- (4) Postage, Cash and stamp remittances in transit (i) between the head office and its Sub offices and between any two of its Sub offices; (ii) between the Head Office and its Branch offices.

Note- See also Note to Rule 55(c).

- (d) the closing balance of the supplementary cash account for March (as shown in the supplementary Cash Balance Report submitted to the Postal Accounts Office) should be carried forward as the opening balance in the Postmaster's balance sheet for the 1st April and until this can be done, the balances in the Balance Sheets for April should not be struck.
 - (e) All the entries in the supplementary cash account must be supported by supplementary journals or schedules with necessary vouchers etc.
59. No special importance is attached to the cash balance report in connection with the ordinary cash account for March, but very special care is needed in the preparation of the Cash Balance Report which should accompany the supplementary cash account for that month.

Note:- As stated in the note under clause (2) of Rule 62, remittances from sub and branch offices should be credited at the Head office on the day they are actually received, whether it is in March or April, and if under this arrangement, the debit for a remittance sent is incorporated in the supplementary account for March and credit for remittance received is incorporated in the account for April, the remittance should be regarded as technically "in transit" at the close of March, and should be so exhibited in the cash Balance Report.

60. The following rules should be observed in preparing the supplementary account for March:-

- (1) The page of the Head Office Cash Book (Form No ACG.4) for the 31st, or other last working day of March, will be closed exactly as on any other day and an ordinary Cash Account for March, based on the figures shown in column 7 and 14 of that page, will be submitted on due date to the Postal Accounts Office, in accordance with the rules laid down in Rule 55 et seq.
- (2) A number of pages should then be left between that used for the last business day of March and that intended for the first business day of April, sufficient for the incorporation for the transactions of Sub offices during the closing day of March which have not been included in the ordinary cash Account, and in these pages, columns 2,4,9,11 will of necessity be left blank.
- (3) Save in a few very exceptional cases, all the Sub-offices daily accounts received at the Head Office on 1st April, will relate to transactions in March and these should form the subject of a "Supplementary Sub-office Summary for the 31st March", the totals of which will be carried into column 3 and 10 of the first supplementary page of the Head Office Cash Book for March. As there will be no figures in columns 2 and 4 or 9 and 11, the figures thus shown in columns 3 and 10 will be carried into columns 5 and 12. The "totals of the previous day of the month" will be brought forward in columns 6 and 13 and progressive totals made in columns 7 and 14.
- (4) On the 2nd April (and in some offices possibly on one or more later days in the month), the Sub Office Daily Accounts received in the Head Office may relate to transactions in both March and April. Those for March must be separated from, those for April, and will form the subject of a "Supplementary Sub office Summary", the totals of which will be carried into columns 3 and 10 of supplementary page of the Head Office Cash Book for March, which will be closed as directed in the preceding rule and this will be repeated from day to day until all the sub-office transactions for March have been incorporated, when the

Head Office Cash Book for March will be finally closed and a supplementary Cash Account will be prepared, agreeing with the figures shown in columns 7 and 14.

- (5) In the case of 'British Postal Orders paid' "Indian Postal Order sold and Paid 'Savings Bank Deposits and withdrawals', Transfers from (or to) other Head Offices", Bills paid and "Unclassified Receipts and Payments", there should be supplementary journal or schedule embodying the transactions (if any) incorporated in the supplementary Cash Account, and each of these should be made to agree with the entry in the Supplementary Cash Account thus:-

Rs. Ps.

Total of transactions in the several supplementary pages of the cash Book.

Add-Amount shown in the journal or schedule with the ordinary Cash Account

Grand total for the month (to agree with corresponding entry in the supplementary Cash Account)

- (6) In the case of "Money orders issued or paid", the summary should agree with the Supplementary Cash Account for March.
- (7) No exceptional procedure should be observed in dealing with the Branch Office Transactions of the concluding days of March; they should be incorporated in the "Branch office Summary", and carried into column 4 and 11 of the Head Office Cash Book for the earlier days of April exactly as in any other day of the year.

Note:- As general rule, "Branch offices" have no direct transactions with Treasury, but in exceptional cases in which they do occur special care should be taken to delay until 1st April any remittance, the entry of which cannot reach the "Account Office" in time to be incorporated in its accounts for March.

61. the Postmaster's balance sheet for the last working day of March will be prepared exactly as on any other day of the year but the "closing balance" will be carried forward to the first supplementary page of March and no balance can be carried forward to the Balance Sheet for the 1st April until the supplementary Accounts for March have been closed.

Note:- In order to arrive at the net balance against items 7 of a supplementary balance sheet for March (which balance will always be the same as that on the last working day of the month), the amounts shown in columns 15 and 16 "local remittances dispatched by Sub-offices" of the corresponding supplementary Sub-office Summary (and of the preceding Supplementary Sub-office summaries if any should also be included under item (6) as "remittances in transit from Sub office to Head Office", for deduction from the closing balance (item 5).

62. In connection with the accounts for March, it is necessary for Postmasters to pay special attention to the following matters:-

- (1) To ascertain that all losses and deficiencies in Sub and Branch Offices (more particularly the latter) or in remittances within the jurisdiction of the Head office, have been written off in accordance with Rule 57 of the Financial Hand Book, Volume I.
- (2) To bring to account on or before 31st March all money received including any remittances from sub or Branch Offices received in advance of the Daily accounts, so as to include it in the general Cash balance of the Head office, leaving nothing outside that balance, save the amount of exceptional items (if any) referred to in Rule 14 and clause (c) of Rule 47.

Note: Remittances received at the Head office from Sub or Branch offices on or after 1st April will be credited in the accounts for April irrespective of the date of despatch from the sub or Branch offices.

- (3) To specially warn any Branch offices which may deal directly with a Treasury/ Bank of the requirements of the note to Rule 65.
- (4) When the 31st March is a Sunday or a Post office holiday, to remember that there should be no accounts at Head or Sub offices for that day, any transactions which may occur being entered in the accounts of the following day, i.e. of the 1st April and to warn their Sub offices of the necessity for exactly complying with this rule.
63. The consolidated Treasury / Bank and Postal Receipts should be made up strictly in accordance with the provisions laid down in the relevant rules of the Financial Hand Book. Vol.I. it will then embrace all the transactions for March, including those shown in the supplementary Cash Account and this arrangement should result in consolidated receipts showing no discrepancies what so ever between the transactions included therein and those incorporated in the treasury accounts for March as the accounts of the District treasury for March are kept open to include all the sub-treasury transactions of March in the same way as the Head Post Office accounts are kept open to include all the sub-office transactions for that month.

Postmaster's Duties relating to Accounts

64. 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.

Note 1:- The examination prescribed in Rule 65 should be carried out every morning after the account books have been written up except when the time at which the examination should be made is specially mentioned.

Note 2:- 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 summary and the Branch Office summary 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 summary 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).

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

Verification of Balances and Examination of Accounts

65(1) **Cash Balance** - Every evening before the office is closed, the Head Postmaster should count the cash in office and calculate the value of postage and other (non-Postal) stamps, and of the unsold, reply-coupons which form part of the cash balance, and satisfy himself/herself that the total of the amounts so ascertained agree with the total of items (1) to (4) shown under Particulars of closing balances” at foot of the Head office summary and with the closing balance shown in Treasurer’s 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 postage stamps and stationery are advanced to the official in charge of the night post offices with the extended working hours cash and 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 stamps and stationery to the official incharge during the extended hours and obtain his signature for the total amount in the Head Office Summary.

As the daily accounts of the Post Office are closed before the actual closing of the night Post Offices, the transactions of the money order department upto 4 PM. only will be included in the accounts for the day. Accounts relating to issue and payment of Telegraphic Money orders, payment of British Postal Orders and sale and payment of Indian Postal orders etc. after that will be shown in a subsidiary account as mentioned in Rule 47 and brought to account on the following day. These accounts will not be verified by the Postmaster on that day but will be verified by him on the following day along with the subsidiary account and relevant vouchers and documents, and brought to account on that day.

Note 1: It should be distinctly understood, that the existence of the contract system under which the Treasurer work in some post office is done by the Contractor or his agent does not absolve the Postmaster from any of his duties or checks mentioned in the rules.

Note2: 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 him self 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 3:-In order to facilitate the work of verification by the Head of office and inspecting officers, as also to have an authentic record of daily stamp balances. Head Post Offices, selection grade Sub officers and other offices where the authorised stamp balance is above Rs. 500 will maintain a register in ACG.85 showing in detail the balances of postages stamps (including Reply-coupons, post cards, Envelopes etc.), of each denomination forming part of the cash balance. The register will be filled in daily by the Treasurer or Assistant Treasurer at the close of each day and verified by the Head of the office by actual count of the stamps in hand. The latter will tick off each items 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 total value of stamps shown therein will be brought forward and shown in lump in the register relating to the current safe.

Note 4: 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 Posts and Telegraphs 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 5:-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.

- (i) 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.
- (ii) 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
- (iii) Where no claims is received by the post office within this period, or claims made could not be established, the stamps and stationery will be credited in the accounts of Post Office as UCR.

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 shown under item 'C' of the Memo of sums out of account in the Head Office Summary (Form No. ACG.1).

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 shown in the sub office account as out of account.

Note 6;-In the case of the Presidency Post Offices, the delegation of the work of verifying cash balance or of writing up and signing the Postmaster's balance sheet (vide Rule 43, Note 2), 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) **Undisbursed pay in deposit:-** Every evening before the office is closed, the Head Postmaster should refer to Head 'A' of the memorandum of sums out of account in the Head Office Summary, showing the balance of undisbursed pay and allowances in depot, and if any amount shown under this item he should satisfy himself that a corresponding amount is held in cash.

(3) **Miscellaneous sums in deposit :-** Every evening before the office is closed, the Head Postmaster should refer to heads 'B' and 'C' of the memorandum of sums out of account in the Head Office Summary, and if any amounts are shown under those heads, he should satisfy himself that the corresponding amounts are held in cash. It is also the responsibility of the Head Postmaster to see that the amounts shown as 'out of account' under these heads are correct by referring to the subsidiary registers.

(4) **Indian Postal Orders :_** Every evening before the office is closed, the Head Postmaster should refer to the memorandum in the Head Office Summary showing the aggregate balance of Indian Postal Orders held unsold and satisfy himself that the stock is correct. The aggregate balance shown in the Head office summary should further be verified by comparison with the balance in the stock book.

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 labeled.

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.

(5) **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 amount so ascertained corresponds with the details of balance "Postage due on articles actually in deposit" of the unpaid postage accounts.

(6) **Letter Postage- Comparison of letter postage account with Unpaid Postage Account:-**The daily entries in the columns headed " Total postage due on articles of the letter mail realised this day" and "balance realised in cash from each Postman etc, by the Treasurer in the Letter postage account should be compared with the daily entries for corresponding dates in the columns headed Postage due on articles received for delivery" and "Postage due on articles delivered from deposit" in the unspent postage account, respectively.

(7) **Check of deposit account:-** The entries in columns headed "Postage due on articles redirected" and "Postage due on articles sent to the Returned letter office " in the unpaid postage Account should be examined to see whether they have been attested by the initial of the Sorting Assistant, and the Head Postmaster should see that the sum of the items shown under the head "Deposit of balance" of the unpaid postage account corresponds with the balance of the Unpaid Postage Account.

(8) (a) **Examination of Sub-office and Branch Office Accounts:-** Comparison of Sub Office Summary with sub-office daily account and BO Summary with Branch office daily accounts. The Head Postmaster should examine all the daily accounts received from subordinate offices and satisfy himself/herself that they have been properly prepared and filled up, that there are no suspicious alterations or erasures in them, that the closing balances entered in them in works and figures agree, and that they have been properly disposed of and signed by the Sub Account Assistant. The Head Postmaster should compare the balances (as entered in the Daily Accounts in words by the Subordinate offices) with the balances shown against them in the Sub office and Branch office summaries. He should also compare the balances in the Branch office summary shown against village postman with the amounts in word acknowledged by them.

(b) If any suspicious alterations or erasures be noticed in the daily Account, the Head Postmaster must at once enquire into the daily account.

(c) The Head Postmaster should by comparison of a sufficient number of the entries in the Daily accounts with those in the Sub office or Branch office Summary, satisfy himself that the Daily Accounts have been correctly copied into the Sub-office or Branch Office Summary. The Head Postmaster should then sign the Daily Accounts in the place provided after writing on them such orders and instructions as he/she may consider necessary.

Note 1:-In the case of any difference between the closing balance (entered in words) of a Daily Account of a subordinate office and the balance shown in the Sub-office or Branch office summary against that office, the Head Postmaster should immediately enquire into the matter and if the difference is due to any error in the daily Account he/she will be held personally responsible for having it set right.

Note 2:-When examining the Daily Account of Sub-Offices that are received on the last working day of a month other than the month of March, the Postmaster should see that they bear an impression of the month-stamp for the next month in the right hand top corner, just below the impression of the Sub-office date-stamp.

Note 3:-Head of circles may delegate the personal duties of Postmasters prescribed under this clause to Deputy and 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/her.

(9) **Examination of aggregate totals of balances of Sub-office Summary and of Branch office Summary**:-Every day the Head Postmaster should verify the aggregate total of the balances shown against sub-office in the sub-office summary; he/she should also verify the aggregate total of the balances shown against Branch Offices and village postmen in Branch Office Summary. He/she will be held responsible that the net balances in all the sub-offices and Branch offices as shown at the foot of the column 36 and column in 28 the Sub-office summary, respectively, are correctly transferred to his/her balance sheet.

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

10(a) **Check of postage and cash including stamps in transit**:-The Head Postmaster must every day verify each item of postage in transit shown against each sub-office in sub-office summary and against each Branch Office in the Branch Office summary by a comparison with the original copies of Sub office slips or Branch Office slips on record. He/She should satisfy himself/herself by the examination of a few sub office and Branch Office daily account selected at random that the amounts of postage shown as in transit in the Sub-office and Branch Office summaries are duly acknowledged in the Daily accounts. He/she should also personally enter in the prescribed columns of the Sub-office and Branch Office Summaries the amount of cash (including stamps) in transit between the Head office and a Sub ordinate office or between the Sub-office under the head Office. The Head Postmaster will be responsible that the details of cash (including stamps) in transit are correctly entered by him/her in column 42 of the sub-office summary and in column 33 of the Branch Office Summary. When an item relating to a remittance in transit is adjusted, he should place his/her initials against the latest entry of the item in the Sub office or Branch Office Summary. He/She will be personally responsible that the amount representing the total of postage, cash and stamps in transit in the Sub-office summary and that in the Branch Office Summary are correctly transferred to his/her balance sheet.

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

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 Cr.A/ Gr.B Head offices provided the Postmaster concerned is unable to carry out all the personal duties entrusted to him.

11. Deleted.

12. **Comparison of sub-office summary and Branch Office Summary with journal of British Postal Orders and Irish Postal Orders paid**:- The Head Postmaster should compare the daily totals of the columns headed "British Postal Orders paid" in the Sub office summary with the daily totals of Sub-office transactions in the journals of British Postal Orders paid. He/She should also compare the daily totals of the columns 'British Postal Orders paid' in the Branch Office summary, with the daily totals of Branch Office transactions in the journals British Postal

Orders paid. A similar comparison should also be made by the Head Post master in respect of Irish Postal orders paid by Sub office.

12(a) Comparison of sub-office summary with Journal of Indian Postal Orders sold and paid: The Head Postmaster should compare the daily totals of the columns headed "Indian Postal Orders sold" and Indian Postal Orders paid" in the sub-office summary with the daily total of Sub-office transactions in the journals of Indian Postal Orders sold and Indian Postal Orders paid respectively.

13. Comparison of sub-office summary and Branch Office Summary with Savings Bank Journals. The Head Postmaster should compare the daily totals of the columns headed "Savings Bank deposit and Savings Bank Withdrawals" in the Sub-office and Branch Office Summaries with the daily totals of the corresponding transactions relating to Sub and Branch Office in the Savings Bank journal.

14. Comparison of Sub-office Summary and Branch Office summary with Post office certificates lists:- The Head Postmaster should compare the daily totals of the columns headed "purchase of National Savings Certificates" and Discharge of Cash, National Savings Certificates" in the Sub-office and Branch Office summaries with the daily totals of the corresponding transactions relating to sub and Branch Office in the Post office certificates lists.

15. Comparison of Branch Office and sub-office summary with journals of money orders issued and paid. The head Postmaster should verify the total of the Branch Office and group in the journal of money order issued and compare the total with the corresponding entries in the Branch Office and sub-office summary. He should similarly verify the totals of the Branch Office and Sub-office groups in the several journals of money orders paid and see that these have been correctly posted in the appropriate columns of the compilation of daily totals of money orders paid and compare the aggregate of these totals on the comparison with the corresponding entries in the Branch Office and sub-office summaries.

16. Head office Summary-comparison of Head office Summary with letter Postage Account:- The Head Postmaster should compare the entry against the item "Postage realised on articles of letter mail delivered" in the Head Office Summary with the daily total of the column headed Balance realised in Cash form each Postman by the Treasurer " in the unpaid postage Account.

17. Comparison of Head office Summary with journals of British Postal Orders and Irish Postal Orders paid and Indian Postal Orders sold and paid:- The Head Postmaster should compare the entries against the item 'Indian Postal Orders sold' in the Head office Summary with the daily total of the Head office transactions in the journal of Indian Postal Orders sold. He should similarly compare the entries against the items British Postal Orders paid, Indian Postal Orders paid and Irish Postal Orders paid" in Head office Summary with the daily total of the Head office transactions in the journals of British Postal Orders paid and Indian Postal Orders paid.

Note:- in carrying out this check and that prescribed in next two clauses, the British Postal orders transactions of the Branch Office in account with the Head Office should be excluded.

18. Comparison of Head Office Summary with Savings Bank Journals:- The Head Postmaster should compare the entries against the items savings Bank deposits and withdrawals in the Head Office Summary with the daily totals of the corresponding Head office Transactions in the savings bank journals.

19. Comparison of Head Office Summary with Cash/National Saving certificate journals-
The Head Postmaster should compare the entries against the items "Purchase of National Saving Certificates" and "Discharge of Cash/National Saving certificates" as the case may be in the Head office Summary with the daily totals of the corresponding Head office transactions in the Cash/ National Saving Certificate Journals.

20. Comparison of Head office Summary with Treasurer Pass Book- The Head Postmaster should compare the entries in the Head Office Summary against the entries "Drawn from Treasury " and Cash paid into Treasury " with the entries, relating to drawings and remittances made by the Head Office, in Treasurer Pass book or books if more than one pass book is kept by the Head office.

21. Comparison of Head Office Summary with Journals of money orders issued and paid:-

The Head Postmaster should compare every day the Head office total in the Head office journals of money issued with the corresponding entry in the Head office Summary. He should also see that the Head Office totals in the several Head office journals of money orders paid have been correctly posted in the appropriate columns of the compilation of daily totals of money orders paid, and compare the aggregate of these totals in the compilation with the corresponding entry in the Head Office Summary.

22. Comparison of head office Summary with Schedule of Receipt and payments:- The Head Postmaster should compare the entries in the Head Office Summary against the items listed below :

- (i) Transfers of cash from other Head offices,
- (ii) Unclassified receipts,
- (iii) Bills paid,.
- (iv) Transfers of cash to other Head offices,
- (v) Unclassified payments,
- (vi) Delete
- (vii) Payments to Head Record Clerks of Railway Mail Service,
- (viii) Receipts and payment on account of Postal Life Insurance and RPLI,
- (ix) Customs Duty and other charges realized in cash on Inward Foreign parcels or articles received by Foreign letter mail,
- (x) Work charges, and
- (xi) Commission paid to authorised agents on sale of PO certificates,

22A. Deleted.

23. Head office Cash Book and Postmaster's Balance Sheet:- Comparison of Head office Cash Book with unpaid postage Account:- The Head Postmaster should see that the daily entry in the column head "Total postage on articles of the letter mail received this day "in the unpaid postage Account corresponds with the entry against the items unpaid Postage" in column 2 of the Head Office Cash Book.

24. Comparison of Head Office, Sub office and Branch Office Summaries with Head Office Cash Book:- The Head Postmaster should compare the totals of the different columns under head Receipt and Payments in the Head Office Sub-office Branch Office Summaries with the corresponding totals in the Head Office Cash Book.

25. Comparison of Head Office Cash Book with Schedules of Receipts and Payments:- The Head Postmaster should compare the totals against the following items in columns 5 and 12 of the Head Office Cash Book, viz.

- (1) Transfers from other Head offices,
- (2) Deleted.
- (3) Receipts on account of Life Insurance,
- (4) unclassified receipts,
- (5) Customs Duty and other charges realised in cash on inward Foreign parcels and articles of Foreign letter mail,
- (6) Bills paid,
- (7) Transfers to other Head Offices,
- (8) Deleted
- (9) Payments on account of Life Insurance,
- (10) Payment to Head Record Clerks of Railway Mail Service,
- (11) Unclassified payments, (11-A) L.I. Premia collected and paid,- (to be checked)
- 12. Commission paid to authorised agents on sale of PO certificates, with the corresponding totals for the day in the appropriate schedules of receipts and payments, and
- 13. Work charges.

26. Comparison of Head Office Cash Book with Treasury / Bank pass book:- The Head Postmaster should compare the aggregate totals in Head Office Cash Book against the items "Drawn from Treasury " and Remitted to Treasury " with the corresponding daily totals in the

Treasury passbook, or if more than one pass-book is kept by the head office, with the sum of the daily totals of (1) drawings and (2) remittances of all the pass-books.

27. Comparison of Head Office Cash Book with journals of British/Irish Postal Orders paid:-

The Head Postmaster should compare the aggregate daily total of the Head Sub-office and Branch Office transactions in the journal of British Postal Orders paid with the aggregate total against the time "British Postal Orders paid" in the Head Office Cash Book. A similar comparison should be made by the Head Postmaster in respect of Irish Postal Orders paid.

27-A). Comparison of Head Office Cash Book with journals of Indian Postal Orders sold and paid:-

The head Postmaster should compare the aggregate daily total of the head office and Sub-office, transactions in the journal of Indian Postal Orders sold with the aggregate total in the Head Office Cash Book against the item "Indian Postal Orders sold". He should also compare the aggregate daily total of Head office and Sub-office transactions in the journal of Indian Postal Orders paid in Head Office Cash Book. The aggregate totals of the journals of Indian Postal Orders sold and Indian Postal Orders paid and the aggregate totals in Head Office Cash Book should also be verified.

28. Check of entries against items Savings Bank Deposits and withdrawals in Head Office Cash Book:-

The Head Postmaster should compare the aggregate totals in the Head Office Cash Book against the items Savings Bank deposits and withdrawals with the aggregate totals of all the corresponding transactions in the Savings Bank journal. The aggregate totals of the journal should also be verified.

29. Check of entries against items purchase of National Savings Certificates and Discharge of Cash/National Savings Certificates in Head Office Cash Book:-

The Head Postmaster should compare the aggregate totals in the Head Office Cash Book against the items "Purchase of National Saving Certificates" and Discharge of Cash /National Saving Certificates" with the aggregate totals of all the corresponding transactions in the Cash /National Saving Certificate journals. The aggregate totals of the journal should also be verified.

31. Check of balance in Postmaster's Balance Sheet:-

The Head Postmaster should compare the balances shown in his balance sheet as due from subordinate offices and village postmen and the net balance of cash and stamps in his/her own office with the corresponding entries in the Head office, Sub-office and Branch Office summaries. He/she should also compare the entries in his balance sheet showing the total postage, cash and stamps in transit with the corresponding entries in the Sub-office and Branch Office summaries. After he/she has worked out his/her balance sheet and satisfied himself/herself that the balances shown in the balance sheet agree with the corresponding entries in the Head office, Sub-office and BO Summaries, he/she should sign the certificate at the foot of the balance sheet.

Note 1:-The Head Postmaster must clearly understand that the signing of the certificate is not a matter of mere routine and that he will be held personally responsible for any errors that may be brought to light after he has once affixed his signature to the certificate.

Note 2:-In every case the Head Postmaster should personally prepare the balance sheet. He/she will be fully responsible for the correctness of the entries therein made as well as various totals in the H.O.Cash Book.

Note3:- See also note below clause (b) to Rule 43.

32. Check of Schedules of receipts and payments- The Head Postmaster should check the entries in the schedules of receipts and payments in the following manner:-

- (a) Transfers from other Head offices- The amount shown in the schedule remittances received from other head office should be compared with the remittance advices on file.
- (b) Transfers from other Head offices- The amount shown in the schedule remittances made to other head office should be compared with (i) the counterfoils of the remittances advices of the date of remittance, and (ii) the remittance acknowledgements when received.

- (c) Customs Duty and other Charges realised in Cash on Inward Foreign parcels or articles received by Foreign letter Mail- The entries in these schedules should be compared with the corresponding parcel receipts or assessment memoranda as the case may be.
 - (d) Bills paid:-
 - (e) Payment on account of Postal Life Insurance and RPLI,
 - (f) deleted
 - (g) Payments to Head Record officer of the Railway Mail service.
 - (h) Payment of void money orders;- The entries in the schedules of void money orders paid should be compared with the corresponding paid orders. It should be seen that the totals of the Schedules of the foreign Postal Accounts Office have been correctly Summarised in that of the Home Postal Accounts Office and the total of all the different schedules therein agrees with the charges in the schedule of unclassified payment.
 - (i) Unclassified payments:- its should be seen that the daily totals of the separate schedules relating to payment on account of void money orders,. Etc., have been correctly transferred to the schedule of unclassified payments.
 - (j) Work charges:- The amount of each bill paid should be compared with its entry in the schedule Docket in Form ACE.58,. The totals of the items posted therein should agree with the charge in Head Office Cash Book.
 - (k) Commission paid to authorised agents on sale of PO Certificates:- the entries in the schedule should be compared with the corresponding vouchers.
 - (l) Schedules of LI Premia paid and consolidation of recoveries of premium:- This should be compared with the journal LI Premia.
33. **Treasurer's Cash Book:-** The Head Postmaster should see that all sums (including stamps) 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 instructions contained in Rule 31 to 38 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.
34. **Miscellaneous Examination of Stock book of saleable Publications:-** The Head Postmaster should see that the amount realised by sale of Publications and books of forms etc. have correctly been credited in the accounts of the day.
35. **Examination of acquittance rolls** -All acquittance rolls of pay and allowances paid at the Head Office and the subordinate office within its jurisdiction 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.
36. **Check of memorandum of disbursement of pay and travelling allowances :-**
- (a) The Head Postmaster should check the correctness of the entries in the memorandum of disbursement of pay and travelling allowances by comparison with the amounts shown as disbursed in the acquittance roll and in the Overseer's receipt for pay and road establishments on record.
 - (b) On the last day of the month, the Head Postmaster should verify the totals of the money columns of the memorandum; and should compare the total amount for the month shown therein as actually disbursed with the total amount for the month charged to bills paid on account of the Post office establishment and general travelling allowance bills in the accounts of the Head Office. If there is any difference, the Head Postmaster should see that it is accounted for by the difference between the amount of undisbursed pay and travelling allowances of the previous month, credited by deduction from the post Office establishment bill and the general travelling allowance bills on which the payments were made in the current month and the amount originally drawn for payment in the

current month by remaining undisbursed, to be credited by deduction from the next establishment bill and general travelling allowance bill.

37. Account of postage with Postmen and village 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 –
 - i) that the postmen and village postmen-pay over the cash collected by them on account of unpaid postage to the Treasurer;
 - ii) that the postmen and village postmen – pay over the cash collected by them on account of parcel postage and customs duty, with the relative postal fee, to the Treasurer or other PAs appointed to receive such collections;
 - iii) that the initials of the Treasurer or other PAs (in the case of collections on account of parcel postage and customs duty, with the relative postal fee) are entered in the unpaid postage abstract or Postmen’s Book for all such amounts received from Postmen and in the village Postmen’s registers for all such amounts received from Village postmen.

38. 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.

Correction of Errors

66. When it is considered necessary to make any alteration in the figures of a cash account or other return already submitted to the Postal Accounts Office, it should be promptly reported by a letter; Postmasters should refrain from sending revised accounts of any kind unless they are expressly asked for.

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 sent without explanation.

SUBMISSION BY HEAD OFFICES OF RETURNS AND DOCUMENTS TO THE G.M./DIRECTORS OF ACCOUNTS (POSTAL)

67. The returns, constituting the Accounts Bundle, for submission by Head Offices to Director/Deputy Director of Accounts (Postal) are shown below:

Particulars	Date of the month on which to be despatched
1. Cash Account and cash Balance Report 2. Memorandum of customs Duty prepaid 3. Schedule of customs Duty and other charges realised in cash on articles received by Foreign letter Mail or on Inward Foreign Parcels. And received from other Head offices. 4&5. Schedules of remittances made to and received from	1 st . of the following month.

<p>other Head Offices.</p> <p>6. Schedule of payments to Head Record officer of the Railway Mail Service</p> <p>7. Schedules of remittances received</p> <p>8. Telegraphs offices.</p> <p>9. List of British Postal Orders Paid</p> <p>10. Consolidated schedules of Capital outlay on New Assets, Expenditure on renewals and replacements and repairs to buildings.</p> <p>11. deleted</p> <p>12. List of Indian Postal Orders sold</p> <p>13. List of Indian Postal Orders paid</p> <p>14. Memorandum of unsold Indian Postal Orders</p> <p>15. Schedule of Postal Pension payments.</p> <p>15(a) Schedule of Telecom Pension payment</p> <p>15(b) Schedule of BSNL pension payment</p> <p>15(c) Schedule of EPF 1971 pension payment</p> <p>15(d) Schedule of Railway pension payment</p> <p>16. Schedule of payment on account of commutation of pension.</p> <p>17. Saving Bank and Post Office Certificate returns.</p> <p>18. Schedule of unclassified receipts</p>	<p>1st.</p> <p>1st 1st and 16th.</p>
<p>19. Schedule of Bills paid</p> <p>20. Schedule of unclassified payments</p> <p>21. Schedule of payments on account of Postal Life Insurance and RPLI</p> <p>22. Schedule of Void Money orders paid</p>	<p>1st and 16th.</p>
<p>23. Money orders returns</p> <p>(a) Summaries of monthly totals of money orders issued and paid (with Money orders returns for the second account period)</p> <p>(b) List of void money orders</p>	<p>2nd and 16th</p> <p>2nd</p> <p>16th.</p>
<p>24. Consolidated Treasury Receipt</p>	<p>By the 15th of the month following the month of the transaction as soon as the receipt is returned by the treasury officer.</p>
<p>25. Schedule of Telephone receipts</p>	<p>4th of the month following the month of account.</p>
<p>26. (i) Consolidation of receipts of premia on behalf of LIC (ii) Schedule of payment of LIC on account of premia collection.</p>	<p>1st.</p>
<p>27. Western Union Money Transfer Schedules & vouchers</p>	<p>1st & 16th</p>
<p>28. Schedule of Premium Products in Annexures-II</p>	<p>1st of the following month</p>
<p>29. PSSK payment schedules with vouchers</p>	<p>1st of the following months</p>
<p>30. Schedules of commission paid to licensed stamp vendors</p>	<p>1st of the following months</p>
<p>31. Schedules of Income-tax collected</p>	<p>1st of the following months</p>
<p>32. Schedules of Service Tax & Education Cess on various products</p>	<p>1st of the following months</p>
<p>33. Schedule of New Pension Scheme</p>	<p>1st of the following months</p>

A list of contents in Form ACG 31 should accompany each account bundle.

Exception : 1 : The returns relating to British Postal Orders and Indian Postal Orders for submission by the Presidency Post offices at Calcutta, Bombay and Madras to the Director of Accounts (Postal), may be dispatched not later than 5th of the month instead of on the 1st.

Exception: 2 : the Presidency Post offices at Kolkata, Mumbai and Chennai may submit the money order Abstracts for the 1st and 2nd period on the 18th of the month and 4th of the next month, respectively. The abstracts of Kolkata and Madras Presidency Post offices should be sent to the Director of Accounts (Postal) through a special messenger duly closed in special covers supscribed Money order Abstracts'.

CHAPTER v – RAILWAY MAILSERVICE ACCOUNTS

Responsibility for Accounts	68
Cash Book	69
Cash Abstract	70
Receipt	71
Submission of Accounts to Postal Accounts Office	73

Responsibility for Accounts

68. (a) The Head Record Officer is personally responsible for all the monetary transactions of the division and for the correctness of the accounts connected therewith.

(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, money orders, cash accounts and other account documents and writing up the Cash Book, cash abstract and register of contingent charges, but the Head Record Officer is solely 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 writing up the Cash Abstract correctly and is jointly responsible with the Head Record Officer for the verification before the close of the office, of the cash balance of the cash abstract (See Rule 70) 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.

Cash Book

69. A cash book (Form ACG 35) should be maintained by the Head Record Officer to account for the cash received from and money orders granted by the local Head Post Office on bills drawn by him. 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 by money order 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.

Cash Abstract

70. A cash abstract (in Form ACG. 33) is kept by each Head Record, 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) Totals of items (a) and (b)	(d) Amount disbursed today and (C) cash Balance in hand	(e) Cash Balance in hand
(ii)	Permanent advance for contingencies	(a) Amount of Advance	(b) Amount represented by vouchers			(e) Cash Balance in hand.

						In the case of sub-Record Offices and Head Record Offices having mail offices under them.
(iii)	Permanent advance for postage stamps	(a) The sanctioned amount of the advance for postage stamps				(e) The amount actually in hand in stamps and in cash
(iv)	Miscellaneous receipts	(a) Balance of yesterday	(b) Amount received today	(c) Totals of items (a) and (b)	(d) Amount remitted into Post Office today	(e) Cash balance in hand.

Note 1:- The amount received by money order by each Record Officer and Sub-Record Officer, to recoup the permanent advance for contingencies, should be added to the balance of the advance in hand in cash and the total entered in the cash abstract, in which the amount represented by vouchers and the balance held in cash up to the close of each day should be shown.

Note 2:- Cash abstract of Record and Sub-Record Offices will be kept by the record and Sub-record Clerk respectively and of the Head Record offices by the Accountant. Before signing the cash abstract at the close of each day, the Head Record Officer should verify each entry recorded therein.

Receipts

71. 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 (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.
72. (a) 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 schedule of unclassified receipts to facilitate correct classification in the Postal Accounts office.
(b) 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 to be submitted by him to the Postal Accounts office concerned for verification and return (vide Rule 161 of the Posts and Telegraphs Manual Volume VIII).

Submission of Accounts to Postal Accounts Office

73. At the close of business on the 15th and on the last working day of each month, the cash book should be closed and the cash account (Form ACG.-36) for the Postal Accounts Office prepared. The cash account should be an exact copy of the cash book. It should be signed by the Head Record Officer and despatched to the Postal Accounts Office by first post and next day in an account envelope registered on Postal service. The cash account should be accompanied by the original bills entered in it. In each account envelope should be included a list of contents (Form ACG.31) showing what documents are forwarded; the duplicate of the list should be retained in the Head Record office.

Copies of all bills prepared by the Head Record Officer (including monthly contingent bills) should be kept on record, the Post office receipts for the money orders issued in connection with each bill being also filed with it.

CHAPTER VI. MISCELLANEOUS CHARGES

Refund of postage, etc. to the public	74
Refund of customs duty	77
Refund of the value and commission of lost Indian Postal Orders	78
Payments on account of International and Commonwealth Reply Coupons	79
Payments to the International Bureau of the Universal Postal Union at Bern	80
Payment of fee to the Finger Print Bureau, Chennai	81
Interest on Government Securities held in trust	82
Compensation for loss of, or damage to insured or uninsured Registered Articles	83

Refund of postage, etc., to the Public

74. 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.

Note:- Authorities entertaining claims for refund of postage (except in the case of articles addressed to a foreign country) should see that the claims are supported by the original cover or wrapper.

75. 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 authorised to deal independently with complaints.

76. 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 incharge 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.

Refunds of Customs Duty

77. (I) The amount deposited by the sender of an outward foreign parcel at the time of posting in prepayment of customs duty and other charges leviable in the office of delivery on the contents thereof may be refunded to him on the authority of orders issued by the Postal Accounts Office to the Postmaster of the office of posting, in the following circumstances, viz.,:-
- (a) When no such charges are levied;
 - (b) When a parcel is returned as undeliverable;

- (c) When a parcel is reported to be lost in transit;
 - (d) When a parcel is destroyed in the country of destination on sanitary ground with the consent of the addressee.
- (2) when the charges levied are less than the amount deposited and difference will be refunded on the authority of similar orders issued by the Postal Accounts office.
- (3) These refunds should be charged in the Schedule of Unclassified Payments and supported by the payees receipts, the number and date of the authority being cited against the entry.

Note:- Fees "for service to be rendered by the Post office" credited in accounts in respect of parcels on which customs duty has been prepaid by the sender cannot be refunded. When, however, a mistake occurs through the fault of a post office official it is always open to the post master General concerned to recover the amount of the fees from the official at fault and to refund the same to the sender.

Refund of the value and commission of lost Indian Postal orders

78. 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 Posts and Telegraphs Manual Volume VIII.

Payment on account of International and Commonwealth Reply-Coupons.

- 79(a) Every reply-coupon presented for exchange with postage stamps should be carefully examined to see that it has not been cut, defaced, or mutilated, and satisfies the conditions laid down in the Post office Guide. If the coupon is found to be defective it should not be accepted.
- (b) If the coupon is found to be in order, it should be stamped with the date-stamp in the circular space provided for the purpose and a postage stamp, or stamps (as may be desired by the presenter), of the aggregate prescribed face value should be given to the person presenting the coupon in exchange of coupons in the country of purchase.

Note:- If, however, any international Reply Coupon bears, through mistake, the date-stamp impression of the office of issue in the wrong circular space, it should be accepted for exchange with postage stamps if there is no reason to doubt its genuineness. In this case the coupon should be impressed with the date stamp of the office exchanging the coupon in the circular space on its other side.

(c) Reply coupons in exchange for which stamps have been given should be made over under receipt to the Treasurer for incorporation of their value, at prescribed rate in the case of Commonwealth coupons) each, in the accounts under the Head "Unclassified Payments." The coupons should be submitted to the Postal Accounts Office in support of the charge in the Schedule of Unclassified Payments.

Note 1:-No objection should be raised to the acceptance of the International reply coupon which has been marked with a distinct perforation in such a manner as neither to destroy its text nor to interfere with the verification of its value, or has the selling price printed on it altered by the issuing administration either in manuscript or by means of the impression of a stamp, or has a serial number printed on it.

Note 2:-when authority is received from the Director of Accounts, Postal ,Kolkata to write off the value of a spoilt reply-coupon, the amount should be charged in the schedule of unclassified payments, the number and date of the authority being cited against the entry.

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

80. 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.

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.'

Payments of Fee to the Finger Print Bureau, Chennai.

81. 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.

Interest on Government Securities held in Trust

82. Interest on Government securities held in the safe custody of the Postal Accounts Office, Kolkatta on account of security deposits of Postal and Telegraph officers and contractors, are paid on the authority of the Director of Accounts, Postal, Kolkata,, to the person authorised to receive it. These payments are made by a charge in the accounts, the charge being supported by the original authority of the Director of Accounts and the payee's receipt. If the interest has to be credited to a Security Deposit Account in the Savings Bank, there is no objection to the order being endorsed. " Pay to A.B. by credit to his security Deposit Account at the Post Office savings Bank", and a note by the Postmaster that this has been done will be accepted by the Postal Accounts office in lieu of the payee's receipt. The amount must, however, be charged as an "Unclassified Payment" by transfer credit to the Security Deposit Account in the Savings Bank Journal.

Compensation for loss of or Damage to insured or Uninsured Registered Articles

83. When compensation , is paid at a post office for the loss of, or damage to, an insured or uninsured registered article the amount paid should be charged in the Schedule of Unclassified payments supported by the payee's receipt and the sanction in original for payment.

Note :- The powers of the Heads of Circles/Regions to sanction the payment of compensation referred to in this Rule are given in the Schedule of Financial Powers of Officers of the Department of Posts.

CHAPTER VII – PENSION PAYMENTS

Introductory	84
Place of payment	87
Authority for Payment	88
Pension Payment Order	96
Register of Pension Payment Order	99
Manner of Payment	
Due date	101
Payment of claims	108
Forms of pension Bills an connected certificates	115
Record of Payment	118
Payment of pensions by money orders	120
Payment of Commutation money	122
Gratuities	123
Periodical Identification of pensioners	125
Undrawn Pensions and Arrear	127
Death of Pensioners	128
Reports to the Accounts Officer	129
Transfers	131
Accounts	132
Payment of Pension to Railway pensioners through Post office Saving Bank	136
Payment of Pension to the P&T Pensioners through Post Office Saving Bank	137
Military Pension	138.
New Pension Scheme	139
EPF Pension '95	140

Introductory

84. the rules in this Chapter shall regulate the procedure with regard to the payment at any post office in India, of service pensions 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 any rule or order made thereunder by the President.

Note:- in regard to the 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.”

85. 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.” Means a pension payable in India to, or in respect of a person in consideration of Past employment under the Indian posts and Telegraphs 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.

86. 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

87. Service pensions shall be paid at any Head or Sub Post Office in India, or at any Branch Post Office, which has been duly authorised in this behalf by the Director-General. 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: GDS Bos/ GDS Sos doing saving bank work can only be authorized to pay pension but not gratuity..

Note 2: Deleted

Note 3: Provisional Pension, where payable shall be drawn by the head of office where the Government servant served immediately prior to his retirement.

Authority for payment

Pension payment order

88.(1) unless the Government order 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 Pension Payment orders in Form No. DG(PA)-99(j) and 99(k) or DG(PA) 99(L) and 99(M) issued by the Directors of Accounts (Postal) to the Head Post Office at, or in the jurisdiction of which payment is desired by the pensioner.

(2) Along with a pension Payment order, the Postal Accounts Office or CCA 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.

Exception: Deleted.

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.

89(I) 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. 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 and the CCA.

(2)(a) When a pension is to be paid at Sub (or Branch) Post Office, 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 (or Branch) 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 (or Branch) office concerned together with pensioner's half of the order and the other documents received from the Postal Accounts Office or CCA mentioned in rule 88(2).

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

90. 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 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.

91. 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.

92. Head Postmasters are authorized to renew Pension Payment Orders without reference to the Postal Accounts Office or Circle Telecom 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 disburser'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.

93. 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.

94. 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)/ CCA 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 PPOS (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.

95(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 alongwith 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 schedule. Payments of pension from the date of commutation will be made at the revised rate based on the amended pension payment orders.

95(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.

Register of Pension Payment Orders

96. The Postmaster will keep a 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 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 in Group A & Group B Head Offices by the Deputy Postmaster.

97. On receipt of an intimation about the death of a pensioner, prompt action shall be taken to record the fact in the register and on the disburser's half (or the duly endorsed copy thereof) of the Pension Payment Order. In the case of pensioners whose pensions are paid by money order the fact shall also be recorded on the pensioner's half of the Pension Payment Order.

98. 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. All Pension Payment Order of such pensions will bear the letter "S" in addition to the number.

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.

98 (A) Family Pension which are to be granted for life in respect of dependant parents mentally retarded dependants, physically handicap etc should be entered in separate register.
(Vide Order No -----dated-----)

Manner of Payment

Due Date

99. 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 workinf 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)

Explanations: For the purpose of this Rule, the Working day shall have the same meaning as given in the Explanation below Rule 216 of P&T Manual Volume-I.

Provided that when there is a variation in the rate of a pension consequent on the disbursement of the commuted value of a portion thereof, pension for the broken part of the month at the original rate may be paid before the end of the month.

100. Deleted.

Payment of Claims

101. Save as hereinafter provided and except in the case of provisional pensions payable through Head of Offices, a pensioner must take payment in person after identification by comparison with the Pension Payment Order.

Note.- The disbursement of provisional pension drawn by the Head of Office shall be made in the same manner in which Pay and allowances are disbursed by him.

102. 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 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.

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

- (i) a person exercising the powers of a Magistrate under the Criminal Procedure Code;
- (ii) a Registrar or Sub-Registrar appointed under the Indian Registration Act;
- (iii) a Group A or B Government servant;
- (iv) a police officer not below the rank of sub-Inspector-in-charge of a police station;
- (v) a Postmaster, a departmental Sub-Postmaster or an Inspector of Post Offices;
- (vi) 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);
- (vii) a pensioned officer who, before retirement, exercised the powers of a Magistrate;
- (viii) a Justice of Peace;
- (ix) a Block Development Officer, Munsif, Tehsildar or Naib Tehsildar;
- (x) a head of a Village Panchayat, Gram Panchayat or an Executive Committee of a Village. **(to be verified)**

In the case of a pensioner drawing his pension through a public sector bank, the life certificate may be signed by an officer of a public sector bank. In the case of a pensioner residing abroad and drawing his pension through any other bank included in the Second

Schedule to the Reserve Bank of India Act, 1934, the life certificate may be signed by an officer of that bank.

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.

104. 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.

105. 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.

106. 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, on receipt thereof, shall promptly stop further payments.

107. When a pensioner 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 be 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

108(1) Unless otherwise provided claims for payment of service pensions shall be presented on bills in Form No. Pension-5, a copy of which will be supplied by the disbursing Officer to each pensioner or his agent or representative. The bill must be duly received by the pensioner or by some other person authorized to give legal acquittance on his behalf, and if the pensioner can not sign his name, his thumb impression or, where this is not possible due to physical incapacity his great toe impression, the thumb or the great toe impression being duly attested by a well known and respectable person, shall be taken in the bill. In the case of service pensions payable at a Branch Post Office, the Pensioner's receipt must be taken on the certificate of payment in Form No. Pension-6.

Save as provided in Rule 114(2), the Pensioner's half of the Pension Payment Order must invariably be presented with the bill. A pensioner desiring payment of his pension at a branch Post Office should present his bill and the pensioner's half of Pension Payment Order three clear days before the end of the month to which it relates.

In the case of physically handicapped pensioners who are unable to sign or put their thumb/great toe impression and purdanashin ladies, acquittance by seal mark attested by some well known and respectable person may be accepted in lieu of signature or thumb/great toe impressions.

Note.- Lepers, on account of the contagious nature of their disease may be paid their pensions, without being called upon to produce a Pension Payment Order or a bill. The disbursing officer should ask some one to fill up the pension bill form on which payment should be made at once. The bill should then be stamped and the disbursing officer should certify on it that the pension has been paid by him or before him the certificate being attested by an independent reliable witness.

(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.

109. In cases, other than those specified in rules 104, 105 and 108(2), where the pensioner desired to draw pension through an agent or a representative nominated by him, a life certificate must accompany every pension claim for the month of June and December. The life certificate shall be signed by a person authorized under these rules to sign such certificates and must be dated not earlier than the last day of the month concerned.

110. When a pensioner draws his pension through an agent or representative, the claim must be supported by the written authority of the petitioner to pay the pension to the agent or the representative nominated by him to receive payment on his behalf. In such cases, the endorsement "Received payment" must be signed by the pensioner and separate receipt which need not be stamped shall be endorsed by the agent or the nominee as the case may be, in token of having actually received the payment.

111. Where the determination of a pension can not be fixed for a precise date, the pensioner's bill must be accompanied by a certificate in Form TR 39 duly signed by any of the authorities contemplated in Rule 103

Note.- "However in the case of a female pensioner whose pension is terminable on married / remarried shall be furnished on the body of every pension bill, except for the months of June and December. The pension bills, for June and December shall be supported by a declaration in Form FR-40 vide Rule 112 *ibid*.

112. "A declaration in Form TR 40 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, a 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.

113. 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 of 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 of 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.”

Note 2- Family pension or provisional family pension upto the limit of prescribed rate may at the request of the pensioner, be remitted to him by Postal service money order wef 1.1.1999 (Authority- DG (PO) Department of Posts new Delhi No 4-44/98-Pen/ PO Dated 21-5-99..

Checks to be applied by the Disbursing Officer

114. (1) 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 can not 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.

Note.- The Accounts Officer of a Branch Office shall, in order to help the Branch Postmaster, send the photographs of the pensioners concerned to the Branch Postmaster, who should satisfy himself about the identity of the pensioner and verify his signature on the bill with that on the PPO. He will then send it to his Accounts Office (Sub office or Head Office as the case may be) after recording the fact of verification on the bill. The Accounts Office should after thoroughly checking the particulars with its copy of the PPO authorize payment on the bill and return it, with the least possible delay to the Branch Office for payment.

- (2) A pensioner drawing pension for the first time 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.

115. 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.

116. 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 114, 115 & 116 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.

Record of Payment

117. Every payment must be entered on the reverse of both halves of the Pension Payment Order and attested by the disbursing officer. When, however, the payment is made at a Sub or Branch Post Office, the Sub or Branch Postmaster shall make the entry on the Pensioner's half of the order and on his copy while the Head Postmaster make the necessary note on his half of the original order on receipt of the connected voucher.

Note.- The duty of attesting the entries on the reverse of Pension Payment Orders may be performed by the Dy. Postmaster or Assistant Postmaster in Presidency Post Office and by Dy. Postmaster in 1st Class Post Offices during the absence of Postmaster.

118. As soon as the payment of provisional pension drawn by the head of office has been completed, he shall inform the GM/Director of Accounts (Postal) or CCA/Joint CCA concerned of the particulars of the payment actually made by him.

Payment of pension by money order

119. Pensions may be paid by postal money order at the option and expense of the pensioner, according to the procedure detailed below :-

- (1) A pensioner who elects to have his pension paid by money order should Present in person to the Postmaster a declaration to that effect with his copy of the Pension Payment Order. The Postmaster should then identify the pensioner in the manner laid down in Rule 115. After this has been done, he should paste the declaration and both halves of the Pension Payment Order in a separate file headed "Pension payable by money order."

Exception - Pensioners while re-employed as GDS agents, may be permitted to draw their pensions by money order without being required to appear in person at the pension-paying Post Offices with their Pension Payment Orders and the declarations electing to draw their pensions by money order. In such cases the pensioners need not be identified personally and they may

send the required documents namely, the Pension Payment Orders and the declarations, to the pension payment Postmasters by post.

Note 1- Where due to old age or infirmity or inconsequence of some physical disability, the pensioner is not able to present such declaration in person, the Postmaster may accept a written declaration signed by the pensioner and duly authorized by any person authorized under rule 103 to sign a life certificate. The person verifying the declaration shall specify the circumstances in which he holds that the pensioner is unable to present the declaration in person.

Note 2- Should the pensioner be physically incapable of signing the declaration, the Postmaster may authorise payment on production of a certificate from the civil surgeon of the district or a registered medical practitioner to the effect that the pensioner is alive but is unable to sign the required declaration; in such a case, the pension may be paid to the heir, not being a minor, who would receive payment of the arrears of pension in the event of the pensioners death, provided it is certified by the District magistrate that the person, claiming to be the heir is in fact the heir and continues to be the heir throughout the period for which he draws the pension.

Note 3- Pension upto Rs.2250 + relief (including Dearness Pension) inclusive of interim and adhoc relief may at the request of the pensioner, be remitted to him by Postal Service Money Order.(Authority : DG(Posts New Delhi No. 4-44/98-Pen/PO dated 21-5-1999.)

(2) The pensions may be remitted in advance by Money Orders with the remarks 'Not to be paid before the first of the following month,' to facilitate prompt payment of pension and enable the pensioners to get the pension on the first of the month itself. It should be ensured in each case that the payment is not made before the first of the following month. However, this procedure should not be followed in respect of pensions for the month of March payable in April as the debit should not appear in the earlier financial year. The Postmaster should make out a Money Order form for each pension recorded in the file mentioned in clause (1) (less money order commission in respect of pensions exceeding the limit applicable inclusive of interim and adhoc relief) and make corresponding payment entries in the table at the back of the pension payment orders. The pensions not exceeding the limit applicable inclusive of interim and adhoc relief may be remitted at the expense of the Govt. The Postmaster should sign the money order form and initial the entries on the back of the Pension Payment Orders after carefully comparing the three documents. The word "pension" should be written in red ink in block capital at the top of all pension money order forms in order to distinguish them from the other money order forms. The money order should be issued and paid according to the rules obtaining in the case of ordinary inland money orders, the credit for the money order issued and the commission being set off against the corresponding debit under the head 'Postal or Telecom, Pension Payment.'

(3) The Postmaster should watch for the money order acknowledgements for all remittances shown in the file mentioned in clause (1) and should carefully compare the signatures on those acknowledgements with the pensioner's signatures on the Pension Payment Orders. It should also satisfy himself once a year in such manner as he thinks desirable that the pensioners are actually alive. In token of having done so, he should endorse on the Schedules of Pension Payments (Form Pension-4), for the month of April, each year, a certificate to the effect, that he has satisfied himself that the pensioners were actually alive on the dates on which the pensions were remitted to them.

In case of a female pensioner whose pension is terminable on marriage or remarriage, a declaration in Form TR-40 prescribed in Rules 112 may be obtained before remitting the pension for the month of June and December. In other cases where determination of pension cannot be fixed for a precise date, a declaration in Form TR. 39 duly signed by any of the authorities contemplated in Rule 103 may be obtained from the pensioner before remitting the pension for the month of June and December.

(4) A Postman or Village Postman (including an GDS delivery agent paying a pension money order should be required to endorse a certificate on the back of the acknowledgement portion of the money order in English or the local Indian language and the Postmaster issuing the money order should satisfy himself that the required certificate has been endorsed.

The certificate endorsed by a Postman or Village Postman (including an extra-departmental delivery agent) on the back of the acknowledgement portion of a pension money order should be attested, once every three months, by at least two persons of respectability in the village; and the Postmaster issuing the money order should see that this has been done.

(5) It has been arranged that some village official or other suitable subordinate agency, such as the Police, will report promptly to the Postmaster the death of any pensioner whose pension is paid by money order. In order to enable the local civil authorities to ensure the prompt submission of these reports, Head Postmasters should furnish them with a list showing the names of the pensioners residing within their respective jurisdictions, whose pensions are paid by money order, and the designation of the Postal officials to whom the report of death is to be made in respect of those pensioners.

(6) It will not be necessary to prepare separate pension bills for these payments. They should be shown in a separate schedule in duplicate or triplicate, as the case may be, in Form Pension-4, which will serve as voucher. A certificate in the following form in the hand-writing of the Postmaster should be endorsed on the schedule:-

“Certified that I have satisfied myself that all payments noted in the schedule have actually been remitted by money order.”

(7) In the schedules for January and July each year, an additional certificate in the following form should be added :-

“Certified (1) that I have obtained where necessary, from each pensioner a declaration that he has not received any remuneration for serving in any capacity under Government or under a Local Fund during the past six months, and (2) that in all cases where determination of a pension cannot be fixed for a precise date, I have obtained the certificates in Form T.R.-39 or the declaration in Form T.R.-40 as the case may be.”

Note - The words ‘or the declaration in Form T.R.-40, as the case may be’ appearing in certificate No. 2 above will be added in the certificate attached to the schedule of January only, vide Rule 112.

(8) In the schedule for the month following the month of payment, the Postmaster should furnish the following certificate :-

“Certified that I have satisfied myself that all pensions included in the schedule for the previous month have been paid to the proper persons and that I have obtained all money order acknowledgements in support of these payments and filed them in my office.”

Note 1.-The word "Postmaster" used in this rule includes both Head Postmaster and Sub-Postmaster.

Note 2.-Provisional pension drawn by the head of office may be paid by Postal Money Order or by Bank draft, if so desired by the Pensioner, at the cost of the pensioner. However Provisional pension upto Rs.2250 per month inclusive of interim and adhoc relief may, at the request of the pensioner, be remitted to him by Postal Service Money Order.

Credit of Pension of P&T Pensioners in the Post Office Savings Bank Account

Rule 120 deleted vide correction slip No 13 dated 1-5-1986.

Payment of Commutation Money

121. The payment of commuted value of a portion of a service pension can be made upon the authority issued by the GM(F)/Director of Accounts, Postal or CCA/Joint CCA concerned only to, and upon the receipt of, the person legally entitled to receive it and not otherwise.

Gratuities

122. A gratuity is paid in a single sum, and not by installments. Save as hereinafter provided, it will not be paid except on an authority received from the concerned Postal Accounts Office or Circle Telecom. 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 Rules 544 and 545 of P&T Financial Handbook, Volume I in relation to Provident Funds.

Note 1.-When, at the option of the gratuitant, the balance of gratuity is to be drawn by the Head of an office, he shall do so by presenting a bill in form No. ACG-108 and shall furnish to the Postal Accounts Office or CCA Office, within a Month of the date of drawal a certificate of disbursement.

Note 2.-No authority is necessary in the case of payment of compassionate gratuity which should be paid from the Post Office specified in the order communicating the sanction.

Note 3.-The Indian Income-tax Act, 1922 has been amended so as to secure exemption from income-tax of the death-cum-retirement gratuity paid after the 16th April 1950 under the Revised Pension Rules 1950 of the Central Government or under any similar scheme of a State Government.

Note 4.-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.

Rate applicable from 11-7-1979 to 27-7-1984

Each case of payment of interest shall be considered by the Administrative Ministry in accordance with rule 68 of CCS (Pension) Rules, 1972.

Rate applicable from 28-7-1984

- (i) Beyond 3 months and upto one year - 7% per annum.
- (ii) Beyond one year 10% per annum.

Each case of payment of interest shall be considered by the Administrative Ministry in consultation with the Ministry of Home Affairs, Department of Personnel & Administrative Reforms and the payment of interest will be authorized through a Presidential Sanction.

The Administrative Ministries 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. 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 with effect from the date of issue of orders by the competent authority. (**This para is subjected to Rule 69 of CCS(Pension Rules)**)

[Authority : G.I.M.H.A. (Deptt. Of P.&A.R.), O.M. No. F.7(1)-PU/79, dated 11-7-1979 and O.M. No. 7/3/84, Pension Unit, dated 28-7-1984].

123. 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 of office in which he last served, in Form No. ACG-108 and disbursed to the gratuitant.

Note :- The above provisions for the drawal and disbursement of provisional gratuity to the gratuitants by the Head of Office will apply mutates-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

124. (1) On the first appearance of a pensioner on or after the first of April each year, the disbursing officer shall, except in the case of pensioners whose specimen signature attached with the Pension Payment Order, take an impression of the thumb and all the fingers of the pensioner's left hand on the pension bill. The pensioners shall then be identified from the particulars given in the disburser's half of the Pension Payment Order. Identification shall also be made by an examination of the impressions given on the bill with those attached to the Pension Payment Order or by a reference to the pensioner's photograph where one is pasted on the disburser's half of the Pension Payment Order, if he cannot be identified by other means with absolute certainty.

The provisions of this sub-rule with regard to the taking of thumb and finger impression of pensioners and the examination of such impressions for purposes of identification may be relaxed or modified by the Disbursing Officer.

(2) Purdanashin ladies and illiterate pensioners must give a thumb impression on their bills in the presence of the person who grants the life certificate, or, in the case of illiterate pensioners who personally attend the paying office, before the Disbursing Officer.

125. In all cases referred to in Rules 102, 103 and 107, 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.

Note 1.- A pensioner of rank may be previously identified by the Disbursing Officer and need not be required to appear at the Disbursing Office.

Note 2.-Deleted.

Undrawn Pensions and Arrears

126 (1) 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 Director / Dy. Director of Accounts (Postal) or CCA concerned]

- (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 Director / Dy. Director of Accounts (Postal) or Circle Accountant, Telecom. Accounts concerned.

Note1- If the suspension of payment is attributable to error or neglect by any Government Officer the Director / Dy. Director of Accounts (Postal) or CCA 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 or CCA 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 Pensioner

127. (1) 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.5000/- 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. 5000/- but does not exceed Rs 25000/- 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. 7500/- 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 in stead 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.

In case of doubt also in cases where the amount of arrears exceeds Rs 25000/- payment should be made on producing the legal authority.

Provided that if the arrears do not exceed from Rs.10,000 to 25,000 and the case presents no peculiar features, the Accounting Authority concerned may pass the arrears on his own authority. (**to be corrected as per CS No.3 dated 1-5-86**)

- (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(!)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.

128. 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 alongwith 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' (appended) 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.

FORM A
(See Rule 128)

Pension Disbursing Authority / Head of Office _____-(Name of Bank / Treasury /
Post Office / Accounts Officer etc.) Place _____
_____, I, _____

_____ (Name of the pensioner in capital letters) hereby nominate the
person named below under rule 5 of the payment of Arrears of Pension (Nomination) Rule, 1983.

Name and Address of the nominee	Relationship with Pensioner	Date of Birth	If nominee is minor Name and address of person who may receive the pension during nominee's minority	
1	2	3	4	
Name & address of other nominee in case the nominee under column (1) above predeceases the pensioner	Relationship with Pensioner	Date of birth if the other nominee is minor	Name and address of person who may receive the pension during other nominee's minority	Contingency on happening of which nomination shall become invalid
5	6	7	8	9

Place
Date

Signature.
(or thumb impression if illiterate) and name of
Pensioner
Address ..

Witness :
Signature
Name & Address
.....

Signature of Pension Disbursing Authority / Head of Office

Acknowledgement to be sent by the Pension Disbursing Authority / Head of Office
Certified that application / nomination has been received from
(Name of Pensioner) whose address is
.....

.....
(Signature of Pension Disbursing
Authority Bank / Treasury /
Post Office / Accounts Officer /
Head of Office)

Full Address
.....

Place
Date

FORM B
(See Rule 128)

The Pension Disbursing Authority
Name of the Bank / Treasury / Post Office / Accounts Officer etc.
Place

I, (Name of Pensioner in Capital letters) hereby make the following alternative nomination in cancellation of the previous nomination made on under rule 5 of the Payment of Arrears of Pension (Nomination) Rules, 1983.

Name & Address of Nominee	Relationship with the Pensioner	If nominee is minor	
		Date of Birth	Name & address of the Person who may receive the said pension during the nominee's minority
1	2	3	4
Name & address of person who may receive the pension during the other nominee's minority	Relationship with Pensioner	Date of birth if other nominee is minor	
5	6	7	
Name & address of person who may receive the pension during the other nominee's minority	Contingency on the happening of which nomination shall become invalid		
8	9		

Place
Date

Signature (or thumb
Impression, if illiterate)
And name of pensioner.
Address :

Witness : Signature :
Name & Address

Signature of Pension Disbursing Authority
Date Stamp

Certified that application / nomination (Form B) has been received from at (Name of the Pensioner) whose address is Form A has been cancelled and returned to him.

Place

Date

Signature of Pension Disbursing Authority.

Date Stamp

Certified that application / nomination (Form B) has been received from
at (Name of the Pensioner) whose address is Form A has been
cancelled and returned to him.

Place

Date

Signature of Pension Disbursing Authority

PO / Bank / Treasury with full address.

Reports to the Postal Accounts Office / Circle Telecom. Accounts Office.

129. 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 Circle Telecom Accountants. The former shall be forwarded to the Director / Deputy Director of Accounts, (Postal) concerned and the latter to Circle Telecom. Accountant 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-drawal, 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 or branch 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 Circle Telecom. Accountant concerned. The Postmaster shall sort out such cases by examining the file of Pension Payment Orders every month.

Note :- The Sub and Branch 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.

130. 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 Circle Telecom Accounts office concerned after making the last payment and with a note recording the reasons for the cessation of the pension.

Transfers

- (f) 131. (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. 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 Pension payment maintained in his office (vide Rule 96 *ibid*). 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 Circle Telecom Accountant – The transfer of payment of Telecom. 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 and (iii) the Circle Accountant in the circle office of the Postal Circle in which the payments are made, if he/She is other than the Circle Accountant 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 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 Circle Accountant who issued the original order, through their own Postal Accounts Office for necessary action under intimation to the Circle Accountant in the circle office of the Postal Circle in which payment were being made. The Circle Accountant 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 upto 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

132. Payment on account of pensions and commuted value of pensions made by Head and Sub-Post Offices (including payments communicated by Branch Offices in direct account with them will be entered in the schedules of pension payments (Form No. pension-4) on or after 15th August, 1947 being recorded in separate schedules. The Head Office schedule will be prepared separately in respect of each class of pension (including commuted value of pensions) payment on accounts of Officers who retired on or before 1st. April 1937, after 1st. April 1937 but before 15th. August 1947 on or after 15th. August 1947 being recorded in separate schedules.

The Sub Office schedule will be prepared in triplicate by means of carbon paper, on copy being retained in the Sub Office and other two sent to the Head Office one for the Head Office itself and the other for submission to the Director of Accounts (Postal) concerned. The latter copies of the Sub Office schedule will be forwarded to the head Office on each day on which payments are

charged in the accounts of the Sub Office. The schedules of pension payments should be preserved for ten years.

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.

133. Accounts of Branch Offices -I. Branch Offices should charge as "Postal or Telecom Pension payments" under the head "Cash disbursed" the total amount paid each day on account of pensions to pensioners of the Department of Posts or Telecommunications/BSNL and should attach the certificates of payment (Form No. Pension-6) to the daily accounts as vouchers. The total number of certificates should be noted on the reverse of the daily account.

(ii) In the account office (Head or Sub), the certificates of payment received from Branch Offices should be checked to see that the payments have been correctly calculated and properly made. The payments should then be entered in the schedule of pension payments of the Account Office, separately from the payments of the latter office, under a heading "Branch Offices". In the case of pensioners whose signatures have been taken on the certificates of payment across adhesive revenue stamps, remarks "Stamped receipt taken" should be written in the "Remarks" column of the Schedule.

134. Accounts of Sub Offices - (a) A Sub Office should prepare schedules of pension payments as prescribed in rule 132, on each day on which payments are made at the Sub Office or are communicated by Branch Offices in account with it, and should charge the amounts in its account under the following heads :-

(I) Postal or Telecom. Including BSNL Pension payments on account of Officers who retired:

~~Deleted.~~

Note ; Separate schedules should be prepared in respect of the PPOs/ Authorities issued by the Director / Dy .Director of Accounts (Postal) or Controller of Communications Accounts.

(II) Commutation payments on account of Officers (Postal or Telecom) who retired:

~~(i) Deleted~~

Note - Deleted.

The following certificates, printed at foot of the schedule, should be signed by the Sub Postmaster after all the entries for the day have been made therein :-

"Certified that the payments shown in this schedule have been made to the pensioners to whom due after proper identification."

"Certified also that special steps have been taken to verify the existence of pensioners above 70 years of age."

"Certified also that to the best of my belief none of the pensioners for whom pension has been drawn in this schedule have been re-employed in a Government establishment or in an establishment paid from a Local Fund during the period for which payment has been made except as stated in the certificate of non-employment accompanying this schedule."

"Certified also that none of the charges of pension **actual amount of pension** in each case, included in this schedule was paid at a Branch / Sub-office incharge of an GDS authorized to pay pensions."

Certified that in none of the above cases where enhanced Family pension is authorized is not paid beyond the period for which it is authorized."

The two sheets of each schedule (consisting of the copy for the Head Office and the copy for submission to the Director / Dy .Director of Accounts (Postal) or Circle Telecom Accountant concerned) should then be forwarded to the Head Office, with an entry on the daily account, accompanied by the Branch Office certificates of payment and the other documents pertaining to the entries in each schedule.

(b) Sub Office schedules of pension payment received in the Head Office should be carefully examined to see that the payments entered therein have been correctly calculated and properly made and that the required documents accompany the schedules. The clerk of the Head Office who checks the Sub Office schedules of pension payment should record the work "Checked" over his signature and date at the bottom of each copy of the schedules for the Head Office checked by him.

135. Accounts of Head Offices.- (a) Payments made by the Head Office including commutation payments, and those communicated by its subordinate offices, should be charged in the accounts of the Head Office separately under the relevant head Postal or Telecom. Pension payments or Postal or Telecom commutation payments.

Note (1) ; Separate schedules may be prepared in respect of the PPOs issued by the GM(F)/Director of Accounts (Postal) and CCA

Note (2): Separate schedule may be prepared in respect of Pension payments and commutation payment authorised by GM(F)/Director of Accounts (Postal)/CCA.

Note - Separate schedules may be prepared in respect of the PPOs, issued by the Director / Dy .Director of Accounts (Postal) or Circle Accountant, Telecom. Accounts.

(b) The Head Office pension schedules should show separately each day the payments made at the Head Office itself and those communicated by the Branch Offices in direct account with it, and separate total of the Head Office and Branch Office payments should be made in the schedule at the end of the day. To these totals should be added the daily total of the payments shown in the schedules received form Sub Offices and a grant total should be obtained for the day of the aggregate payments of the Head Office and its subordinate offices; and in order to bring out in the Head Office schedules at the end of the month the total of the aggregate payments for the month, progressive totals should be carried forward form day to day, thus:

	Amount in Rs.
Head Office - - - - -	
Branch Offices in direct account with Head Office - - - -	
Sub Offices - - - - -	
Alipore B.O.	
Khangarh B.O.	
Sinawan B.O.	
Total for the day - - - - -	
Total of previous day (or days) - - - - -	
Progressive Total - - - - -	

Note :- See also Clause (f) of Rule 54.

(c) The copies of the Sub-Office schedules of pension payments that are intended for transmission to the GM(F)/ Director of Accounts (Postal) or CCAs concerned and the certificates of payment of Branch Offices in account with the Sub-Office should, after check, be attached to the Head Office schedules of pension payments of the date on which their totals have been charged in the Head Office Accounts, with the other documents relating to entries therein, for submission at the beginning of the following

month to the Director / Dy .Director of Accounts (Postal) concerned. The certificates of payment received from Branch offices in direct account with the Head Office should after check, be similarly attached to the proper Head Office schedules. Pension payments made at Branch Offices in direct account with the Head Office should after check, be similarly attached to the proper Head Office schedules. Pension payments made at Branch Offices should be verified frequently and intensively by inspecting officers or other responsible officials attached to the Head Post Office.

Payment of Pension to Railway Pensioners Through Post Office Saving Bank

136. The facility of payment of pension to Railway pensioners through POSB has been introduced from August '76. The scheme concern 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 alongwith 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) If the account of the pensioner is to stand at a sub-Post Office, the head Post Office will forward the following documents to the sub office :
 - (a) A copy of the Pension Payment Order with endorsement thereon 'Payable at sub office.
 - (b) A copy of the photograph / joint photograph.
 - (c) Specimen signature.

The postmaster will authorize the sub-postmaster to 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 an 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) When the pensioner attends the post office the head/Sub postmaster will on proper identification of the pensioner, open a SB pension Account with credit of the first pension payment observing the normal procedure of opening a SB Account after obtaining the application card (SB-3) etc. The pensioner will also be required to surrender the pensioner's half of the PPO to the Postmaster/ sub postmaster who will note the payment of the first pension and hand over the same to the pensioner. Further entries in the pensioner's half of the PPO will be made under the following circumstances :

When a change occurs in the quantum of pension and the relief etc. citing reasons of variations.

- (4) In the case of an existing pensioner who wishes to draw his pension through Post Office, the document 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.
- (5) 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.
- (6) 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' to be opened in the S.O. daily Account, Head Office Summary, Cash Book, Cash Account and other relevant account records 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 in the red ink 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 will be intimated to the pensioner in form at Annexure "B".

"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.

(7)The amount of income tax, intimated by the pensioner, will be deducted from the pension in monthly installments or in installment, 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 unclassified receipts in the UCR schedule. The amount of income tax will, however, be noted on both the copies of the PPO and a certificate in the form at Annexure C showing the gross amount of the pensions paid in the year and the amount of income tax deductions will be issued to the pensioner.

(8)The pensioner will appear in person at least once a year either in June or December before the postmaster concerned and in addition send a Life certificate (duly attested by any one authorised for this) once a year in December or June. If he/she has appeared in person in June, he/she will send the life certificate in December and vice-versa. In case the pensioner fails either to appear in person or send the life certificate the pension will not be automatically credited to his S.B. Account. A note of appearance of the pensioner once a year will be made by the Postmaster on PPO under his dated signature. 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 certificate 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 Red Ink 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.

Transfer of Pension

(12) When a pensioner applies for the transfer of his pension to another post office, the following procedure will be followed.

(i) When the S.B. (Pension) account of a pensioner is transferred from one Post Office to another sub post office under the same head office, the post office higher to making payments will transfer the disburser's copy of the PPO alongwith other documents to the Head Office, the head office after making a note of transfer in his record and the disburser's copy of the PPO, will transfer the documents to the new post office. No advice to the Director / Dy. Director of Accounts (Postal) will be necessary.

(ii) If the S.B. (Pension) account of the pensioner is transferred from one head office to another under the jurisdiction of same postal Accounts Office, the Head Postmaster will transfer the PPO alongwith other documents to the transferer 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, while acknowledging the receipt of the pension papers will intimate the Postal Accounts Office, the month from which he has to commence pension payment and the case mark of the transferring head office.

(iii) If the transfer of the S.B. Account is from one head office to another within the jurisdiction of another postal accounts office, the transferring head Postmaster will return the PPO and the other documents to the Postal Accounts Office which originally issued the authority for the payment of pension. The GM(F)/Director of Accounts (Postal) will arrange the payment of pension through the Director / Dy. Director of Accounts (Postal) of the transferee head Post Office. In all cases of transfer of payment from one post office to another, the Director/Dy. Director of Accounts (Postal) should send an intimation to the F.A. and C.A.O. of the Railway concerned.

Receipt of Family pension

(13) 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 received family pension, 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. Widow/widower who will also be asked to open a S.B. pension Account in her/his name.

**Death certificate of the pensioner.
Application for the family pension in the form at Annexure D.
A copy of the photograph, and
Letter of authority and undertaking (Annexure A)**

(14) 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 post office will also send an intimation to this regard to the Director of Accounts (Postal) in the form at Annexure 'D'. The Director / Dy. Director of Accounts (Postal) will in turn inform the Railway Accounting Authority. A declaration in the form at Annexure 'F' from the pensioner whose family pension is terminable on marriage/remarriage will be sent to the Post Office twice a year in June and December, except widow family pensioners in whose case this certificate has been dispensed with on their giving an undertaking that 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 officer or a well known person.

(15) Relief to Pensioners - On receipt of intimation from Ministry of Railway regarding grant of relief/ad-hoc relief to Railway pensioners the Director/Dy. Director of Accounts, (Postal) will instruct the Head Post Offices concerned to take necessary action for recording the necessary entries in the PPO's at their end. Action would simultaneously be initiated by the Head Post Offices for instructing the Post Offices under its jurisdiction for incorporating the necessary entries in the PPOs which are in the custody of the Post Offices concerned. Thereafter the revised pension amount inclusive of the reliefs would be credited to the Savings Bank Account alongwith arrears, if any, on this account as per the procedure mentioned in above paragraphs.

Payment of Pension to the P&T Pensioners through Post Office Savings Bank.

16 adhoc staff standard for payment of Railway pension (to be added as in correction slip no 2)

137. 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 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, alongwith 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 an 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.

- (4) 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 disbursers 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 circumstances :-
- (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.
- 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 alongwith 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 alongwith 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 accounts 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 in H.O. Summary or the S.O. daily account 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 sign 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 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 sub-post office, the Sub-postmaster will furnish similar certificates and forward two copies of the schedule, attached to the daily account to the Head Office, the third copy will be attached with the list of transactions and fourth copy as office copy.

(11) 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.

(12) 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.

(13) The amount of income tax will be deducted from the pension in monthly installments or in as many installments 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 as unclassified receipt in the UCR schedule. 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

14. 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.

(15) The pensioner will appear in person at least once a year either in June or December before the Postmaster concerned and in addition send **a life certificate** (duly attested by any one authorised for this) once a year in June or December. If he has appeared in person in June he will then send the life certificate in December and vice-versa. In case the pensioner fails either to appear in person or send the life certificate the pension will not be automatically credited to his account. A note of appearance of the pensioner once a year will be made by the Postmaster,

Sub-Postmaster on the P.P.O. under his dated signature. The life certificate will be attached to the concerned schedule which will be sent to the Postal Accounts Office. A note of the receipt of the certificate will be made in the remarks column of the register of PPOs against the concerned pensioner under the dated initials of the postmaster. **(to be verified from Pension Section)**

(16) 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 para 15 are fulfilled by the pensioners. 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. If the pensioner does not furnish the life certificate in the month of June or December, as the case may be, the postmaster/Sub-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/Sub-postmaster. Further credit of the pension to the S.B. Account will be stopped.

(17) 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 under the head "unclassified receipts" with suitable remarks. For this purpose receipt in form ACG-67 will be issued and attached with the warrant of payment. 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. **(sub-head to be given rules to followed to be inserted)**

Transfer

(18) 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 alongwith 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 alongwith 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 upto 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 Pension

(19) 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.

- (i) Death certificate of pensioner
- (ii) Application for the family pension in the form at Annexure D
- (iii) A copy of the photograph.
- (iv) A letter of authority and undertaking (Annexure A)

(20) 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 an 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 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 Para 1, 6 and 19 of Rule 137)

Pensioner / Govt. Servant's letter of Authority and undertaking

1. 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 – except the pension for the month of March, which shall be credited on the first working day of April - as per 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.

1. Name _____
Address _____
Date _____

Name _____
Address _____
Date _____

2. Name _____
Address _____
Date _____

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 kindered 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.

Description 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.
2.

1.
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 which ever 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.

Place _____ Signature of a responsible officer or a
Date _____ well known person

Designation _____

MILITARY PENSION

138. Delete

CHAPTER VIII – MISCELLANEOUS SUBJECTS

Payment of interest on stock certificates	141
Change in Status of a Post Office	142
British Postal Orders and Indian Postal Orders	143
Money Order, Savings Bank, government Securities, Cash Certificates and National Savings Certificate transactions	144
Payment of Haulage, Weighment, Interest charges and subsidies to Railway and Steamer companies	145-146

Payment of interest on Stock Certificates

141. Deleted.

Change in the Status of a Post Office

142. 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.

British Postal Orders and Indian Postal Orders

143. Rules regulating the payment, transfer, etc., of British Postal orders will be found in Part II of Chapter 7 of the Posts and Telegraphs Manual, Volume VI (Post Office) Rules and procedure to be observed by Post Offices in connection with the Indian Postal Orders are given in Part V of Chapter 7 of the same Manual.

Money Order, Savings Bank, Government Securities, Cash Certificate and National Savings Certificate transactions

144. Rules relating to transactions connected with Money Order, Savings Bank, Government Securities, Cash Certificates and National Savings Certificates will be found in Chapter 7, 8 and 9 of the Posts and Telegraphs Manual, Volume VI (Post Office).

Payment of Haulage, Weighment, Interest charges and Subsidies to Railway and Steamer Companies

145. Rules relating to charges for conveyance of mails over Railways and construction, Haulage, and maintenance of Mail Vans are given in Appendix 5.

146. (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.

APPENDICES

APPENDIX –1

Table of Concordance

Table linking the rules in this Volume with the P&T Financial Hand Book, Vol. II, First Edition (Second Reprint) and corresponding rules of Initial Account code, Volume – I etc.

Serial No. of rule in this Volume	Serial No. of the rule in P&T FHB Vol. II First Edition (Second Reprint)	Corresponding rules in other codes		Remarks
		I.A.C. Vol. I	Others	
1	2	3	4	5
1	1	..	..	..
2	2	..	..	..
3	3	151		
4	4	152		
	5(Deleted)	..		
5	6	153		Slightly modified
6		-		New
7	6-A			Slightly modified
8	7	154		
9	8	155		Slightly revised
10	9	156		
11	10(11,12 deleted)	157		
12	13	160		Slightly modified
	14(Deleted)			
13	15	180		
14	16	182		
15	17	183		
16	17-A			
17	18	183		
18	18-A			
19	19	184		
20	20	189		
21	21	190		
22	22	191		
23	23	192		
	24(Deleted)			
24	24-A	193		Slightly modified
25	25	215		
26	26	216		
27	27	217		
28	28	219		
	29(Deleted)			
29	29-A			
30	30	344		
31	31	345(a)	T.R.59	
32	32	345(b)		
33	33	345(c)		
34	34	355(d)		Slightly modified
35	35	345(e)		

36	36	345(f)		
37	37	345(g)		
38	38	345(h)		
39	39	346		
40	40	347	TR 177, 179 & 195 (1)	
41	41	348		Slightly modified
42	42	349		
43	43	350		
44	44	351		
45	45	352		
46	46	353		
47	47	354		
48	48	355		
49	49	356(a)		
50	50	356(b)		Slightly modified
51	51	357	..	
52	52	357(A)		
	53 (Deleted)			
53	54	358		
54	55	359		
55	56	360		Slightly modified
56	57	361		
57	58	362	..	Slightly modified
58	59	363		
59	60	364		
60	61	365	..	Slightly modified
61	62	366		
62	63	367		
63	64	368		
64	65	369		
65	66	370	..	Slightly modified
66	67	371		
67	68	372		Modified
68	69	373	..	
69	70	374		
70	71	375 & 376		
71	72	377(a)		
72	73	377(b)(c)		
73	74	378		Slightly modified
74	75	315		
75	76	316		
76	77	316(A)		
77	78	317		
	79 (Deleted)			
78	80	319-A		
79	81	320		
80	82	320-A		
81	83	320-B		
82	84	321	..	Slightly modified
83	85	326	..	
84	86	..	T.R. 319	
85	87	..	T.R. 321	Slightly modified

86	88	..	T.R. 322	
87	89	70	T.R. 325	Slightly modified
88	90	..	T.R. 328	Slightly modified
89	91	..	T.R. 329(2) & 355	Slightly modified
90	92	..	T.R. 329	Slightly modified
91	93	..	T.R. 330	Slightly modified
92	94	..	T.R. 331	Slightly modified
93	95	..	T.R. 332	
94	..	..	..	New
95	96	..	T.R. 333	Modified
	97 (Deleted)		..	
96	98		T.R. 336	Slightly modified
97	99		T.R. 337	
98	100		T.R. 338	
99	101	..	T.R. 339	
100	101-A		..	Slightly modified
101	102		T.R. 341	
102	103		T.R. 342	
103	104	..	T.R. 343	Modified
104	105		T.R. 345	
105	106		T.R. 346	
106	107		T.R. 347	
107	108		T.R. 348	
108	109		T.R. 349	
109	110		T.R. 350	
110	111		T.R. 351	
111	112		T.R. 352	
112	113		T.R. 353	
	114 (Deleted)			
113	114-A		T.R. 354 A	
114	115		T.R. 356	
115	116		T.R. 357	Slightly modified
116	117		T.R. 358	
117	118		T.R. 359	
118	118-A			Slightly modified
119	119		T.R. 360	Slightly modified
120	119-A			
121	120		T.R. 365	
122	121		T.R. 366	
123	121-A			
124	122		T.R. 367	
125	123		T.R. 368	Slightly modified
126	124		T.R. 369	Slightly modified
127	125		T.R. 370	Modified
128				New
129	126		T.R. 371	
130	126-A		T.R. 371-A	
	127 (Deleted)			
131	128		...	Slightly modified
132	129			
133	130		..	Slightly modified
134	131			Slightly modified
135	132		..	Slightly modified

136	..		..	New
137	..		..	New
138	133		..	Modified
139	134			
140	135			
141	136			
142	137			
143	138			
144	139			
145	140			
146	141			

* T.R. Means : Treasury Rules

APPENDIX 2
(See Rules 3 and 5)

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, both 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 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, Combatore and the Nilgiris district of the State of Tamil Nadu.

(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-Bareli Allahabad, Pratapgarh, Fatehpur, Jaunpur Mirzapur, Varanasi, Ballia, Goraphpur, 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, Ratnagairi and Thana except Than 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, Tiruchirapalli ... The districts of Tiruchirapalli, 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.
1 st April to 31 st July	30 th November
1 st August to 30 th Nov	31 st March
1 st December to 31 st March	31 st 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 the indents should reach the Central Stamp Store
1 st April to 30 th June	30 th November
1 st July to 30 th September	30 th April
1 st Oct. to 31 st December	31 st 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 indents pending 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 scrutinising 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 neighboring 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 neighboring 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 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 despatched during the previous month together with spare copies of all relative invoices and a summarised 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 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 additions to balance, as well as of the values compared with quantities, shall be verified and initialed 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 lock 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 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 an 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 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 thee 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

45A. Deleted.

45B. 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 upto 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 therein 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. To the officer's explanation shall be added answers to the following questions: (1) What are the number stenciled on the case in which the shortage was found? (2)(a) Was the case weighed before taking delivery and its weight checked with the weight noted either in the invoice or in the list attached thereto? (b) If so, was there any deficiency in weight?(3)(a) Did the case show signs of tampering? (b) Did the officer personally examine the outward condition of the case and the seals and satisfy himself that it bore no marks of tampering? (4) If the case was tin lined, was the tin lining intact?(5). Was the case placed in the strong room immediately on arrival?(6) Was the officer present all the time the case was being opened and the contents were being examined and counted?(7) On what date was the case(a) received and (b) opened?

Note 2. In the case of excess, if any, found in the consignments of stamps received from the Central Stamp Store Nasik Road, the officer-in-charge of the local or the branch depot shall satisfy himself that the excess actually exists and then report the matter to the Controller of Stamps, Nasik Road, forwarding at the same time the wrapper of the packet in which the excess was detected and furnishing relevant particulars e.g. case number. If the excess is not admitted by the Controller of Stamps, it should be brought into Treasury accounts and the Administrative Heads of the local or branch depot and the Accountant General concerned informed.

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 of branch depot to another are lost to 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 upto 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.

PART IV

Verification of stocks in the central stamp Store.

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 stenciled 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 nomination	Quantity	Manufacturing value	Remarks
--------	---	----------	---------------------	---------

Certified that the balance of stamps in the Central Stamp Store, Nasik Road, on the19.....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.....

(viii) 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.

APPENDIX 3
(Referred to in Rule 141)

Deleted as per remarks of FS Division, Postal Directorate in their letter No. 25-11/2006-FS dated 25-6-2007.

APPENDIX-4

(Referred to in Rule 142)

Rules relating to the procedure to be followed when the status of a Post office is changed or when a Post Office is closed.

General

1. Change in the status of a Post Office – Whenever it is considered necessary to change the status of a Post Office, it should always be arranged to give effect to the change from the beginning of a quarter. The 1st April is the most convenient date for the introduction of a change in the status of a Head Offices, and the Head of the Circle should give the Postal Accounts Office at least a month's notice of his intention.

2. Changes in the status of Post Offices involving the transfer of balances – The following changes in the status of Post Offices necessitate the transfer of balances and adjustment in the accounts of money order and savings bank transactions:-

- (1) Conversion of a Head Office into a Sub-Office.
- (2) Conversion of a Sub-Office into a Head Office
- (3) Transfer of a sub-Office from the jurisdiction of one Head Office to that of another.
- (4) Abolition of, or withdrawal of savings bank powers from a Sub or branch office.

3. The procedure regarding changes in the status of Post Offices- The procedure regarding these changes is described in Rule 4 to 59.

Note:- As a general rule, in the case of these changes (except when savings bank

powers are withdrawn from a Sub-Office), it is most important to complete the accounts of a month under the previous arrangements before commencing another month's accounts under the revised arrangements. For this purpose the sub-Office should send their daily accounts and money order lists up to and including the day previous to the change, to the existing Head Offices, and subsequently to the new Head Offices.

When a Head Office is Converted into Sub-Office.

4. The points to be considered when a Head Office is converted into a Sub-Office. If a Head Office A is to be converted into a Sub-Office and placed under a Head Office B, with effect from a given date (say the 1st July), the points to be considered are :-

- a). What A should do before the conversion,
- b). What A should do after the conversion,
- c). What B should do,
- d). What the Sub-Offices transferred from A and placed under B (or any other Head Office) should do.

a). What A should do before the conversion.

5. The Head Office to incorporate in its accounts the transactions of Sub-Office – The Postmaster of A Will incorporate in his Head Office Cash Book and cash Account for June, the transactions of all his present sub-Offices upto and including the 30th June. To do this all the Sub-Office daily accounts relating to the closing days of the month of June received in the Head Office. A during the early part of July should form the subject of a supplementary sub-Office-Summary for the 30th June, the totals of which will be carried into columns 3 and 10 of a supplementary page for the 30th June opened in connection with the Head Office cash Book also. As there will no figures in column 2 and 4 or 9 and 11 of the supplementary page of the Head Office cash Book, the figures shown in columns 3 and 10 of the page will be carried into columns 5 and 12 thereof. The totals of the previous days of the month will be brought forward in columns 6 and 13 and progressive totals made in columns 7 and 14. This will be repeated from day to day until all the sub-Office transactions for June have been incorporated in the Head Office cash Book. The Post master of A should also credit any amounts kept out of account as 'unclassified receipts' noting the fact at foot of the certificate of balances (rule 6).

6. The Head Office monthly Cash Account to be closed without a balance- The monthly cash Account of the Head Office A for June should close without a balance. This should be accomplished by charging off the balances as detailed in the certificate below which may exist at the Head office and Sub-Offices on the 30th June as a transfer to the Head Office B. The entry should be made in column 12 against item 26 of the last supplementary page of the Head Office. Cash Book for the month of June with a remark at foot of the page that the amount represents the Account balance of the Head Office A and its sub-Offices. The corresponding change in the cash account should be detailed in the schedule of remittance to other Head Offices and supported by a certificate in the following form:-

Certified that the following is the correct balance on the 30th June transferred to the Head Office B on the conversion of this office into a sub-Office-

	Cash	Indian Postage stamps	Other stamps	Total
--	------	-----------------------	--------------	-------

Head Office A				
Sub-Office (in detail)				
In transit (in detail)				
Total				

The above balances agree with--

(1) The balance of the Head Office on the 30th June as ascertained by actual counting of the cash, calculation of the postage due on articles in deposit, and of the value of Indian Postage stamps and other non-postal stamps and the balances of branch Offices as shown in the Branch Office summary on 30th June.

(2) The balances of the Head Office on the 30th June,

(3) The amounts actually in transit on the 30th June from the Head Office to its Sub-Offices, from the Sub-Offices to their Head Offices and from one sub-Office to another.

(4) The "Cash in Head Office" includes the following items which were brought into account on the 30th June (vide Rule 5):-

(a) Undisbursed pay and allowance returned by Overseers Rs.

b) Value payable money remaining in hand,
being the total amount recovered from the
addressee of value payable articles after the .
closing of the money order journals. AB.

c) Other items as detailed below:- Postmaster

A copy of the certificate should be pasted on the lower portion of the Postmaster's Balance Sheet appearing on the last supplementary page of Head Office Cash Book for the month of June in which the items(5),(6) and (7) will be nil; another copy should be sent to the Postmaster of the Head Office B for information as soon as possible after the close of the month.

Note:1. If some of the Sub-Offices under A are placed under B, and some under another Head Office (say C), the balances of the former should be charged as remitted to B, and those of the latter as remitted to C. Two certificates of balances should be drawn up in the form prescribed above (the one showing the balances of A and of the sub-Offices which are to be placed under B and the other showing the balances of the sub-Offices which are to be placed under B and the other showing the balances of the Sub-Offices which are to be transferred under C) and forwarded to the Head Offices concerned.

Note: 2- In the last supplementary page of the sub-Office Summary for June a note 'Transferred to Head Office B' or " Transferred to head Offices B and C" (as the case may be) should be made against the closing balances of the sub-Offices.

7. Transfer of binders of Savings Bank and other types of accounts and preparation of lists of accounts which are to be transferred - On the day of which all the transaction of the sub offices during the month of June have been incorporated in the Head Office cash Book for that month, the old head office will prepare a list in quadruplicate of all types of accounts binder-wise and office-wise(category-wise in case of CTD/TD/CDS accounts) showing the actual serial number account number, balance and the new account number. The column for the new account number will be left blank in the list for the new numbers to be given by the new Head Office. The name of the office will be indicated at the top and the name of the Head Office to which it is to be transferred will be given by the new Head Office. The name of the office will be indicated at the top and the name of the Head Office to which it is to be transferred will also be shown in bracket at the top of the list. A summary of balances binder-wise of each office will also be prepared and attached with the respective lists. The lists should be got prepared with the help of the machinist of the SBCO in order to complete the work expeditiously. After the lists are prepared, these will be signed by the Postmaster and transferred to the In- charge, SBCO for verification of balances with the balances available in SB-62/SB-85 registers of the respective binders.

The lists will be received back from the SBCO within 2 days signed by the In-charge SBCO. After receipts of the lists, 2 copies of the lists will be transferred on the same day to the new Head Office along with connected records of old Head Office and sub offices under it in original viz; binders of all types of accounts, Index to ledger cards, application cards/forms (SB-3), Specimen signature cards (SB-106), nomination register, blank pass books with the register showing balance, undelivered pass books with the register showing the balance etc. One copy of the lists will be transferred to the SBCO along with Home debit transfer journal of each type of account in which the total number of accounts and their balance of each office binder-wise will be shown as transfer with the remarks " Transfer to Head Office B due to conversion of Head Office A into sub office w.e.f..... ". The fourth copy of the lists will be retained in the office as record. Advices of transfer need not be prepared. The whole work as detailed above should be completed within 3 days after the close of the month.

Note: When the old Head Office (Converted sub-office) and its sub-offices are placed under different Head Offices, the binders of various types of accounts along with other connected records and lists of accounts/balances will be transferred to the particular Head Office to which these sub-offices are transferred.

8 .Action to be taken by the SBCO- On receipt of lists of accounts/balances from the postmaster, the balances shown in the lists will be verified/agreed with the respective balances shown in the SB-62/SB-85 registers expeditiously with the help of binders wherever necessary before they are transferred to the new Head Office. If any corrections are required to be made in the balances, those will be made in all the four copies of the lists. If the balance in the list does not agree with the balance shown in the SB-62/SB-85 register, the difference in the balance either plus or minus will be added to or deducted from the balance shown in the list with the remark " Difference with the balance of SB-62/SB-85 register " in order to make the total of the list agree with the balance of the SB-62/SB-85 register. This difference will be reconciled by the SBCO of the new Head Office where all the relevant records will be transferred. All the lists will be signed by the In-charge SBCO and registered to the Postmaster within 2 days.

On receipt of a copy of lists of balances with the Home debit transfer journal from the Postmaster, the balance of each binder will be posted on the debit side of SB-62 (a)/SB-85 (a) registers as transfer to the new Head Office and further posted in the SB-62/SB-85 registers. The SB-62/SB-85 registers will be closed with nil balances. After this action is over, all the current records of the SBCO of the new Head Office. No list of balances need be sent to the Circle Pairing Unit in support of the debit transfer journals. The obsolete and time barred records should be deployed under the normal rules and need not be sent to the SBCO of new Head Office.

Note: When the old Head Office and its sub-offices are placed under different Head offices, the relevant records of the SBCO connected with the balance viz: list of account/balances, agreement sheets and SB-62/SB-85 registers of previous six months should be transferred to the SBCO of the particular Head Office to which these sub-offices are transferred. All other records including lists of silent accounts will be transferred to the SBCO of the Head Office to which the bulk of offices have been transferred.

9.Preparation of list of unsold Post Office certificate and Indian Postal Orders which are to be transferred- A list showing in full detail the number of unsold Post Office Certificate and Indian postal orders in stock in the Head Office. A and the offices subordinate to it on the evening preceding the date of conversion should be forwarded to the Head Office B for inclusion in its stock, and a cop of the list should also be forwarded to the circle Postal Accounts office concerned with a certificate endorsed on it that a copy of list has been forwarded to the Head Office B. In the memorandum of unsold orders submitted to the Circle Postal accounts Office the orders in stock should be shown as transferred to the Head Office B.

Note: If the sub-offices under A are placed under two or more Head Offices, a separate list for each of the latter offices showing the number of unsold Post Office Certificates, Indian Postal Orders in stock in the several sub-Offices to be transferred to it should be prepared and forwarded to the Head Office concerned, and a copy of each such list should be sent to the Circle Postal Accounts office, within the jurisdiction of which that Head Office is situated.

b). What A should do after conversion.

10. The balances to be brought forward by the new sub-Office- The Sub-Postmaster of A, in opening his accounts on the 1st July, will bring forward the working amount balances of the late Head Office on the 30th June (including the balances of its..... Branch Offices) the postage, cash and stamps in transit between itself and its Branch Offices as shown in the Branch Office Summary on the 30th June and the balance of the Head Office Deposit account of that date and excluding the balances of its old Sub-Offices and the postage, cash and stamps in transit between itself and its sub-Offices or between any two of its Sub-Offices, as shown in the sub Office summary proper on the 30th June. The cash in hand will include the items (a), (b) and (c) referred to in Rule 6(4) and out of these the amounts required for payment will be charged off in the new sub-Office accounts as "Un-classified payments" on 1st July.

11. Sub-Savings Bank ledgers and journals to be opened. The converted sub-office will receive from the new Head Office SB ledgers newly opened in respect of accounts standing at this office showing the balance of each account as on 30th June and one copy of the list of accounts with balances in respect of all types of accounts showing the new account numbers allotted in the lists by the new Head Office. The specimen signature books will be opened for each type of account in which the new account numbers below the old account numbers will be entered from the list of balance. When the pass book is first presented after the conversion, the sub Postmaster will enter the new account number of the account as shown in the specimen signature book and the name of the new Head Office on it in red ink under the original entries which should be scored through. A specimen signature will be obtained from each depositor, counter-signed by the SPM and pasted in the specimen signature book against the relevant account. In case of doubt, the identification of the depositor may be obtained from the person known to the post office. In respect of CTD/TD/FD/RD/CDS accounts journals will be opened and when the pass book is presented for transaction, its balance before transaction will be verified from the list of balances will be rounded off with the remark "Pass book presented". These lists of balances will be kept securely in a file in the custody of the SPM and may be referred to as and when found necessary.

12. How SB & other transactions are to be recorded before the receipt of list of accounts with new account number- If before the receipt of lists of accounts/balances with new account numbers from the new Head Office, the SPM has received on re-paid deposits on existing accounts the transactions will be shown in the journal and list of transaction in the usual manner, the original number being used. The necessary corrections will be made by the Head Office B in the lists of the list of transactions in due course(vide Rule 16) and the entries in the journal being corrected on receipt of the list of account/balances with new account numbers along with SB ledgers from that office. The SB transactions made before the receipt of SB ledgers will be posted in the respective account on receipt of SB ledgers from the new Head Office.

13. Supply of Indian Postal Orders- The new Sub-Office will be supplied with a stock of Indian Postal Orders by the Head Office B. (vide Rule 19).

(c) What B should do

14. Credit of opening balances of sub-offices and of the amounts in transit- The Head Office B, in incorporating the sub-Office accounts of the 1st July, will credit the opening balances

as well as the amounts in cash and unpaid postage previously in transit from the old Head Office to the sub-Offices but acknowledged by the latter in their daily accounts of the 1st July to the Head ' Transfers from other Head Offices'. The entry will appear in column 5 against heading 9 of the Head Office Cash Book for the 2nd July, and a few subsequent dates as the daily accounts come in, with necessary details at foot of each page and the corresponding credit in the Cash Account will be detailed in the Schedule of Remittances Received from other Head Offices. The Head Office B will also take the credits(or debits) in adjustment of remittances in transit to the same head as they appear in the subsequent sub-office daily accounts, and send a copy of the certificate received from the late Head Office A. Without delay to the Circle Postal Accounts Office, with an intimation that the amounts shown therein have been duly credited in his accounts for July. The new Head Office B will also show in its Sub-Office Summary for the 2nd July and a few subsequent dates as the daily accounts come in, the account balances of the new sub-Offices placed under it in the column relating to closing balances, noting at the same time in the column for remarks, that the amount recorded against each Sub-Office summary relating to closing balances of sub-offices will include the balances of the new sub-Offices, the necessary deductions will also be made in the Balance sheet of Head Office B for 2nd July and a few subsequent dates (vide entry 6 in the sheet).

15. Allotment of new account numbers in the binders- The lists of accounts received from transferring Head Office A will be accepted as an advice of transfer. In the binders of sub offices transferred by the Head Office A(vide Rule 7) new consecutive numbers allotted to each sub office from a separate block should be assigned in red ink above the old numbers. The lists of accounts/balances received from Head Office A in duplicate will be checked in order to verify the balances and new account numbers entered in red ink in the column provided for the purpose in the lists. The lists will be signed by the Postmaster in token of the check. The total number of accounts of each type of account with the remark " Office transferred to Head Office B due to conversion of Head Office A into sub office w.e.f....." The journals will be transferred to the SBCO along with a copy of the lists. A copy of the list of each type of account along with SB ledgers prepared in respect of accounts standing at the old Head Office (Now converted sub office) should be sent to other sub offices which are placed under it to enable them to enter the new account numbers in the pass books, SB ledgers, specimen signature books, etc; No copy of the lists need be kept in the new Head Office. If any necessity arises to refer the lists, these may be seen from the lists kept by the SBCO. All other records relating sub-offices received from the old Head Office in original will be continued further. The undelivered pass books received with the register will be checked to verify their balance. This register will be maintained separately till the undelivered pass books entered in the register are transferred to the SBCO for further safe custody after the expiry of prescribed period.

Note: - If the sub offices under Head Office A are placed under different Head Offices (vide Note to Rule 71), those Head Offices to which the binders with connected records will be transferred by the Head Office A should accept the lists of accounts balances sent by the old Head Office as an advice of transfer. These Head Offices will also take similar action as stipulated in Rule 15 above.

16. Issue of pass books and entry of new numbers – Now pass books will not be issued by the new Head Office but new numbers will be given to the accounts opened at Sub offices and communicated to those offices in a list of accounts/balances(vide rule 15) received from the old Head Office. The original account numbers shown in the list of transactions of new sub offices referred to in Rule 12 will be corrected by the Head Office B. In cases of doubt regarding identity of depositors the binder or the list, as the case may be, received from the newly converted sub office should be referred to.

17. Action to be taken by the SBCO- On receipt of Home Credit transfer journals showing the total number of accounts and balances binder-wise and sub-office-wise alongwith copy of the list of accounts/balances the entries in the journals will be compared from the respective list of accounts balances in order to see that both the sets of figures agree. The total

number of accounts and their balances will be posted on the credit side of the SB –62/SB-85 registers to be opened for these new sub-offices. These credit journals will be sent to the Circle Pairing Unit in the usual course but no list of balances need be sent to the pairing unit in support of these journals. If any list of balances received from the SBCO of the old Head Office has not been agreed with the balance of SB-62-SB-85 register as per remarks recorded therein, it will be verified again by the SBCO of new Head Office and differences got reconciled with the help of binders and previous agreement sheets received from the SBCO of old HO. The original records transferred from the SBCO of old Head Office will be kept in the custody of the Incharge to be referred to as and when necessary.

18. Action to be taken by the Circle Pairing Unit- The circle Pairing Unit will receive debit transfer journals from the old Head Office A and credit transfer journals from the New Head Office B or any other Head Office to which some sub-offices are transferred showing the balances binder-wise and office-wise transferred and received on transfer. Both the sets of figures will be checked in order to see that the balances of each binder entered in the debit and credit transfer journal agree with each other. In case of difference, the matter may be taken up with the concerned H.O.

19. Entry of Post Office Certificate and Indian Postal Orders in stock book- The stock of Post Office Certificate and Indian Postal Orders held by the Head Office. A should, on receipt of the list prescribed in Rule 9, be added to the stock of the Head Office B as held in the newly converted sub-Office and the other sub-Offices which were subordinate to that office before its conversion, and should be shown in the memorandum of unsold orders submitted to the Circle Postal accounts Office for the next month (at the end of the year) in the case of Post Office Certificate as received from the Head Office A. If the Head Office B is not authorized to hold a stock of Post Office Certificates and Indian Postal Orders for sale the required authority for this should be obtained from the postmaster General and the stock book should be opened in accordance with rules on the subject in part V of Chapter 7 of the Posts and Telegraphs Manual, Volume VI, Part I(Post Office).

Note; - If the Sub-Offices under A are placed under two or more Head Offices, each of those Head Offices should follow the procedure laid down in this rule on receipt of the list prescribed in Rule 9. See the notes to that rule.

(d).What the sub Offices transferred from A and placed under B or any other Head Office should do.

20. Preparation and submission of daily accounts- The Sub-Offices should send their daily accounts upto 30th June to the Head Office A, making a manuscript remarks "sent to Head office A" against the closing accounts balances on 30th June. In opening the accounts for 1st July (the day of the change), they should bring forward the closing account balances with a remark in manuscript from the Head Office B" and from that day should sent their daily accounts to the new Head Office B (vide Note under Rule 3).

Note: - If there are any such remittances to be made or unpaid undeliverable articles to be returned during the closing days of June, which, if sent to the old Head Office, would reach if after the date of its conversion, they should be detailed and sent with the first daily account to the new Head Office.

21. Entries of SB and other account numbers in the S.B. ledgers, Journals, pass Books and other documents- On receipt from the new Head Office, one copy of the lists of accounts and balances showing the new account numbers of the accounts existing at the sub-office these new numbers will be used for recording transaction in the journals and list of transactions. The new numbers will be entered in red ink below the old number in the SB ledgers and specimen signature books.. When a pass book is first presented after the transfer, the sub-postmaster will enter the new account number and the name of new Head Office on it in red ink under the original

entries which should be scored through. The balance in the pass book will also be compared with that shown in the list. The entry in the list will be rounded off with remark “ Pass Book presented”. Those lists will be kept securely in a file in the custody of the SPM and may be referred to as and when necessary.

22. Old numbers to be used until receipt of intimation of the new numbers – If before the receipt of intimation of the change of numbers the sub-postmaster has received or re-paid deposits in existing accounts, he should show them in the list of transaction and journals in the usual course, using the original numbers. The necessary corrections will be made by the Head Office and sub-offices in due course.

23. Supply of Indian Postal Orders- If the sub-Offices are authorized to sell Indian Postal Orders they will be supplied with a stock by the Head office B (Rule 34).

WHEN A SUB-OFFICE IS CONVERTED INTO A HEAD OFFICE

24. The points to be considered when a sub-Office is converted into a Head –Office – If a Sub-Office X under a Head Office- A is to be converted into a Head Office B from any date, say the 1st July, and certain Sub-Offices under A are placed under B, the following points are to be considered:

- a). What A should do.
- b). What B should do.
- c) What the Sub-Offices placed under B should do.

a) What A should do.

25. Inclusion of the transactions of all Sub-Offices upto date of transfer in accounts of the Head Office- The Postmaster of A will incorporate in his Head Office Cash Book and Cash. Account for June the transaction of all his present sub-Offices (including X) upto and including the 30th June. To do this he should observe the procedure laid down in Rules 5 and 6 respecting the preparation of supplementary accounts for the 30th June, and no balance should be carried forward to the balance sheet of the Head Office Cash Book for the 1st July until the supplementary accounts for the 30th June have been closed. He will also charge off the balance which may exist on 30th June at the sub-Office X as well as at the sub-Offices which are to be placed in account with the new Head Office B as a transfer to B. The entry should be made in column 12 against item 26 of the last supplementary page of the Head Office Cash Book for the month of June with the necessary remark at foot of the page. The corresponding charge in the Cash Account should be detailed in the schedule of remittances to other Head Offices and supported by a certificate in the following form.

Certified that the following is the correct balance on 30th June to the sub-Office X as well as of the sub-Offices which will be placed under B:-

Cash	Postage on articles in deposit	Indian Postage	Other Stamps	Total
Sub-Office (in detail)				
In transit (in detail)				
Total				

The above balance agrees with –

- (1) The balances of the sub-Offices as shown in their daily accounts on 30th June.
- (2) The amounts actually in transit between the Head Office a and sub-Offices and between one sub-Office and another on 30th June.

AB

Postmaster

A copy of the certificate should be sent to the Head Office, as soon as possible, after the close of June.

Note: - In the last supplementary page of the Sub-Office summary for June a note "Transferred to head office B" should be made against the closing balances of the sub-Offices as well as of the sub-Offices to be transferred and the total of the balances of these Sub-Offices should be deducted from the total of the column relating to closing balances.

26. Transfer of binders of Savings Bank and other types of accounts and preparation of lists of accounts which are to be transferred - On the day on which all the transactions during the month of June at sub-Office X and the sub Offices to be placed under the Head Office B have been incorporated in the cash book of Head Office A for the month, Head Office B have been incorporated in the cash book of Head Office a for that month, Head Office B have been incorporated in the cash book of Head Office A for that month, Head Office A will prepare a list in quadruplicate of all types of accounts binder-wise and office-wise (category-wise in case of CTD/TD/CDS accounts) showing the serial number, account number and balance. The name of the office will be indicated at the top and the name of Head Office B will also be shown in bracket at the top of the list. A summary of balances binder-wise of each office will also be prepared and attached with the respective lists. The lists should be got prepared with the help of the machinist of the SBCO in order to complete the work expeditiously. After the lists are prepared, these will be signed by the Postmaster and transferred to the Incharge, SBCO for verification and balances with the balances available in SB-62/SB-85 registers of the respective binders. The lists will be received back from the SBCO of the lists in 2 days duly signed by the Incharge SBCO. After receipt of the lists, 2 copies with of the lists will be transferred on the same day to the Head Office B along with connected records of sub-office viz: binders, Index to ledger cards, application cards/forms (SB-3), specimen cards(SB-105), a copy of the entries

Of nomination register along with applications of nomination relating to these offices, undelivered pass books relating to these offices duly entered in the list, etc. One copy of the lists will be transferred to the SBCO of Head Office. A along with the Home Debit transfer journal of each type of Account in which total number of accounts and balance of each officer binder-wise will be shown as transfer to Head Office B with the remarks " conversion of Sub-Office X into Head Office w..e.f....." The fourth copy will be retained in the office as record. Advices of transfer need not be prepared. The whole work as detailed above should be completed within 3 days after the close of the month.

Note:- If the sub-offices to be placed under Head Offices B are to be transferred from Head Office A as well as some other Head Offices, say C & D new numbers will be allotted to the account by the Head Office B in order to avoid the clash of similar account numbers allotted by different Head Offices. For this purpose, additional column with new account number will be provided to the lists which will be kept blank to be filled in by the Head Office B.

27. Action to be taken by the SBCO – The procedure prescribed in Rule 8 will be

followed. The relevant records of SBCO relating to sub-office X and other sub-offices viz: SB-62/SB-85 registers and agreement sheets of previous 6 months will be transferred to the SBCO of Head Office B to enable that SBCO to complete the ledger agreement work left uncompleted on the date of transfer. The copy of the lists of accounts will be kept as office record. The undelivered pass books relating to other sub-offices will also be transferred to the SBCO of Head Office B duly entered in the list. A suitable remark of transfer will be made in the register of undelivered pass books maintained in the SBCO of Head Office A and copy of the list kept as record in the office along with the register for future reference.

28. Preparation of invoices of unissued Post Office Certificates- The Head Office A should prepare from the invoices and the issue journals relating to the Sub-Offices to be placed under the Head Office B separate invoices in the prescribed form of unissued Post Office Certificates remaining at the sub-Offices and send these invoices to the Head Office B.

29. Stock of Indian Postal Orders to be withdrawn - The stock of unsold Indian Postal Orders, if any, in the sub-Offices should be withdrawn by the Head Office.

(b). What B should do .

30. Opening of accounts and crediting of balances – The Postmaster of the new Head-Office B will open his account on 1st July by crediting the account balances of the late sub-Office X to transfers from the Head Office A. On the 2nd July, and a few subsequent dates at the daily accounts come in, he will likewise credit the opening balances (for the 1st July) of the Sub-Offices now entries will appear in column 5 against the heading 9 of the Head Office Cash Book for the 2nd July, and a few subsequent dates as the daily accounts come in, with necessary details at foot of each page and the corresponding credit in the Cash Account will be detailed in the Schedule of remittances received from other Head Offices. The Postmaster will also take the credits (or debits) in adjustment of remittances in transit to the same head as they appear in the Sub-Office accounts; he should also send a copy of the certificate received from A without delay to the Circle Postal Accounts Office, with an intimation that the amounts shown therein have been duly credited in his accounts for July. The Head Office B will also shown in its Sub-Office summary for the 2nd July and a few subsequent dates as the daily accounts come in, the account balances of the new sub-offices placed under it in the column relating to closing balances, noting at the same time in the column for remarks, that the amount recorded against each Sub-Office was the actual account balance of the Sub-Office on the 1st July. The total of the column relating to closing balances should as usual be deducted in the Balance Sheet of the Head Office B for the 2nd July and a few subsequent dates (vide entry 6 in the sheet).

31. Entries of transaction of SB & other accounts in the binders- The lists of accounts of various types received from the transferring Head Office A will be accepted as an advice of transfer. All other records received in original will be maintained and continued further. The entries of the nomination register will be posted in the nomination register and applications of nomination kept in the guard file of nomination, The undelivered pass books received received will be checked with the list and entered in the register of undelivered pass books to be maintained in the new Head Office. The new Head Office (converted sub-office) will close the SB ledgers and start further transactions in the binders containing ledger cards received from the Head Office A. The old SB ledgers will be preserved till their preservation period as prescribed.

The lists of accounts received in duplicate will be checked with the binders in order to verify balances as entered in the lists. The lists will be signed by the Postmaster in token of carrying out the check. The total number of accounts and their balance as entered in each list will be shown as credit in the Home Credit Transfer journal of each type of account with the remarks “ Office transferred from Head Office A due to conversion of sub-office X into Head Office B, which will be transferred to the SBCO along with one copy of the lists of accounts.

Note:-1- If the sub-offices to be placed under Head Office B are transferred from Head Office A as well as some other Head Offices, say C & D, new numbers will be allotted to the accounts in the lists in order to avoid the clash of similar account numbers allotted by different

Head Offices. For this purpose procedure contained in Rule 15 will be followed.

Note 2:- If any sub-offices from Head Office A are transferred to Head Office B (converted sub-office X) the same account numbers will be continued in the new Head Office. There will be gaps in the block numbers allotted to different sub-offices, the account numbers of these gaps may be used by allotting them to new sub offices to be opened or transferred subsequently to the Head Office P.

32. Action to be taken by the SBCO & Circle Pairing Unit- The procedure outlined in Rule 17 will be followed by the SBCO. The lists of accounts/balances will be received by the SBCO from Head Office B along with credit transfer journals. The circle Pairing Unit will follow the procedure as prescribed in Rule 18.

33. Disposal of invoices of unissued Post Office Certificates – The duplicates of the invoices of unissued Post Office Certificates at the Sub-Offices to be placed under the Head Office B furnished by the Head Office A should be forwarded to the Circle Postal Accounts Office in the usual manner. The triplicates should be placed on record and should be referred to for the purpose of checking that the continuity of the serial numbers of post Office Certificates in a particular block is not broken in the journals of Post Office Certificates issued by the Sub-Offices. The certificates shown in the invoices from the Head Office A should be entered in the stock register of the Head Office B and immediately be shown as re-issued with an explanatory remarks. No invoices need be issued to the Sub-Offices but the Head Office B should receive an assurance that the certificates are carried on stock by the sub-Office.

34. Supply of Indian postal Orders to be obtained. If the Head Office B and the sub-Offices placed under it are authorized to sell Indian postal Orders, a stock sufficient for its own use and the use of its Sub-Offices should be obtained and the orders obtained for the Sub-Offices should be supplied to those offices.

©. What the Sub-Offices transferred from A and placed under B should do.

35. Procedure to be followed by Sub-Offices when transferred and placed under a newly converted Head Office- The Sub-Offices should observe the procedure described in Rules 20 to 23.

36. Procedure to be followed by Sub-Offices when their Head Office is changed – If a Sub Office X under a Head Office A is transferred to another Head Office B with effect from 1st July.

(a) What the transferring Head Office A should do.

37. The Head Office to incorporate in its accounts the transactions of sub-Offices and maintain supplementary accounts- The postmaster of a will incorporate in his Head Office Cash Book and Cash Account for June, the transaction of all his present Sub-Offices including the sub-Office X upto, and including the 30th June. To do this he must follow the procedure laid down in Rules 5 & 6 respecting the preparation of supplementary accounts for the month of June, and no balance should be carried forward to the Balance sheet for the 1st July until the supplementary accounts for June have been closed. He should also charge off the balance which may exist at the sub-Office X on the 30th June as a transfer to the new Head Office B. The entry should be made in column 12 against item 26 of the last supplementary page of the Head Office Cash Book for the month of June with the necessary remark at foot of the page. The corresponding charge in the Cash Account should be detailed in the schedule of remittances to other Head Offices and supported by a certificate in the following form:-

Certified that the following is the correct balance on the 30th June of the Sub Office X transferred to the Head Office B:-

Cash	Postage due on articles in deposit	Indian Postage stamps	Other stamps	Total
Sub-Office In transit				

Total

The above balance agrees with ----

(1) the balances of Sub-Office X as shown in its daily account on the 30th June.

(2). The amounts actually in transit between the Head Office A and Sub-Office X and between any Sub-Office of A not transferred to B and the Sub-Office X on the 30th June.

A.B

Postmaster.

A copy of this certificate should be sent to the Head Office B for information as soon as possible after the close of the month. (See also note under Rule 25).

38. Transfer of binders of savings Bank and other types of accounts and preparation of lists of accounts which are to be transferred - On the day on which all the transactions at the Sub-Office X during the month of June have been incorporated in the Head Office cash Book for that month, the Head Office A will prepare a list in quadruplicate of all types of accounts binder-wise and office-wise (category-wise in the Case of CTD/TD/CDS accounts showing the serial number, account number, balance and the new account number which will be left blank in the list for the new numbers to be given by the Head Office B. The name of the sub office X as well as that of Head Office B to which the accounts are transferred will be indicated at the top of the lists. A summary of balances binder-wise will be prepared and attached with the lists. The lists should be got prepared with the help of the machinist of the SBCO. After the lists are prepared, these will be signed by the Postmaster and transferred to the incharge SBCO for verification of balances available in SB-62/SB-85 registers of respective binders. These lists will be received back from the SBCO within 2 days at latest duly signed by the incharge, SBCO. After receipt of the lists, 2 copies of the lists will be transferred on the same day to the Head Office B along with connected records of sub office X in original viz: binders of all types of accounts, Index to ledger cards, application cards forms (SB-3), specimen signature cards (SB-106), copies of entries in the nomination register along with applications of nomination, undelivered pass books duly entered in the list etc. One copy of the lists will be transferred to the SBCO Head Office A along with Home Debit transfer journal of each type of account in which total number of accounts and balance of each binder will be shown as transfer to Head office B with the remarks " Transfer of Sub-Office X from the Head Office A to the Head Office B w.e.f....." The fourth copy will be retained in the office as record. Advices of transfer need not be prepared. The whole work as detailed above should completed within 3 days after the close of the month.

39. Action to be taken by the SBCO- The action outlined in Rule 27 read with Rule 8 will be followed by the SBCO.

40. Preparation of an invoice of unissued Post Office Certificates- The Head Office A should prepare from the invoices and the issue journals relating to the sub-Office X and invoice in the prescribed form of unissued Post Office Certificate remaining at the Sub-Office and send this invoice to the Head Office B

41. Stock of Indian Postal Orders to be withdrawn – If there is a stock of Unsold Indian Postal order to be withdrawn – If there is a stock of unsold Indian Postal Orders at the Sub Office it should be withdrawn.

(b). What B should do.

42. Credit of the opening balances of Sub-Offices and of the amounts in transit - The new Head Office B, in incorporating the sub-Office accounts of the 1st July, will credit the opening balance of the sub Office to "Transfers from other Head Offices". The entry will appear in column 5 against the heading 9 of the Head Office cash Book for the day on which the daily account of the Sub-Office X for the 1st July is received at the Head Office B with necessary details at foot of the page and the corresponding credit in the Cash Account will be detailed in the Schedule of remittances received from other Head Offices. The Postmaster will take the credits (or debits) in adjustment of remittances in transit to the same head as they appear in the sub-Office Account accounts, and should send a copy of the certificate received from the former Head Office A without delay to the Circle postal Accounts Office, with an intimation that the amounts shown therein have been duly credited in his accounts for July. The Head Office B will also shown in its sub-Office Summary for the day on which the daily account for the 1st July from the Sub-Office X is received by it, the account balance of the new sub Office placed under it in the column relating to closing balances, noting, at the same time, in the column of remarks, that the amount recorded against the sub-Office was the actual balance of the Sub-Office on the 1st July. The total of the column relating to closing balances should as usual be deducted in the Balance Sheet of the Head Office B for the day on which the daily account of the 1st July from the sub-Office X is received and incorporated in the Sub-Office Summary,

43. Allotment of new account numbers in the binders - In the binders of sub-office X transferred by the Head Office A new consecutive account numbers allotted to the sub-Office from a separate block should be assigned in red ink above the old numbers. The lists of accounts/balances received from the Head Office A in duplicate should be checked with the binders in order to verify the balances and new account numbers entered in red ink in the column provided for the purpose in the lists. The lists should be signed by the postmaster in token of this check. The total of accounts and their balance as entered in each list will be shown as credit in the home credit transfer journal of each type of account with the remarks " Sub-Office X transferred from Head office A w.e.f.----- ". The journals along with one copy of the lists will be transferred to the S.B.C.O. One copy of the lists of each type of account with new numbers will be sent to the sub office X to enable it to enter the new account numbers in the pass books SB ledgers, specimen signature books etc; No copy of the lists need be kept in the Head Office.

All other records relating toe sub office X received from Head Office A in original will be maintained and continued further. He entries of nomination register received from Head Office A will be posted in the nomination register and applications of nominations kept in the guard file of nominations. The undelivered pass books received will be checked with he lists and entered in the register of undelivered pass books. Further transactions will be entered in the binders received from Head Office A.

44.. Issue of pass books and entry of new numbers – New pass books will not be issued by the Head Office B but new numbers will be given to the accounts opened at sub Office X and communicated to it in the lists of accounts/balances received from Head Office A. The original account numbers shown in the list of transactions of sub office X will be corrected in the Head Office B till the new numbers are used by the sub-Office X.

45. Old numbers to be used until receipt of intimation of new numbers – If before the receipt of intimation of change of numbers, the sub-postmaster has received or re-paid deposits on existing accounts, he should show them in the list received from the transferring Head Office should be referred to.

46. Action to be taken by the SBCO & Circle Pairing Unit- The procedure outlined in Rule 17 will be followed by the SBCO. The lists of accounts/balances will be received from Head Office B along with credit transfer journals. The Circles Pairing Unit will follow the procedure prescribed in Rule 18.

47. The duplicate invoice of unissued Post Office Certificates at the Sub-Office furnished by the Head Office A should be forwarded to the Circle Postal Accounts Office in the usual manner. The triplicate copy should be placed on record and should be referred to for the purpose of checking that the continuity of the serial numbers of Post Office Certificate in a particular block is not broken in the journal of Post Office Certificates issued by the Sub-Office X. The certificates shown in the invoice from Head Office A should be entered in the stock registers of Head Office B and immediately be shown as reissued with an explanatory remark. No invoice need be issued to sub-Office X but Head Office B should receive an assurance that the certificates are carried on stock by the sub-Office.

48. Supply of Indian postal Orders- The new Head Office will supply the sub-Office with a sufficient quantity of Indian Postal Orders, should be sub-office be authorized to hold a stock of these.

© What the sub-Office should do?

49. Procedures to be followed by sub-Offices when transferred and placed under another Head Office- The Sub-Office should observe the procedure described in Rule 20 to 23.

ABOLITION OF OR WITHDRAWAL OF SAVINGS BANK POWERS FORM A SUB OR BRANCH OFFICE.

a). Procedure of the Sub-Office.

50. Balances to be remitted to the head office- If a sub or branch office is abolished, say from 1st July, its balance on 30th June should be remitted to the Head Office and charged as such in its account which should close without a balance.

51. Depositors to be communicated with and Post Office certificate records to be transferred to the Head Office, when a sub savings bank is to be abolished or its savings Bank powers withdrawn- The sub savings bank to be abolished or from which savings bank powers are to be withdrawn, will receive from the Head Office to which it is subordinate, information of the date on which the proposal will change is to take effect. Immediately on receipt of this information, the sub postmaster of the sub savings bank will write to the depositors having accounts with it, intimating the intended alteration and requesting them to present their pass books, and either to draw the balances at their credit or to have their accounts transferred to any post office savings Bank that they suit their convenience. Depositors desiring to close their accounts should be paid off under the ordinary rules. But those who want their accounts transferred should be asked to fill in an application of transfer and to name the office to which the transfer is desired. The application of transfer after verification of the depositors' signatures will be sent to the Head Office duly entered in the list of documents. All records relating to Post Office Certificate should be transferred bodily to the account office. Investors who have holdings at office from which savings Bank powers are withdrawn will still be entitled to payment of post office certificates at these offices, which should be supplied with the prescribed form of BO Memo of application for discharge to enable them to arrange this as occasion demands.

Note: When the term of a season sub-office is about to come to an end, the sub postmaster should write to the depositors informing them that if they do not wish to close their accounts or have been transferred to some other post office before the closure of the season offices. The accounts can be operated upon in the Head Office. In such case, the accounts will not be formally transferred to the Head Office, but all transactions at the Head Office should, in addition to passing through the Books of the Head Office be entered in sub-savings bank journal of the season sub office concerned by the Head Office at the time of transaction, and in the case of withdrawals, the Head Office should note on the warrants that the season sub office closed.

52. Entries in the pass books and transfer of SB record to the Head Office- The sub postmaster of the office which is abolished or from which savings bank powers are withdrawn, should write below the last entries in the depositor's pass book the word "Account transfer from -----to-----sub savings bank" adding his signature and the date stamp and hand over the pass books back to the depositors with the direction to present them at the new post office after a week. A similar remark must be written in red ink below the last entries in the SB ledger and in the last column of the CTD/RD/TD journal, opposite to the entries of the last transactions made by the depositors. All records relating to savings Bank and other types of accounts i.e SB ledgers, undelivered pass books, blank pass books, CTD/RD/TD journals, specimen signature books, etc; should be returned to the Head Office for safe custody and future reference as and when found necessary.

53. Undelivered money orders and stock of unsold Post Office Certificates and Indian Postal Orders to be returned to the Head Office- When Sub-Office a is closed all money orders undelivered or undeliverable on the last day of the month, together with the money order journals and the registers of money orders received should be returned to the Head Office. The stock of Post Office Certificates and Indian Postal Orders, if any remaining unsold should also be returned to the Head Office. Similarly all undelivered or undeliverable articles and unpaid articles which may be in the Sub Office on the last day of the month, should be returned to the Head Office notified again item 13 of the last daily account rendered.

(b). Procedure of the Head Office to which the Sub-Office were, subordinate.

54. credit of sub-Office balance in Head Office- In case of the abolition of the sub-Office its working balance on 30th June will be credited in the accounts of the Head Office as a remittance from the sub-Office.

55. Transfer of saving Bank accounts from one sub Office to another Sub Office under the same Head Office- If the account of the Sub savings banks are transferred to another sub-office under the jurisdiction of the same Head Office, on receipt of applications of transfer from the sub savings banks in respect of accounts to be transferred, the usual procedure for the local transfer will be followed by the Head Office. A combine local debit/credit transfer journal will be prepared for submission to the SBCO. The application of transfer or intimation of transfer along with specimen signatures as the case may be, will be sent to the respective new sub offices to which the accounts are desired to be transferred.

56. Transfer of savings bank accounts from one sub office to a sub office under another Head Office- If some of the accounts of the sub savings bank are transferred to a sub office under the jurisdiction of another Head Office, on receipt of applications of transfer from the sub savings bank in respect of accounts to be transferred, the usual procedure for the transfer of accounts from one Head Office to another Head Office will be followed by the Head Office. Advices of transfer and Home Debit transfer journal will be prepared as per usual procedure.

57. Safe custody of savings Bank and savings certificate records received from the sub savings bank- The records relating to savings Bank and Saving Certificates received from the Sub office which has been abolished or from which savings bank powers have been withdrawn

will be kept securely in safe custody in the Head Office. The Savings Certificates records will be required to be referred to as and when any certificate is discharged or transferred to another office by the investor. The savings bank records will be referred to as and when an discrepancy is found in the balance of any account.

©Procedure of the New Head Office.

58. Opening of accounts- On receipt of advices of transfer along with applications of transfer from the transferring Head Office usual procedure for the opening of accounts will be followed as per rules on the subject

(d). Procedure of the new sub savings bank.

59. Opening of accounts- The sub postmaster of the office to which the accounts have been transferred must, on receipt of intimation with specimen signature or application of transfer alongwith A.T., as the case may be , open the account in his office as per usual procedure. On presentation of the pass books by the depositors, the new numbers will be given to the accounts and the name of the new Head Office entered in them, the old number and the name being scored through in red ink. The remark " Accounts opened for Rs..... on transfer " should be written below the closing entries made by the office from which it has been transferred and the balance transferred should then be entered as deposit. The pass books should then be stamped, initialed and returned.

APPENDIX 5

(Referred to in Rule 145)

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 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.

2 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.

3. The first change in principle occurred in 1877 when the Governor-General-in-Council

rules that the actual cost incurred in the conveyance of mails of the State Railways lines should be paid by the Post Office.

The rate of haulage charges from time to time are as below_

RATE OF HAULAGE CHARGES

Years	Postal value		Non Postal Vans		Weighment Charges.	System
1860-1877	FREE		FREE		FREE	
1878 to 1924	10P per vehicle per Km (BG& MG)		10P per vehicle per Km (BG& MG).		1.3 P 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 P 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	3.00	
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 3/06	Actual 2 nd . Class fare against seat displacement system (SDS)					
4/06 onward	Berth Displacement System (BDS)					

4. The system of haulage charges had been replaced by adopting of seat displacement system wef 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 Posts and Telegraphs 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 kilometre per 4 wheeled vehicle.
- (ii). Other Gauge- 1232 paise per Kilometre 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.II 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)

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 Posts and Telegraphs Department bears to the whole carriage. The standard dimension of postal vans are 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) Metre 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 equipments) 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

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 in stead 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	Hazipur	Bihar
4	East coast Railway	Bhubneshwar	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	Gujrat
10	Southern Railway	Chennai	Tamilnadu
11	South Central Railway	Secundrabad	Andhra
12	South Eastern Railway	Kolkata	Orissa
13	South East Central Railway	Bilaspur	Maharashtra
14	South Western Railway	Hubly	Tamilnadu
15	Western Railway	Mumbai	Gujrat
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 alongwith 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 raising of bills without any delay. On the same pattern Divisional Heads of 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

<u>Size of bogie</u>	<u>BG</u>	<u>MG</u>
Full	72	64
3/4 th (SH+1/2)	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 :-

<u>No. of seats utilized</u>	<u>payment to be made for No. of berths.</u>
1 – 8	18 (SQ)
19 – 36	36 (SH)
37 – 54	54 (SH + ½)
55 – 72	72 (Full bogie)

4. Billing will be made on Berth Displacement Method w.e.f. 1-4-2006.

<u>Distance slab</u>	<u>Rates (inclusive of all charges)</u>
0 to 500 Kms	Rs. 0.68 per Km.
501 to 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 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.

- Non use of train space in any trip will not qualify for any reduction /rebate in charges.
- Billing would be done for both the directions by the originating railways as already notified.
- A rebate of 2% on capital invested by the Department of Posts will continue to be given.
- 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.
- 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.
- 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)

- Broad Gauge – 818 paise per kilometer per 4-wheeled vehicle.
- 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) NoTC/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
Form 5'.9" to 8,0".....	1/4 van
Form 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
From 25'8" to 29'1".....	1 van

Metre and other Gauges----

Any Compartment:	
Upto 4'7".....	2/5 van
From 4'8" to 6'.8".....	1/4 van
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
From, 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 16'0" 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
Metre 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"	3/4 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 kilometre 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, Bhavnager.)

2. Carriage of Mail Bags and parcels under the weightment 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 weightment 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

revised rate 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 kilometer 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 Nilgiri 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) labeled 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

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 Posts and Telegraphs Department on the capital cost of mail vans have varied from time to time as detailed below:

Per cent per annum	
From the 1st July 1898 to the 31st March,1918	4
From the 1st April 1918 to the 31st March,1920	5 1/2
From the 1st April 1920 to the 30th June,1922	6 1/2
From the 1st July 1922 to the 31st October 1922	6
From 1st November 1922 to the 31st March 1937	5 1/2
From 1st April 1937 to the 31st March 1938	3
From 1st April 1938 to 31st March, 1946	3 1/4
From 1st April, 1946 to the 31st March 1950	3
From 1st April,1950 to the 31st March 1952	3 1/2
From 1st April 1952 to the 31st March 1953	3 1/2
From 1st April 1953 to the 31st March 1957	3 3/4
From 1st April 1957 to the 31st March, 1959	4
From 1st April 1959 to the 31st March,1960	3 3/4

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

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 ¾ 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 I.B.T. and ¾ mail van Excluding electric and other fittings For the sole use of the Department of Posts	9,538	4,217	11,819	25,574
Add-Supervision charges at 10% on Stores		490	--	490
	9,538	4,707	11,819	26,064
Add-Supervision charges at 10% On stores	--	471	1,182	1,653
	9,538	5,178	13,001	27,717
18% on finished stores	--	932	--	932
25% on labour, raw and misce.stores	2,385	--	3,250	5,635
Total	11,923	6,110	16,251	34,284

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 X 122

----- =Rs. 9,660.

433

B- Cost of providing electric and other
Fittings for the sole use of the Department
Of Posts .

	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
	-----	-----	-----	-----
Total	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.

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 weightment system and extra train dispatches- Like payments on account of haulage, the payment for regular weightment system dispatches are made half-yearly, the weight paid for being calculated on the weight of the bags carried on the 21st July and 21st January of each financial year (or such other dates as may be mutually agreed upon) . The payments for occasional despatches 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

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.

APPENDIX 6

List of Forms Referred in Rules & Applications
Of
Postal FHB Vol. II (Third Edition)

Form No.	Description of the form.	Reference to Rule or Appendix of this Volume	Remarks
1	2	3	4
ACG. 1	Head office Summary	Rule 43, & Note 5 below Rule 65.	The specimens of ACG, IMP, MS. Pension and SB Series of forms are available in Book of Post office Initial Accounts forms.
ACG. 2	Treasurers Cash Book	Rule 31	
ACG.3	Sub Office summary	Rule 46	
ACG. 3(a)	Branch Office summary	Rule 46	
ACG. 4	Head Office Cash Book	Rules 43, 46	
ACG. 5	Post Office Cash Account	Rules 23, 55	
ACG. 6	Schedule of Unclassified. Receipt	Rule 54	
ACG. 6(a)	Schedule of Unclassified Payments	Rule 54	
ACG. 6(b)	Schedule of Postal Life Insurance and RPLI-Receipt	Do	
ACG. 6(c)	Schedule of payments to head records Clerks of Railway Mail Service	Do	
ACG. 6(d)	Schedule of Postal Life Insurance and RPLI-Payments	Do	
ACG. 6(e)	Schedule of Void Money Orders Paid (Home Accounts Circle issues)	Do	
ACG. 6(f)	Schedule of Bills Paid	Do	
ACG. 6(g)	Schedule of remittance received from other Head Offices, Departmental Telegraph Offices	Do	
ACG. 6(h)	Schedule of remittance made to other Head Offices, Departmental Telegraph Offices	Do	
ACG. 6(i)	Schedule of Void Money Orders paid (Foreign Accounts Circle issues)	Do	
ACG. 6(j)	Schedule of Telephone Receipts	Do	
ACG. 6(l)	Telegraph Receipts	Do	
ACG. 6(n)	Commission paid to authorities agents on sale of P.O. Certificates	Do	
ACG. 6(q)	Receipts of premia collected on behalf of LIC	Do	
ACG. 6(r)	Payments of LIC on account of premia collection	Do	
ACG. 7	Schedule of Telephone charges	Do	
ACG. 22	Sub Office Daily accounts	Rule 48	
ACG. 22(a)	Branch Office Daily accounts	Do	
ACG. 27	Register of Refunds		
ACG. 28	Register of cheques received and cleared	Rule 65	
ACG.31	List of contents of Account Bundle	Rule 67	
ACG.33	Cash Abstract of the Railway Mail	Rule 70	

	Service	
ACG.34	Remittance Memo	Rule 41
ACG.34(a)	Remittance Memo for the issue of Postal Service Money Orders for the disbursement of pay and allowances of the out-station staff of the RMS.	Rule 41
ACG.35	Cash Book of the Railway Mail Service	Rule 69
ACG.36	Cash Account of the R.M.S.	Rule 73
ACG.39	Requisition for postage stamps	Rule 5
ACG.40	Register of Miscellaneous sums received and disposed of in the Railway Mail Service Offices.	Rule 71
ACG. 44	Letter/Registered Parcel Postage Account	Rule 46
ACG.45	Deposit Account	Rule 46
ACG.46	Memorandum to accompany unregistered packets. The postage on which is being paid for in cash instead of stamps.....	Rules 15,17
ACG.47	Receipts for the Postage paid in cash on inland unregistered packets posted under cash payment system.....	Rule 15
ACG. 53	Register of Receipt/Cheque Book	Rule 15
ACG. 67	Money Receipt...	Rule 137
ACG.69	Register of Lands and Buildings Railway Mail service.....	Rule 146
ACG.85	Register showing the details of stamp balance.....	Rule 65

ACG.87	Statement/Register of Railway Bills.....	Rule 146	
ACG.90	Schedule of customs duty and other charges realized in cash ...	Rule 27,54	
ACG.103	Claims for provisional pension...	Note below Rule 108	
ACG.53	Consolidated Schedule.....	Rule 47	
ACG. 58	Schedule docket in respect of Building works	Rule 54	
DG(PA) 99(j)	Pension Payment Orders.....	Rule 88	The specimen of DG(PA) series forms are available in Book of Postal A/cs Office Forms
DG(PA) 99(k)	Do.	Do.	
DG(PA)99 ©	Do.	Do.	
DG(PA) 99(M)	Pension Payment Orders	Rule 88	
IMP 3	Indian Military Pension Payment Journals.	Rule 65 (22a)	
IMP 7	Register of Indian Military Pension Payment	Rule 138(d)	
MS. 98	Bill claiming charges on account of Posting of Registered Newspapers without pre-payment postage.....	Rule 18	
Pension. 2.	Register of PPO's in respect of Pensioners....	Rules 136,137	
Pension 4.	Schedules of Pension Payments .	Rules 120,136	
Pension 5.	Forms of Pension Bills.....	Rule 108	
Pension 6.	Certificate of Payment to be attached to daily accounts as Voucher.....	Rules 108,133	
Pension 7.	Wallet for the pensioner's half of the Pension payment order...	Rule 88	
Pension 8.	Authority for Pension payment order in the case of officers of the classes mentioned in Article 297(e) of the Civil Service Regulations (as it stood prior to 6 th July, 1920).....	Rule 88	
SB. 3.	S.B. Pension application card....	Rule 136(3)	
SB 62.	Register of Binder Balances...	Appendix – 3	
SB 62(a)	Register of non-cash transactions.....	Appendix 3 (rule 17)	
SB. 85	Register of Binder/category wise Balances.....	Appendix 3 (Rule 7,8)	
SB. 85(a)	Register of non-cash transactions	Appendix 3 (Rule 17)	
SB. 106	Specimen Signature Card.....	Appendix 3 (Rules 7,26)	

I N D E X

This Index deals only with the rules in the several chapters of this volumes and does not cover the appendices or the Forms. It has been compiled solely for the purpose of assisting reference and no expression used in it should be considered as in any way interpreting the rules.

A	RULE
ACCOUNTS-	
Adjustment of – of postage with Postmen and village Postmen	65(37) & (38)
Consolidation of -	45-46
Deposit	51,65 (7)
Duties of Postmaster relating -	64-65
Entry in -	44
Letter Postage -.	49-50
Redirected Parcels Postage Account	52
Responsibility for -	43-68
Submission of – to Postal Accounts Office.....	55,56,67,73
Supplementary – for March	58-63
-To be Adjusted daily by the Treasurer	39
ACQUITTANCE ROLLS	
Examinations of – by Postmaster	65(35)
ARREAR CLAIMS -	
Relating to pensions	127
B	
BALANCES -	
Authorized – of cash and stamps	4,57
Statement of -	57
Verification -	65 (1) to (5) &(31)68
BALANCE SHEET -	
- Of Postmaster	65(31)53
BILLS -	
For pension	108
BRANCH OFFICE SUMMARY	
Examination of -.....	65(8) to (15)
Rules for -	48
BRITISH POSTSL ORDERS	47(e),65(4) 143(3)
C	
CASH ABSTRACT OF RAILWAYS MAIL SERVICE OFFICES	70
CASH ACCOUNT -	
-Of Post Offices and Railway Mail Service Offices	55,67,73
Supplementary – for March and its preparation	58,63
CASH BALANCE-	
Rules regarding the preparation of – Report.....	55,56,58,59
Submission of-Report to Postal Accounts Office.....	55,67
-To be fixed by the Head of the Circle or Superintendent.....	57
-To be kept within the fixed limit.....	57
CASH BOOK-	
-For the Head Post Office.....	53,65(23) to (27)&(30)

- For Head Record Office (Railway Mail Service)...	69
-Of the Treasurer.....	31-38,65 (33)
CASH CERTIFICATES	
Rules regarding-transactions.....	145
<i>CHANGE IN THE STATUS OF A POST OFFICE.</i>	
Procedure regarding -	142
<i>COMMISSION -</i>	
-On money orders.....	20
COMMONWEALTH REPLY COUPONS	
Payment of -.....	79
COMPENSATION-	
-For loss of, or damage to insured or uninsured articles	83
CONSOLIDATION OF ACCOUNTS.....	45-46
<i>CONTRIBUTIONS-</i>	
-From private individuals.....	21
CORRECTION OF ERRORS.....	66
<i>CUSTODY-</i>	
-Of Government money	30,68 ©
<i>CUSTOMS DUTY -</i>	
Payment of- and other charges on foreign outward parcel	28
Refund of -	77
Rules regarding assessment of – on foreign inward parcels	26-27
D	
<i>DECEASED PENSIONERS-</i>	
Pension payable upto and for the dare/of death.....	128 (I) (a)
Procedure for the payment of pensions claimed on behalf of -...	128
<i>DEPOSIT ACCOUNT -</i>	
Examination -	65(7)
-How prepared.....	51
<i>DEPOSITS -</i>	
-For hearing letters.....	14
DUE DATE	
-For submission of Accounts to Postal Accounts Office.....	67,73
F	
<i>FEES</i>	
-For window delivery tickets and for post boxes and bags rented	22
Redirection Fee on redirected parcels.....	52
G	
<i>GOVERNMENT SECURITIES</i>	
Interest on -.....	82
I	
<i>INDIAN POSTAL ORDERS</i>	
Commission on -	23
Custody of -	30
Daily adjustment of accounts of – transactions with the Treasurer....	39
-Daily return for submission to Postal Accounts Office.....	67
Preparation of March (Supplementary) list and journals relating to -	60(5)
Refund of the value and commission of lost-	78
Rules of procedure and accounts relating to -	54(g)(Note 2),143
Total number of – in hand to be shown in the – H.O. summary.....	47
Verification of balances and examination of – accounts	65(4)(12-A),(17) (27-A)

INTEREST

-On Government Securities held in trust.....	82
-Payment of on stock certificate	141

INTERNATIONAL BUREAU

Payment to the – of the Universal Postal Union at Berne.....	80
<i>INTERNATIONAL REPLY COUPONS:-</i>	
Payment of -	79
Rules relating to -.....	12
<i>INVOICES OF PUBLICATIONS. ETC.</i>	
Examination of -	65(34)

L

LETTER POSTAGE ACCOUNT AND ITS EXAMINATION	49-50,65(6)
---	-------------

M**MEMORANDUM OF DISBURSEMENT OF PAY AND ALLOWANCES**

Examination of -.....	65(36)
<i>MEMO OF STAMP ADVANCE</i>	
Signature should be taken in – of officials who are supplied with the stamp advances.	8,11
<i>MILITARY PAYMENTS</i>	
Payments of Indian Military Pensions.....	138
<i>MISCELLANEOUS RECEIPTS.</i>	
Examination of the schedule of -	65(22)&(32)
Schedule of -	54,67
Statement of – of Railway Mail service.....	71-72
<i>MONEY</i>	
Payment of -	40-42
<i>MONEY ORDERS</i>	
Commission on -	20
Rules relating to –Transactions.....	144

P**PAYMENTS**

-Of postage in cash at Presidency Post Offices.....	15
-Of postage in cash on inland unregistered packets.....	15
-Should be promptly recorded.....	31,44
-To the Internal Bureau of the Universal Postal Union at Berne..	80
-Of fee to the Finger Print Bureau, Madras.....	81
<i>PAYMENT AT DISBURSING OFFICE.</i>	
Instructions for -	40

PENSIONS

Bonds or Indemnity for drawing -	104,105
-Can be drawn up to and for the day of death	128(l)(a)
Certificate of non-employment required for the drawl of -....	113
Due date for payment of -.....	99
Gratuities-	
Procedure for payment of -.....	123
Gratuity orders -	
Currency of -	127(2)
Payments of -	
Arrears due in respect of deceased pensioners	128
At Post Offices	87
By Postal Money Order	120
Through Post Office Savings Bank.....	137
Commuted value of -	122

Indian Military Personnel	138
Manner of -.....	
Bills and connected certificates	108,109,111-113
Checks to be applied by disbursing officers.....	115-117
Through agents or messengers.....	102,103, 104- 107,110,116, 102,103,104 118
On life certificates	
Records of -	112
To female pensioners -	
Declaration of non-marriage	117,125(2)
Identification	127
Undrawn pensions and arrears.....	85
Term defined	129
Statement of undrawn – to be submitted to Postal Accounts Office.	
PENSIONERS.	
Identification of -	
General Rules	115,125
Special rules for Purdahnashin Ladies and Illiterate pensioners.	117,125(2)
MINOR-	
Over 70 years of age	107
Photograph to -	
To be pasted on Pension Payment Order	88(2)
Specimen signature of -.....	88(2),115
Submission of claims by -	
General rules	108
Special precautions for Illiterate and Purdahnashin ladies.....	108,117
Thumb and finger impression of	88(2),125
PENSION PAYMENTS ORDERS	
Entry of payment in -	118
Note on special exemption from personal attendance on -.....	91
Record of intimation of death of pensioner on-	97
Register of -	96-98
Renewal of -.....	92
Separate files for-in respect of different classes of pension and their custody.....	89-90
-To be accompanied by photograph, specimen signature and thumb and finger impressions of pensioners.....	88(2)
-To be returned to the Postal Accounts Office.....	129
-After payment of commuted value of a portion of pension	94
-On death of the pensioner after the arrears of Pension have been paid.	128
PLUS AND MINUS MEMORANDUM-	
-Of Reply Coupons	13(h), 55©
POSTAGE STAMPS -	
Balances in-at the end of the month should be shown in the accounts submitted to the Postal Accounts Office.....	9,58©
Rules regarding stock, supply of -.....	3-8
Supply of-to Railway Mail Service Offices.....	11
Post Boxes and bags permit-	32

R

RAILWAYS-	
Payments to- on account of haulage weightment, etc., for postal mail vans.	145-146
Payments of Pension to Railway Pensioners through Post Office Savings Bank	136

RECEIPTS, DEPARTMENTAL

Postal- 20-24
 Railway Mail Service-..... 71-72

RECEIPTS, OTHER DEPARTMENTS-

Customs duty 26-28

REDIRECTION FEE ON PARCELS-

-How accounted for 52

REFUNDS-

-Of customs duty 77

-Of enquiry fees 75

-Of postage, etc., to public 74

-Of the value and commission of lost Indian Postal Orders..... 78

REGTISTER

-Of balances of postage stamps 65(l)Note 3

-Of money orders for payment by Postmen and Village 32

Postmen....

-Of Refunds..... 76

REPLY COUPONS

Commonwealth-..... 79

International- 12,79

S**SALE OF -**

-Stamps

SAVING BANK-

Rule regarding-transactions

SERVICE PAYMENT-

See payments

STAMPS-

Balance of-to be shown in cash balance reports

Indents for-.....

Memo of-advances.....

Sale of -

Supply of-

-To Railway Mail Service Offices.....

Term-defined.....

-When to be affixed to receipts.....

STATEMENT OF BNALANCES-**SUB OFFICE SUMMARY-**

Examination of -.....

Rules for preparation of -

SUPPLEMENTARY-

-Accounts for March.....

T**TREASURER'S CASH BOOK**

Entries to be recorded in any balancing of - 31 – 38

Examination of - 65(33)

Subsidiary registers to the - 31(a) Note 1

TREASURER -

Cash Book of - 31 – 38

Duties and responsibilities of - 30, 39

U

RULE

UNDISBURSED PAY -

- Returned by Overseers to be shown as sums out of amount in Head Office Summary

47(c), 65(2)

UNPAID POSTAGE -

Credit in accounts in anticipation of – collection

19

UNSERVICEABLE STAMPS -

Writes-Off of -

10

V

VOUCHERS –

Delegation by head of office of power to sign -
Numbering of – in cash book or schedules

40
54(d)(e) & (g)
69

W

WINDOW DELIVERY TICKETS

22

WRITES-OFF-

- Of unserviceable stamps, useless or obsolete envelopes or post cards

10

Note of posting of corrections

Serial number of correction	Rule affected	Date of posting	Serial number of correction	Rule affected	Date of posting

**Government of India
Department of Posts**

**Postal
Financial Hand – Book
VOLUME II**

Post Office and Railway Mail Service

Preface

This volume contains the financial rules and instructions pertaining to the accounts of revenue earned by the Department of Posts. The financial rules are issued in exercise of powers conferred on the President of India by clause (1) of Article 283 of the Constitution of India. The accounting instructions have been prescribed by the Chief Accounting Authority consequent upon the Controller and Auditor General of India having been relieved of the accounting functions by the 42nd. Amendment Act, 1976 of the Constitution.

The rules embodied in this volume apply to the post Offices and R.M.S. and other Branches of the Department and supersede the corresponding rules in the P&T Initial Accounts Code, Volume – I and are supplemental to the Financial Handbook, Volume –I and accounting instructions in the Postal Manual, Volume VI.

The various financial powers contained in this volume have been delegated generally in accordance with the General Financial Rules and deviations, where ever noticed, have been allowed to accommodate the special needs of the department of Posts after obtaining due concurrence of the Ministry of Finance. Matters relating to administrative procedure underlying these rules have the approval of the Director General, Postal Services.

Amendment to the Handbook will be issued by the Director General, Postal Services. All suggestions of improvement may accordingly be addressed to him.

Secretary (Department of Posts)
&
Director General Postal Services.

TABLE OF CONTENTS

<u>Chapters</u>	<u>Rules</u>	<u>Pages</u>
I. Introductory	1 - 2	1.
II. Supply of Stamps	3 - 12	2 - 4
III. Revenue Receipts	13 - 29	5 - 10
IV. Post Office Accounts	30 - 67	11 - 41
V. Railway Mail Service Accounts	68 - 73	42 - 43
VI. Miscellaneous charges	74 - 83	44 - 47
VII. Pension Payments	84 - 140	48 - 87
VIII. Miscellaneous subjects... ..	141 - 146	88 - 89
 Appendices		
1. Table of concordance		90 - 94
2. Rules for supply of stamps		95 - 114
3. Rules relating to payment of interest on stock certificates		114 - 115
4. Rules relating to procedure to be followed when the status of a Post Office is changed or when a Post Office is closed		116 - 131
5. Rules relating to the conveyance of mails and the construction haulage and maintenance of Postal vehicles		131 - 140
6. List of Forms referred in Rules & Appendices of this volume... ..		141 - 143
Index		144 - 148
Note of pasting of corrections		149